

**LASALLE COUNTY, ILLINOIS**  
**ANNUAL FINANCIAL REPORT**  
**NOVEMBER 30, 2017**



**CERTIFIED PUBLIC ACCOUNTANTS**

*Prepared by:*

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**LASALLE COUNTY, ILLINOIS**

**Table of Contents  
Year Ended November 30, 2017**

---

	PAGE
<b>INDEPENDENT AUDITORS' REPORT</b> .....	1-3
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)</b> .....	4-18
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>Government-wide Financial Statements:</b>	
Statement of Net Position (Statement A).....	19
Statement of Activities (Statement B).....	20
<b>Fund Financial Statements:</b>	
Balance Sheet – Governmental Funds (Statement C).....	21-22
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (Statement D) .....	23-24
Statement of Net Position – Proprietary Fund (Statement E) .....	25-26
Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Fund (Statement F).....	27
Statement of Cash Flows – Proprietary Fund (Statement G).....	28
Statement of Net Position – Fiduciary Funds (Statement H) .....	29
<b>NOTES TO BASIC FINANCIAL STATEMENTS</b> .....	30-66
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
<b>General Fund</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule A-1).....	67-83

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

PAGE

### REQUIRED SUPPLEMENTARY INFORMATION (Continued):

#### Special Revenue Funds:

##### Illinois Municipal Retirement Fund

Schedule of Revenues, Expenditures and Changes In Fund Balance – Budget and Actual (Schedule A-2) .....	84
--	----

##### Insurance Fund

Schedule of Revenues, Expenditures and Changes In Fund Balance – Budget and Actual (Schedule A-3) .....	85
--	----

Illinois Municipal Retirement Fund – Schedules of Changes in the Employer's Net Pension Liability and Related Ratios	
Regular Plan (Schedule A-4).....	86
Sheriff's Law Enforcement Personnel Plan (Schedule A-5) .....	87
Elected County Officials Plan (Schedule A-6) .....	88

Illinois Municipal Retirement Fund – Schedules of Employer Contributions (Schedule A-7) .....	89
---	----

Other Post Employment Benefits – Retiree Health Insurance – Schedule of Funding Progress (Schedule A-8) .....	90
--	----

Notes to Required Supplementary Information .....	91
---	----

### OTHER SUPPLEMENTARY INFORMATION:

#### General Fund:

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance (Schedule B-1) .....	92
Schedules of Office Fee Revenues (Schedule B-2) .....	93

#### Non-major Funds:

Combining Balance Sheet	
All Non-major Funds (Schedule C-1) .....	94
General Government Group (Schedule C-2) .....	95-97
Tax Supported Group (Schedule C-3) .....	98
Highway and Streets Group (Schedule C-4) .....	99
Judiciary and Court-Related Group (Schedule C-5) .....	100-101

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

### PAGE

#### **Non-major Funds (Continued):**

Combining Statement of Revenues, Expenditures, And Changes in Fund Balances	
All Non-major Funds (Schedule C-6) .....	102
General Government Group (Schedule C-7) .....	103-105
Tax Supported Group (Schedule C-8) .....	106
Highway and Streets Group (Schedule C-9) .....	107
Judiciary and Court-Related Group (Schedule C-10) .....	108-109

#### **Non-major Special Revenue Funds:**

##### **Tourism Promotion Fund:**

Balance Sheet (Schedule C-11) .....	110
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-12) .....	111

##### **Recorder's Equipment Fund:**

Balance Sheet (Schedule C-13) .....	112
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-14) .....	113

##### **County Clerk Records Fund:**

Balance Sheet (Schedule C-15) .....	114
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-16) .....	115

##### **Crime Victim Witness Coordinator Fund:**

Balance Sheet (Schedule C-17) .....	116
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-18) .....	117

##### **State's Attorney Records Automation Fund:**

Balance Sheet (Schedule C-19) .....	118
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-20) .....	118

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

PAGE

### **Non-major Special Revenue Funds (Continued):**

#### **Sheriff E-Citation Fund:**

Balance Sheet (Schedule C-21) .....	119
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-22) .....	119

#### **E-911 Fund:**

Balance Sheet (Schedule C-23) .....	120
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-24) .....	120

#### **Sheriff's Drug Enforcement Fund:**

Balance Sheet (Schedule C-25) .....	121
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-26) .....	122

#### **Coroner Fee Fund:**

Balance Sheet (Schedule C-27) .....	123
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-28) .....	123

#### **Tax Sale Automation Fund:**

Balance Sheet (Schedule C-29) .....	124
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-30) .....	125

#### **Environmental Service and Land Use Fund:**

Balance Sheet (Schedule C-31) .....	126
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-32) .....	127-128

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

### PAGE

#### **Non-major Special Revenue Funds (Continued):**

##### **G.I.S Fund:**

Balance Sheet (Schedule C-33).....	129
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-34).....	130

##### **Disaster Fund:**

Balance Sheet (Schedule C-35).....	131
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-36).....	132

##### **Animal Control Fund:**

Balance Sheet (Schedule C-37).....	133
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-38).....	134

##### **Intact Pet Fee Fund:**

Balance Sheet (Schedule C-39).....	135
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-40).....	135

##### **Coroner Grant Fund:**

Balance Sheet (Schedule C-41).....	136
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-42).....	136

##### **County Clerk Automation Fund:**

Balance Sheet (Schedule C-43).....	137
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-44).....	137

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

PAGE

### **Non-major Special Revenue Funds (Continued):**

#### **HAVA Grant Fund:**

Balance Sheet (Schedule C-45).....	138
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-46).....	138

#### **Grant Fund:**

Balance Sheet (Schedule C-47).....	139
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-48).....	140

#### **Sheriff Vehicle Fund:**

Balance Sheet (Schedule C-49).....	141
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-50).....	141

#### **Jail Commissary Fund:**

Balance Sheet (Schedule C-51).....	142
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-52).....	142

#### **Drug Addiction Services Fund:**

Balance Sheet (Schedule C-53).....	143
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-54).....	143

#### **Public Safety Fund:**

Balance Sheet (Schedule C-55).....	144
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-56).....	145

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

### PAGE

#### **Non-major Special Revenue Funds (Continued):**

##### **Social Security Fund:**

Balance Sheet (Schedule C-57) ..... 146

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual (Schedule C-58)..... 147

##### **County Health Department Fund:**

Balance Sheet (Schedule C-59) ..... 148

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual (Schedule C-60)..... 149-152

##### **Detention Home Fund:**

Balance Sheet (Schedule C-61) ..... 153

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual (Schedule C-62)..... 154-155

##### **Mental Health Fund:**

Balance Sheet (Schedule C-63) ..... 156

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual (Schedule C-64)..... 157-158

##### **Veterans' Assistance Commission Fund:**

Balance Sheet (Schedule C-65) ..... 159

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual (Schedule C-66)..... 160-161

##### **County Highway Fund**

Balance Sheet (Schedule C-67) ..... 162

Schedule of Revenues, Expenditures, and Changes  
in Fund Balance – Budget and Actual (Schedule C-68)..... 163-165



# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

### PAGE

#### **Non-major Special Revenue Funds (Continued):**

##### **County Bridge Fund:**

Balance Sheet (Schedule C-69) .....	166
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-70) .....	167

##### **Motor Fuel Tax Fund:**

Balance Sheet (Schedule C-71) .....	168
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-72) .....	169

##### **Special Tax Matching Fund:**

Balance Sheet (Schedule C-73) .....	170
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-74) .....	171

##### **Circuit Clerk Document Storage Fund:**

Balance Sheet (Schedule C-75) .....	172
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-76) .....	173

##### **Law Library Fund:**

Balance Sheet (Schedule C-77) .....	174
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-78) .....	175

##### **Court Automation Fund:**

Balance Sheet (Schedule C-79) .....	176
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-80) .....	177

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

PAGE

### Non-major Special Revenue Funds (Continued):

#### **Court Appointed Special Advocate Fund:**

Balance Sheet (Schedule C-81) .....	178
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-82) .....	178

#### **Child Support Administration Fund:**

Balance Sheet (Schedule C-83) .....	179
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-84) .....	180

#### **State’s Attorney SAFE Fund:**

Balance Sheet (Schedule C-85) .....	181
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-86) .....	181

#### **Minors in Possession Fund:**

Balance Sheet (Schedule C-87) .....	182
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-88) .....	182

#### **Mediation Services Fund:**

Balance Sheet (Schedule C-89) .....	183
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-90) .....	183

#### **State’s Attorney Drug Enforcement Fund:**

Balance Sheet (Schedule C-91) .....	184
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-92) .....	185

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

PAGE

### Non-major Special Revenue Funds (Continued):

#### Probation Services Fund:

Balance Sheet (Schedule C-93).....	186
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-94).....	187

#### Arrestees Medical Cost Fund:

Balance Sheet (Schedule C-95).....	188
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-96).....	188

#### D.U.I. Fund:

Balance Sheet (Schedule C-97).....	189
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-98).....	189

#### Circuit Clerk E-Citation Fund:

Balance Sheet (Schedule C-99).....	190
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-100).....	190

#### Circuit Clerk Operations & Administrative Fund:

Balance Sheet (Schedule C-101).....	191
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-102).....	192

### Non-major Debt Service Fund:

#### Debt Service Fund:

Balance Sheet (Schedule C-103).....	193
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-104).....	193

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

### PAGE

#### Non-major Capital Projects Fund:

##### Capital Improvement, Repair, & Equipment Fund

Balance Sheet (Schedule C-105) .....	194
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-106) .....	195

#### Major Enterprise Fund:

##### Nursing Home Fund

Balance Sheet (Schedule D-1) .....	196-197
Schedule of Revenues, Expenses and Changes In Net Position - Budget and Actual (Schedule D-2) .....	198
Schedule of Operating Expenses (Schedule D-3) .....	199-200

#### Fiduciary Funds:

##### Agency Funds:

Combining Statement of Assets and Liabilities:	
Agency Funds (Schedule E-1) .....	201
County Collector Fund (Schedule E-2) .....	202
Other Agency Funds (Schedule E-3) .....	203
Combining Statement of Changes in Assets and Liabilities:	
Agency Funds (Schedule E-4) .....	204
County Collector Fund (Schedule E-5) .....	205
Other Agency Funds (Schedule E-6) .....	206

##### Township Motor Fuel Tax Fund:

Schedule of Changes in Assets and Liabilities (Schedule E-7) .....	207
--	-----

##### Township Bridge Aid Fund:

Schedule of Changes in Assets and Liabilities (Schedule E-8) .....	208
--	-----

# LASALLE COUNTY, ILLINOIS

## Table of Contents Year Ended November 30, 2017

---

### PAGE

#### OTHER MANAGEMENT INFORMATION

Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (Schedule 1) .....	209
General Governmental Expenditures by Function (Schedule 2).....	210
General Governmental Revenues by Source (Schedule 3).....	211
Property Tax Levies and Collections (Schedule 4).....	212
Assessed and Estimated Actual Value of Taxable Property (Schedule 5).....	213
Property Tax Rates – All Overlapping Governments (Per \$100 of Assessed Value) (Schedule 6) .....	214
Principal Taxpayers (Schedule 7) .....	215
Computation of Legal Debt Margin (Schedule 8).....	216
Demographic Statistics (Schedule 9) .....	217
Bank, Savings and Loan, and Credit Union Deposits - Last Ten Fiscal Years (Schedule 10) .....	218
Miscellaneous Statistics (Schedule 11).....	219

#### OTHER REQUIRED REPORTING

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 <i>Government Auditing Standards</i> .....	220-221
---	---------

LASALLE COUNTY, ILLINOIS

Table of Contents  
Year Ended November 30, 2017

	PAGE
<b>SINGLE AUDIT SECTION</b>	
Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	222-223
Schedule of Expenditures of Federal Awards .....	224-226
Notes to Schedule of Expenditures of Federal Awards .....	227-228
Schedule of Findings and Questioned Costs .....	229-231
Corrective Action Plan .....	232
Summary Schedule of Prior Year Findings .....	233

***INDEPENDENT AUDITORS' REPORT***



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## Independent Auditors' Report

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of and for the year ended November 30, 2017, 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 units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of November 30, 2017, 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***

### ***Comparative Data***

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County of LaSalle, Illinois, for the year ended November 30, 2016, which are presented for comparison purposes with the accompanying financial statements. In our report dated March 7, 2017, we expressed unqualified opinions on the respective financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information.

### ***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 67-91 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 County of LaSalle, Illinois' basic financial statements. The schedules listed in the table of contents as "Other Supplementary Information" and "Other Management Information" on pages 92-208 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.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2018, on our consideration of the County of LaSalle, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of LaSalle, Illinois' internal control over financial reporting and compliance.

*Mack & Associates, P.C.*

Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
March 6, 2018

***MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)***

## **COUNTY OF LASALLE, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017**

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This section of the County of LaSalle'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, 2017. 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 \$3,368,514 to \$67,160,963 in 2017 from \$70,529,477 in 2016.
- For fiscal year 2017 taxes and other revenues of the County's governmental activities were \$58,134,062 and expenses were \$60,746,500. The County's total governmental expenses exceeded total governmental revenues by \$2,555,326. The County's total business-type expenses exceeded total business-type revenues by \$813,188.
- The County's General Fund ended the year with a fund balance of \$10,657,148 which represents a 8.7% decrease from the prior year. The IMRF Fund ended the year with a fund balance of \$3,574,913 and the Insurance Fund ended the year with a fund balance of \$497,814. Overall, the County's governmental funds ended the year with a fund balance of \$41,264,578 which represents a 1.5% decrease from the prior year.
- The General Fund's total expenditures of \$27,049,796 were \$2,324,177 less than the \$29,373,973 budgeted for the 2017 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 two component units in its report: E-911 and Self-Insurance Trust.

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). The LaSalle County ETSB continued operating until June 30, 2017, the date the new LaSalle County JETSB was approved by the State of Illinois. The JETSB is not considered a component unit of the County of LaSalle, Illinois.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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#### 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 units:* These are separate legal entities from the County but are under the control of the County Board. The County is financially accountable for these entities' operations. The County had control of two component units during fiscal year 2017.

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:

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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#### 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, debt service, 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.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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#### **Overview of the Financial Statements (Continued)**

Single Audit Section: The County was required to undergo an audit of its compliance with the types of 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 County of LaSalle'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.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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#### 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
Debt Service	Nursing Home
Intact Pet Fees	Jail Commissary
Court-Appointed Special Advocate	Mediation Services
Sex Offender Registration Fees	Drug Addiction Services
Sheriff E-Citation	Circuit Clerk E-Citation



# COUNTY OF LASALLE, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

### 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	
	2017	2016	2017	2016	2017	2016
<u>Assets</u>						
Current and other assets	\$ 47,309,153	46,372,847	2,688,967	4,126,997	49,998,120	50,499,844
Capital assets	55,385,352	51,457,501	2,587,107	2,022,420	57,972,459	53,479,921
Total assets	102,694,505	97,830,348	5,276,074	6,149,417	107,970,579	103,979,765
<u>Deferred Outflows</u>						
Property taxes	25,165,118	23,932,184	1,400,000	1,400,000	26,565,118	25,332,184
Pension-related	12,571,337	15,255,424	-	-	12,571,337	15,255,424
Total deferred outflows	37,736,455	39,187,608	1,400,000	1,400,000	39,136,455	40,587,608
<u>Liabilities</u>						
Current liabilities	4,001,344	2,993,734	306,582	377,123	4,307,926	3,370,857
Noncurrent liabilities	46,796,893	44,276,390	280,103	269,717	47,076,996	44,546,107
Total liabilities	50,798,237	47,270,124	586,685	646,840	51,384,922	47,916,964
<u>Deferred Inflows</u>						
Property taxes	25,165,118	23,932,184	1,400,000	1,400,000	26,565,118	25,332,184
Pension-related	1,996,031	788,748	-	-	1,996,031	788,748
Total deferred inflows	27,161,149	24,720,932	1,400,000	1,400,000	28,561,149	26,120,932
<u>Net Position</u>						
Net investment in capital assets	55,385,352	51,457,501	2,587,107	2,022,420	57,972,459	53,479,921
Restricted	30,115,588	28,282,780	-	-	30,115,588	28,282,780
Unrestricted	(23,029,366)	(14,713,381)	2,102,282	3,480,157	(20,927,084)	(11,233,224)
Total net position	\$ 62,471,574	65,026,900	4,689,389	5,502,577	67,160,963	70,529,477

# COUNTY OF LASALLE, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

### 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	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 8,654,260	8,827,601	1,270,594	4,737,965	9,924,854	13,565,566
Operating grants	5,952,977	6,400,032	-	-	5,952,977	6,400,032
General revenues:						
Property taxes	23,606,659	22,490,603	1,380,937	1,589,461	24,987,596	24,080,064
Other taxes	14,307,573	14,441,812	-	-	14,307,573	14,441,812
Interest	770,538	687,125	14,504	24,942	785,042	712,067
Miscellaneous	4,842,055	80,700	122,799	36,038	4,964,854	116,738
Total revenues	58,134,062	52,927,873	2,788,834	6,388,406	60,922,896	59,316,279
Program expenses:						
General and administration	21,727,449	19,415,668	-	-	21,727,449	19,415,668
Public safety	6,107,875	6,145,771	-	-	6,107,875	6,145,771
Corrections	8,101,048	8,180,303	-	-	8,101,048	8,180,303
Judiciary and legal	9,498,399	9,398,368	-	-	9,498,399	9,398,368
Public works	4,811,281	10,754,272	-	-	4,811,281	10,754,272
Social services	10,369,634	8,773,145	-	-	10,369,634	8,773,145
Culture & recreation	130,814	145,031	-	-	130,814	145,031
Unallocated interest expense	-	1,050	-	-	-	1,050
Nursing home	-	-	3,844,352	5,710,069	3,844,352	5,710,069
Total expenses	60,746,500	62,813,607	3,844,352	5,710,069	64,590,852	68,523,676
Special items:						
Transfers & contributions	57,112	361,742	242,330	(361,742)	299,442	-
Change in net position	(2,555,326)	(9,523,992)	(813,188)	316,595	(3,368,514)	(9,207,397)
Net position, beginning of year	65,026,900	74,550,892	5,502,577	5,185,982	70,529,477	79,736,874
Net position, end of year	\$ 62,471,574	65,026,900	4,689,389	5,502,577	67,160,963	70,529,477

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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#### **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 \$70,529,477 to \$67,160,963. 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 4 percent (\$62.5 million compared to \$65.0 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 \$14.7 million to a deficit of \$23.0 million at the end of this fiscal year. Of the decrease, approximately \$6.4 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 15 percent (\$4.7 million compared to \$5.5 million) in fiscal year 2017. Unrestricted net position decreased from \$3.5 million to \$2.1 million at the end of the current fiscal year. Net position decreased primarily because the County was required to allocate significant resources to the reconstruction of the Nursing Home after a tornado struck the building in 2017.

##### *Government-wide Revenues and Expenditures:*

On the Government-wide Financial Statements, revenues for the County's governmental activities increased by 10 percent (\$5.2 million), while total expenses decreased 3 percent (\$2.1 million). Change in net position decreased from a loss of \$9.5 million in fiscal year 2016 to a loss of \$2.6 million in fiscal year 2017. The cost of all governmental activities during the current fiscal year was \$60.7 million compared to \$62.8 million in the prior fiscal year. The increase in total revenues is largely attributable to insurance reimbursements received as a result of the tornado that damaged the Nursing Home and Highway Department.

On the Government-wide Financial Statements, revenues for the County's business-type activities decreased by 56 percent (\$3,599,572), while total expenses decreased by 33 percent (\$1,865,717). Change in net position decreased from \$316,595 in fiscal year 2016 to (\$813,188) in fiscal year 2017. The cost of all business-type activities during the current fiscal year was \$3.8 million compared to \$5.7 million in the prior fiscal year. The significant decrease in the current year revenues and expenses is attributable to the tornado that closed the Nursing Home for five months in the current year.

##### *Program Revenues:*

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

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

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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#### **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.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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#### **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.

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

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

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

Insurance Fund: This is funded by property taxes, in an amount sufficient to cover 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.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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#### **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.

##### *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 15.96% in 2017 vs. its custom benchmark return of 14.35%. For the last five years ended December 31, the Pension Fund returned an annualized net 9.94% compared the benchmark's 9.24% return.

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

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

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

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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

##### *Program Expenses (Continued)*

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.

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

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

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

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

##### *Program Expenses (Continued)*

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.

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 2017, the fund balance for the General Fund was \$10,657,148. This is a decrease of \$1,016,103 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 2017 fiscal year at a balance of \$10.6 million. The change results in a 36 percent decrease from year end 2010 and year end 2017.



## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017

#### General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2017 was approximately \$29.37 million, which is a decrease from the prior year budget of \$30.04 million. Total budgeted revenues decreased from \$22.07 million in the prior year to \$21.24 million in the current year.

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

- Auditor's Office – over by \$14,330 due to payroll
- Planning and Zoning – over by \$17,137 due to publications
- Recorder's Office – over by \$42,736 due to revenue stamps and payroll
- Supervisor of Assessments – over by \$14,842 due to payroll
- Sheriff's Office – over by \$155,069 due to salaries and overtime, and a new vehicle
- Coroner's Office – over by \$615 due to payroll and professional services
- Juvenile and Adult Probation – over by \$10,252 due to payroll
- Circuit Court & Jury – over by \$215,536 due to child placement and library expenses
- Public Defender – over by \$8,147 due to payroll
- Circuit Clerk's Office – over by \$12,336 due to payroll
- State's Attorney's Office – over by \$78,112 due to payroll and trial expenses

#### Capital Assets

At November 30, 2017, 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	
	2017	2016	2017	2016	2017	2016
Land	\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
Construction in Progress	1,496,110	-	-	-	1,496,110	-
Building & Improvements	22,252,612	22,165,506	2,551,875	1,953,644	24,804,487	24,119,150
Infrastructure	26,771,540	24,649,989	-	-	26,771,540	24,649,989
Equipment and Vehicle	2,234,487	2,011,403	25,282	58,826	2,259,769	2,070,229
Totals	<u>\$ 55,385,352</u>	<u>51,457,501</u>	<u>2,587,107</u>	<u>2,022,420</u>	<u>57,972,459</u>	<u>53,479,921</u>

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 46-47 (Note 4).

During fiscal year 2017, capital assets for the County had a net increase (including additions, disposals, depreciation, and amortization) of \$4,492,538. Of this amount, a \$3,927,851 increase was attributed to governmental activities and a \$564,687 increase was attributable to business-type activities.

The County experienced significant turnover in capital assets in the current year as the result of a tornado that impacted the County Nursing Home and Highway Department. The County established a separate fund, the Disaster Fund, to account for the expenditures resulting from the tornado.

## **COUNTY OF LASALLE, ILLINOIS**

### **Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2017**

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#### **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 \$1.0 million during 2017. 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 40%. 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.

During the year ended November 30, 2017, the LaSalle County ETSB decertified its individual ETSB and has become a member of a newly formed LaSalle County Joint Emergency Telephone System Board (JETSB), which plans to operate a total of three Public Service Answering Points (PSAPs) within LaSalle County. This change will reduce the number of ETSBs in the county from seven to one and reduces the number of PSAPs from six to three, therefore allowing for full compliance with Illinois PA 099-0006. The LaSalle County ETSB will continue operating until the new LaSalle County JETSB is approved by the State of Illinois. The new ETSB may not be considered a component unit of the County once it becomes operational.

#### **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***

COUNTY OF LASALLE, ILLINOIS  
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT A

Statement of Net Position

November 30, 2017

(With Comparative Figures for November 30, 2016)

	Primary Government				Component Units	
	Governmental	Business-type	Totals			Self-Insurance
	Activities	Activities	2017	2016	E-911	Trust
<u>Assets</u>						
Cash	\$ 18,114,009	774,957	18,888,966	19,255,098	-	84,211
Investments	23,509,683	1,267,314	24,776,997	24,225,008	-	15,935,681
Accounts receivable	4,644,495	559,295	5,203,790	6,009,152	-	-
Accrued interest receivable	285,785	19,471	305,256	168,504	-	-
Property taxes receivable, net of allowance for uncollectibles	709,722	41,483	751,205	763,808	-	-
Prepaid expenses	4,767	-	4,767	22,483	-	-
Inventories	40,692	26,447	67,139	55,791	-	-
Capital assets, not depreciated:						
Land	2,630,603	9,950	2,640,553	2,640,553	-	-
Construction in progress	1,496,110	-	1,496,110	-	-	-
Capital assets, net of related depreciation:						
Infrastructure	26,771,540	-	26,771,540	24,649,989	-	-
Buildings and improvements	22,252,612	2,551,875	24,804,487	24,119,150	-	-
Equipment and vehicles	2,234,487	25,282	2,259,769	2,070,229	-	-
Total assets	102,694,505	5,276,074	107,970,579	103,979,765	-	16,019,892
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	25,165,118	1,400,000	26,565,118	25,332,184	-	-
Deferred outflows from pensions	12,571,337	-	12,571,337	15,255,424	-	-
Total deferred outflows	37,736,455	1,400,000	39,136,455	40,587,608	-	-
<u>Liabilities</u>						
Accounts payable	3,191,400	204,348	3,395,748	2,493,545	-	78,209
Accrued payroll	809,944	102,234	912,178	877,312	-	-
Compensated absences	2,193,317	256,115	2,449,432	2,385,646	-	-
Payable from restricted assets	-	23,988	23,988	24,783	-	-
Net pension liability	17,087,248	-	17,087,248	19,053,534	-	-
Net OPEB obligation	27,516,328	-	27,516,328	23,082,144	-	-
General obligation debt payable:						
Due within one year	-	-	-	-	-	1,435,000
Due in more than one year	-	-	-	-	-	11,155,000
Total liabilities	50,798,237	586,685	51,384,922	47,916,964	-	12,668,209
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	25,165,118	1,400,000	26,565,118	25,332,184	-	-
Deferred inflows from pensions	1,996,031	-	1,996,031	788,748	-	-
Total deferred outflows	27,161,149	1,400,000	28,561,149	26,120,932	-	-
<u>Net Position</u>						
Net investment in capital assets	55,385,352	2,587,107	57,972,459	53,479,921	-	-
Restricted	30,115,588	-	30,115,588	28,282,780	-	6,002
Unrestricted	(23,029,366)	2,102,282	(20,927,084)	(11,233,224)	-	3,345,681
Total net position	\$ 62,471,574	4,689,389	67,160,963	70,529,477	-	3,351,683

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

COUNTY OF LASALLE, ILLINOIS  
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT B

Statement of Activities

For the Year Ended November 30, 2017

(With Comparative Figures for the Year Ended November 30, 2016)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position					
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals		Component Units	
							2017	2016	E-911	Self-Insurance Trust
Governmental activities:										
General government	\$ 21,727,449	3,434,784	79,670	-	(18,212,995)	-	(18,212,995)	(16,271,887)	-	-
Public safety	6,107,875	503,598	148,934	-	(5,455,343)	-	(5,455,343)	(5,452,412)	-	-
Corrections	8,101,048	251,879	2,614,447	-	(5,234,722)	-	(5,234,722)	(4,873,140)	-	-
Judiciary and legal	9,498,399	2,308,032	643,171	-	(6,547,196)	-	(6,547,196)	(6,241,766)	-	-
Public works	4,811,281	684,826	387,229	-	(3,739,226)	-	(3,739,226)	(9,626,464)	-	-
Social services	10,369,634	1,471,141	2,079,526	-	(6,818,967)	-	(6,818,967)	(4,974,225)	-	-
Culture and recreation	130,814	-	-	-	(130,814)	-	(130,814)	(145,031)	-	-
Unallocated interest	-	-	-	-	-	-	-	(1,050)	-	-
Total governmental activities	60,746,500	8,654,260	5,952,977	-	(46,139,263)	-	(46,139,263)	(47,585,974)	-	-
Business-type activities:										
Nursing home	3,844,352	1,270,594	-	-	-	(2,573,758)	(2,573,758)	(972,104)	-	-
Total primary government	\$ 64,590,852	9,924,854	5,952,977	-	(46,139,263)	(2,573,758)	(48,713,021)	(48,558,078)	-	-
Component units:										
E-911	\$ 167,392	57,126	-	-	-	-	-	-	(110,266)	-
Self-Insurance Trust	2,118,742	1,835,690	-	-	-	-	-	-	-	(283,052)
Total component units	\$ 2,286,134	1,892,816	-	-	-	-	-	-	(110,266)	(283,052)
General revenues:										
Taxes:										
Property taxes					\$ 23,606,659	1,380,937	24,987,596	24,080,064	-	-
Other taxes					14,307,573	-	14,307,573	14,441,812	-	-
Interest					770,538	14,504	785,042	712,067	2,532	392,044
Miscellaneous					4,842,055	122,799	4,964,854	116,738	20	44,240
Total general revenues					43,526,825	1,518,240	45,045,065	39,350,681	2,552	436,284
Special Items:										
Transfers					57,112	(57,112)	-	-	-	-
Contributions (Distributions)					-	299,442	299,442	-	(1,072,330)	-
Bond issuance premium					-	-	-	-	-	154,328
Payment to refunding escrow agent					-	-	-	-	-	(247,367)
Total special items					57,112	242,330	299,442	-	(1,072,330)	(93,039)
Total general revenues and transfers					43,583,937	1,760,570	45,344,507	39,350,681	(1,069,778)	343,245
Change in net position					(2,555,326)	(813,188)	(3,368,514)	(9,207,397)	(1,180,044)	60,193
Net position, beginning of year					65,026,900	5,502,577	70,529,477	79,736,874	1,180,044	3,291,490
Net position, end of year					\$ 62,471,574	4,689,389	67,160,963	70,529,477	-	3,351,683

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

## Balance Sheet - Governmental Funds

November 30, 2017

(With Comparative Figures for November 30, 2016)

	Major Governmental Funds				Total Governmental Funds	
		Illinois		Non-major		
	General	Municipal Retirement	Insurance	Governmental Funds	2017	2016
<u>Assets</u>						
Cash	\$ 3,310,129	1,495,569	-	13,068,819	17,874,517	18,069,530
Investments	5,951,383	2,287,347	1,343,401	13,927,552	23,509,683	22,385,588
Accounts receivable	1,498,481	11,664	-	1,379,385	2,889,530	3,624,587
Accrued interest	72,256	24,478	8,309	180,742	285,785	153,604
Prepaid expenditures	175	-	-	4,592	4,767	22,483
Due from other funds	953,916	-	-	-	953,916	1,107,298
Inventories	-	-	-	40,692	40,692	40,097
Property taxes receivable	180,438	109,950	102,694	316,640	709,722	713,390
Total assets	11,966,778	3,929,008	1,454,404	28,918,422	46,268,612	46,116,577
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	6,301,836	3,816,140	4,464,318	10,582,824	25,165,118	23,932,184
Total deferred outflows	6,301,836	3,816,140	4,464,318	10,582,824	25,165,118	23,932,184
Total assets and deferred outflows	\$ 18,268,614	7,745,148	5,918,722	39,501,246	71,433,730	70,048,761
<u>Liabilities</u>						
Accounts payable	\$ 720,651	354,095	2,248	2,163,180	3,240,174	2,331,697
Accrued payroll and benefits	588,979	-	5,616	215,349	809,944	769,900
Due to other funds	-	-	948,726	5,190	953,916	1,107,298
Total liabilities	1,309,630	354,095	956,590	2,383,719	5,004,034	4,208,895
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	6,301,836	3,816,140	4,464,318	10,582,824	25,165,118	23,932,184
Total deferred inflows	6,301,836	3,816,140	4,464,318	10,582,824	25,165,118	23,932,184
<u>Fund Balance</u>						
Non-spendable	175	-	-	45,284	45,459	62,580
Restricted	-	3,574,913	497,814	24,287,896	28,360,623	27,070,440
Committed	-	-	-	3,016,214	3,016,214	3,161,338
Unassigned	10,656,973	-	-	(814,691)	9,842,282	11,613,324
Total fund balance	10,657,148	3,574,913	497,814	26,534,703	41,264,578	41,907,682
Total liabilities, deferred inflows, and fund balance	\$ 18,268,614	7,745,148	5,918,722	39,501,246	71,433,730	70,048,761

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

## Balance Sheet - Governmental Funds

November 30, 2017

(With Comparative Figures for November 30, 2016)

	November 30,	
	2017	2016
<b>Reconciliation of the Balance Sheet to the Statement of Net Position:</b>		
Total fund balance for governmental funds	\$ 41,264,578	41,907,682
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.	1,754,965	1,212,340
Capital assets used in government activities are not financial resources, and, therefore, are not report in the funds. These consist of:		
Capital assets	126,549,769	121,714,562
Accumulated depreciation	(71,164,417)	(70,257,061)
Deferred inflows and outflows of resources related to pensions are not reported in governmental funds:		
Deferred outflows	12,571,337	15,255,424
Deferred inflows	(1,996,031)	(788,748)
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.		
	288,266	259,091
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	(2,193,317)	(2,140,712)
Net pension liability	(17,087,248)	(19,053,534)
Net OPEB obligation	(27,516,328)	(23,082,144)
Net position of governmental activities	<u>\$ 62,471,574</u>	<u>65,026,900</u>

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

	Major Governmental Funds			Non-major Governmental Funds	Total Governmental Funds	
	General	Illinois Municipal Retirement	Insurance		2017	2016
Revenues:						
Taxes	\$ 5,987,799	3,660,029	3,418,509	10,540,322	23,606,659	22,490,603
Intergovernmental revenue	10,952,783	235,807	-	9,305,408	20,493,998	21,336,499
Fines and fees	3,842,021	-	-	4,036,166	7,878,187	8,200,574
Interest	544,738	24,802	9,475	191,523	770,538	687,125
Other	15,040	2,510	2,228	4,822,277	4,842,055	80,700
Total revenues	21,342,381	3,923,148	3,430,212	28,895,696	57,591,437	52,795,501
Expenditures:						
Current:						
General government	11,119,869	2,391,432	292,101	2,620,452	16,423,854	16,623,692
Public safety	4,217,518	27,333	-	437,610	4,682,461	4,833,798
Corrections	6,266,234	-	-	-	6,266,234	6,190,816
Judiciary and legal	4,923,039	153,835	-	2,907,282	7,984,156	7,553,798
Public works	-	237,125	-	5,468,158	5,705,283	6,802,955
Social services	195,328	437,884	-	9,054,473	9,687,685	8,063,619
Culture and recreation	113,843	-	-	-	113,843	114,168
Capital outlay	213,965	-	-	5,378,482	5,592,447	1,405,993
Debt service:						
Principal	-	-	-	-	-	105,000
Interest	-	-	-	-	-	1,050
Other	-	-	-	-	-	375
Total expenditures	27,049,796	3,247,609	292,101	25,866,457	56,455,963	51,695,264
Excess (deficiency) of revenues over (under) expenditures	(5,707,415)	675,539	3,138,111	3,029,239	1,135,474	1,100,237
Other financing sources (uses):						
Transfers in	4,691,312	-	-	27,769	4,719,081	4,149,992
Transfers out	-	-	(900,000)	(3,761,969)	(4,661,969)	(4,092,880)
County contribution to self-insurance trust	-	-	(1,835,690)	-	(1,835,690)	(1,784,950)
Total other financing sources (uses)	4,691,312	-	(2,735,690)	(3,734,200)	(1,778,578)	(1,727,838)
Net change in fund balance	(1,016,103)	675,539	402,421	(704,961)	(643,104)	(627,601)
Fund balance, beginning of year	11,673,251	2,899,374	95,393	27,239,664	41,907,682	42,535,283
Fund balance, end of year	\$ 10,657,148	3,574,913	497,814	26,534,703	41,264,578	41,907,682

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, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

	November 30,	
	2017	2016
<b>Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities</b>		
Net change in fund balances - total governmental funds	\$ (643,104)	(627,601)
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.		
	542,625	132,372
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.		
	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	8,167,505	1,838,403
Capital asset disposals (net)	(172,687)	(61,329)
Depreciation expense	(4,066,967)	(3,960,101)
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:		
Capital debt obligation principal payments	-	105,000
Compensated absences	(52,605)	31,269
Pension liability	(1,925,084)	(3,110,997)
Net OPEB obligation	(4,434,184)	(3,871,008)
Change in net position of governmental activities	<u>\$ (2,555,326)</u>	<u>(9,523,992)</u>

**Statement of Net Position - Proprietary Funds**  
**November 30, 2017**  
**(With Comparative Figures for November 30, 2016)**

	Enterprise Fund Nursing Home Fund November 30,		Internal Service Fund November 30,
	2017	2016	2017
<u>Assets</u>			
Current assets:			
Cash	\$ 750,969	1,009,557	239,492
Investments	1,267,314	1,839,420	-
Receivable from governmental units	297,251	785,467	-
Accounts receivable	262,044	386,758	-
Accrued interest receivable	19,471	14,900	-
Due from County	-	-	326,231
Inventories	26,447	15,694	-
Property taxes receivable, net of allowance for uncollectible	41,483	50,418	-
Total current assets	2,664,979	4,102,214	565,723
Non-current assets:			
Restricted assets	23,988	24,783	-
Capital assets:			
Land	9,950	9,950	-
Buildings	6,732,485	6,087,347	-
Equipment and vehicles	1,303,796	1,657,212	-
Accumulated depreciation	(5,459,124)	(5,732,089)	-
Total non-current assets	2,611,095	2,047,203	-
Total assets	5,276,074	6,149,417	565,723
<u>Deferred Outflows of Resources</u>			
Property taxes levied for subsequent years	1,400,000	1,400,000	-
Total assets and deferred outflows of resources	\$ 6,676,074	7,549,417	565,723

**Statement of Net Position - Proprietary Funds**  
**November 30, 2017**  
**(With Comparative Figures for November 30, 2016)**

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2017	2016	2017
<u>Liabilities</u>			
Current liabilities			
Accounts payable	\$ 204,348	269,711	277,457
Accrued payroll	102,234	107,412	-
Payable from restricted assets	23,988	24,783	-
Total current liabilities	330,570	401,906	277,457
Non-current liabilities			
Compensated absences	256,115	244,934	-
Total non-current assets	256,115	244,934	-
Total liabilities	586,685	646,840	277,457
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	1,400,000	1,400,000	-
<u>Net Position</u>			
Invested in capital assets	2,587,107	2,022,420	-
Unrestricted	2,102,282	3,480,157	288,266
Total net position	\$ 4,689,389	5,502,577	288,266

**Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2017	2016	2017
Operating revenues:			
Charges for services	\$ 1,095,139	3,516,096	8,675,381
Medicare	175,455	1,221,869	-
Other	122,799	36,038	-
Total operating revenues	1,393,393	4,774,003	8,675,381
Operating expenses:			
Insurance premiums and claims	-	-	8,646,206
Health and welfare	3,651,830	5,842,879	-
Depreciation	192,522	171,820	-
Total operating expenses	3,844,352	6,014,699	8,646,206
Operating income (loss)	(2,450,959)	(1,240,696)	29,175
Non-operating revenues:			
Property taxes	1,380,937	1,589,461	-
Interest	14,504	24,942	-
Total non-operating revenues	1,395,441	1,614,403	-
Other financing sources (uses)			
Operating transfers out	(57,112)	(57,112)	-
Capital contributions	299,442	-	-
Total other financing sources (uses)	242,330	(57,112)	-
Net income	(813,188)	316,595	29,175
Net position, beginning of year	5,502,577	5,185,982	259,091
Net position, end of year	\$ 4,689,389	5,502,577	288,266

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

## Statement of Cash Flows - Proprietary Funds

For the Year Ended November 30, 2017

(With Comparative Figures for the Year Ended November 30, 2016)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2017	2016	2017
Cash flows from operating activities:			
Receipts from customers	\$ 1,219,853	3,378,553	8,675,381
Receipts from Medicare	663,671	901,494	-
Payments to suppliers & employees	(3,721,943)	(5,722,155)	(8,621,132)
Other receipts (payments)	122,799	36,038	-
Net cash provided by (used in) operating activities	(1,715,620)	(1,406,070)	54,249
Cash flows from noncapital financing activities:			
Net borrowings on inter-fund loans	-	-	34,015
Net operating transfers	242,330	(57,112)	-
Property taxes received	1,389,872	1,601,023	-
Net cash provided by (used in) noncapital financing activities	1,632,202	1,543,911	34,015
Cash flows from capital and related financing activities:			
Acquisition of fixed assets	(757,209)	(843,673)	-
Net cash provided by (used in) capital financing activities	(757,209)	(843,673)	-
Cash flows from investing activities			
Purchase of investments	572,106	477,068	-
Interest received	9,933	21,111	-
Net cash provided by (used in) investing activities	582,039	498,179	-
Net increase (decrease) in cash and cash equivalents	(258,588)	(207,653)	88,264
Cash and cash equivalents, beginning of year	1,009,557	1,217,210	151,228
Cash and cash equivalents, end of year	\$ 750,969	1,009,557	239,492
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss)	\$ (2,450,959)	(1,240,696)	29,175
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	192,522	171,820	-
Effects of changes in operating assets and liabilities:			
Receivables from governmental units	488,216	(320,375)	-
Receivables from others	124,714	(137,543)	-
Inventories	(10,753)	6,539	-
Accounts payable	(65,363)	58,182	25,074
Accrued payroll	(5,178)	23,016	-
Compensated absences payable	11,181	32,987	-
Net cash provided by (used in) operating activities	\$ (1,715,620)	(1,406,070)	54,249

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

## Statement of Net Position - Fiduciary Funds

November 30, 2017

(With Comparative Figures for November 30, 2016)

		Agency Funds	
		November 30,	
		2017	2016
<u>Assets</u>			
Cash in bank		\$ 13,635,072	12,632,754
Investments		49,846	75,480
Property taxes receivable		140,707	143,301
Total assets		<u>\$ 13,825,625</u>	<u>12,851,535</u>
<u>Liabilities</u>			
Due to others		<u>\$ 13,825,625</u>	<u>12,851,535</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, 2017

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**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*A. Introduction*

The financial statements of the County of LaSalle, 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 are two component units reflected in the accompanying financial statements. Additionally, County of LaSalle is not dependent on any other entity.



**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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**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 County of LaSalle are financially accountable. The County of LaSalle 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 of LaSalle (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 County of LaSalle, 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 are two component units of the County, as follows:

County of LaSalle Emergency Telephone System Board

The ETSB is reported as a discretely presented component unit in a separate column to emphasize that it is legally separate from the County. The LaSalle County ETSB was governed by an eleven member board appointed by the County Board and they handled all receipts and expenditures related to 911 issues. ETSB served the residents of LaSalle County in emergency situations. Separate financial statements of the Board were prepared and are located in the LaSalle County Clerk's Office at 707 East Etna Road, Ottawa, IL 61350.

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). The LaSalle County ETSB continued operating until June 30, 2017, the date the new LaSalle County JETSB was approved by the State of Illinois. The County closed the existing ETSB by transferring all assets to the newly formed JETSB. The financial statements of the LaSalle County ETSB included in these financial statements are as of the June 30, 2017 closing date. The JETSB is not considered a component unit of County of LaSalle, Illinois, and therefore is not included in this report.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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

*C. The Financial Reporting Entity (continued)*

County of LaSalle Self-Insurance Trust

The County of LaSalle Self-Insurance Trust is governed by a seven-member board appointed by the County. The Self-Insurance Trust is a special purpose Trust which was organized to provide insurance services to the employees of the County of LaSalle. Separate financial statements of the Trust are prepared and are located in County of LaSalle 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 County of LaSalle, Illinois.

*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.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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

*D. Basis of Presentation (continued)*

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.

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.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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

*D. Basis of Presentation (continued)*

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, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

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.

*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 revenues 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.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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

*E. Measurement Focus and Basis of Accounting (continued)*

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 2016 levy, in the amount of \$25,332,184 (reduced by statutory limitations to \$25,041,776) was passed by the board on December 19, 2016. It is the government's intention that property taxes generated from the 2016 property tax levy be used to finance the operating budget of the fiscal year ending November 30, 2017. Therefore, property tax revenues in the accompanying financial statements were primarily generated by the 2016 property tax levy.

On December 11, 2017, the County levied its 2017 taxes, in the amount of \$26,565,119, which will be recognized as revenue in 2018. As of November 30, 2017, the government has recorded the 2017 tax levy as deferred outflows and inflows of resources on the financial statements.

*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.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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

*G. Capital Assets (continued)*

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.

*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.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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

*I. Investments (continued)*

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.

*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:

**Notes to Basic Financial Statements**  
**For the Year Ended November 30, 2017**

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

*M. Deferred Outflows / Inflows of Resources (continued)*

1. Property taxes receivable and deferred property taxes related to the 2017 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, 2017

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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, 2017:

Inventories	\$ 40,692
Prepaid expenditures	<u>4,767</u>
Total non-spendable fund balance	<u>\$ 45,459</u>

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2017

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#### 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, 2017:

Retirement	\$ 5,508,281
Insurance	497,814
Governmental activities	979,862
Public safety	4,393,051
Corrections	2,200,088
Judiciary and legal	1,610,310
Public works	4,950,856
Social services	<u>8,220,361</u>
Total	<u>\$ 28,360,623</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, 2017:

Social services	\$ 848,527
Public works	1,409,103
Capital projects	<u>758,584</u>
Total	<u>\$ 3,016,214</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, 2017.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

**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 \$9,842,282 at November 30, 2017.

*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	\$ 55,385,352	2,587,107	57,972,459
Less: Long-Term Obligations Payable	-	-	-
Net Investment in Capital Assets	<u>\$ 55,385,352</u>	<u>2,587,107</u>	<u>57,972,459</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.

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2017

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#### 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, 2017, related to deficit cash balances:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 1,099,174	-
Insurance Fund	-	1,093,984
Environmental Service & Land Use Fund	-	5,190
	<u>\$ 1,099,174</u>	<u>1,099,174</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, 2017, \$0 of the County's bank balance was exposed to custodial credit risk because it was uninsured and not collateralized.

At November 30, 2017, the carrying amount of the component units' deposits, which include demand deposits and certificates of deposit, was \$84,211, and the bank balance was \$85,240. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2017

### NOTE 2: DEPOSITS AND INVESTMENTS – (CONTINUED)

#### Investments

As of November 30, 2017, the County's investments (including component units) were as follows:

	Primary Government		Component Units		Total	
	Carrying Amount	Market Value	Carrying Amount	Market Value	Carrying Amount	Market Value
Municipal bonds (component unit)	\$ -	-	12,340,334	12,051,008	12,340,334	12,051,008
Certificates of deposit	24,776,997	24,776,997	70,894	70,155	24,847,891	24,847,152
Government agency securities	-	-	1,212,561	1,200,146	1,212,561	1,200,146
Money market accounts	-	-	2,311,892	2,311,892	2,311,892	2,311,892
Total investments	<u>\$ 24,776,997</u>	<u>24,776,997</u>	<u>15,935,681</u>	<u>15,633,201</u>	<u>40,712,678</u>	<u>40,410,198</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	11,776,997	11,000,000	2,000,000	-	24,776,997
Government agency securities	-	-	-	-	-
Money market accounts	-	-	-	-	-
Total	<u>\$ 11,776,997</u>	<u>11,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>24,776,997</u>

  

Component Units					
	Remaining Maturity (in Months)				
	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$ 1,883,180	1,872,520	6,073,442	2,511,192	12,340,334
Certificates of deposit	-	70,894	-	-	70,894
Government agency securities	-	-	600,000	612,561	1,212,561
Money market accounts	2,311,892	-	-	-	2,311,892
Total	<u>\$ 4,195,072</u>	<u>1,943,414</u>	<u>6,673,442</u>	<u>3,123,753</u>	<u>15,935,681</u>

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2017

#### 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, 2017 for each investment type:

Rating	Primary Government	Component Units	Total
AAA	\$ -	598,830	598,830
AA+	-	1,623,203	1,623,203
AA	-	6,682,597	6,682,597
AA-	-	1,564,646	1,564,646
A+	-	1,070,956	1,070,956
A	-	190,113	190,113
A-	-	205,624	205,624
BBB	-	110,696	110,696
Certificates of deposit	24,776,997	70,894	24,847,891
U.S. Government-backed money market accounts	-	2,311,892	2,311,892
Not rated	-	1,506,230	1,506,230
Total	<u>\$ 24,776,997</u>	<u>15,935,681</u>	<u>40,712,678</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, 2017, there are no investments with custodial risk.

##### Foreign Currency Credit Risk

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2017

### 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, 2017	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	24,776,997	-	24,776,997	-
Government agency securities	-	-	-	-
Cash and money market accounts	-	-	-	-
Total Primary Government	<u>\$24,776,997</u>	<u>-</u>	<u>24,776,997</u>	<u>-</u>
Component Units:				
Municipal bonds	\$12,051,008	-	12,051,008	-
Certificates of deposit	70,155	-	70,155	-
Government agency securities	1,200,146	1,200,146	-	-
Cash and money market accounts	2,311,892	2,311,892	-	-
Total Component Units	<u>\$15,633,201</u>	<u>3,512,038</u>	<u>12,121,163</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 and municipal bonds at November 30, 2017, 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.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2017

### NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended November 30, 2017 was as follows:

	Primary Government		
	Balance as of December 1, 2016	Additions	Deletions
			Balance as of November 30, 2017
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,630,603	-	-
Construction in progress	-	1,496,110	-
Total capital assets not being depreciated	2,630,603	1,496,110	-
Depreciable capital assets:			
Buildings	36,031,952	1,232,290	(176,383)
Equipment and vehicles	13,798,803	1,116,434	(3,155,914)
Infrastructure	69,253,203	4,322,671	-
Total depreciable capital assets:	119,083,958	6,671,395	(3,332,297)
Total capital assets:	121,714,561	8,167,505	(3,332,297)
Less accumulated depreciation:			
Buildings	(13,866,446)	(1,041,559)	72,758
Equipment and vehicles	(11,787,400)	(824,288)	3,086,852
Infrastructure	(44,603,214)	(2,201,120)	-
Total accumulated depreciation:	(70,257,060)	(4,066,967)	3,159,610
Total capital assets being depreciated, net	48,826,898	2,604,428	(172,687)
Governmental activities capital assets, net	\$ 51,457,501	4,100,538	(172,687)

Depreciation for governmental activities in the current fiscal year was \$4,066,967 and was allocated as follows:

General government	\$ 391,828
Public safety	279,877
Public works	2,891,484
Social services	18,658
Culture and recreation	-
Judiciary and legal	485,120
Total depreciation	\$ 4,066,967



# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2017

### NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Capital asset activity for business-type activities for the year ended November 30, 2017 was as follows:

	Primary Government		
	Balance as of December 1, 2016	Additions	Deletions
Business-type activities:			
Capital assets not being depreciated:			
Land	\$ 9,950	-	-
Total capital assets not being depreciated	9,950	-	-
Depreciable capital assets:			
Buildings and improvements	6,087,347	1,277,822	(632,684)
Equipment and vehicles	1,657,212	-	(353,416)
Total depreciable capital assets:	7,744,559	1,277,822	(986,100)
Total capital assets:	7,754,509	1,277,822	(986,100)
Less accumulated depreciation:			
Buildings and improvements	(4,133,703)	(160,056)	113,149
Equipment and vehicles	(1,598,386)	(32,466)	352,338
Total accumulated depreciation:	(5,732,089)	(192,522)	465,487
Total capital assets being depreciated, net	2,012,470	1,085,300	(520,613)
Business-type activities capital assets, net	\$ 2,022,420	1,085,300	(520,613)

Capital asset activity for the E-911 Component Unit for the year ended November 30, 2017 was as follows:

	Emergency Telephone System Board of LaSalle County		
	Balance as of December 1, 2016	Additions	Deletions
Depreciable capital assets:			
Equipment	\$ 1,299,051	14,268	(1,313,319)
Total depreciable capital assets:	1,299,051	14,268	(1,313,319)
Less accumulated depreciation:			
Equipment	(896,632)	(88,995)	985,627
Total accumulated depreciation:	(896,632)	(88,995)	985,627
Discretely presented component unit, capital assets, net	\$ 402,419	(74,727)	(327,692)

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2017

### NOTE 5: LONG-TERM DEBT

The County did not have any outstanding debt obligations as of November 30, 2017. 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, 2016	Additions	Deductions	Balance, November 30, 2017	Due Within One Year
Component Unit - Self-Insurance Trust					
Self-Insurance Bonds					
Series 2011	\$ 5,935,000	-	4,110,000	1,825,000	585,000
Series 2013	7,845,000	-	790,000	7,055,000	805,000
Series 2017 - Refunding	-	3,710,000	-	3,710,000	45,000
Total Component Unit	<u>\$ 13,780,000</u>	<u>3,710,000</u>	<u>4,900,000</u>	<u>12,590,000</u>	<u>1,435,000</u>

#### 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. Repayments schedules and interest rates as of November 30, 2017 are as follows:

Self-Insurance Bonds - Series 2011				
Date	Principal	Interest	Total P&I	Coupon
12/1/2017	585,000	31,938	616,938	3.50%
6/1/2018	-	21,700	21,700	0.00%
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>\$ 1,825,000</u>	<u>97,388</u>	<u>1,922,388</u>	

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2017

NOTE 5: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds (continued)

Self-Insurance Bonds - Series 2013				
Date	Principal	Interest	Total P&I	Coupon
12/1/2017	\$ 805,000	97,465	902,465	2.00%
6/1/2018	-	89,415	89,415	0.00%
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>\$ 7,055,000</u>	<u>890,147</u>	<u>7,945,147</u>	

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2017

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#### NOTE 5: LONG-TERM DEBT – (CONTINUED)

##### Self-Insurance Bonds (continued)

Self-Insurance Bonds - Series 2017				
Date	Principal	Interest	Total P&I	Coupon
12/1/2017	\$ 45,000	37,581	82,581	2.00%
12/1/2018	35,000	102,375	137,375	2.00%
12/1/2019	35,000	101,675	136,675	2.00%
12/1/2020	680,000	100,975	780,975	2.50%
12/1/2021	695,000	83,975	778,975	2.50%
12/1/2021	715,000	66,600	781,600	3.00%
12/1/2023	745,000	45,150	790,150	3.00%
12/1/2024	760,000	22,800	782,800	3.00%
	<u>\$ 3,710,000</u>	<u>561,131</u>	<u>4,271,131</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, 2017:

Assessed valuation (2016)	<u>\$ 2,451,113,381</u>
Statutory debt limitation (2.875%)	\$ 70,469,510
Amount of debt applicable to debt limitation	<u>-</u>
Legal Debt Margin	<u>\$ 70,469,510</u>

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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**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](http://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.

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2017

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

##### ***Membership***

As of December 31, 2016, the County's plan membership consisted of the following:

	RP	SLEP	ECO
Retirees and beneficiaries	356	52	26
Inactive, non-retired members	302	23	10
Active members	395	99	10
Total	1,053	174	46

##### ***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 2016 and the fiscal year ended November 30, 2017 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 2016	11.48%	18.45%	29.63%	N/A
County required contribution rate for 2017	11.05%	17.51%	23.79%	N/A
County actual contributions for 2016	\$ 2,134,932	1,165,076	161,292	3,461,300
County actual contributions for fiscal year 2017	\$ 2,071,984	1,112,824	62,801	3,247,609

##### ***Payable to the Pension Plan***

At November 30, 2017, the County had \$354,095 payable for the outstanding amount of County contributions to the plans for the year ended November 30, 2017.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2017

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

#### *Net Pension Liability*

At December 31, 2016, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	ECO	Total
Total Pension Liability	\$ 97,659,016	42,266,807	9,626,109	149,551,932
Plan Fiduciary Net Position	86,700,521	36,811,966	8,952,197	132,464,684
Net Pension Liability	<u>\$ 10,958,495</u>	<u>5,454,841</u>	<u>673,912</u>	<u>17,087,248</u>

The net pension liabilities were measured as of December 31, 2016, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2016.

#### *Changes in the Net Pension Liabilities*

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2016, are included as Required Supplementary Information on pages 86-89 of this report. Below is a summary of changes in the County's total net pension liability for the calendar year ending December 31, 2016.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2015	\$143,612,969	124,559,435	19,053,534
Changes for the year:			-
Service Cost	3,229,984	-	3,229,984
Interest on the Total Pension Liability	10,633,391	-	10,633,391
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	(1,389,367)	-	(1,389,367)
Changes of Assumptions	(369,984)	-	(369,984)
Contributions - Employer	-	3,461,300	(3,461,300)
Contributions - Employees	-	1,348,129	(1,348,129)
Net Investment Income	-	8,553,182	(8,553,182)
Benefit Payments, including Refunds of			
Employee Contributions	(6,165,061)	(6,165,061)	-
Other (Net Transfer)	-	707,699	(707,699)
Net Changes	<u>5,938,963</u>	<u>7,905,249</u>	<u>(1,966,286)</u>
Balances at December 31, 2016	<u>\$149,551,932</u>	<u>132,464,684</u>	<u>17,087,248</u>

Notes to Basic Financial Statements  
For the Year Ended November 30, 2017

**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, 2016:

- 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 2.75%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for Mortality (for non-disabled retirees) 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.
- 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, 2016:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.77%
International Equity	17%	3.54%
Fixed Income	27%	4.85%
Real Estate	8%	8.97%
Alternative Investments	9%	N/A
Cash Equivalents	1%	N/A
Total	100%	



## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2017

#### 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, 2016 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	3.78%	3.78%	3.78%
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.

<b>Regular Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 111,020,573	97,659,016	86,784,783
Plan Fiduciary Net Position	86,700,521	86,700,521	86,700,521
Net Pension Liability/(Asset)	<u>\$ 24,320,052</u>	<u>10,958,495</u>	<u>84,262</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2017

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

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

<b>SLEP Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 48,431,506	42,266,807	37,254,452
Plan Fiduciary Net Position	36,811,966	36,811,966	36,811,966
Net Pension Liability/(Asset)	<u>\$ 11,619,540</u>	<u>5,454,841</u>	<u>442,486</u>
<b>ECO Plan</b>			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 10,696,565	9,626,109	8,728,475
Plan Fiduciary Net Position	8,952,197	8,952,197	8,952,197
Net Pension Liability/(Asset)	<u>\$ 1,744,368</u>	<u>673,912</u>	<u>(223,722)</u>
<b>County Total</b>			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 170,148,644	149,551,932	132,767,710
Plan Fiduciary Net Position	132,464,684	132,464,684	132,464,684
Net Pension Liability/(Asset)	<u>\$ 37,683,960</u>	<u>17,087,248</u>	<u>303,026</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2017

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, 2017, the County recognized pension expense of \$5,123,547. At November 30, 2017, 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	\$ 855,287	1,714,628
Changes in assumptions	1,030,076	102,203
Net difference between projected and actual earnings on pension plan investments	6,514,591	179,200
Contributions subsequent to the measurement date	4,171,383	-
Total	<u>\$ 12,571,337</u>	<u>1,996,031</u>

\$4,171,383 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, 2017. 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
2017	\$ 1,562,139	788,648	165,733	2,516,520
2018	862,976	788,647	159,590	1,811,213
2019	904,313	701,314	134,442	1,740,069
2020	99,233	212,616	11,834	323,683
2021	-	(6,362)	-	(6,362)
Thereafter	-	18,800	-	18,800
Total	<u>\$ 3,428,661</u>	<u>2,503,663</u>	<u>471,599</u>	<u>6,403,923</u>

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2017

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#### NOTE 7: DEFERRED COMPENSATION PLAN

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

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 5 and 6, 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 been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental and business-type activities.

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

*Membership.* At December 1, 2016 (the most recent actuarial valuation), membership consisted of:

Retirees and beneficiaries currently receiving benefits	240
Terminated employees entitled to benefits but not yet receiving benefits	-
Active vested plan members	60
Active non-vested plan members	<u>320</u>
Total	<u>620</u>
Number of participating employers	<u>1</u>

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2017

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

*Funding Policy.* For the fiscal year ending November 30, 2017, retirees contributed \$319,240 to the plan. The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

*Annual OPEB Cost and Net Obligation.* The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the County, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an on-going basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

Annual required contribution	\$ 7,232,289
Interest on net OPEB obligation	931,848
Adjustment to annual required contribution	<u>(1,187,877)</u>
Annual OPEB cost	6,976,260
Contributions made	<u>(2,542,076)</u>
Increase in net OPEB obligation	4,434,184
Net OPEB obligation - beginning of year	<u>23,082,144</u>
Net OPEB obligation - end of year	<u>\$ 27,516,328</u>

The County's annual OPEB cost, percentage of annual OPEB cost contributed, and the net OPEB obligation was as follows:

Fiscal Year Ending	Annual OPEB Cost	Employer Contributions	Percentage of OPEB Cost Contributed	Net OPEB Obligation
11/30/2017	\$ 6,976,260	2,542,076	36.4%	27,516,328
11/30/2016	5,955,412	2,143,640	36.0%	23,082,144
11/30/2015	5,757,065	1,811,204	31.5%	19,211,136

*Funded Status and Funding Progress.* As of December 31, 2016, the most recent actuarial valuation date, the OPEB was 0% funded. The actuarial accrued liability for benefits was \$71,922,229 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$71,922,229. The covered payroll (annual payroll of active employees covered by the OPEB) was \$24,607,277, and the ratio of UAAL to covered payroll was 292 percent.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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

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

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

In the December 1, 2016 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 4.00% investment rate of return, and annual medical / prescription trend rates of 5.5% for 2017, and 5.0% for all years thereafter. The UAAL is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at November 30, 2017 was 20 years.

**NOTE 9: LEASE AGREEMENTS**

Operating Leases

*A. 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 and the lease payments for the year ended November 30, 2017 were \$3,600.

*B. 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. The lease payments for the year ended November 30, 2017 were \$1,834.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2017

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NOTE 9: LEASE AGREEMENTS – (CONTINUED)

Operating Leases (continued)

C. *Illinois Cooperative Association, Inc.*

The County entered into a lease agreement on December 1, 2010, with Illinois Cooperative Association, Inc., d/b/a Clear Talk for the rental of Clear Talk Radio System, at a monthly rate of \$2,500. The lease expired November 30, 2016 and was renewed for an additional five-year term at a monthly rate of \$3,300. The lease payments for the year ending November 30, 2017 were \$41,700.

D. *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, 2017 were \$8,592.

E. *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. Monthly payments for the period from December 1, 2016 through November 30, 2017 are \$330. The lease payments for the year ending November 30, 2017 were \$3,960.

F. *Postage Machines*

The County leases four postage machines at a quarterly rate of \$3,554. 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, 2017 were \$12,987.

G. *2015 Malibu*

On October 31, 2014, the County entered into a 36 month lease agreement with Sierra Leasing for a 2015 Malibu, at a monthly rate of \$379. The lease term expired during fiscal year 2017. The lease payments for the year ending November 30, 2017 were \$4,548.

H. *2013 Veranos*

On October 31, 2014, the County entered into a 36 month lease agreement with Sierra Leasing for two 2013 Veranos, at a monthly rate of \$379 each. The lease term expired during fiscal year 2017. The lease payments for the year ending November 30, 2017 were \$9,096.

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2017

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#### NOTE 9: LEASE AGREEMENTS – (CONTINUED)

##### Operating Leases (continued)

###### *I. 2015 Chargers*

On November 30, 2015, the County entered into a 36 month lease agreement with Starved Rock Leasing for two 2015 Chargers, at a monthly rate of \$334 each. Both vehicles are assigned to Grundy and Bureau County Probation officers. The lease payments for the year ending November 30, 2017 were \$8,016.

###### *J. 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, 2017 were \$23,400, of which \$4,680 was paid by Grundy and Bureau County Probation Departments.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2018	\$ 74,981
2019	64,820
2020	59,106
2021	52,662
2022	<u>1,174</u>
Total	<u>\$ 252,743</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, 2017 was \$7,080.

###### *Northern White Sands*

The County is the lessor of land located near the County Nursing Home. Under this agreement the Lessee must obtain general liability insurance coverage with the County as a primary additional insured on the policy. Also, before the lessee makes any improvements to the leased land or any new installations, they must first obtain permission from the County.



**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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**NOTE 9: LEASE AGREEMENTS – (CONTINUED)**

County as Lessor (continued)

*Northern White Sands (continued)*

This lease was terminated and renegotiated during the year ended November 30, 2014 to allow the lessor to construct and operate a facility for transloading and hauling of grain, sand, gravel, or other non-hazardous granular material. The renewed lease was effective December 1, 2014 and expires November 30, 2021, with the option to renew for 10-year term after that. During fiscal year 2017, both parties chose to terminate the lease because they were unable to agree upon the terms of the agreement. Total income under the agreement for the year ended November 30, 2017 was \$90,000.

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, 2017 was \$17,583.

**NOTE 10: EMPLOYEE HEALTH INSURANCE PROGRAM**

Employee health benefits are provided by the County under a self-insurance program with a plan year-end of November 30. A medical stop loss policy, effective for the plan year ended November 30, 2017, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2017 was \$7,061,654. In addition, the estimated claims for the stop/loss insurance were \$914,533 and the administrative expenses were \$432,656. The estimated claims for health insurance for the years end November 30, 2017 and November 30, 2016 were \$7,061,654 and \$7,312,909, respectively.

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

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2017

### NOTE 11: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
Tourism and Promotion Fund	\$ 36,053
State's Attorney Records Automation Fund	8,324
E-911 Fund*	241
Disaster Fund	827,234
Intact Pet Fee Fund	880
Coroner Grant Fund*	1,380
Sheriff Vehicle Fund	3,000
Jail Commissary Fund*	124,489
Mental Health Fund	830
Court Appointed Special Advocate Fund	312
State's Attorney SAFE Fund*	148,009
State's Attorney Drug Enforcement Fund	8,753

*\* No budget was adopted for this fund.*

The County's E-911 and Disaster Fund had deficit fund balances of \$2,169 and \$775,756, respectively, at November 30, 2017.

### 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.

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

Inter-fund transfers for the year ended November 30, 2017 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Governmental Funds:		
Major Funds:		
General Fund	\$ -	4,691,312
Insurance fund	900,000	-
Non-Major Funds	3,761,969	27,769
Proprietary Funds:		
Major Funds:		
Nursing Home Fund	57,112	-
	<u>\$ 4,719,081</u>	<u>4,719,081</u>

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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**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 year ended November 30, 2017 was \$434,063. The estimated claims for workers' compensation for the years ended November 30, 2017 and November 30, 2016 were \$434,063 and \$286,348, 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.

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2017**

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**NOTE 15: ACCOUNTING CHANGES**

Future Accounting Pronouncements

GASB Statement No. 74, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed. This pronouncement will impact the financial statements ended November 30, 2018.

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 criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This pronouncement is not effective until the year ended November 30, 2020.

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: SUBSEQUENT EVENTS**

Management evaluated subsequent events through March 6, 2018, 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, 2017 as a result of events occurring between December 1, 2017 and March 6, 2018.

On February 1, 2018, the County Board approved an interfund loan in the amount of \$2,000,000 from the General Fund to the Disaster Fund to pay for expenditures related to the tornado that caused damage at the Nursing Home and Highway Department in 2017. The General Fund will be repaid when insurance reimbursements are received. The Board also approved a permanent transfer of \$70,000 from the Highway Fund to the Disaster Fund to pay for extra items.

***REQUIRED SUPPLEMENTARY INFORMATION***

COUNTY OF LASALLE, ILLINOIS  
GENERAL FUND

SCHEDULE A-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes:					
Property tax	\$ 6,070,109	6,070,109	5,987,799	(82,310)	5,777,816
Gambling tax	4,000	4,000	990	(3,010)	1,724
Total taxes	6,074,109	6,074,109	5,988,789	(85,320)	5,779,540
Intergovernmental revenue:					
Personal property replacement tax	1,154,689	1,154,689	1,338,063	183,374	1,267,057
Illinois income tax	2,900,000	2,900,000	2,946,246	46,246	3,291,275
Illinois retailers occupation tax	940,000	940,000	961,601	21,601	922,925
County-wide sales tax	3,400,000	3,400,000	3,456,711	56,711	3,385,661
Use tax	600,000	600,000	812,944	212,944	824,129
State's attorney and assistants salary reimbursement	144,000	144,000	144,677	677	204,959
Probation officers salary reimbursement	550,000	550,000	420,589	(129,411)	508,460
Public defender reimbursement	96,000	96,000	96,516	516	136,731
Election judge salary reimbursement	20,000	20,000	20,925	925	45,900
Voter registration reimbursement	20,000	20,000	-	(20,000)	-
Supervisor of assessment salary reimbursement	42,500	42,500	43,388	888	62,163
Probation reimbursement from other counties	600,000	600,000	506,995	(93,005)	542,184
Public defender income from other counties	20,000	20,000	23,395	3,395	22,193
Mental health reimbursement	5,000	5,000	11,374	6,374	3,177
Salary reimbursement - bailiff	200	200	80	(120)	160
Chief judge salary reimbursement	45,000	45,000	53,936	8,936	72,874
Deputy training reimbursement	10,000	10,000	10,435	435	10,587
HMEP grant	3,830	3,830	15,793	11,963	12,492
EMA grant	40,000	40,000	38,410	(1,590)	31,414
Sheriff's grant	100	100	-	(100)	-
County grants	10,100	10,100	5,000	(5,100)	-
Justice benefits	7,000	7,000	-	(7,000)	7,341
IPRA grant	50,803	50,803	40,415	(10,388)	28,272
LEPC	5,000	5,000	4,300	(700)	3,700
Total intergovernmental revenue	10,664,222	10,664,222	10,951,793	287,571	11,383,654

**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues (continued):					
Fines and fees:					
Liquor licenses	\$ 28,300	28,300	28,737	437	32,962
Amusement licenses	13,500	13,500	6,380	(7,120)	5,235
Video gaming	156,000	156,000	223,038	67,038	192,970
County clerk marriage license fees	18,000	18,000	22,850	4,850	23,145
State's attorney fees	60,000	60,000	69,165	9,165	70,912
Fines and forfeitures	220,000	220,000	189,418	(30,582)	215,716
Forfeitures	20,000	20,000	31,273	11,273	243,191
Other misdemeanors & felony fines	500,000	500,000	459,065	(40,935)	496,643
Variance fee	500	500	125	(375)	100
Treasurer and other fees	50,000	50,000	43,881	(6,119)	31,049
Dependent child care reimbursement					
from other counties	100	100	-	(100)	-
Dependent child care SS reimb	100	100	458	358	7,330
Lease / rental income	98,880	98,880	97,080	(1,800)	17,080
Farm income	15,900	15,900	17,583	1,683	15,333
Assessor's miscellaneous fees	2,000	2,000	2,452	452	1,696
Supt of assessment dial-in service	6,000	6,000	5,400	(600)	7,203
Zoning fees	25,000	25,000	103,244	78,244	24,021
Probation substance abuse testing	500	500	1,450	950	90
County/appt counsel reimb	25,000	25,000	26,979	1,979	12,761
County clerk redemption fees	18,000	18,000	30,782	12,782	26,810
County clerk fees	115,000	115,000	106,709	(8,291)	107,621
County clerk mapping fees	100	100	27	(73)	22
County clerk civil union fees	100	100	30	(70)	30
Circuit clerk filing fees	750,000	750,000	752,630	2,630	771,000
Circuit clerk security fees	180,000	180,000	171,877	(8,123)	171,120
Passport fees	12,000	12,000	11,275	(725)	14,375
Recorder recording fees	750,000	750,000	505,529	(244,471)	594,610
Recorder revenue stamps	575,000	575,000	578,069	3,069	587,207
Support of Rental Housing fee	11,000	11,000	9,398	(1,602)	8,776
Sheriff process fees	240,000	240,000	204,951	(35,049)	243,063
Sheriff miscellaneous fees	15,000	15,000	28,897	13,897	9,805
Sheriff boarding of prisoners	20,000	20,000	11,392	(8,608)	15,632
Sheriff's Americall commission	20,000	20,000	-	(20,000)	12,658
Sheriff bond post fee	25,000	25,000	34,596	9,596	37,669
Sheriff probation transfer fee	100	100	625	525	1,360
Medical services fees	5,000	5,000	2,951	(2,049)	2,702
Sheriff insurance claims & car sales	100	100	30,579	30,479	43,642
Prisoners transport reimbursement	5,000	5,000	7,964	2,964	2,543
Other reimbursements	2,500	2,500	5,496	2,996	3,684
Central services	20,000	20,000	15,462	(4,538)	11,642

**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (continued):					
Fines and fees (continued):					
Reimbursement for telephone	\$ 3,000	3,000	4,204	1,204	7,957
Workers' compensation reimb.	100	100	-	(100)	-
Total fines and fees	4,006,780	4,006,780	3,842,021	(164,759)	4,071,365
Interest:					
Treasurer	50,000	50,000	65,236	15,236	67,736
Treasurer - penalty	400,000	400,000	430,771	30,771	397,319
Payroll	-	-	39	39	33
Circuit Clerk	20,000	20,000	48,692	28,692	39,422
Total interest	470,000	470,000	544,738	74,738	504,510
Other revenues:					
Miscellaneous income	20,100	20,100	15,040	(5,060)	35,285
Unclaimed money	100	100	-	(100)	-
Designated gifts	100	100	-	(100)	-
Total other revenues	20,300	20,300	15,040	(5,260)	35,285
Total revenues	21,235,411	21,235,411	21,342,381	106,970	21,774,354



**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	\$ 500	500	158	(342)	472
Education	1,000	1,000	950	(50)	717
Publication expense	57	57	-	(57)	28
Dues and subscriptions	700	700	500	(200)	698
Office supplies and expense	1,000	1,000	1,140	140	1,032
County Auditor	66,000	66,000	66,254	254	66,508
Salaries and wages	90,772	90,772	97,653	6,881	91,573
Salaries and wages - part time	-	-	3,498	3,498	-
Overtime	250	250	4,456	4,206	444
Total auditor's office	160,279	160,279	174,609	14,330	161,472
County Board office:					
Mileage	29,500	29,500	25,169	(4,331)	24,624
Telephone	1,300	1,300	1,300	-	1,257
Education	750	750	265	(485)	175
Lodging and meals	750	750	656	(94)	272
Dues - IL Assoc of Cnty Boards	7,000	7,000	7,678	678	6,728
Office supplies and expense	4,400	4,400	4,010	(390)	277
Miscellaneous	100	100	-	(100)	-
Board Chairman	66,000	66,000	66,254	254	66,508
Salaries and wages - board	118,000	118,000	118,800	800	-
Salaries and wages	68,284	68,284	72,251	3,967	184,769
Overtime	6,000	6,000	4,346	(1,654)	5,183
Total County Board office	302,084	302,084	300,729	(1,355)	289,793
Information technology:					
Additional hardware	42,850	42,850	54,538	11,688	26,204
Maintenance of hardware	1,000	1,000	-	(1,000)	-
Telephone	-	-	618	618	-
Internet services	24,000	24,000	21,600	(2,400)	21,600
Software license	50,422	50,422	32,640	(17,782)	78,192
Office supplies	600	600	548	(52)	1,013
Supplies	-	-	43	43	-
New office equipment	-	-	-	-	643
Mileage	750	750	930	180	826
Education	3,220	3,220	425	(2,795)	8,186
Lodging and meals	200	200	-	(200)	45
Dues and subscriptions	200	200	-	(200)	-
Professional/consultant	40,000	40,000	28,650	(11,350)	39,509
Miscellaneous	250	250	468	218	-

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Information technology (continued):					
IT Director	\$ 71,000	71,000	71,273	273	71,546
Salaries and wages	138,015	138,015	143,625	5,610	139,037
Total information technology	372,507	372,507	355,358	(17,149)	386,801
Planning and zoning:					
Mileage	1,500	1,500	1,092	(408)	1,004
Education	-	-	-	-	50
Library	-	-	-	-	238
Publications	4,000	4,000	27,869	23,869	2,720
Professional services	61,800	61,800	58,964	(2,836)	58,418
Office supplies and expense	700	700	-	(700)	795
Miscellaneous expense	-	-	-	-	450
Court reporter	1,800	1,800	2,121	321	1,696
Zoning Board of Appeals	4,000	4,000	4,080	80	3,660
Zoning Director	22,500	22,500	16,969	(5,531)	22,169
Salaries and wages	38,908	38,908	41,231	2,323	52,932
Overtime	-	-	19	19	-
Total planning and zoning	135,208	135,208	152,345	17,137	144,132
Fee and salary:					
Professional services - physicals	23,000	23,000	3,525	(19,475)	4,425
Mileage	-	-	-	-	110
Arbitrator's fee	2,500	2,500	-	(2,500)	-
Office supplies	3,000	3,000	3,224	224	1,889
Education	500	500	398	(102)	514
Salaries and wages	116,622	116,622	124,641	8,019	117,690
Overtime	500	500	-	(500)	-
Total fee and salary	146,122	146,122	131,788	(14,334)	124,628

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Finance and miscellaneous claims:					
Mileage	\$ 100	100	4	(96)	9
Per diem	800	800	240	(560)	420
Maintenance - software	26,655	26,655	29,371	2,716	26,655
Publications	7,000	7,000	4,568	(2,432)	2,064
Dues	12,500	12,500	12,162	(338)	12,162
Professional services	20,000	20,000	-	(20,000)	20,000
Outside audit	42,200	42,200	42,100	(100)	40,400
Justice benefits	1,750	1,750	-	(1,750)	1,615
Office supplies	150	150	224	74	485
County share of judges' fee	3,850	3,850	3,682	(168)	3,722
Software purchase / license	10,000	10,000	-	(10,000)	-
Law books and statutes	-	-	-	-	3,600
Contingency	250,000	250,000	-	(250,000)	-
TIF expenses	2,900	2,900	-	(2,900)	1,545
Miscellaneous expenses	3,000	3,000	-	(3,000)	4,670
Miscellaneous claims	-	-	-	-	-
Soil and water conservation	31,350	31,350	31,350	-	33,000
LaSalle Co. Extension Service	44,555	44,555	44,555	-	46,900
Soldiers' burial	1,200	1,200	-	(1,200)	-
Paupers' burial	2,400	2,400	1,600	(800)	-
Total finance and miscellaneous claims	460,410	460,410	169,856	(290,554)	197,247
Board of Review:					
Mileage	1,200	1,200	59	(1,141)	376
Education	2,000	2,000	468	(1,532)	754
Publication and notices	500	500	-	(500)	-
Office supplies and expense	2,250	2,250	2,239	(11)	2,346
Professional services	25,000	25,000	-	(25,000)	-
Review board members	38,500	38,500	36,192	(2,308)	38,250
Total Board of Review	69,450	69,450	38,958	(30,492)	41,726

**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Treasurer's office:					
Mileage	\$ 800	800	261	(539)	337
Software maintenance	26,384	26,384	26,381	(3)	26,376
Education	2,000	2,000	737	(1,263)	1,134
Publications	8,000	8,000	5,203	(2,797)	7,429
Association dues	1,000	1,000	1,588	588	2,164
Office supplies and expenses	2,585	2,585	2,574	(11)	1,397
Professional services	3,500	3,500	565	(2,935)	-
Tax bills	8,600	8,600	8,861	261	8,427
NSF Chargeback	-	-	165	165	88
County Treasurer	66,990	66,990	67,245	255	66,514
Salaries and wages	163,522	163,522	150,606	(12,916)	152,007
Seasonal salaries and wages	-	-	3,133	3,133	-
Overtime	500	500	620	120	2,450
Total Treasurer's office	283,881	283,881	267,939	(15,942)	268,323
Insurance:					
Professional services	55,000	55,000	63,734	8,734	22,858
Health and life insurance	6,500,000	6,500,000	4,902,209	(1,597,791)	4,832,065
Total Insurance	6,555,000	6,555,000	4,965,943	(1,589,057)	4,854,923
County Clerk's office:					
Maintenance and repair	200	200	-	(200)	-
Software maintenance	22,700	22,700	21,589	(1,111)	21,585
Education	700	700	202	(498)	271
Association dues	500	500	493	(7)	100
Publications	400	400	388	(12)	486
Non-contract printing	500	500	-	(500)	-
Office supplies and expenses	500	500	460	(40)	635
County Clerk	68,490	68,490	68,803	313	67,973
Salaries and wages	304,810	304,810	280,413	(24,397)	270,919
Overtime	2,000	2,000	2,093	93	5,733
Total County Clerk's office	400,800	400,800	374,441	(26,359)	367,702

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Liquor Commission:					
Salaries and wages	\$ 13,001	13,001	13,000	(1)	13,000
Total Liquor Commission	13,001	13,001	13,000	(1)	13,000
Recorder's office:					
Association dues	900	900	910	10	590
State revenue stamps	350,000	350,000	385,379	35,379	400,817
Recorder of Deeds	66,000	66,000	66,254	254	66,508
Salaries and wages	247,531	247,531	254,624	7,093	250,676
Total Recorder's office	664,431	664,431	707,167	42,736	718,591
Election:					
Additional hardware / license	100,000	100,000	82,726	(17,274)	82,726
Mileage for election training	1,750	1,750	1,805	55	3,875
General maintenance & repair	50,900	50,900	48,003	(2,897)	19,262
Machinery, misc. equip & repair	1,500	1,500	-	(1,500)	697
Rent - polling places	10,000	10,000	9,575	(425)	19,350
Rent - equipment	1,500	1,500	278	(1,222)	1,696
Postage - voter information	1,500	1,500	826	(674)	1,324
Education	800	800	300	(500)	752
Publications	15,000	15,000	11,887	(3,113)	18,942
Election judge pay and mileage	137,500	137,500	84,500	(53,000)	195,706
Election worker	2,500	2,500	617	(1,883)	1,530
Professional services hired	15,000	15,000	15,563	563	20,442
Supervisors' pay	3,750	3,750	2,775	(975)	5,550
Miscellaneous expense	-	-	-	-	40
Office supplies	3,000	3,000	2,901	(99)	2,640
Supplies - miscellaneous	25,000	25,000	7,135	(17,865)	-
Telephone	2,400	2,400	1,923	(477)	5,202
Maps	250	250	-	(250)	-
Printing	60,000	60,000	24,702	(35,298)	49,857
New office equipment	-	-	-	-	5,950
Salaries and wages	194,808	194,808	192,492	(2,316)	195,436
Overtime	3,500	3,500	2,342	(1,158)	11,521
Holiday overtime	-	-	182	182	-
Total Election	630,658	630,658	490,532	(140,126)	642,498

**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Central Service:					
Maintenance contracts	\$ 48,000	48,000	39,056	(8,944)	48,019
Mileage	-	-	3	3	-
Postage	105,000	105,000	100,000	(5,000)	110,000
Postage for election	35,000	35,000	33,650	(1,350)	7,280
Postage for assessment	5,000	5,000	1,430	(3,570)	4,162
Postage for treasurer	45,200	45,200	39,228	(5,972)	44,205
Office supplies expense	118,000	118,000	109,164	(8,836)	128,501
Equipment repairs	1,000	1,000	388	(612)	359
Director	53,063	53,063	42,028	(11,035)	44,151
Salaries and wages	145,278	145,278	175,167	29,889	155,268
Total Central Service	555,541	555,541	540,114	(15,427)	541,945
Supervisor of Assessments:					
Mileage	5,500	5,500	5,761	261	5,002
Maintenance contract - software	26,980	26,980	24,359	(2,621)	22,374
Education	3,500	3,500	4,168	668	4,673
Publications	30,000	30,000	6,017	(23,983)	10,286
Dues and subscriptions	350	350	-	(350)	80
Professional services hired	2,500	2,500	3,620	1,120	4,000
Office supplies and expenses	6,050	6,050	5,906	(144)	5,104
Software purchases	4,000	4,000	3,177	(823)	4,264
Supervisor of Assessments	86,275	86,275	98,875	12,600	86,036
Salaries and wages	398,519	398,519	426,633	28,114	417,495
Total Supervisor of Assessments	563,674	563,674	578,516	14,842	559,314
County Radio:					
Maintenance and repair of equip.	4,000	4,000	3,058	(942)	14,860
Tower rental	500	500	500	-	500
800 MHz-II Co-op	42,372	42,372	41,700	(672)	32,713
Office supplies and expense	2,500	2,500	2,471	(29)	2,334
Total County Radio	49,372	49,372	47,729	(1,643)	50,407

**COUNTY OF LASALLE, 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, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
General government (continued):					
County Buildings:					
Maintenance and repair of equip. \$	110,000	110,000	100,413	(9,587)	87,686
Vehicle fuel	175,000	175,000	153,442	(21,558)	120,366
Maintenance and repair of bldgs.	450,000	450,000	205,323	(244,677)	352,133
Electricity	300,000	300,000	280,296	(19,704)	330,976
Telephone	93,000	93,000	85,416	(7,584)	82,751
Water	115,000	115,000	156,471	41,471	132,496
Gas	130,000	130,000	64,440	(65,560)	57,329
Maintenance contracts	80,000	80,000	114,187	34,187	103,994
Education	4,000	4,000	678	(3,322)	350
Professional services	60,000	60,000	38,973	(21,027)	59,083
Contract janitor service	80,000	80,000	79,390	(610)	76,800
Office supplies	1,000	1,000	229	(771)	1,168
Facility supplies	45,000	45,000	46,801	1,801	43,216
Supplies	-	-	16,684	16,684	-
New equipment	42,000	42,000	41,378	(622)	50,038
New vehicles	28,000	28,000	28,002	2	-
Improvements of site	200,000	200,000	58,250	(141,750)	16,780
Construction	20,000	20,000	4,910	(15,090)	1,374
Miscellaneous	250	250	-	(250)	17
Maintenance Superintendent	75,000	75,000	79,318	4,318	75,577
Salaries and wages	343,358	343,358	356,162	12,804	347,019
Seasonal salaries and wages	16,485	16,485	5,544	(10,941)	-
Overtime	60,000	60,000	22,168	(37,832)	19,530
Total County Buildings	2,428,093	2,428,093	1,938,475	(489,618)	1,958,683
Total General Government	13,790,511	13,790,511	11,247,499	(2,543,012)	11,321,185

**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety:					
Sheriff's office:					
Maintenance & repair of vehicles	\$ 30,000	30,000	29,982	(18)	24,299
Auto expenses	20,000	20,000	16,714	(3,286)	19,998
Towing fees	2,500	2,500	625	(1,875)	1,762
Telephone	30,000	30,000	27,097	(2,903)	27,515
Maintenance contracts	30,773	30,773	37,166	6,393	23,785
Transport prisoners	5,000	5,000	10,556	5,556	11,071
Education	10,000	10,000	7,437	(2,563)	10,227
Education - PTI	4,800	4,800	2,372	(2,428)	7,155
Expense merit commission	1,500	1,500	75	(1,425)	2,006
Dues	1,100	1,100	1,130	30	1,095
Ammunition	10,000	10,000	10,000	-	9,984
Weapons and repair	3,000	3,000	2,987	(13)	3,075
Random drug testing	5,000	5,000	5,678	678	4,708
Non-contract medical	500	500	150	(350)	24
Office supplies and expenses	7,000	7,000	6,523	(477)	7,579
Non-contract printing	3,500	3,500	2,203	(1,297)	1,688
Deputies' uniforms	7,000	7,000	3,205	(3,795)	8,693
Crime prevention	5,500	5,500	5,799	299	5,476
Supplies	22,950	22,950	24,037	1,087	-
New equipment	-	-	-	-	60,671
New automobiles	58,000	58,000	73,507	15,507	181,975
Miscellaneous	1,500	1,500	333	(1,167)	1,100
Investigation expense	2,000	2,000	2,000	-	2,000
Sheriff	76,789	76,789	77,081	292	76,265
Salaries and wages	2,857,606	2,857,606	2,874,074	16,468	2,941,488
Salaries and wages - part time	-	-	5,162	5,162	-
Overtime	110,000	110,000	324,925	214,925	362,587
Holiday overtime	190,000	190,000	100,269	(89,731)	-
Total Sheriff's office	3,496,018	3,496,018	3,651,087	155,069	3,796,226
Coroner's office:					
Mileage for deputies	4,000	4,000	4,167	167	2,744
Maintenance & repair of vehicles	1,500	1,500	1,789	289	1,178
Maintenance - software	1,150	1,150	819	(331)	475
Telephone	6,500	6,500	5,704	(796)	5,396
Education	5,000	5,000	4,202	(798)	2,126
Lodging and meals	1,000	1,000	869	(131)	630
Dues and subscriptions	1,450	1,450	1,414	(36)	1,314



**COUNTY OF LASALLE, 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, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety (Continued):					
Coroner's office (continued):					
Prof. services - post mortems	\$ 144,000	144,000	149,786	5,786	150,886
Prof. services - toxicology	24,000	24,000	25,284	1,284	27,397
Prof. services - transport fees	54,000	54,000	51,330	(2,670)	52,240
Office supplies and expenses	1,100	1,100	1,165	65	2,595
Coroner's supplies	4,200	4,200	4,315	115	4,006
Coroner	66,000	66,000	66,254	254	66,508
Salaries and wages	80,000	80,000	85,177	5,177	160,218
Salaries and wages - part time	74,500	74,500	67,430	(7,070)	-
Seasonal salaries and wages	500	500	168	(332)	-
Overtime	500	500	142	(358)	109
Total Coroner's office	469,400	469,400	470,015	615	477,822
EMA:					
Mileage	500	500	1,069	569	114
Building maintenance	5,000	2,000	4,810	2,810	963
Vehicle maintenance	6,250	9,250	8,209	(1,041)	5,409
Telephone	14,750	14,750	16,664	1,914	14,087
Education	6,950	6,950	2,702	(4,248)	-
Warning systems	20,000	20,000	12,343	(7,657)	-
Publication expense	500	500	-	(500)	-
Dues and subscriptions	1,650	1,650	1,964	314	3,967
Professional services	17,000	17,000	5,075	(11,925)	13,574
Office supplies and expenses	2,500	2,500	798	(1,702)	2,987
Supplies - provisions	500	500	266	(234)	174
Supplies	36,500	36,500	5,632	(30,868)	-
Equipment supplies	6,300	6,300	2,205	(4,095)	2,335
New equipment - grant	-	-	-	-	4,936
Disaster expense	10,000	10,000	-	(10,000)	-
Radio maintenance (EMA)	2,000	2,000	809	(1,191)	510
Coordinator	60,000	60,000	58,615	(1,385)	57,461
Salaries and wages	47,426	47,426	48,762	1,336	47,627
Total EMA	237,826	237,826	169,923	(67,903)	154,144
Total Public Safety	4,203,244	4,203,244	4,291,025	87,781	4,428,192

**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Corrections:					
Juvenile and adult probation:					
Directors	\$ 132,077	132,077	135,294	3,217	131,078
Salaries and wages	1,396,294	1,396,294	1,404,686	8,392	1,386,958
Overtime	12,000	12,000	10,643	(1,357)	10,270
Total juvenile and adult probation	1,540,371	1,540,371	1,550,623	10,252	1,528,306
Sheriff corrections:					
Maint. & repair of equipment	15,000	15,000	4,671	(10,329)	8,890
Teletype service mtce contract	6,356	6,356	6,356	-	-
Education	18,000	18,000	15,335	(2,665)	15,329
Education - PTI	20,000	20,000	17,046	(2,954)	12,662
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	566,136	(48,864)	596,715
Office supplies and expenses	5,000	5,000	4,206	(794)	7,298
Deputies' uniforms	6,000	6,000	4,779	(1,221)	3,280
Inmate supplies	5,000	5,000	4,873	(127)	3,394
Jail supplies	20,000	20,000	19,198	(802)	20,733
Laundry & cleaning supplies	10,000	10,000	11,955	1,955	12,872
Provisions	309,000	309,000	281,606	(27,394)	250,503
New office equipment	14,100	14,100	12,828	(1,272)	-
Miscellaneous	500	500	59	(441)	495
Software purchase/license	6,105	6,105	6,418	313	1,126
Salaries and wages	3,455,525	3,455,525	3,318,692	(136,833)	3,217,429
Overtime	150,000	150,000	324,824	174,824	508,289
Holiday overtime	225,000	225,000	125,962	(99,038)	-
Total Sheriff corrections	4,886,186	4,886,186	4,728,439	(157,747)	4,662,510
Total Corrections	6,426,557	6,426,557	6,279,062	(147,495)	6,190,816

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Judiciary and legal:					
Circuit court and jury:					
Appointed atty - juvenile defense	\$ 28,770	28,770	28,764	(6)	28,764
Juries	38,000	38,000	28,204	(9,796)	82,519
Maintenance & repair - security & computer	-	-	-	-	22
Jury mileage	45,500	45,500	40,166	(5,334)	4,530
Maintenance contract - software	8,351	8,351	8,351	-	8,351
Mileage	500	500	582	82	904
Lodging and meals	3,500	3,500	1,612	(1,888)	2,319
Publication - court ordered	500	500	302	(198)	-
Child placement	250,000	250,000	512,207	262,207	240,374
Dues and memberships	4,500	4,500	5,243	743	4,429
Prevention	8,000	8,000	8,000	-	10,000
Office supplies & expense	11,000	11,000	13,449	2,449	13,943
Library supplies	15,000	15,000	36,447	21,447	40,068
Clothing	1,000	1,000	975	(25)	898
Trial expense	65,000	65,000	21,891	(43,109)	69,885
Salaries and wages	397,183	397,183	396,672	(511)	412,327
Salaries and wages - part time	21,000	21,000	10,607	(10,393)	-
Overtime	150	150	18	(132)	9
Total circuit court and jury	897,954	897,954	1,113,490	215,536	919,342
Public Defender					
Secretary expense	16,000	16,000	-	(16,000)	13,400
Mileage	900	900	327	(573)	595
Lodging & meals	200	200	-	(200)	31
Library	7,350	7,350	6,473	(877)	7,089
Trial expense	36,600	36,600	33,171	(3,429)	35,435
Office supplies	4,800	4,800	1,793	(3,007)	2,627
New equipment	-	-	-	-	-
Public Defender	144,789	144,789	145,346	557	145,903
Salaries and wages	271,899	271,899	303,575	31,676	273,823
Total Public Defender	482,538	482,538	490,685	8,147	478,903

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Judiciary and legal (continued):					
Court Security:					
Clothing	\$ 1,000	1,000	1,050	50	1,701
Education	500	500	-	(500)	-
Miscellaneous	500	500	-	(500)	-
Supplies	-	-	-	-	465
Court security officer	287,144	287,144	293,066	5,922	324,040
Salaries and wages - part time	42,500	42,500	34,812	(7,688)	-
Overtime	17,150	17,150	16,447	(703)	19,690
Total Court Security	348,794	348,794	345,375	(3,419)	345,896
Circuit Clerk's office:					
Mileage	2,500	2,500	3,567	1,067	2,905
Education	100	100	-	(100)	-
Publications	700	700	-	(700)	-
Association dues	800	800	921	121	780
Office supplies expense	2,000	2,000	1,461	(539)	1,999
Circuit Clerk	66,000	66,000	66,254	254	66,507
Salaries and wages	1,048,495	1,048,495	1,060,728	12,233	1,041,672
Total Circuit Clerk's office	1,120,595	1,120,595	1,132,931	12,336	1,113,863
State's Attorney office:					
Maintenance of equipment	1,000	1,000	615	(385)	783
Mileage	1,500	1,500	615	(885)	669
Court Reporter	25,000	25,000	24,922	(78)	25,934
Education	6,000	6,000	7,516	1,516	6,226
Trial expense	40,000	40,000	51,235	11,235	41,818
Appellate assistance	24,000	24,000	24,000	-	24,000
Office expense	15,000	15,000	19,017	4,017	20,776
Book expense	20,000	20,000	22,984	2,984	23,541
Professional services	-	-	110	110	-
Crime investigation	6,000	6,000	6,000	-	6,000
State's Attorney	160,876	160,876	161,495	619	162,114
Salaries and wages	1,448,670	1,448,670	1,522,049	73,379	1,475,423
Seasonal salaries and wages	14,400	14,400	-	(14,400)	-
Total State's Attorney office	1,762,446	1,762,446	1,840,558	78,112	1,787,284
Total judiciary and legal	4,612,327	4,612,327	4,923,039	310,712	4,645,288

**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Social Services:					
School service:					
Maintenance & repair of equip.	\$ -	-	-	-	473
Mileage	-	-	-	-	3,852
Education	-	-	-	-	906
Office supplies and expenses	-	-	-	-	677
Nursing supplies	-	-	-	-	298
Eyeglass expenses	-	-	-	-	180
New equipment	-	-	-	-	-
Director	-	-	-	-	43,204
Salaries and wages	-	-	-	-	65,832
Total school service	-	-	-	-	115,422
Superintendent of Schools:					
Mileage	6,375	6,375	5,977	(398)	2,437
Education	750	750	1,395	645	-
Professional services	750	750	-	(750)	890
Printing	500	500	-	(500)	-
Publications	500	500	-	(500)	-
Office supplies	3,000	3,000	4,384	1,384	8,125
New equipment	-	-	-	-	2,098
Salaries and wages	188,867	188,867	183,572	(5,295)	194,030
Total Superintendent of Schools	200,742	200,742	195,328	(5,414)	207,580
Total Social Services	200,742	200,742	195,328	(5,414)	323,002
Culture & Recreation:					
County parks:					
Maint & repairs - machinery	4,500	4,500	1,399	(3,101)	4,429
Maint & repairs - building	2,500	2,500	621	(1,879)	5,083
General maintenance & repairs	13,000	13,000	22,328	9,328	12,933
Electricity	5,100	5,100	3,443	(1,657)	4,101
Gas	2,340	2,340	1,100	(1,240)	1,357
Telephone	2,472	2,472	2,595	123	2,431
Waste disposal	2,448	2,448	2,323	(125)	2,172
Pest control	852	852	852	-	852
Professional services	10,000	10,000	10,950	950	6,750
Oil, gas, tires	12,638	12,638	8,719	(3,919)	9,245

**COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Culture & Recreation (continued):					
County parks (continued):					
General supplies	\$ 3,300	3,300	2,891	(409)	2,872
New equipment	-	-	-	-	8,384
Improvement of site	-	-	-	-	1,238
Miscellaneous	-	-	34	34	190
Park Manager	47,476	47,476	43,308	(4,168)	43,455
Salaries and wages	-	-	114	114	18,298
Seasonal salaries and wages	33,966	33,966	13,166	(20,800)	-
Total county parks	140,592	140,592	113,843	(26,749)	123,790
Total culture & recreation	140,592	140,592	113,843	(26,749)	123,790
Total expenditures	29,373,973	29,373,973	27,049,796	(2,324,177)	27,032,273
Excess of revenues over (under) expenditures	(8,138,562)	(8,138,562)	(5,707,415)	2,431,147	(5,257,919)
Other financing sources (uses):					
Operating transfers in	4,830,580	4,830,580	4,691,312	139,268	3,973,349
Operating transfers out	-	-	-	-	(2,325)
Total other financing sources (uses)	4,830,580	4,830,580	4,691,312	139,268	3,971,024
Net change in fund balance	<u>\$ (3,307,982)</u>	<u>(3,307,982)</u>	(1,016,103)	<u>2,570,415</u>	(1,286,895)
Fund balance, beginning of year			11,673,251		12,960,146
Fund balance, end of year			<u>10,657,148</u>		<u>11,673,251</u>

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 3,710,610	3,710,610	3,660,029	(50,581)	3,606,442
Personal property replacement	134,527	134,527	155,891	21,364	147,619
Interest	9,000	9,000	24,802	15,802	15,115
Reimbursements	70,000	70,000	79,916	9,916	71,043
Miscellaneous	-	-	2,510	2,510	2,984
Total revenues	3,924,137	3,924,137	3,923,148	(989)	3,843,203
Expenditures:					
General County employees	3,141,198	3,141,198	2,384,937	(756,261)	2,507,327
Recorder's equipment	1,148	1,148	-	(1,148)	-
Insurance	13,081	13,081	11,846	(1,235)	13,740
GIS Fund	15,830	15,830	15,019	(811)	14,273
Tax sale automation	2,617	2,617	-	(2,617)	-
E-911	7,193	7,193	6,963	(230)	7,242
S.O.A. Drug Fund	6,660	6,660	6,178	(482)	5,747
S.O.A. Crime Victim	6,543	6,543	7,663	1,120	7,936
Law library	483	483	-	(483)	-
Detention home employees	124,548	124,548	124,006	(542)	119,990
Child support	4,736	4,736	2,954	(1,782)	2,665
Circuit Clerk Doc Storage	11,260	11,260	7,874	(3,386)	7,673
Court automation	6,314	6,314	5,160	(1,154)	5,138
Minor in possession	2,055	2,055	-	(2,055)	-
County Highway employees	256,004	256,004	237,125	(18,879)	242,284
Nursing home employees	435,003	435,003	229,823	(205,180)	344,960
County Health employees	163,047	163,047	161,569	(1,478)	157,360
Environmental services	22,732	22,732	20,370	(2,362)	26,429
VAC	15,343	15,343	11,503	(3,840)	18,108
Mental Health employees	4,589	4,589	4,584	(5)	4,025
Animal Control	9,588	9,588	10,035	447	9,642
Total expenditures	4,249,972	4,249,972	3,247,609	(1,002,363)	3,494,539
Excess (deficiency) of revenues over (under) expenditures	\$ (325,835)	(325,835)	675,539	1,001,374	348,664
Fund balance, beginning of year			2,899,374		2,550,710
Fund balance, end of year			3,574,913		2,899,374

**COUNTY OF LASALLE, ILLINOIS  
INSURANCE FUND**

**SCHEDULE A-3**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 3,065,709	3,065,709	3,418,509	352,800	2,954,374
Interest	6,000	6,000	9,475	3,475	5,708
Miscellaneous	1,000	1,000	2,228	1,228	1,259
Total revenues	3,072,709	3,072,709	3,430,212	357,503	2,961,341
Expenditures:					
Education	4,000	4,000	1,445	(2,555)	265
Mileage	500	500	278	(222)	296
Lodging and meals	-	-	-	-	78
Safety training	12,000	12,000	6,026	(5,974)	5,940
Safety membership	1,500	1,500	987	(513)	987
Safety incentive program	3,000	3,000	2,967	(33)	2,888
Miscellaneous expense	200	200	-	(200)	1,384
Safety supplies	10,500	18,000	13,866	(4,134)	1,222
Surety bonds	10,000	2,500	500	(2,000)	1,740
Dues and subscriptions	1,000	1,000	816	(184)	753
Professional appraisal service	10,000	10,000	2,365	(7,635)	2,210
Professional services hired	55,000	55,000	16,831	(38,169)	22,723
Library	2,000	2,000	2,582	582	831
Workers' compensation	28,000	28,000	47,426	19,426	11,533
Unemployment insurance	110,000	110,000	70,904	(39,096)	84,940
General & professional liability ins.	5,000	5,000	1,964	(3,036)	5,355
HR Director	68,000	68,000	69,418	1,418	74,940
Salaries and wages	45,747	45,747	53,726	7,979	61,724
Overtime	200	200	-	(200)	-
Contingency	5,000	5,000	-	(5,000)	-
Total expenditures	371,647	371,647	292,101	(79,546)	279,809
Excess (deficiency) of revenue over (under) expenditures	2,701,062	2,701,062	3,138,111	437,049	2,681,532
Other financing sources (uses):					
Transfers to other funds	(1,370,511)	(1,370,511)	(900,000)	470,511	(989,268)
Contribution to Self-Insurance Trust	(1,783,450)	(1,783,450)	(1,835,690)	(52,240)	(1,784,950)
Total other financing sources (uses)	(3,153,961)	(3,153,961)	(2,735,690)	418,271	(2,774,218)
Net change in fund balance	\$ (452,899)	(452,899)	402,421	855,320	(92,686)
Fund balance, beginning of year			95,393		188,079
Fund balance, end of year			497,814		95,393



Required Supplementary Information  
 Illinois Municipal Retirement Fund - Regular Plan  
 Schedule of Changes in the Employer's Net Pension Liability and Related Ratios\*

	Calendar Year		
	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>			
Service Cost	\$ 1,899,146	1,884,491	1,915,296
Interest on the Total Pension Liability	7,004,508	6,691,975	6,096,767
Benefits & Changes	-	-	-
Differences Between Expected and Actual Experience	(1,698,672)	(567,702)	629,970
Assumption Changes	(246,324)	122,344	2,966,158
Benefit Payments and Refunds	(3,986,446)	(3,695,036)	(3,380,072)
Net Change in Total Pension Liability	2,972,212	4,436,072	8,228,119
Total Pension Liability - Beginning	94,686,804	90,250,732	82,022,613
Total Pension Liability - Ending (a)	<u>\$ 97,659,016</u>	<u>94,686,804</u>	<u>90,250,732</u>
<b>PLAN FIDUCIARY NET POSITION</b>			
Contributions - Employer	\$ 2,134,932	1,964,858	2,006,292
Contributions - Employee	833,528	846,512	796,439
Pension Plan Net Investment Income	5,635,516	416,532	4,855,256
Benefit Payments and Refunds	(3,986,446)	(3,695,036)	(3,380,072)
Other	(363,606)	(834,503)	(412,710)
Net Change in Plan Fiduciary Net Position	4,253,924	(1,301,637)	3,865,205
Plan Fiduciary Net Position - Beginning	82,446,597	83,748,234	79,883,029
Plan Fiduciary Net Position - Ending (b)	<u>\$ 86,700,521</u>	<u>82,446,597</u>	<u>83,748,234</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)</b>	<u><b>\$ 10,958,495</b></u>	<u><b>12,240,207</b></u>	<u><b>6,502,498</b></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	88.78%	87.07%	92.80%
Covered Valuation Payroll	\$ 17,566,227	17,379,271	16,876,343
Net Pension Liability as a Percentage of Covered Valuation Payroll	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		
	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>			
Service Cost	\$ 1,198,497	1,192,587	1,165,921
Interest on the Total Pension Liability	2,945,755	2,783,761	2,503,454
Benefits & Changes	-	-	-
Differences Between Expected and Actual Experience	274,764	(299,916)	840,882
Assumption Changes	(113,668)	54,288	585,742
Benefit Payments and Refunds	(1,642,079)	(1,394,515)	(1,250,187)
Net Change in Total Pension Liability	2,663,269	2,336,205	3,845,812
Total Fiduciary Pension Liability - Beginning	39,603,538	37,267,333	33,421,521
Total Fiduciary Pension Liability - Ending (a)	<u>\$ 42,266,807</u>	<u>39,603,538</u>	<u>37,267,333</u>
<b>PLAN FIDUCIARY NET POSITION</b>			
Contributions - Employer	\$ 1,165,076	1,135,635	1,173,863
Contributions - Employee	473,609	472,390	467,768
Pension Plan Net Investment Income	2,337,082	165,992	1,885,093
Benefit Payments and Refunds	(1,642,079)	(1,394,515)	(1,250,187)
Other	1,054,159	(46,966)	107,603
Net Change in Plan Fiduciary Net Position	3,387,847	332,536	2,384,140
Plan Fiduciary Net Position - Beginning	33,424,119	33,091,583	30,707,443
Plan Fiduciary Net Position - Ending (b)	<u>\$ 36,811,966</u>	<u>33,424,119</u>	<u>33,091,583</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)</b>	<b><u>\$ 5,454,841</u></b>	<b><u>6,179,419</u></b>	<b><u>4,175,750</u></b>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.09%	84.40%	88.80%
Covered Valuation Payroll	\$ 6,314,772	6,297,989	6,047,718
Net Pension Liability as a Percentage of Covered Valuation Payroll	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		
	2016	2015	2014
<b>TOTAL PENSION LIABILITY</b>			
Service Cost	\$ 132,341	128,434	150,493
Interest on the Total Pension Liability	683,128	678,103	648,124
Benefits & Changes	-	-	-
Differences Between Expected and Actual Experience	34,541	(231,031)	(74,427)
Assumption Changes	(9,992)	9,905	151,414
Benefit Payments and Refunds	(536,536)	(479,892)	(449,817)
Net Change in Total Pension Liability	303,482	105,519	425,787
Total Pension Liability - Beginning	9,322,627	9,217,108	8,791,321
Total Pension Liability - Ending (a)	<u>\$ 9,626,109</u>	<u>9,322,627</u>	<u>9,217,108</u>
<b>PLAN FIDUCIARY NET POSITION</b>			
Contributions - Employer	\$ 161,292	211,673	326,962
Contributions - Employee	40,992	47,829	51,966
Pension Plan Net Investment Income	580,584	43,803	508,451
Benefit Payments and Refunds	(536,536)	(479,892)	(449,817)
Other	17,146	(5,420)	62,453
Net Change in Plan Fiduciary Net Position	263,478	(182,007)	500,015
Plan Fiduciary Net Position - Beginning	8,688,719	8,870,726	8,370,711
Plan Fiduciary Net Position - Ending (b)	<u>\$ 8,952,197</u>	<u>8,688,719</u>	<u>8,870,726</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)</b>	<u><b>\$ 673,912</b></u>	<u><b>633,908</b></u>	<u><b>346,382</b></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.00%	93.20%	96.24%
Covered Valuation Payroll	\$ 544,200	626,821	618,117
Net Pension Liability as a Percentage of Covered Valuation Payroll	123.84%	101.13%	56.04%

\*Schedule to be built prospectively from 2014

**Required Supplementary Information**  
**Illinois Municipal Retirement Fund**  
**Schedules of Employer Contributions**

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**Regular Plan**

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Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
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%

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**Sheriff's Law Enforcement Personnel Plan**

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Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
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%

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**Elected County Officials Plan**

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Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
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): 27-year closed period until remaining period reaches 15 years (then 15-year rolling 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 22 years for most employers (two employers were financed over 31 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.

## Required Supplementary Information

## Other Post Employment Benefits - Retiree Health Insurance

## Schedule of Funding Progress and Schedule of Employer Contributions

## Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/16	\$ -	71,922,229	71,922,229	0.00%	24,607,277 *	292.28%
12/31/15	-	65,778,032	65,778,032	0.00%	25,402,616 *	258.94%
12/31/14	-	62,670,069	62,670,069	0.00%	24,391,794	256.93%
12/31/13	-	53,108,050	53,108,050	0.00%	23,053,168	230.37%
12/31/12	-	50,511,536	50,511,536	0.00%	22,166,508	227.87%
12/31/11	-	47,166,000	47,166,000	0.00%	21,424,272	220.15%
12/31/10	-	47,194,184	47,194,184	0.00%	20,762,803	227.30%

## Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contribution	Percentage Contributed
11/30/17	\$ 6,976,260	36.44%
11/30/16	5,954,453	34.99%
11/30/15	5,757,065	36.20%
11/30/14	4,942,722	35.30%
11/30/13	4,778,308	35.30%
11/30/12	4,891,847	34.50%
11/30/11	4,216,756	42.10%
11/30/10	3,503,889	49.50%

\*Estimate based on County payroll expenditures.

***NOTES TO REQUIRED SUPPLEMENTARY INFORMATION***

## COUNTY OF LASALLE, ILLINOIS

### Notes to Required Supplementary Information For the Year Ended November 30, 2017

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#### **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 2017 budget was adopted on November 29, 2016 and was amended on November 29, 2017.

#### **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**

None of the County's major funds had expenditures in excess of budgeted amounts for the year ended November 30, 2017.

***OTHER SUPPLEMENTARY INFORMATION***



COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Taxes	\$ 6,074,109	6,074,109	5,988,789	(85,320)	5,779,540
Intergovernmental	10,664,222	10,664,222	10,951,793	287,571	11,383,654
Fines and fees	4,006,780	4,006,780	3,842,021	(164,759)	4,071,365
Interest	470,000	470,000	544,738	74,738	504,510
Miscellaneous	20,300	20,300	15,040	(5,260)	35,285
Total revenues	21,235,411	21,235,411	21,342,381	106,970	21,774,354
Expenditures:					
General government	13,790,511	13,790,511	11,247,499	(2,543,012)	11,321,185
Public safety	4,203,244	4,203,244	4,291,025	87,781	4,428,192
Corrections	6,426,557	6,426,557	6,279,062	(147,495)	6,190,816
Judiciary and legal	4,612,327	4,612,327	4,923,039	310,712	4,645,288
Social services	200,742	200,742	195,328	(5,414)	323,002
Culture and recreation	140,592	140,592	113,843	(26,749)	123,790
Total expenditures	29,373,973	29,373,973	27,049,796	(2,324,177)	27,032,273
Excess (deficiency) of revenue over (under) expenditures	(8,138,562)	(8,138,562)	(5,707,415)	2,431,147	(5,257,919)
Other financing sources (uses):					
Transfers from other funds	4,830,580	4,830,580	4,691,312	(139,268)	3,973,349
Transfers to other funds	-	-	-	-	(2,325)
Total other financing sources (uses)	4,830,580	4,830,580	4,691,312	(139,268)	3,971,024
Net change in fund balance	\$ (3,307,982)	(3,307,982)	(1,016,103)	2,570,415	(1,286,895)
Fund balance, beginning of year			11,673,251		12,960,146
Fund balance, end of year			10,657,148		11,673,251

**COUNTY OF LASALLE, ILLINOIS  
GENERAL FUND**

**SCHEDULE B-2**

**Schedule of Office Fee Revenues  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Over (Under)		
	Original	Final	Final Budget	Actual	
Treasurer fees:					
Fines and fees	\$ 50,000	50,000	43,881	(6,119)	31,049
State's Attorney fees					
Fines and fees	\$ 60,000	60,000	69,165	9,165	70,912
Assessment Office fees:					
Miscellaneous fees	\$ 2,000	2,000	2,452	452	1,696
Amusement licenses	13,500	13,500	6,380	(7,120)	5,235
Dial-in-service	6,000	6,000	5,400	(600)	7,203
Total Assessment Office fees	\$ 21,500	21,500	14,232	(7,268)	14,134
Associate Court fees:					
Fines and forfeitures	\$ 220,000	220,000	189,418	(30,582)	215,716
Other misdemeanor & felony fines	500,000	500,000	459,065	(40,935)	496,643
Total Associate Court fees	\$ 720,000	720,000	648,483	(71,517)	712,359
County Clerk fees:					
Marriage licenses	\$ 18,000	18,000	22,850	4,850	23,145
Redemption fees	18,000	18,000	30,782	12,782	26,810
Mapping fees	100	100	27	(73)	22
Other fees	115,000	115,000	106,709	(8,291)	107,621
Total County Clerk fees	\$ 151,100	151,100	160,368	9,268	157,598
Circuit Clerk fees:					
Filing fees	\$ 750,000	750,000	752,630	2,630	771,000
Court security fees	180,000	180,000	171,877	(8,123)	171,120
Total Circuit Clerk fees	\$ 930,000	930,000	924,507	(5,493)	942,120
Recorder fees:					
Recording fees	\$ 750,000	750,000	505,529	(244,471)	594,610
Recorder - RHSP fee	11,000	11,000	9,398	(1,602)	8,776
Revenue stamps	575,000	575,000	578,069	3,069	587,207
Total Recorder fees	\$ 1,336,000	1,336,000	1,092,996	(243,004)	1,190,593
Sheriff fees:					
Process fees	\$ 240,000	240,000	204,951	(35,049)	243,063
Sheriff probation transfer fee	100	100	625	525	1,360
Other fees	15,000	15,000	28,897	13,897	9,805
Medical service fees	5,000	5,000	2,951	(2,049)	2,702
Prisoner boarding	20,000	20,000	11,392	(8,608)	15,632
Total Sheriff fees	\$ 280,100	280,100	248,816	(31,284)	272,562
County fees:					
Passport fees	\$ 12,000	12,000	11,275	(725)	14,375
Zoning fees	25,000	25,000	103,244	78,244	24,021
Liquor licenses	28,300	28,300	28,737	437	32,962
Total County fees	\$ 65,300	65,300	143,256	77,956	71,358

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR FUNDS

SCHEDULE C-1

Combining Balance Sheet

November 30, 2017

(With Comparative Figures for November 30, 2016)

	Totals		Special Revenue Funds				
	2017	2016	General	Tax	Highways &	Judiciary &	Capital
			Governmental	Supported	Streets	Court-Related	Projects
			Group	Group	Group	Group	Fund
<u>Assets</u>							
Cash	\$ 13,068,819	13,066,939	1,063,240	7,114,326	3,716,332	923,613	251,308
Investments	13,927,552	13,443,962	1,376,686	7,971,417	2,834,218	1,333,889	411,342
Accounts receivable	1,379,385	1,648,137	297,621	650,244	193,041	57,995	180,484
Prepays	4,592	1,250	200	1,050	-	3,342	-
Inventory	40,692	40,097	-	40,692	-	-	-
Accrued interest	180,742	100,676	20,890	101,469	31,252	21,118	6,013
Property taxes receivable	316,640	322,017	-	172,752	143,888	-	-
Total assets	28,918,422	28,623,078	2,758,637	16,051,950	6,918,731	2,339,957	849,147
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	10,582,824	10,685,756	-	5,541,356	5,041,468	-	-
Total deferred outflows of resources	10,582,824	10,685,756	-	5,541,356	5,041,468	-	-
Total assets and deferred outflows	\$ 39,501,246	39,308,834	2,758,637	21,593,306	11,960,199	2,339,957	849,147
<u>Liabilities</u>							
Accounts payable	\$ 2,163,180	1,159,225	1,244,681	290,972	474,944	62,020	90,563
Accrued payroll	215,349	210,875	19,144	102,096	83,828	10,281	-
Due to other funds	5,190	13,314	5,190	-	-	-	-
Total liabilities	2,383,719	1,383,414	1,269,015	393,068	558,772	72,301	90,563
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	10,582,824	10,685,756	-	5,541,356	5,041,468	-	-
Total deferred inflows of resources	10,582,824	10,685,756	-	5,541,356	5,041,468	-	-
<u>Fund Balances</u>							
Nonspendable	45,284	41,347	200	41,742	-	3,342	-
Restricted	24,287,896	24,075,673	1,455,586	15,617,140	4,950,856	2,264,314	-
Committed	3,016,214	3,161,338	848,527	-	1,409,103	-	758,584
Unassigned	(814,691)	(38,694)	(814,691)	-	-	-	-
Total fund balance	26,534,703	27,239,664	1,489,622	15,658,882	6,359,959	2,267,656	758,584
Total liabilities, deferred inflows, and fund balances	\$ 39,501,246	39,308,834	2,758,637	21,593,306	11,960,199	2,339,957	849,147

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-2

Combining Balance Sheet  
November 30, 2017

(With Comparative Figures for November 30, 2016)

	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
	2017	2016						
<u>Assets</u>								
Cash	\$ 1,063,240	720,641	18,577	127,651	62,516	-	5,848	1,820
Investments	1,376,686	1,477,114	52,309	187,838	92,730	-	9,511	-
Accounts receivable	297,621	360,997	13,692	868	82	9,471	278	160
Prepays	200	200	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	20,890	12,172	790	2,930	1,273	-	625	-
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	2,758,637	2,571,124	85,368	319,287	156,601	9,471	16,262	1,980
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,758,637	2,571,124	85,368	319,287	156,601	9,471	16,262	1,980
<u>Liabilities</u>								
Accounts payable	\$ 1,244,681	193,977	42	17,286	5,427	-	15,286	-
Accrued payroll	19,144	32,564	-	173	-	1,021	-	-
Due to other funds	5,190	13,314	-	-	-	5,190	-	-
Total liabilities	1,269,015	239,855	42	17,459	5,427	6,211	15,286	-
<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	1,455,586	1,562,969	85,326	301,828	151,174	3,260	976	1,980
Committed	848,527	806,794	-	-	-	-	-	-
Unassigned	(814,691)	(38,694)	-	-	-	-	-	-
Total fund balance	1,489,622	2,331,269	85,326	301,828	151,174	3,260	976	1,980
Total liabilities, deferred inflows, and fund balance	\$ 2,758,637	2,571,124	85,368	319,287	156,601	9,471	16,262	1,980

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-2  
(CONTINUED)

Combining Balance Sheet

November 30, 2017

(With Comparative Figures for November 30, 2016)

	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	\$ -	35,622	23,873	92,696	203,677	96,698	234,511	73,045
Investments	-	54,687	33,288	118,885	513,583	173,572	-	118,885
Accounts receivable	-	9,629	-	-	184,111	2,345	-	5,550
Prepays	-	-	-	-	200	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	-	572	371	1,777	8,601	1,967	-	1,668
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	-	100,510	57,532	213,358	910,172	274,582	234,511	199,148
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ -	100,510	57,532	213,358	910,172	274,582	234,511	199,148
<u>Liabilities</u>								
Accounts payable	\$ -	442	32,929	11,347	56,262	37,205	1,010,267	8,703
Accrued payroll	2,169	120	-	902	5,183	4,804	-	3,136
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	2,169	562	32,929	12,249	61,445	42,009	1,010,267	11,839
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	200	-	-	-
Restricted	-	99,948	24,603	201,109	-	232,573	-	187,309
Committed	-	-	-	-	848,527	-	-	-
Unassigned	(2,169)	-	-	-	-	-	(775,756)	-
Total fund balance	(2,169)	99,948	24,603	201,109	848,727	232,573	(775,756)	187,309
Total liabilities, deferred inflows, and fund balance	\$ -	100,510	57,532	213,358	910,172	274,582	234,511	199,148

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-2  
(CONTINUED)

Combining Balance Sheet

November 30, 2017

(With Comparative Figures for November 30, 2016)

	Intact Pet Fees 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	\$ 5,919	3,342	4,334	84	16,364	4,211	50,998	1,454
Investments	2,378	4,755	4,755	-	-	4,755	-	4,755
Accounts receivable	-	-	-	-	70,283	837	-	315
Prepays	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	56	57	89	-	-	84	-	30
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	8,353	8,154	9,178	84	86,647	9,887	50,998	6,554
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 8,353	8,154	9,178	84	86,647	9,887	50,998	6,554
<u>Liabilities</u>								
Accounts payable	\$ 6,747	-	1,410	-	41,328	-	-	-
Accrued payroll	-	-	-	-	1,636	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	6,747	-	1,410	-	42,964	-	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	1,606	8,154	7,768	84	80,449	9,887	50,998	6,554
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(36,766)	-	-	-
Total fund balance	1,606	8,154	7,768	84	43,683	9,887	50,998	6,554
Total liabilities, deferred inflows, and fund balance	\$ 8,353	8,154	9,178	84	86,647	9,887	50,998	6,554

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR FUNDS  
TAX SUPPORTED GROUP

SCHEDULE C-3

Combining Balance Sheet  
November 30, 2017

(With Comparative Figures for November 30, 2016)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2017	2016						
<u>Assets</u>								
Cash	\$ 7,114,326	7,564,697	2,720,112	731,848	2,106,044	551,738	902,492	102,092
Investments	7,971,417	7,921,051	1,000,000	1,191,228	3,245,561	936,814	1,431,375	166,439
Accounts receivable	650,244	701,530	462,161	7,319	99,061	78,894	2,809	-
Prepays	1,050	1,050	-	-	800	250	-	-
Inventory	40,692	40,097	-	-	40,692	-	-	-
Accrued interest	101,469	62,160	8,654	14,021	46,032	13,703	16,826	2,233
Property taxes receivable	172,752	175,403	-	54,870	31,622	10,793	69,751	5,716
Total assets	16,051,950	16,465,988	4,190,927	1,999,286	5,569,812	1,592,192	2,423,253	276,480
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	5,541,356	5,829,668	-	1,994,000	567,000	378,110	2,353,865	248,381
Total deferred outflows of resources	5,541,356	5,829,668	-	1,994,000	567,000	378,110	2,353,865	248,381
Total assets and deferred outflows	\$ 21,593,306	22,295,656	4,190,927	3,993,286	6,136,812	1,970,302	4,777,118	524,861
<u>Liabilities</u>								
Accounts payable	\$ 290,972	313,853	-	65,918	30,520	6,482	185,822	2,230
Accrued payroll	102,096	93,693	-	-	52,940	43,612	1,469	4,075
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	393,068	407,546	-	65,918	83,460	50,094	187,291	6,305
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	5,541,356	5,829,668	-	1,994,000	567,000	378,110	2,353,865	248,381
Total deferred inflows of resources	5,541,356	5,829,668	-	1,994,000	567,000	378,110	2,353,865	248,381
<u>Fund Balances</u>								
Nonspendable	41,742	41,147	-	-	41,492	250	-	-
Restricted	15,617,140	16,017,295	4,190,927	1,933,368	5,444,860	1,541,848	2,235,962	270,175
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	15,658,882	16,058,442	4,190,927	1,933,368	5,486,352	1,542,098	2,235,962	270,175
Total liabilities, deferred inflows, and fund balance	\$ 21,593,306	22,295,656	4,190,927	3,993,286	6,136,812	1,970,302	4,777,118	524,861

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR FUNDS  
HIGHWAY AND STREETS GROUP

SCHEDULE C-4

Combining Balance Sheet  
November 30, 2017

(With Comparative Figures for November 30, 2016)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2017	2016				
<u>Assets</u>						
Cash	\$ 3,716,332	3,454,949	635,485	649,908	1,998,728	432,211
Investments	2,834,218	2,229,600	1,112,764	955,835	-	765,619
Accounts receivable	193,041	350,263	5,745	44,599	142,286	411
Prepays	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Accrued interest	31,252	12,396	11,816	9,881	1,485	8,070
Property taxes receivable	143,888	146,614	71,944	35,972	-	35,972
Total assets	6,918,731	6,193,822	1,837,754	1,696,195	2,142,499	1,242,283
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	5,041,468	4,856,088	2,520,734	1,260,367	-	1,260,367
Total deferred outflows of resources	5,041,468	4,856,088	2,520,734	1,260,367	-	1,260,367
Total assets and deferred outflows	\$ 11,960,199	11,049,910	4,358,488	2,956,562	2,142,499	2,502,650
<u>Liabilities</u>						
Accounts payable	\$ 474,944	550,941	48,694	111,263	31,551	283,436
Accrued payroll	83,828	73,328	35,778	9,209	38,841	-
Due to other funds	-	-	-	-	-	-
Total liabilities	558,772	624,269	84,472	120,472	70,392	283,436
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	5,041,468	4,856,088	2,520,734	1,260,367	-	1,260,367
Total deferred inflows of resources	5,041,468	4,856,088	2,520,734	1,260,367	-	1,260,367
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	4,950,856	3,923,814	1,753,282	777,305	1,560,173	860,096
Committed	1,409,103	1,645,739	-	798,418	511,934	98,751
Unassigned	-	-	-	-	-	-
Total fund balance	6,359,959	5,569,553	1,753,282	1,575,723	2,072,107	958,847
Total liabilities, deferred inflows, and fund balance	\$ 11,960,199	11,049,910	4,358,488	2,956,562	2,142,499	2,502,650



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

SCHEDULE C-5

Combining Balance Sheet

November 30, 2017

(With Comparative Figures for November 30, 2016)

	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
	2017	2016						
<u>Assets</u>								
Cash	\$ 923,613	1,092,481	120,759	10,867	201,557	1,978	33,379	56,027
Investments	1,333,889	1,486,402	261,547	16,644	380,432	-	38,043	-
Accounts receivable	57,995	92,982	12,034	4,017	12,021	935	3,339	-
Prepays	3,342	-	3,342	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	21,118	11,474	4,412	172	5,916	-	701	-
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	2,339,957	2,683,339	402,094	31,700	599,926	2,913	75,462	56,027
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,339,957	2,683,339	402,094	31,700	599,926	2,913	75,462	56,027
<u>Liabilities</u>								
Accounts payable	\$ 62,020	100,454	16,093	2,501	3,555	2,911	2,437	-
Accrued payroll	10,281	11,290	6,890	145	1,819	-	697	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	72,301	111,744	22,983	2,646	5,374	2,911	3,134	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	3,342	-	3,342	-	-	-	-	-
Restricted	2,264,314	2,571,595	375,769	29,054	594,552	2	72,328	56,027
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	2,267,656	2,571,595	379,111	29,054	594,552	2	72,328	56,027
Total liabilities, deferred inflows, and fund balance	\$ 2,339,957	2,683,339	402,094	31,700	599,926	2,913	75,462	56,027

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

SCHEDULE C-5  
(CONTINUED)

Combining Balance Sheet

November 30, 2017

(With Comparative Figures for November 30, 2016)

	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	\$ 462	7,050	105,210	265,357	68	27,728	5,588	87,583
Investments	-	-	52,309	401,831	7,133	40,421	4,755	130,774
Accounts receivable	-	2,550	1,019	13,329	1,440	3,939	846	2,526
Prepays	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	55	-	844	6,309	167	511	30	2,001
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	517	9,600	159,382	686,826	8,808	72,599	11,219	222,884
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 517	9,600	159,382	686,826	8,808	72,599	11,219	222,884
<u>Liabilities</u>								
Accounts payable	\$ -	1,950	3,850	28,586	-	-	-	137
Accrued payroll	-	-	647	-	-	-	-	83
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	1,950	4,497	28,586	-	-	-	220
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	517	7,650	154,885	658,240	8,808	72,599	11,219	222,664
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	517	7,650	154,885	658,240	8,808	72,599	11,219	222,664
Total liabilities, deferred inflows, and fund balance	\$ 517	9,600	159,382	686,826	8,808	72,599	11,219	222,884

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR FUNDS

SCHEDULE C-6

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	Totals		Special Revenue Funds				
	2017	2016	General Governmental Group	Tax Supported Group	Highways & Streets Group	Judiciary & Court-Related Group	Capital Projects Fund
Revenues:							
Property taxes	\$ 10,540,322	10,151,971	-	5,750,538	4,789,784	-	-
Intergovernmental revenue	9,305,408	9,732,459	544,949	5,692,793	2,486,474	264,269	316,923
Fines and fees	4,036,166	4,129,209	2,648,002	322,242	295,275	770,647	-
Interest	191,523	161,792	18,035	103,468	45,382	18,799	5,839
Other	4,822,277	41,172	4,755,935	21,077	37,026	3,239	5,000
Total revenues	28,895,696	24,216,603	7,966,921	11,890,118	7,653,941	1,056,954	327,762
Expenditures:							
General government	2,620,452	2,586,555	1,345,252	1,275,200	-	-	-
Public safety	437,610	614,581	240,301	197,309	-	-	-
Judiciary and legal	2,907,282	2,759,361	42,324	1,571,036	-	1,293,922	-
Public works	5,468,158	6,560,671	1,019,605	174,091	4,274,462	-	-
Social services	9,054,473	7,182,191	3,113,092	5,941,381	-	-	-
Debt Service:							
Principal	-	105,000	-	-	-	-	-
Interest	-	1,050	-	-	-	-	-
Other	-	375	-	-	-	-	-
Capital Outlay	5,378,482	1,078,859	2,372,994	75,692	2,589,073	44,971	295,752
Total expenditures	25,866,457	20,888,643	8,133,568	9,234,709	6,863,535	1,338,893	295,752
Excess (deficiency) of revenues over (under) expenditures	3,029,239	3,327,960	(166,647)	2,655,409	790,406	(281,939)	32,010
Other financing sources (uses):							
Transfers in	27,769	176,643	10,000	-	-	-	17,769
Transfers out	(3,761,969)	(3,101,287)	(685,000)	(3,054,969)	-	(22,000)	-
Total other financing sources (uses)	(3,734,200)	(2,924,644)	(675,000)	(3,054,969)	-	(22,000)	17,769
Net change in fund balance	(704,961)	403,316	(841,647)	(399,560)	790,406	(303,939)	49,779
Fund balance (deficit), beginning of year	27,239,664	26,836,348	2,331,269	16,058,442	5,569,553	2,571,595	708,805
Fund balance (deficit), end of year	\$ 26,534,703	27,239,664	1,489,622	15,658,882	6,359,959	2,267,656	758,584

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	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
	2017	2016						
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	544,949	892,941	-	-	-	48,160	-	-
Fines and fees	2,648,002	2,566,685	215,217	361,091	34,656	-	7,982	1,766
Interest	18,035	18,962	768	2,575	1,197	-	241	-
Other	4,755,935	12,011	50	18	3	-	-	-
Total revenues	7,966,921	3,490,599	216,035	363,684	35,856	48,160	8,223	1,766
Expenditures:								
General government	1,345,252	1,318,074	196,553	399,719	18,811	-	-	-
Public safety	240,301	431,651	-	-	-	54,887	-	-
Judiciary and legal	42,324	4,432	-	-	-	-	42,324	-
Public works	1,019,605	-	-	-	-	-	-	-
Social services	3,113,092	1,053,499	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	2,372,994	28,830	-	-	-	-	-	-
Total expenditures	8,133,568	2,836,486	196,553	399,719	18,811	54,887	42,324	-
Excess (deficiency) of revenues over (under) expenditures	(166,647)	654,113	19,482	(36,035)	17,045	(6,727)	(34,101)	1,766
Other financing sources (uses):								
Transfers in	10,000	45,449	-	-	-	-	-	-
Transfers out	(685,000)	(1,063,574)	(25,000)	-	-	-	-	-
Total other financing sources (uses)	(675,000)	(1,018,125)	(25,000)	-	-	-	-	-
Net change in fund balance	(841,647)	(364,012)	(5,518)	(36,035)	17,045	(6,727)	(34,101)	1,766
Fund balance (deficit), beginning of year	2,331,269	2,695,281	90,844	337,863	134,129	9,987	35,077	214
Fund balance (deficit), end of year	\$ 1,489,622	2,331,269	85,326	301,828	151,174	3,260	976	1,980

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	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	69,599	-	-	-	76,173	-	-	-
Fines and fees	-	66,256	29,578	37,345	968,648	651,071	-	180,336
Interest	-	566	414	1,652	7,405	1,300	-	1,588
Other	-	2,127	-	-	-	2,259	4,751,478	-
Total revenues	69,599	68,949	29,992	38,997	1,052,226	654,630	4,751,478	181,924
Expenditures:								
General government	-	-	-	37,864	-	690,894	-	-
Public safety	69,840	32,213	5,333	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	1,019,605	-
Social services	-	-	-	-	360,493	-	2,221,686	156,390
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	29,210	-	-	-	2,285,943	-
Total expenditures	69,840	32,213	34,543	37,864	360,493	690,894	5,527,234	156,390
Excess (deficiency) of revenues over (under) expenditures	(241)	36,736	(4,551)	1,133	691,733	(36,264)	(775,756)	25,534
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(650,000)	-	-	(10,000)
Total other financing sources (uses)	-	-	-	-	(650,000)	-	-	(10,000)
Net change in fund balance	(241)	36,736	(4,551)	1,133	41,733	(36,264)	(775,756)	15,534
Fund balance (deficit), beginning of year	(1,928)	63,212	29,154	199,976	806,994	268,837	-	171,775
Fund balance (deficit), end of year	\$ (2,169)	99,948	24,603	201,109	848,727	232,573	(775,756)	187,309

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	Intact Pet Fees 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	-	9,191	-	-	341,826	-	-	-
Fines and fees	23,620	-	730	-	-	8,946	55,262	5,498
Interest	53	71	83	-	-	86	-	36
Other	-	-	-	-	-	-	-	-
Total revenues	23,673	9,262	813	-	341,826	9,032	55,262	5,534
Expenditures:								
General government	-	-	1,411	-	-	-	-	-
Public safety	-	1,380	-	-	-	-	76,648	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Social services	35,880	-	-	-	338,643	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	10,000	47,841	-
Total expenditures	35,880	1,380	1,411	-	338,643	10,000	124,489	-
Excess (deficiency) of revenues over (under) expenditures	(12,207)	7,882	(598)	-	3,183	(968)	(69,227)	5,534
Other financing sources (uses):								
Transfers in	10,000	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	10,000	-	-	-	-	-	-	-
Net change in fund balance	(2,207)	7,882	(598)	-	3,183	(968)	(69,227)	5,534
Fund balance (deficit), beginning of year	3,813	272	8,366	84	40,500	10,855	120,225	1,020
Fund balance (deficit), end of year	\$ 1,606	8,154	7,768	84	43,683	9,887	50,998	6,554

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2017	2016						
Revenues:								
Property taxes	\$ 5,750,538	5,529,782	-	1,826,509	1,052,631	359,260	2,321,874	190,264
Intergovernmental revenue	5,692,793	5,886,592	2,714,520	136,680	1,975,254	771,569	94,770	-
Fines and fees	322,242	364,434	-	-	298,537	23,705	-	-
Interest	103,468	95,623	17,285	14,067	43,081	11,212	16,208	1,615
Other	21,077	18,007	-	3,482	17,426	37	-	132
Total revenues	11,890,118	11,894,438	2,731,805	1,980,738	3,386,929	1,165,783	2,432,852	192,011
Expenditures:								
General government	1,275,200	1,268,481	-	1,275,200	-	-	-	-
Public safety	197,309	182,930	182,690	14,619	-	-	-	-
Judiciary and legal	1,571,036	1,503,924	-	98,391	-	1,472,645	-	-
Public works	174,091	171,151	-	174,091	-	-	-	-
Social services	5,941,381	6,128,692	-	305,100	3,132,345	-	2,347,267	156,669
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	75,692	71,164	-	-	16,431	-	-	59,261
Total expenditures	9,234,709	9,326,342	182,690	1,867,401	3,148,776	1,472,645	2,347,267	215,930
Excess (deficiency) of revenues over (under) expenditures	2,655,409	2,568,096	2,549,115	113,337	238,153	(306,862)	85,585	(23,919)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(3,054,969)	(2,037,713)	(3,000,000)	-	(50,169)	-	(1,800)	(3,000)
Total other financing sources (uses)	(3,054,969)	(2,037,713)	(3,000,000)	-	(50,169)	-	(1,800)	(3,000)
Net change in fund balance	(399,560)	530,383	(450,885)	113,337	187,984	(306,862)	83,785	(26,919)
Fund balance (deficit), beginning of year	16,058,442	15,528,059	4,641,812	1,820,031	5,298,368	1,848,960	2,152,177	297,094
Fund balance (deficit), end 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

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2017	2016				
Revenues:						
Property taxes	\$ 4,789,784	4,622,189	2,394,888	1,197,448	-	1,197,448
Intergovernmental revenue	2,486,474	2,531,961	46,091	508,310	1,918,548	13,525
Fines and fees	295,275	335,797	223,307	71,968	-	-
Interest	45,382	24,069	11,765	9,977	15,333	8,307
Other	37,026	4,040	37,026	-	-	-
Total revenues	7,653,941	7,518,056	2,713,077	1,787,703	1,933,881	1,219,280
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-
Public works	4,274,462	6,389,520	2,239,852	1,046,316	945,682	42,612
Social services	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	2,589,073	517,447	450,745	-	1,219,278	919,050
Total expenditures	6,863,535	6,906,967	2,690,597	1,046,316	2,164,960	961,662
Excess (deficiency) of revenues over (under) expenditures	790,406	611,089	22,480	741,387	(231,079)	257,618
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	790,406	611,089	22,480	741,387	(231,079)	257,618
Fund balance (deficit), beginning of year	5,569,553	4,958,464	1,730,802	834,336	2,303,186	701,229
Fund balance (deficit), end of year	\$ 6,359,959	5,569,553	1,753,282	1,575,723	2,072,107	958,847



COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	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
	2017	2016						
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	264,269	141,634	-	-	-	-	11,886	204,029
Fines and fees	770,647	862,293	180,639	60,229	181,075	10,312	13,064	-
Interest	18,799	18,984	3,636	145	5,327	2	516	7
Other	3,239	7,114	-	28	-	-	-	-
Total revenues	1,056,954	1,030,025	184,275	60,402	186,402	10,314	25,466	204,036
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and legal	1,293,922	1,251,005	342,264	41,515	276,377	10,312	83,035	148,009
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	44,971	58,510	-	-	9,414	-	-	-
Total expenditures	1,338,893	1,309,515	342,264	41,515	285,791	10,312	83,035	148,009
Excess (deficiency) of revenues over (under) expenditures	(281,939)	(279,490)	(157,989)	18,887	(99,389)	2	(57,569)	56,027
Other financing sources (uses):								
Transfers in	-	7,000	-	-	-	-	-	-
Transfers out	(22,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(22,000)	7,000	-	-	-	-	-	-
Net change in fund balance	(303,939)	(272,490)	(157,989)	18,887	(99,389)	2	(57,569)	56,027
Fund balance (deficit), beginning of year	2,571,595	2,844,085	537,100	10,167	693,941	-	129,897	-
Fund balance (deficit), end of year	\$ 2,267,656	2,571,595	379,111	29,054	594,552	2	72,328	56,027

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	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	-	-	48,354	-	-	-	-	-
Fines and fees	-	26,700	30,541	171,462	18,515	32,850	9,985	35,275
Interest	21	-	762	5,810	196	468	40	1,869
Other	-	-	-	3,211	-	-	-	-
Total revenues	21	26,700	79,657	180,483	18,711	33,318	10,025	37,144
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and legal	14,594	25,350	98,688	217,518	-	2,532	-	33,728
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	26,340	-	9,217	-	-
Total expenditures	14,594	25,350	98,688	243,858	-	11,749	-	33,728
Excess (deficiency) of revenues over (under) expenditures	(14,573)	1,350	(19,031)	(63,375)	18,711	21,569	10,025	3,416
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(22,000)	-	-	-
Total other financing sources (uses)	-	-	-	-	(22,000)	-	-	-
Net change in fund balance	(14,573)	1,350	(19,031)	(63,375)	(3,289)	21,569	10,025	3,416
Fund balance (deficit), beginning of year	15,090	6,300	173,916	721,615	12,097	51,030	1,194	219,248
Fund balance (deficit), end of year	\$ 517	7,650	154,885	658,240	8,808	72,599	11,219	222,664

COUNTY OF LASALLE, ILLINOIS  
TOURISM AND PROMOTION FUND

SCHEDULE C-11

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 18,577
Investments	52,309
Accounts receivable	13,692
Accrued interest	<u>790</u>
Total assets	<u>\$ 85,368</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 42</u>
Fund balance:	
Restricted	<u>85,326</u>
Total liabilities and fund balance	<u>\$ 85,368</u>

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tourism fees	\$ 185,200	185,200	215,217	30,017	205,493
Visitor guide ad revenue	-	-	-	-	13,800
Interest	300	300	768	468	558
Miscellaneous income	-	-	50	50	-
Total revenues	185,500	185,500	216,035	30,535	219,851
Expenditures:					
Education	1,250	1,250	1,035	(215)	1,035
Publications	30,000	30,000	29,539	(461)	44,352
Mileage	250	250	184	(66)	143
Miscellaneous	1,000	1,000	-	(1,000)	-
Tourism distribution	126,500	126,500	165,762	39,262	123,757
Visitor guide distribution	1,500	1,500	33	(1,467)	12,288
Total expenditures	160,500	160,500	196,553	36,053	181,575
Excess (deficiency) of revenues over (under) expenditures	25,000	25,000	19,482	(5,518)	38,276
Other financing sources (uses):					
Transfers to other funds	(25,000)	(25,000)	(25,000)	-	(25,000)
Total other financing sources (uses)	(25,000)	(25,000)	(25,000)	-	(25,000)
Net change in fund balance	\$ -	-	(5,518)	(5,518)	13,276
Fund balance, beginning of year			90,844		77,568
Fund balance, end of year			85,326		90,844

COUNTY OF LASALLE, ILLINOIS  
RECORDER'S EQUIPMENT FUND

SCHEDULE C-13

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 127,651
Investments	187,838
Accrued interest	2,930
Other receivable	<u>868</u>
Total assets	<u>\$ 319,287</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 17,286
Accrued payroll	<u>173</u>
Total liabilities	<u>17,459</u>
Fund balance:	
Restricted	<u>301,828</u>
Total liabilities and fund balance	<u>\$ 319,287</u>

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 160,000	160,000	161,551	1,551	147,504
G.I.S. fees	25,000	25,000	20,978	(4,022)	19,605
Rental house support fee	225,000	225,000	178,562	(46,438)	166,744
Interest	1,000	1,000	2,575	1,575	2,607
Miscellaneous income	-	-	18	18	346
Total revenues	411,000	411,000	363,684	(47,316)	336,806
Expenditures:					
Maintenance of equipment	95,000	95,000	88,772	(6,228)	84,189
Mileage	2,000	2,000	2,101	101	1,574
Education	4,000	4,000	3,782	(218)	6,562
Record retention expense	-	109,539	106,548	(2,991)	36,513
Rent - equipment	18,000	18,000	11,836	(6,164)	12,600
Supplies	145,000	35,461	12,896	(22,565)	23,978
G.I.S. supplies	10,000	10,000	-	(10,000)	-
Salaries and wages	10,000	10,000	4,500	(5,500)	11,085
Offsite storage	12,000	12,000	-	(12,000)	9,000
State share rental housing fee	150,000	150,000	169,164	19,164	157,968
Miscellaneous	-	-	120	120	-
New equipment	28,000	28,000	-	(28,000)	2,827
Total expenditures	474,000	474,000	399,719	(74,281)	346,296
Excess (deficiency) of revenues over (under) expenditures	\$ (63,000)	(63,000)	(36,035)	26,965	(9,490)
Fund balance, beginning of year			337,863		347,353
Fund balance, end of year			301,828		337,863

COUNTY OF LASALLE, ILLINOIS  
COUNTY CLERK RECORDS FUND

SCHEDULE C-15

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 62,516
Investments	92,730
Accounts receivable	82
Accrued interest	<u>1,273</u>
Total assets	<u>\$ 156,601</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 5,427</u>
Fund balance:	
Restricted	<u>151,174</u>
Total liabilities and fund balance	<u>\$ 156,601</u>

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
County clerk records fees	\$ 23,000	23,000	26,445	3,445	25,982
Death certificate fees	3,300	3,300	4,276	976	3,796
Marriage license fees	3,000	3,000	3,930	930	3,900
Civil union fees	50	50	5	(45)	5
Interest	200	200	1,197	997	976
Miscellaneous	-	-	3	3	14
Total revenues	29,550	29,550	35,856	6,306	34,673
Expenditures:					
Software and licenses	7,500	7,500	2,595	(4,905)	2,595
Maintenance and repair of equipment	1,000	1,000	323	(677)	275
Office expense	40,000	40,000	6,950	(33,050)	12,396
Book restoration	1,000	1,000	-	(1,000)	-
Marriage license fee reimbursement	3,000	3,000	3,830	830	3,900
Civil union fees	50	50	5	(45)	5
Mileage	750	750	417	(333)	-
Education	500	500	358	(142)	-
Miscellaneous	-	-	57	57	18
State death certificate reimbursement	3,300	3,300	4,276	976	3,796
Total expenditures	57,100	57,100	18,811	(38,289)	22,985
Excess (deficiency) of revenues over (under) expenditures	\$ (27,550)	(27,550)	17,045	44,595	11,688
Fund balance, beginning of year			134,129		122,441
Fund balance, end of year			151,174		134,129



COUNTY OF LASALLE, ILLINOIS  
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-17

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Accounts receivable	\$ 9,471
Total assets	<u>\$ 9,471</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 1,021
Overdrafts payable	<u>5,190</u>
Total liabilities	<u>6,211</u>
Fund balance:	
Restricted	<u>3,260</u>
Total liabilities and fund balance	<u>\$ 9,471</u>

COUNTY OF LASALLE, 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, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Salary reimb. - crime victim witness	\$ 29,500	29,500	18,248	(11,252)	31,958
assistant	30,430	30,430	29,912	(518)	46,965
Total revenues	59,930	59,930	48,160	(11,770)	78,923
Expenditures:					
Refunds	-	-	-	-	1,000
Salaries and wages	59,935	59,935	54,887	(5,048)	57,833
Total expenditures	59,935	59,935	54,887	(5,048)	58,833
Excess (deficiency) of revenues over (under) expenditures	(5)	(5)	(6,727)	(6,722)	20,090
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	(4,769)
Total other financing sources (uses)	-	-	-	-	(4,769)
Net change in fund balance	\$ (5)	(5)	(6,727)	(6,722)	15,321
Fund balance (deficit), beginning of year			9,987		(5,334)
Fund balance (deficit), end of year			3,260		9,987

COUNTY OF LASALLE, ILLINOIS  
STATE'S ATTORNEY RECORDS AUTOMATION FUND

SCHEDULE C-19

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 5,848
Investments	9,511
Accounts receivable	278
Accrued interest	625
Total assets	<u>\$ 16,262</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 15,286</u>
Fund Balance:	
Restricted	<u>976</u>
Total liabilities and fund balance	<u>\$ 16,262</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-20

	2017			2016	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Fines and fees	\$ 8,000	8,000	7,982	(18)	8,379
Interest	-	-	241	241	243
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>8,223</u>	<u>223</u>	<u>8,622</u>
Expenditures:					
Maintenance contracts	-	-	42,324	42,324	4,432
Office supplies and expense	<u>34,000</u>	<u>34,000</u>	-	(34,000)	-
Total expenditures	<u>34,000</u>	<u>34,000</u>	<u>42,324</u>	<u>8,324</u>	<u>4,432</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (26,000)</u>	<u>(26,000)</u>	(34,101)	<u>(8,101)</u>	4,190
Fund balance, beginning of year			<u>35,077</u>		<u>30,887</u>
Fund balance, end of year			<u>976</u>		<u>35,077</u>

COUNTY OF LASALLE, ILLINOIS  
SHERIFF E-CITATION FUND

SCHEDULE C-21

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 1,820
Accounts receivable	160
Total assets	<u>\$ 1,980</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 1,980
Total fund balance	<u>\$ 1,980</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-22

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees	\$ 100	100	1,766	1,666	214
Total revenues	100	100	1,766	1,666	214
Expenditures:					
New office equipment	100	100	-	(100)	-
Total expenditures	100	100	-	(100)	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	1,766	<u>1,766</u>	214
Fund balance, beginning of year			214		-
Fund balance, end of year			<u>1,980</u>		<u>214</u>

**Balance Sheet**  
**November 30, 2017**

<u>Assets</u>	
Cash in bank	\$ -
Total assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 2,169
Fund Balance (Deficit):	
Unassigned	(2,169)
Total liabilities and fund balance (deficit)	<u>\$ -</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

SCHEDULE C-24

	2017			2016	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Reimbursements	\$ 69,599	69,599	69,599	-	69,207
Total revenues	69,599	69,599	69,599	-	69,207
Expenditures:					
Health insurance	6,935	6,935	6,935	-	6,543
Salaries and wages	62,664	62,664	62,905	241	63,146
Total expenditures	69,599	69,599	69,840	241	69,689
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(241)	(241)	(482)
Fund balance (deficit), beginning of year			(1,928)		(1,446)
Fund balance (deficit), end of year			(2,169)		(1,928)

COUNTY OF LASALLE, ILLINOIS  
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-25

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 35,622
Investments	54,687
Accounts receivable	9,629
Accrued interest	<u>572</u>
Total assets	<u>\$ 100,510</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 442
Accrued payroll	<u>120</u>
Total liabilities	<u>562</u>
Fund balance:	
Restricted	<u>99,948</u>
Total liabilities and fund balance	<u>\$ 100,510</u>

COUNTY OF LASALLE, ILLINOIS  
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-26

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State drug enforcement	\$ 9,818	9,818	66,256	56,438	35,646
Interest	300	300	566	266	406
Miscellaneous income	-	-	2,127	2,127	1,999
Total revenues	10,118	10,118	68,949	58,831	38,051
Expenditures:					
Vehicle expense	5,000	5,000	6,760	1,760	6,565
Investigation expenses	-	-	3,274	3,274	327
State drug enforcement	50,885	50,885	9,826	(41,059)	1,207
Federal drug enforcement	1,000	1,000	-	(1,000)	-
Supplies	-	-	49	49	1,028
New vehicles	-	-	9,167	9,167	16,314
Salaries and wages	3,115	3,115	3,137	22	3,137
Miscellaneous	-	-	-	-	1,131
Total expenditures	60,000	60,000	32,213	(27,787)	29,709
Excess (deficiency) of revenues over (under) expenditures	\$ (49,882)	(49,882)	36,736	86,618	8,342
Fund balance, beginning of year			63,212		54,870
Fund balance, end of year			99,948		63,212

COUNTY OF LASALLE, ILLINOIS  
CORONER FEE FUND

SCHEDULE C-27

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 23,873
Investments	33,288
Accrued interest	371
Total assets	<u>\$ 57,532</u>

<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 32,929</u>
Fund Balance:	
Restricted	<u>\$ 24,603</u>
Total liabilities and fund balance	<u>\$ 57,532</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-28

	2017			2016	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Coroner fees	\$ 27,000	27,000	29,578	2,578	27,005
Interest	-	-	414	414	121
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>29,992</u>	<u>2,992</u>	<u>27,126</u>
Expenditures:					
Supplies	3,450	3,450	5,013	1,563	2,323
Office supplies and expenses	4,800	4,800	320	(4,480)	78
Vehicles	30,000	30,000	29,210	(790)	17,460
Salaries and wages	-	-	-	-	3,016
Total expenditures	<u>38,250</u>	<u>38,250</u>	<u>34,543</u>	<u>(3,707)</u>	<u>22,877</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (11,250)</u>	<u>(11,250)</u>	<u>(4,551)</u>	<u>6,699</u>	<u>4,249</u>
Fund balance, beginning of year			<u>29,154</u>		<u>24,905</u>
Fund balance, end of year			<u>24,603</u>		<u>29,154</u>



COUNTY OF LASALLE, ILLINOIS  
TAX SALE AUTOMATION FUND

SCHEDULE C-29

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 92,696
Investments	118,885
Accrued interest	<u>1,777</u>
Total assets	<u>\$ 213,358</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 11,347
Accrued payroll	<u>902</u>
Total liabilities	<u>12,249</u>
Fund balance:	
Restricted	<u>201,109</u>
Total liabilities and fund balance	<u>\$ 213,358</u>

COUNTY OF LASALLE, ILLINOIS  
TAX SALE AUTOMATION FUND

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tax sale automation fees	\$ 40,000	40,000	31,600	(8,400)	32,335
Sale of duplicate tax bill	4,000	4,000	5,745	1,745	5,540
Interest	350	350	1,652	1,302	1,381
Total revenues	44,350	44,350	38,997	(5,353)	39,256
Expenditures:					
Tax sale automation	5,800	5,800	4,975	(825)	4,486
Office supplies and expenses	8,500	8,500	6,738	(1,762)	1,797
New equipment	-	-	-	-	5,827
Software and licenses	-	-	-	-	35
Maintenance & repair of equipment	600	600	-	(600)	-
Miscellaneous	800	800	-	(800)	-
Salaries and wages	22,797	22,797	26,151	3,354	23,226
Total expenditures	38,497	38,497	37,864	(633)	35,371
Excess (deficiency) of revenues over (under) expenditures	\$ 5,853	5,853	1,133	(4,720)	3,885
Fund balance, beginning of year			199,976		196,091
Fund balance, end of year			201,109		199,976

COUNTY OF LASALLE, ILLINOIS  
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-31

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 203,677
Investments	513,583
Accounts receivable	184,111
Prepays	200
Accrued interest	8,601
Total assets	<u>\$ 910,172</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 56,262
Accrued payroll	5,183
Total liabilities	<u>61,445</u>
Fund balance:	
Non-spendable	200
Committed	848,527
Total fund balance	<u>848,727</u>
Total liabilities and fund balance	<u>\$ 910,172</u>

COUNTY OF LASALLE, ILLINOIS  
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-32  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State grant	\$ 45,000	45,000	76,173	31,173	76,199
Tipping fees	400,000	400,000	847,168	447,168	964,602
Building inspection fees	300,000	300,000	121,480	(178,520)	176,633
Interest	1,000	1,000	7,405	6,405	8,032
Total revenues	746,000	746,000	1,052,226	306,226	1,225,466
Expenditures:					
Solid waste management:					
Mileage	200	200	-	(200)	-
Telephone	-	-	-	-	-
Printing	-	-	-	-	-
Postage	350	350	181	(169)	258
Education	6,000	6,000	608	(5,392)	570
Material for public education	-	-	-	-	1,500
Office supplies expense	2,800	2,800	305	(2,495)	318
Professional services	40,000	40,000	22,931	(17,069)	4,541
Recycling collection	50,000	27,000	623	(26,377)	866
New equipment	-	23,000	22,652	(348)	-
Vehicle maintenance	1,000	1,000	1,273	273	2,080
Enforcement fines	400	400	-	(400)	353
Building inspector	80,000	80,000	102,504	22,504	151,529
Director	71,904	71,904	55,505	(16,399)	72,458
Salaries and wages	82,455	82,455	65,509	(16,946)	77,941
Group health and life	61,661	61,661	38,982	(22,679)	58,719
Total solid waste management	396,770	396,770	311,073	(85,697)	371,133
Solid waste enforcement:					
Mileage	100	100	-	(100)	-
Office supplies expense	1,750	1,750	2,507	757	1,702
Vehicle maintenance	500	500	217	(283)	657
Salaries and wages	43,660	43,660	46,696	3,036	42,614
Total solid waste enforcement	46,010	46,010	49,420	3,410	44,973
Total expenditures	442,780	442,780	360,493	(82,287)	416,106

COUNTY OF LASALLE, ILLINOIS  
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-32  
(Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ 303,220	303,220	691,733	388,513	809,360
Other financing sources (uses):					
Transfers to other funds	(650,000)	(650,000)	(650,000)	-	(1,000,000)
Total other financing sources (uses)	(650,000)	(650,000)	(650,000)	-	(1,000,000)
Net change in fund balance	\$ (346,780)	(346,780)	41,733	388,513	(190,640)
Fund balance, beginning of year			806,994		997,634
Fund balance, end of year			848,727		806,994

**Balance Sheet**  
**November 30, 2017**

<u>Assets</u>	
Cash in bank	\$ 96,698
Investments	173,572
Accounts receivable	2,345
Accrued interest	<u>1,967</u>
Total assets	<u>\$ 274,582</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 37,205
Accrued payroll	<u>4,804</u>
Total liabilities	<u>42,009</u>
Fund balance:	
Restricted	<u>232,573</u>
Total liabilities and fund balance	<u>\$ 274,582</u>

COUNTY OF LASALLE, ILLINOIS  
G.I.S. FUND

SCHEDULE C-34

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
G.I.S. recording fee	\$ 648,000	648,000	651,071	3,071	290,753
Miscellaneous income	-	-	2,259	2,259	4,528
Interest	-	-	1,300	1,300	3,265
Total revenues	648,000	648,000	654,630	6,630	298,546
Expenditures:					
G.I.S. mapping contract	365,460	365,460	365,460	-	340,940
G.I.S. equipment	11,800	-	-	-	10,848
G.I.S. software license	22,500	22,500	6,750	(15,750)	23,554
Maintenance contract - software	82,200	82,200	84,915	2,715	75,000
Education	2,000	2,000	2,659	659	1,603
Professional services	16,000	16,000	9,504	(6,496)	9,031
Office supplies	3,000	14,800	14,650	(150)	3,894
Benefit reimbursement	61,661	61,661	57,079	(4,582)	48,972
Miscellaneous	1,000	1,000	50	(950)	-
Salaries and wages	137,894	137,894	149,827	11,933	138,612
Total expenditures	703,515	703,515	690,894	(12,621)	652,454
Excess (deficiency) of revenues over (under) expenditures	\$ (55,515)	(55,515)	(36,264)	19,251	(353,908)
Fund balance, beginning of year			268,837		622,745
Fund balance, end of year			232,573		268,837

COUNTY OF LASALLE, ILLINOIS  
DISASTER FUND

SCHEDULE C-35

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 234,511
Total assets	<u>\$ 234,511</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 1,010,267</u>
Total liabilities	<u>1,010,267</u>
Fund balance (deficit):	
Unassigned	<u>(775,756)</u>
Total liabilities and fund balance (deficit)	<u>\$ 234,511</u>



**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Reimbursements	\$ -	4,700,000	4,745,017	45,017	-
Miscellaneous income	-	-	6,461	6,461	-
Total revenues	-	4,700,000	4,751,478	51,478	-
Expenditures:					
Highway :					
Professional services	-	2,700,000	260,146	(2,439,854)	-
Maintenance and repair - equipment	-	-	43,011	43,011	-
Maintenance and repair - vehicles	-	-	453,427	453,427	-
Maintenance and repair - building	-	-	132,570	132,570	-
Equipment rental	-	-	18,614	18,614	-
Supplies	-	-	23,144	23,144	-
Vehicles	-	-	367,222	367,222	-
Construction	-	-	1,872,741	1,872,741	-
Salaries and wages	-	-	85,205	85,205	-
Overtime	-	-	3,488	3,488	-
Total highway expenditures	-	2,700,000	3,259,568	559,568	-
Nursing Home:					
Professional services	-	2,000,000	532,799	(1,467,201)	-
Maintenance and repair - equipment	-	-	36,050	36,050	-
Maintenance and repair - vehicles	-	-	3,183	3,183	-
Maintenance and repair - building	-	-	1,614,413	1,614,413	-
Supplies	-	-	35,241	35,241	-
Office equipment	-	-	40,681	40,681	-
Construction	-	-	5,299	5,299	-
Total nursing home expenditures	-	2,000,000	2,267,666	267,666	-
Total expenditures	-	4,700,000	5,527,234	827,234	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(775,756)	(775,756)	-
Fund balance, beginning of year			-		-
Fund balance (deficit), end of year			(775,756)		-

COUNTY OF LASALLE, ILLINOIS  
ANIMAL CONTROL FUND

SCHEDULE C-37

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 73,045
Investments	118,885
Accounts receivable	5,550
Accrued interest	<u>1,668</u>
Total assets	<u>\$ 199,148</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 8,703
Accrued payroll	<u>3,136</u>
Total liabilities	<u>11,839</u>
Fund balance:	
Restricted	<u>187,309</u>
Total liabilities and fund balance	<u>\$ 199,148</u>

COUNTY OF LASALLE, ILLINOIS  
ANIMAL CONTROL FUND

SCHEDULE C-38

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Dog licenses	\$ 195,000	195,000	179,856	(15,144)	178,284
Animal control fines	240	240	480	240	1,360
Interest	700	700	1,588	888	1,216
Miscellaneous income	-	-	-	-	124
Total revenues	195,940	195,940	181,924	(14,016)	180,984
Expenditures:					
Professional services	45,000	45,000	24,805	(20,195)	25,618
Health / life insurance	13,870	13,870	13,871	1	13,086
Mileage	300	300	-	(300)	-
Gas, oil, & tires	-	-	872	872	-
Education	300	300	-	(300)	-
Dues & subscriptions	100	100	50	(50)	-
Repairs & maintenance	11,000	11,000	1,609	(9,391)	5,045
Office supplies	400	400	768	368	198
Rabies tags	1,300	1,300	1,558	258	1,382
Claims	800	800	-	(800)	-
New office equipment	1,000	1,000	-	(1,000)	-
NSF chargeback	-	-	-	-	20
Administrator	22,100	22,100	22,200	100	22,200
Salaries and wages	83,521	83,521	90,657	7,136	84,280
Total expenditures	179,691	179,691	156,390	(23,301)	151,829
Excess (deficiency) of revenues over (under) expenditures	16,249	16,249	25,534	9,285	29,155
Other financing sources (uses):					
Transfers to other funds	(10,000)	(10,000)	(10,000)	-	-
Total other financing sources (uses)	(10,000)	(10,000)	(10,000)	-	-
Net change in fund balance	\$ 6,249	6,249	15,534	9,285	29,155
Fund balance, beginning of year			171,775		142,620
Fund balance, end of year			187,309		171,775

**COUNTY OF LASALLE, ILLINOIS**  
**INTACT PET FEE FUND**

**SCHEDULE C-39**

**Balance Sheet**  
**November 30, 2017**

<u>Assets</u>	
Cash in bank	\$ 5,919
Investments	2,378
Accrued interest	56
Total assets	<u>\$ 8,353</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 6,747</u>
Fund balance:	
Restricted fund balance	<u>1,606</u>
Total liabilities and fund balance	<u>\$ 8,353</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

**SCHEDULE C-40**

	2017			2016	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Intact pet fines	\$ 25,000	25,000	23,620	(1,380)	24,752
Interest	15	15	53	38	41
Total revenues	<u>25,015</u>	<u>25,015</u>	<u>23,673</u>	<u>(1,342)</u>	<u>24,793</u>
Expenditures:					
Professional fees	10,000	10,000	-	(10,000)	-
Intact fees	25,000	25,000	35,880	10,880	25,208
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>35,880</u>	<u>880</u>	<u>25,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,985)</u>	<u>(9,985)</u>	<u>(12,207)</u>	<u>(2,222)</u>	<u>(415)</u>
Other financing sources (uses):					
Transfers to other funds	10,000	10,000	10,000	-	-
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 15</u>	<u>15</u>	<u>(2,207)</u>	<u>(2,222)</u>	<u>(415)</u>
Fund balance, beginning of year			<u>3,813</u>		<u>4,228</u>
Fund balance, end of year			<u>1,606</u>		<u>3,813</u>

COUNTY OF LASALLE, ILLINOIS  
CORONER GRANT FUND

SCHEDULE C-41

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 3,342
Investments	4,755
Accrued interest	57
Total assets	<u>\$ 8,154</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted fund balance	<u>8,154</u>
Total fund balance	<u>\$ 8,154</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-42

	2017			2016	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Grant funds	\$ -	-	9,191	9,191	-
Interest	-	-	71	71	10
Total revenues	-	-	9,262	9,262	10
Expenditures:					
New equipment	\$ -	-	-	-	-
Office supplies and expense	-	-	1,380	1,380	-
Total expenditures	-	-	1,380	1,380	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>7,882</u>	<u>7,882</u>	10
Fund balance, beginning of year			<u>272</u>		<u>262</u>
Fund balance, end of year			<u>8,154</u>		<u>272</u>

COUNTY OF LASALLE, ILLINOIS  
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-43

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 4,334
Investments	4,755
Accrued interest	89
Total assets	<u>\$ 9,178</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,410
Total liabilities	<u>1,410</u>
Fund balance:	
Restricted	<u>7,768</u>
Total liabilities and fund balance	<u>\$ 9,178</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-44

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Automation fees	\$ 700	700	730	30	1,050
Interest	-	-	83	83	52
Total revenues	<u>700</u>	<u>700</u>	<u>813</u>	<u>113</u>	<u>1,102</u>
Expenditures:					
Automation expenses	<u>2,750</u>	<u>2,750</u>	<u>1,411</u>	<u>(1,339)</u>	<u>-</u>
Total expenditures	<u>2,750</u>	<u>2,750</u>	<u>1,411</u>	<u>(1,339)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,050)</u>	<u>(2,050)</u>	<u>(598)</u>	<u>1,452</u>	<u>1,102</u>
Fund balance, beginning of year			<u>8,366</u>		<u>7,264</u>
Fund balance, end of year			<u>7,768</u>		<u>8,366</u>

COUNTY OF LASALLE, ILLINOIS  
HAVA GRANT FUND

SCHEDULE C-45

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 84
Total assets	<u>\$ 84</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 84
Total fund balance	<u>\$ 84</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-46

	2017			2016	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
HAVA grant revenue	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Miscellaneous expense	-	-	-	-	-
New election equipment	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	<u>-</u>	-
Fund balance, beginning of year			84		84
Fund balance, end of year			<u>84</u>		<u>84</u>

COUNTY OF LASALLE, ILLINOIS  
GRANT FUND

SCHEDULE C-47

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 16,364
Accounts receivable	70,283
Total assets	<u>\$ 86,647</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 41,328
Accrued payroll	1,636
Total liabilities	<u>42,964</u>
Fund balance:	
Restricted for social services	80,449
Unassigned	<u>(36,766)</u>
Total fund balance	<u>43,683</u>
Total liabilities and fund balance	<u>\$ 86,647</u>



COUNTY OF LASALLE, ILLINOIS  
GRANT FUND

SCHEDULE C-48

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Redeploy Illinois grant	\$ 248,000	248,000	278,679	344,288
Adult Redeploy Illinois grant	178,107	178,107	63,147	177,259
Multi-Feasibility grant	-	-	-	147,065
Miscellaneous income	-	-	-	5,000
Total revenues	426,107	426,107	(84,281)	673,612
Expenditures:				
Redeploy Illinois Grant:				
Mileage	324	324	143	86
Education	1,090	1,090	1,296	320
Incentives	3,000	3,000	5,724	2,619
Lodging and meals	428	428	450	199
Office supplies expense	240	240	-	-
Professional services - counseling	248,000	248,000	204,160	344,288
Professional services - physicals	3,960	3,960	6,236	-
Professional services - other	17,812	17,812	10,933	7,297
Health and life insurance	8,178	8,178	6,935	6,543
Salaries and wages	135,575	135,575	102,766	97,492
Overtime	7,500	7,500	-	1,512
Multi-Feasibility grant	-	-	-	91,909
Total expenditures	426,107	426,107	(87,464)	552,265
Excess (deficiency) of revenues over (under) expenditures	-	-	3,183	121,347
Other financing sources (uses):				
Transfers from other funds	-	-	-	45,449
Transfers to other funds	-	-	-	(33,805)
Total other financing sources (uses)	-	-	-	11,644
Net change in fund balance	\$ -	-	3,183	132,991
Fund balance (deficit), beginning of year			40,500	(92,491)
Fund balance, end of year			43,683	40,500

COUNTY OF LASALLE, ILLINOIS  
SHERIFF VEHICLE FUND

SCHEDULE C-49

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 4,211
Investments	4,755
Accounts receivable	837
Accrued interest	84
Total assets	<u>\$ 9,887</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>9,887</u>
Total fund balance	<u>\$ 9,887</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-50

	2017			2016	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Vehicle fines	\$ 6,900	6,900	8,946	2,046	7,835
Interest	100	100	86	(14)	54
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>9,032</u>	<u>2,032</u>	<u>7,889</u>
Expenditures:					
New vehicles	6,000	6,000	10,000	4,000	-
Maintenance & repair of equipment	1,000	1,000	-	(1,000)	-
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>10,000</u>	<u>3,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	(968)	<u>(968)</u>	7,889
Fund balance, beginning of year			10,855		2,966
Fund balance, end of year			<u>9,887</u>		<u>10,855</u>

COUNTY OF LASALLE, ILLINOIS  
JAIL COMMISSARY FUND

SCHEDULE C-51

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 50,998
Total assets	<u>\$ 50,998</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 50,998
Total fund balance	<u>\$ 50,998</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-52

	2017			2016
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Commissary revenues	\$ -	-	55,262	224,448
Total revenues	-	-	55,262	224,448
Expenditures:				
Commissary expense	-	-	124,489	266,857
Total expenditures	-	-	124,489	266,857
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(69,227)</u>	<u>(42,409)</u>
Fund balance, beginning of year			<u>120,225</u>	<u>162,634</u>
Fund balance, end of year			<u>50,998</u>	<u>120,225</u>

COUNTY OF LASALLE, ILLINOIS  
DRUG ADDICTION SERVICES FUND

SCHEDULE C-53

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 1,454
Investments	4,755
Accounts receivable	315
Accrued interest	30
Total assets	<u>\$ 6,554</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 6,554
Total fund balance	<u>\$ 6,554</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-54

	2017			2016	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Drug addiction fees	\$ -	-	5,498	5,498	1,020
Interest	-	-	36	36	-
Total revenues	-	-	5,534	5,534	1,020
Expenditures:					
Drug addiction services	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	5,534	<u>5,534</u>	1,020
Fund balance, beginning of year			1,020		-
Fund balance, end of year			<u>6,554</u>		<u>1,020</u>

COUNTY OF LASALLE, ILLINOIS  
PUBLIC SAFETY FUND

SCHEDULE C-55

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 2,720,112
Investments	1,000,000
Accounts receivable	462,161
Accrued interest	<u>8,654</u>
Total assets	<u>\$ 4,190,927</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 4,190,927</u>
Total fund balance	<u>\$ 4,190,927</u>

COUNTY OF LASALLE, ILLINOIS  
PUBLIC SAFETY FUND

SCHEDULE C-56

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Public safety sales tax	\$ 2,700,000	2,700,000	2,714,520	14,520
Grant income	-	-	-	200
Interest	8,000	8,000	17,285	9,285
Total revenues	2,708,000	2,708,000	2,731,805	23,805
Expenditures:				
Miscellaneous expense	-	-	-	-
New equipment	200,000	200,000	182,690	(17,310)
Vehicles	50,000	50,000	-	(50,000)
Supplies	185,000	185,000	-	(185,000)
Software purchase / license	-	-	-	-
Total expenditures	435,000	435,000	182,690	(252,310)
Excess (deficiency) of revenues over (under) expenditures	2,273,000	2,273,000	2,549,115	276,115
Other financing sources (uses):				
Transfers to other funds	(3,000,000)	(3,000,000)	(3,000,000)	-
Total other financing sources (uses)	(3,000,000)	(3,000,000)	(3,000,000)	-
Net change in fund balance	\$ (727,000)	(727,000)	(450,885)	276,115
Fund balance, beginning of year			4,641,812	4,158,110
Fund balance, end of year			4,190,927	4,641,812

COUNTY OF LASALLE, ILLINOIS  
SOCIAL SECURITY FUND

SCHEDULE C-57

Balance Sheet  
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 731,848
Investments	1,191,228
Accounts receivable	7,319
Accrued interest	14,021
Property taxes receivable	54,870
Total assets	<u>1,999,286</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,994,000</u>
Total assets and deferred outflows of resources	<u>\$ 3,993,286</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 65,918</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,994,000</u>
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Fund balance:

Restricted	<u>1,933,368</u>
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Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,993,286</u>
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**COUNTY OF LASALLE, ILLINOIS**  
**SOCIAL SECURITY FUND**

**SCHEDULE C-58**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,051,792	2,051,792	1,826,509	(225,283)	1,969,581
Personal property replacement tax	70,335	70,335	79,930	9,595	77,180
Interest	8,000	8,000	14,067	6,067	9,330
Reimbursements	42,000	42,000	56,750	14,750	48,602
Miscellaneous	-	-	3,482	3,482	3,480
Total revenues	<u>2,172,127</u>	<u>2,172,127</u>	<u>1,980,738</u>	<u>(191,389)</u>	<u>2,108,173</u>
Expenditures:					
General county employees	2,096,141	2,096,141	1,267,013	(829,128)	1,259,318
Recorder's equipment	765	765	-	(765)	-
Insurance	8,761	8,761	8,187	(574)	9,163
Tax sale automation	1,744	1,744	-	(1,744)	-
E-911	4,794	4,794	4,812	18	4,831
S.O.A. Drug Fund	4,437	4,437	4,512	75	9,164
S.O.A. Crime Victim	4,360	4,360	5,295	935	5,294
Law library	321	321	-	(321)	-
Detention home employees	82,996	82,996	86,237	3,241	80,754
Child support	3,156	3,156	2,042	(1,114)	1,778
Circuit clerk document storage	7,504	7,504	6,546	(958)	6,471
Court automation	4,200	4,200	3,566	(634)	3,428
Minors in possession	1,369	1,369	-	(1,369)	-
County highway employees	170,595	170,595	163,711	(6,884)	161,629
County health employees	108,651	108,651	112,388	3,737	104,975
Nursing home employees	289,876	289,876	159,333	(130,543)	230,120
Environmental services	15,147	15,147	14,635	(512)	17,630
VAC	10,244	10,244	8,639	(1,605)	12,077
Mental health employees	3,063	3,063	3,169	106	2,685
G.I.S. Fund	10,550	10,550	10,380	(170)	9,522
Animal control	6,389	6,389	6,936	547	6,447
Total expenditures	<u>2,835,063</u>	<u>2,835,063</u>	<u>1,867,401</u>	<u>(967,662)</u>	<u>1,925,286</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (662,936)</u>	<u>(662,936)</u>	113,337	<u>776,273</u>	182,887
Fund balance, beginning of year			<u>1,820,031</u>		<u>1,637,144</u>
Fund balance, end of year			<u>1,933,368</u>		<u>1,820,031</u>



COUNTY OF LASALLE, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-59

Balance Sheet  
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 2,106,044
Investments	3,245,561
Accounts receivable	99,061
Property taxes receivable	31,622
Accrued interest	46,032
Prepays	800
Vaccine inventory	40,692
Total assets	<u>5,569,812</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>567,000</u>
Total assets and deferred outflows of resources	<u>\$ 6,136,812</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 30,520
Accrued payroll	<u>52,940</u>
Total liabilities	<u>83,460</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>567,000</u>
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Fund balance:

Nonspendable	41,492
Restricted	<u>5,444,860</u>
Total fund balance	<u>5,486,352</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 6,136,812</u>

COUNTY OF LASALLE, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,067,000	1,067,000	1,052,631	(14,369)	902,424
Federal / State funds:					
Basic health protection grant	194,371	194,371	194,371	-	194,371
Bioterrorism grant	84,695	84,695	91,481	6,786	91,647
Communicable disease control	62,000	62,000	27,965	(34,035)	41,488
Immunizations	75,000	75,000	41,225	(33,775)	58,163
AIDS / Counseling & testing grant	7,803	7,803	3,775	(4,028)	1,503
Non-community water agreement	10,500	10,500	8,550	(1,950)	8,538
Breast & cervical cancer grant	115,164	115,164	86,186	(28,978)	52,688
Genetic clinic grant	15,500	15,500	13,140	(2,360)	19,535
Vector control grant	23,113	23,113	34,758	11,645	25,347
Family health - WIC grant	1,366,300	1,366,300	1,094,551	(271,749)	1,260,153
Family Case Management	362,000	362,000	315,976	(46,024)	335,824
Health promotion / disease prev.	5,750	5,750	2,988	(2,762)	5,869
Illinois Tobacco Free grant	39,812	39,812	39,812	-	39,812
Health Works	17,550	17,550	20,476	2,926	17,550
Fines and fees:					
Licenses:					
Restaurant	80,000	80,000	86,043	6,043	85,829
Sewage and septic	22,000	22,000	30,045	8,045	29,325
Wells	9,000	9,000	9,610	610	10,980
Temporary food service	10,000	10,000	10,560	560	10,175
Body art	1,866	1,866	2,963	1,097	2,550
Tanning booth inspections	2,200	2,200	1,750	(450)	2,450
Mortgage surveys	300	300	300	-	300
Subdivision plats	300	300	950	650	-
Medicaid reimbursement	95,000	95,000	16,289	(78,711)	96,825
Medical reserve corp	15,000	15,000	13,000	(2,000)	15,000
Nursing services	92,000	92,000	127,027	35,027	108,960
Interest	23,000	23,000	43,081	20,081	35,310
Miscellaneous	8,500	8,500	17,426	8,926	12,127
Total revenues	3,805,724	3,805,724	3,386,929	(418,795)	3,464,743

COUNTY OF LASALLE, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-60  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Administration:					
Contractual labor	\$ 25,000	25,000	20,233	(4,767)	14,135
Office equipment repair & maint.	15,000	15,000	13,177	(1,823)	14,372
Mileage	3,000	3,000	2,736	(264)	2,923
B.O.H. travel	2,000	2,000	754	(1,246)	916
Electricity	12,000	12,000	11,092	(908)	10,290
Water / sewer	1,200	1,200	1,002	(198)	983
Gas	4,000	4,000	2,614	(1,386)	2,737
Telephone	9,000	9,000	4,277	(4,723)	10,065
Postage	12,000	12,000	8,090	(3,910)	8,073
Education	2,000	2,000	570	(1,430)	249
Publications	1,000	1,000	420	(580)	100
Dues and subscriptions	5,000	5,000	4,152	(848)	3,516
Library	100	100	-	(100)	-
Printing	100	100	55	(45)	-
Fees	-	-	-	-	151
New programs	31,317	31,317	-	(31,317)	2,886
Contingency	1	1	-	(1)	-
Supplies	1,500	1,500	1,405	(95)	1,132
Office supplies and expense	20,000	20,000	7,056	(12,944)	10,665
New office equipment	-	-	-	-	877
Site improvements	50,000	50,000	18,060	(31,940)	1,937
Health and life insurance	393,503	393,503	394,090	587	400,711
NSF Chargeback	500	500	280	(220)	285
Administrator	93,914	93,914	94,598	684	92,792
Salaries and wages	1,267,781	1,267,781	1,284,652	16,871	1,299,437
Total administration	1,949,916	1,949,916	1,869,313	(80,603)	1,879,232
Environmental health:					
Contractual labor	20,000	20,000	12,448	(7,552)	16,239
Maintenance - software	5,120	5,120	5,120	-	5,120
Mileage	24,000	24,000	21,752	(2,248)	20,753
Telephone	16,000	16,000	12,898	(3,102)	17,561
Medical reserve corp	15,000	15,000	14,630	(370)	3,236
Education	10,000	10,000	2,921	(7,079)	4,601
Publications	2,500	2,500	-	(2,500)	-
Dues & subscriptions	2,000	2,000	285	(1,715)	615
Library	500	500	198	(302)	-
Printing	700	700	374	(326)	522
Lab tests	500	500	435	(65)	267
Fines	500	500	375	(125)	1,125

COUNTY OF LASALLE, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-60  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Environmental health (continued):					
New programs	\$ 5,000	5,000	563	(4,437)	3,339
Supplies	18,500	18,500	12,038	(6,462)	5,220
New office equipment	-	-	-	-	28
New equipment	-	-	-	-	639
Total environmental health	120,320	120,320	84,037	(36,283)	79,265
Personal health:					
Contractual labor	6,500	6,500	3,195	(3,305)	9,188
Mileage	3,000	3,000	3,057	57	2,345
Family case management	21,000	21,000	21,628	628	18,005
Immunizations	137,000	137,000	114,796	(22,204)	125,888
Breast & cervical cancer	45,000	45,000	55,913	10,913	33,660
STD services	3,500	3,500	2,498	(1,002)	53
WIC	1,035,000	1,035,000	810,638	(224,362)	929,028
Education	6,500	6,500	1,641	(4,859)	569
Publications	10,000	10,000	2,400	(7,600)	961
Dues & subscriptions	1,000	1,000	511	(489)	778
Library	500	500	-	(500)	-
Printing	500	500	428	(72)	153
Lab tests	300	300	-	(300)	50
New programs	5,000	5,000	3,821	(1,179)	-
Supplies	10,000	10,000	6,117	(3,883)	3,314
Medicine and drugs	2,500	2,500	393	(2,107)	220
Total public health	1,287,300	1,287,300	1,027,036	(260,264)	1,124,212
School services:					
Office equipment repair & maint.	500	500	231	(269)	-
Mileage	4,050	4,050	3,860	(190)	-
Eyeglass expense	3,762	3,762	205	(3,557)	-
Education	1,050	1,050	1,116	66	-
Office supplies and expense	1,000	1,000	924	(76)	-
Nursing supplies	300	300	300	-	-
Health and life insurance	50,665	50,665	40,807	(9,858)	-
Salaries and wages	64,954	64,954	70,678	5,724	-
Seasonal salaries and wages	-	-	3,450	3,450	-
Administrator	43,428	43,428	46,819	3,391	-
Total school services	169,709	169,709	168,390	(1,319)	-
Total expenditures	3,527,245	3,527,245	3,148,776	(378,469)	3,082,709

COUNTY OF LASALLE, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-60  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ 278,479	278,479	238,153	(40,326)	382,034
Other financing sources (uses):					
Transfers from other funds	32,334	32,334	-	(32,334)	-
Transfers to other funds	(51,000)	(51,000)	(50,169)	831	(50,169)
Total other financing sources (uses)	(18,666)	(18,666)	(50,169)	(31,503)	(50,169)
Net change in fund balance	\$ 259,813	259,813	187,984	(71,829)	331,865
Fund balance, beginning of year			5,298,368		4,966,503
Fund balance, end of year			5,486,352		5,298,368

COUNTY OF LASALLE, ILLINOIS  
DETENTION HOME FUND

SCHEDULE C-61

Balance Sheet  
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 551,738
Investments	936,814
Accounts receivable	78,894
Accrued interest	13,703
Prepays	250
Property tax receivable	10,793
Total assets	<u>1,592,192</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>378,110</u>
Total assets and deferred outflows of resources	<u>\$ 1,970,302</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 6,482
Accrued payroll	<u>43,612</u>
Total liabilities	<u>50,094</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>378,110</u>
Total deferred inflows of resources	<u>378,110</u>

Fund balance:

Non-spendable	250
Restricted	<u>1,541,848</u>
Total fund balance	<u>1,542,098</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,970,302</u>

COUNTY OF LASALLE, ILLINOIS  
DETENTION HOME FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 364,207	364,207	359,260	(4,947)	346,798
Resident fees	5,000	5,000	23,705	18,705	2,040
Intergovernmental revenue:					
Personal property replacement tax	33,325	33,325	38,617	5,292	36,568
State of IL - salary reimbursement	450,000	450,000	617,257	167,257	658,426
State Board of Education	180,000	180,000	101,698	(78,302)	144,867
State and Federal lunch / milk	18,000	18,000	13,997	(4,003)	20,537
Interest	4,000	4,000	11,212	7,212	14,385
Other income:					
Commissions - pay telephone	1,000	1,000	37	(963)	1,915
Miscellaneous income	-	-	-	-	250
Total revenues	1,055,532	1,055,532	1,165,783	110,251	1,225,786
Expenditures:					
Maintenance & repair of vehicles	700	700	291	(409)	249
Mileage	800	800	437	(363)	893
Maintenance & repair of buildings	14,000	26,000	15,039	(10,961)	6,359
Electricity	20,000	20,000	15,780	(4,220)	18,094
Telephone	1,700	1,700	1,685	(15)	1,713
Water	2,500	2,500	2,214	(286)	2,618
Gas	2,500	2,500	1,621	(879)	1,411
Fire alarm service	2,800	2,800	2,782	(18)	2,626
Maintenance contracts	7,798	7,798	7,798	-	2,773
Staff education	10,000	10,000	5,805	(4,195)	7,212
Hospital and emergency care	2,000	2,000	-	(2,000)	-
Dues and memberships	1,100	1,100	995	(105)	975
Physician's contract	56,000	56,000	14,202	(41,798)	13,455
Psychological services	4,000	4,000	575	(3,425)	2,438
General supplies	27,300	27,300	23,946	(3,354)	21,552
School supplies	5,000	5,000	4,341	(659)	4,582
Provisions	42,000	42,000	30,088	(11,912)	34,787
Medicine and drugs	500	500	57	(443)	-
Material for repairs	5,000	5,000	436	(4,564)	5,874
New equipment	12,000	-	-	-	29,970

COUNTY OF LASALLE, ILLINOIS  
DETENTION HOME FUND

SCHEDULE C-62  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Health & life insurance	\$ 206,545	206,545	211,021	4,476	200,789
Superintendent	57,656	57,656	58,717	1,061	57,020
Salaries and wages	987,262	987,262	1,033,931	46,669	979,332
Part-time salaries and wages	8,000	8,000	6,619	(1,381)	-
Overtime	10,000	10,000	4,279	(5,721)	31,756
Overtime - holiday	25,000	25,000	29,986	4,986	-
Contingency	15,000	15,000	-	(15,000)	-
Total expenditures	1,527,161	1,527,161	1,472,645	(54,516)	1,426,478
Excess (deficiency) of revenues over (under) expenditures	(471,629)	(471,629)	(306,862)	164,767	(200,692)
Other financing sources (uses):					
Transfers from other funds	69,901	69,901	-	(69,901)	-
Total other financing sources (uses)	69,901	69,901	-	(69,901)	-
Net change in fund balance	\$ (401,728)	(401,728)	(306,862)	94,866	(200,692)
Fund balance, beginning of year			1,848,960		2,049,652
Fund balance, end of year			1,542,098		1,848,960



COUNTY OF LASALLE, ILLINOIS  
MENTAL HEALTH FUND

SCHEDULE C-63

Balance Sheet  
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:	
Cash in bank	\$ 902,492
Investments	1,431,375
Accounts receivable	2,809
Accrued interest	16,826
Property tax receivable	69,751
Total assets	<u>2,423,253</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>2,353,865</u>
Total assets and deferred outflows of resources	<u>\$ 4,777,118</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:	
Accounts payable	\$ 185,822
Accrued payroll	1,469
Total liabilities	<u>187,291</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>2,353,865</u>
Fund balance:	
Restricted	<u>2,235,962</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,777,118</u>

**COUNTY OF LASALLE, ILLINOIS**  
**MENTAL HEALTH FUND**

**SCHEDULE C-64**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,353,865	2,353,865	2,321,874	(31,991)	2,310,979
Personal property replacement tax	79,703	79,703	92,366	12,663	87,459
Interest	6,000	6,000	16,208	10,208	13,089
Grant revenue	16,936	16,936	2,404	(14,532)	-
Total revenues	2,456,504	2,456,504	2,432,852	(23,652)	2,411,527
Expenditures:					
Salaries and wages	-	-	42,617	42,617	36,929
Seasonal salaries and wages	1,000	1,000	-	(1,000)	-
Mileage	500	500	191	(309)	451
Telephone	600	600	392	(208)	392
Postage	200	200	17	(183)	37
Education	1,400	1,400	1,167	(233)	2,043
Dues and subscriptions	12,000	12,000	7,199	(4,801)	8,997
CASA	28,357	28,357	28,357	-	29,849
Distributions to agencies:					
Youth Service Bureau	182,590	182,590	191,417	8,827	192,200
Youth Service Bureau - SC	138,043	138,043	144,702	6,659	145,308
Youth Service Bureau - Hope House	39,900	39,900	24,607	(15,293)	42,000
Horizon House	268,163	268,163	268,163	-	282,277
Friendship House	218,824	218,824	218,824	-	230,341
Streator Unlimited	161,849	161,849	161,849	-	170,367
Easter Seal	123,638	123,638	123,638	-	130,145
Alternatives to Domestic Violence	95,707	95,707	95,707	-	100,744
Open Door	25,070	25,070	15,211	(9,859)	17,724
North Central Behavioral Systems	888,468	888,468	888,468	-	935,229
Detention Home - NCBHS	91,256	91,256	91,256	-	96,059
Grant seed	14,000	14,000	13,983	(17)	13,983
Office supplies and expense	1,300	1,300	62	(1,238)	453
Printing	200	200	60	(140)	39
Health and life insurance	22,386	22,386	26,976	4,590	25,394

COUNTY OF LASALLE, ILLINOIS  
MENTAL HEALTH FUND

SCHEDULE C-64  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Grant expense:					
Professional services	\$ 12,000	12,000	1,825	(10,175)	-
Mileage	3,208	3,208	347	(2,861)	-
Postage	47	47	-	(47)	-
Lodging and meals	938	938	7	(931)	-
Printing	200	200	82	(118)	-
Office supplies and expense	543	543	143	(400)	-
Miscellaneous	50	50	-	(50)	-
Contingency	14,000	14,000	-	(14,000)	-
Total expenditures	2,346,437	2,346,437	2,347,267	830	2,460,961
Excess (deficiency) of revenues over (under) expenditures	110,067	110,067	85,585	(24,482)	(49,434)
Other financing sources (uses):					
Transfers to other funds	(1,800)	(1,800)	(1,800)	-	(1,800)
Total other financing sources (uses)	(1,800)	(1,800)	(1,800)	-	(1,800)
Net change in fund balance	\$ 108,267	108,267	83,785	(24,482)	(51,234)
Fund balance, beginning of year			2,152,177		2,203,411
Fund balance, end of year			2,235,962		2,152,177

COUNTY OF LASALLE, ILLINOIS  
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-65

Balance Sheet  
November 30, 2017

<u>Assets and Deferred Outflows of Resources</u>	
Assets:	
Cash in bank	\$ 102,092
Investments	166,439
Accrued interest	2,233
Property taxes receivable	<u>5,716</u>
Total assets	<u>276,480</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>248,381</u>
Total assets and deferred outflows of resources	<u>\$ 524,861</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,230
Accrued payroll	<u>4,075</u>
Total liabilities	<u>6,305</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>248,381</u>
Total deferred inflows of resources	<u>248,381</u>
Fund balance:	
Restricted	<u>270,175</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 524,861</u>

COUNTY OF LASALLE, ILLINOIS  
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 192,804	192,804	190,264	(2,540)	-
Interest	2,000	2,000	1,615	(385)	3,215
Miscellaneous	-	-	132	132	235
Total revenues	194,804	194,804	192,011	(2,793)	3,450
Expenditures:					
Telephone	1,500	1,500	1,701	201	524
Postage	1,500	1,500	280	(1,220)	376
Education	2,000	2,000	1,807	(193)	-
Travel and transportation	2,000	2,000	1,135	(865)	-
Dues and memberships	400	1,250	809	(441)	602
Office supplies expense	15,000	20,000	15,641	(4,359)	1,062
Books and periodicals	750	750	385	(365)	-
Software licenses	1,000	1,000	-	(1,000)	-
Office equipment repair	500	500	-	(500)	-
Printing	1,500	1,500	848	(652)	368
New equipment	-	-	-	-	5,507
Emergency relief	15,000	15,000	16,918	1,918	7,475
New programs	1,000	1,000	324	(676)	-
Liability insurance	7,000	7,000	-	(7,000)	6,097
Workers' compensation	750	750	2,026	1,276	815
Umbrella insurance	750	750	-	(750)	650
Employee dishonesty bond	300	300	111	(189)	1,034
Catastrophic medical	10,000	10,000	-	(10,000)	-
Miscellaneous	1	1	83	82	-
Maintenance & repair	30,000	47,000	47,433	433	-
Superintendent	65,000	65,000	65,267	267	83,171
Salaries and wages	52,000	52,000	47,897	(4,103)	77,048
Seasonal salaries and wages	18,000	18,000	-	(18,000)	-
Health and life insurance	33,776	33,776	13,265	(20,511)	31,866
Contingency	27,000	4,150	-	(4,150)	-
Total expenditures	286,727	286,727	215,930	(70,797)	216,595

COUNTY OF LASALLE, ILLINOIS  
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-66  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ (91,923)	(91,923)	(23,919)	68,004	(213,145)
Other financing sources (uses):					
Transfers to other funds	(3,000)	(3,000)	(3,000)	-	(3,000)
Total other financing sources (uses)	(3,000)	(3,000)	(3,000)	-	(3,000)
Net change in fund balance	<u>\$ (94,923)</u>	<u>(94,923)</u>	(26,919)	<u>68,004</u>	(216,145)
Fund balance, beginning of year			297,094		513,239
Fund balance, end of year			<u>270,175</u>		<u>297,094</u>

COUNTY OF LASALLE, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-67

Balance Sheet  
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 635,485
Investments	1,112,764
Accounts receivable	5,745
Property taxes receivable	71,944
Accrued interest	11,816
Total assets	<u>1,837,754</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>2,520,734</u>
Total assets and deferred outflows of resources	<u>\$ 4,358,488</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 48,694
Accrued payroll	35,778
Total liabilities	<u>84,472</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>2,520,734</u>
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Fund balance:

Restricted	<u>1,753,282</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,358,488</u>

COUNTY OF LASALLE, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,428,044	2,428,044	2,394,888	(33,156)	2,310,979
Intergovernmental revenue:					
Personal property replacement tax	39,775	39,775	46,091	6,317	43,645
Federal and state grants	1,000	1,000	-	(1,000)	-
Fees					
Permitted load fees	25,000	25,000	41,139	16,139	33,509
Lease and rental	1,000	1,000	-	(1,000)	-
Access permits	1,000	1,000	3,214	2,214	11,574
Restitution	1,000	1,000	15,427	14,427	3,483
Township engineering fees	175,000	175,000	155,672	(19,328)	250,835
Municipal materials and services	10,000	10,000	6,200	(3,800)	4,713
Bituminous construction	60,000	60,000	-	(60,000)	-
Bituminous seal coat	175,000	175,000	-	(175,000)	-
Maintenance for other departments	-	-	1,655	1,655	9,475
Interest	5,000	5,000	11,765	6,765	8,062
Miscellaneous	25,000	25,000	37,026	12,026	3,270
Total revenues	2,946,819	2,946,819	2,713,077	(233,742)	2,679,545
Expenditures:					
Administration:					
Software & licenses	15,000	15,000	12,788	(2,212)	15,456
Custodian	15,000	15,000	14,100	(900)	14,600
Utilities	44,800	44,800	36,861	(7,939)	39,863
Machinery rent	800	800	199	(601)	342
Burglar alarm service	4,500	4,500	1,068	(3,432)	4,047
Education	2,000	2,000	1,502	(498)	2,687
Publications and notices	4,000	4,000	2,546	(1,454)	2,426
Dues	5,000	5,000	3,499	(1,501)	3,487
General expenses	2,000	2,000	240	(1,760)	800
Professional services hired	2,000	2,000	-	(2,000)	1,496
Office supplies and expense	5,000	5,000	10,167	5,167	8,632
County Engineer	-	-	1,205	1,205	1,209
Salaries and wages	151,000	151,000	141,738	(9,262)	144,782
Overtime	2,000	2,000	122	(1,878)	238
Total administration	253,100	253,100	226,035	(27,065)	240,065



COUNTY OF LASALLE, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-68  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Bituminous day labor:					
Supervisor	\$ 10,000	10,000	-	(10,000)	-
Special equipment	50,000	50,000	-	(50,000)	-
Construction	50,000	50,000	-	(50,000)	-
Blacktop seal coat	125,000	125,000	-	(125,000)	-
Total bituminous day labor	235,000	235,000	-	(235,000)	-
Construction and engineering:					
County Engineer	-	-	2,626	2,626	2,628
Engineering salaries & wages	257,000	257,000	274,727	17,727	216,559
Overtime	13,000	13,000	16,051	3,051	12,243
Overtime - holiday	1,000	1,000	1,289	289	-
Maintenance & repair of equipment	6,000	6,000	2,142	(3,858)	1,837
Professional services	-	-	916	916	-
Map printing	1,000	1,000	-	(1,000)	274
Engineering supplies	23,000	23,000	18,619	(4,381)	6,636
Miscellaneous	-	-	519	519	1,034
Construction projects	200,000	200,000	859	(199,141)	76,777
Total construction and engineering	501,000	501,000	317,748	(183,252)	317,988
Highway maintenance					
Maintenance salaries and wages	450,000	450,000	416,401	(33,599)	464,765
Part-time salaries and wages	14,000	14,000	-	(14,000)	-
Overtime	52,000	52,000	43,777	(8,223)	31,611
Overtime - holiday	18,000	18,000	-	(18,000)	-
Maintenance & repairs - equipment	25,000	25,000	48,679	23,679	12,877
Maintenance & repairs - buildings	15,000	15,000	21,458	6,458	16,733
Equipment rental	20,000	20,000	14,165	(5,835)	20,597
General expenses	5,000	5,000	1,364	(3,636)	1,058
Maintenance supplies	25,000	25,000	12,903	(12,097)	17,250
Vehicle expenses	215,000	215,000	158,012	(56,988)	145,207
Materials for repairs - equipment	50,000	50,000	62,290	12,290	53,059
Materials for repairs - buildings	20,000	20,000	26,518	6,518	10,581
Surface	60,000	60,000	14,283	(45,717)	48,611
Shoulders	40,000	40,000	79,788	39,788	59,248
Ditches and drains	15,000	15,000	5,711	(9,289)	29,423
Bridges and culverts	40,000	40,000	27,669	(12,331)	88,542

COUNTY OF LASALLE, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-68  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Highway maintenance (continued)					
Signs and markings	\$ 40,000	40,000	18,933	(21,067)	11,433
Guard rail	5,000	5,000	-	(5,000)	5,630
Cleaning & clearing right-of-way	40,000	40,000	27,535	(12,465)	49,799
Snow removal	200,000	200,000	167,350	(32,650)	172,894
Mowing	10,000	10,000	12,168	2,168	23,434
Township purchase of materials	10,000	10,000	-	(10,000)	-
Other County department maint.	-	-	-	-	3,198
New equipment	29,000	29,000	-	(29,000)	-
Special equipment - radios	5,000	5,000	-	(5,000)	-
New trucks	453,000	453,000	450,745	(2,255)	100,880
Health & life insurance	551,000	551,000	537,065	(13,935)	494,197
Total highway maintenance	2,407,000	2,407,000	2,146,814	(260,186)	1,861,027
Total expenditures	3,396,100	3,396,100	2,690,597	(705,503)	2,419,081
Excess (deficiency) of revenues over (under) expenditures	(449,282)	(449,282)	22,480	471,762	260,464
Other financing sources (uses):					
Transfers from other funds	55,810	55,810	-	(55,810)	-
Total other financing sources (uses)	55,810	55,810	-	(55,810)	-
Net change in fund balance	\$ (393,472)	(393,472)	22,480	415,952	260,464
Fund balance, beginning of year			1,730,802		1,470,338
Fund balance, end of year			1,753,282		1,730,802

COUNTY OF LASALLE, ILLINOIS  
COUNTY BRIDGE FUND

SCHEDULE C-69

Balance Sheet  
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 649,908
Investments	955,835
Accounts receivable	44,599
Property taxes receivable	35,972
Accrued interest	9,881
Total assets	<u>1,696,195</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,260,367</u>
Total assets and deferred outflows of resources	<u>\$ 2,956,562</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Contracts payable	\$ 100,000
Accounts payable	11,263
Accrued payroll	9,209
Total liabilities	<u>120,472</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,260,367</u>
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Fund balance:

Committed	798,418
Restricted	<u>777,305</u>
Total fund balance	<u>1,575,723</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,956,562</u>
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COUNTY OF LASALLE, ILLINOIS  
COUNTY BRIDGE FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,214,022	1,214,022	1,197,448	(16,574)	1,155,605
Bridge engineering fees	50,000	50,000	71,968	21,968	22,208
Intergovernmental revenue:					
Personal property replacement tax	11,671	11,671	13,525	1,854	12,807
Municipal bridge income	191,000	191,000	3,440	(187,560)	1,898
Township bridge reimbursements	149,910	149,910	83,837	(66,073)	164,813
Township bridge program	264,704	264,704	302,274	37,570	111,778
Federal / State funds	195,000	195,000	105,234	(89,766)	80,195
Interest	2,000	2,000	9,977	7,977	5,767
Miscellaneous	-	-	-	-	273
Total revenues	2,078,307	2,078,307	1,787,703	(290,604)	1,555,344
Expenditures:					
Township bridge aid	335,000	335,000	196,650	(138,350)	627,429
Municipal bridge aid	382,000	382,000	10,305	(371,695)	-
County bridges	1,350,000	1,350,000	554,140	(795,860)	240,491
New construction projects	-	-	-	-	1,500
County line bridge	268,880	268,880	-	(268,880)	259,538
Salaries and wages	304,000	304,000	272,897	(31,103)	307,571
Overtime	11,000	11,000	12,324	1,324	25,055
Overtime - holiday	8,000	8,000	-	(8,000)	-
Total expenditures	2,658,880	2,658,880	1,046,316	(1,612,564)	1,461,584
Excess (deficiency) of revenues over (under) expenditures	\$ (580,573)	(580,573)	741,387	1,321,960	93,760
Fund balance, beginning of year			834,336		740,576
Fund balance, end of year			1,575,723		834,336

COUNTY OF LASALLE, ILLINOIS  
MOTOR FUEL TAX FUND

SCHEDULE C-71

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 1,998,728
Accounts receivable	142,286
Accrued interest	<u>1,485</u>
Total assets	<u>\$ 2,142,499</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 31,551
Accrued payroll	<u>38,841</u>
Total liabilities	<u>70,392</u>
Fund balance:	
Committed	511,934
Restricted	<u>1,560,173</u>
Total fund balance	<u>2,072,107</u>
Total liabilities and fund balance	<u>\$ 2,142,499</u>

COUNTY OF LASALLE, ILLINOIS  
MOTOR FUEL TAX FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Allotments - State of Illinois	\$ 1,650,000	1,650,000	1,636,553	(13,447)	1,670,691
Federal / State funds	564,000	564,000	207,074	(356,926)	-
State funds	305,382	305,382	11,671	(293,711)	295,327
State TARP funds	76,000	76,000	-	(76,000)	76,000
Reimbursement - County Engineer	62,000	62,000	63,250	1,250	62,000
Interest	3,000	3,000	15,333	12,333	4,736
Miscellaneous	500	500	-	(500)	497
Total revenues	2,660,882	2,660,882	1,933,881	(727,001)	2,109,251
Expenditures:					
County Engineer	-	-	126,735	126,735	124,369
Salaries & wages	1,010,000	1,010,000	800,700	(209,300)	819,198
Overtime	166,000	166,000	18,250	(147,750)	11,535
Overtime - holiday	34,000	34,000	-	(34,000)	-
New construction projects	1,800,000	1,800,000	1,219,275	(580,725)	928,428
Contingency	50,000	50,000	-	(50,000)	-
Total expenditures	3,060,000	3,060,000	2,164,960	(895,040)	1,883,530
Excess (deficiency) of revenues over (under) expenditures	\$ (399,118)	(399,118)	(231,079)	168,039	225,721
Fund balance, beginning of year			2,303,186		2,077,465
Fund balance, end of year			2,072,107		2,303,186

COUNTY OF LASALLE, ILLINOIS  
SPECIAL TAX MATCHING FUND

SCHEDULE C-73

Balance Sheet  
November 30, 2017

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 432,211
Investments	765,619
Accounts receivable	411
Property taxes receivable	35,972
Accrued interest	8,070
Total assets	<u>1,242,283</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,260,367</u>
Total assets and deferred outflows of resources	<u>\$ 2,502,650</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 283,436</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,260,367</u>
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Fund balance:

Committed	98,751
Restricted	<u>860,096</u>
Total fund balance	<u>958,847</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,502,650</u>

COUNTY OF LASALLE, ILLINOIS  
SPECIAL TAX MATCHING FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,214,022	1,214,022	1,197,448	(16,574)	1,155,605
Personal property replacement tax	11,671	11,671	13,525	1,854	12,807
Federal / State funds	1,000	1,000	-	(1,000)	-
Interest	2,000	2,000	8,307	6,307	5,504
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	1,229,693	1,229,693	1,219,280	(10,413)	1,173,916
Expenditures:					
New construction projects	1,940,000	1,940,000	950,755	(989,245)	1,119,098
Salaries and wages	-	-	8,860	8,860	17,252
Overtime	-	-	2,047	2,047	6,422
Contingency	20,000	20,000	-	(20,000)	-
Total expenditures	1,960,000	1,960,000	961,662	(998,338)	1,142,772
Excess (deficiency) of revenues over (under) expenditures	\$ (730,307)	(730,307)	257,618	987,925	31,144
Fund balance, beginning of year			701,229		670,085
Fund balance, end of year			958,847		701,229



COUNTY OF LASALLE, ILLINOIS  
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-75

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 120,759
Investments	261,547
Accounts receivable	12,034
Accrued interest	4,412
Prepaid expenses	<u>3,342</u>
Total assets	<u>\$ 402,094</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 16,093
Accrued payroll	<u>6,890</u>
Total liabilities	<u>22,983</u>
Fund balance:	
Nonspendable	3,342
Restricted	<u>375,769</u>
Total fund balance	<u>379,111</u>
Total liabilities and fund balance	<u>\$ 402,094</u>

COUNTY OF LASALLE, ILLINOIS  
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Document fees	\$ 185,000	185,000	180,639	(4,361)	194,104
Interest	4,000	4,000	3,636	(364)	4,703
Total revenues	189,000	189,000	184,275	(4,725)	198,807
Expenditures:					
Professional fees	30,000	30,000	11,945	(18,055)	-
Software purchase	42,000	42,000	15,530	(26,470)	12,241
Maintenance of equipment	37,000	37,000	21,248	(15,752)	11,186
Maintenance contract - software	6,600	6,600	3,000	(3,600)	3,425
Education	2,500	2,500	600	(1,900)	412
Set-up expense	5,000	5,000	-	(5,000)	-
Supplies	41,500	41,500	40,978	(522)	44,710
Record retention expense	184,000	184,000	127,853	(56,147)	155,080
New equipment	15,000	15,000	-	(15,000)	2,673
Salaries and wages	98,093	98,093	121,110	23,017	115,182
Miscellaneous	1,000	1,000	-	(1,000)	-
Total expenditures	462,693	462,693	342,264	(120,429)	344,909
Excess (deficiency) of revenues over (under) expenditures	\$ (273,693)	(273,693)	(157,989)	115,704	(146,102)
Fund balance, beginning of year			537,100		683,202
Fund balance, end of year			379,111		537,100

COUNTY OF LASALLE, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE C-77

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 10,867
Investments	16,644
Accounts receivable	4,017
Accrued interest	<u>172</u>
Total assets	<u>\$ 31,700</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,501
Accrued payroll	<u>145</u>
Total liabilities	<u>2,646</u>
Fund balance:	
Restricted	<u>29,054</u>
Total liabilities and fund balance	<u>\$ 31,700</u>

COUNTY OF LASALLE, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Document fees	\$ 58,699	58,699	60,229	1,530	56,615
Interest	112	112	145	33	214
Miscellaneous income	-	-	28	28	557
Total revenues	58,811	58,811	60,402	1,591	57,386
Expenditures:					
Supplies	100	2,486	2,386	(100)	-
Law books and statutes	54,510	52,124	34,913	(17,211)	74,869
Salaries and wages	4,200	4,200	4,216	16	4,232
Total expenditures	58,810	58,810	41,515	(17,295)	79,101
Excess (deficiency) of revenues over (under) expenditures	\$ 1	1	18,887	18,886	(21,715)
Fund balance, beginning of year			10,167		31,882
Fund balance, end of year			29,054		10,167

COUNTY OF LASALLE, ILLINOIS  
COURT AUTOMATION FUND

SCHEDULE C-79

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 201,557
Investments	380,432
Accounts receivable	12,021
Accrued interest	<u>5,916</u>
Total assets	<u>\$ 599,926</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 3,555
Accrued payroll	<u>1,819</u>
Total liabilities	<u>5,374</u>
Fund balance:	
Restricted	<u>594,552</u>
Total liabilities and fund balance	<u>\$ 599,926</u>

COUNTY OF LASALLE, ILLINOIS  
COURT AUTOMATION FUND

SCHEDULE C-80

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Court automation fees	\$ 185,000	185,000	181,075	(3,925)	194,455
Interest	4,000	4,000	5,327	1,327	5,084
Total revenues	189,000	189,000	186,402	(2,598)	199,539
Expenditures:					
Software purchase	192,000	192,000	87,808	(104,192)	22,118
Maintenance of equipment	10,000	10,000	6,480	(3,520)	2,300
Internet	300	300	252	(48)	258
Maintenance contract - software	74,100	74,100	57,910	(16,190)	61,198
Professional services	45,000	45,000	27,423	(17,577)	11,033
Education	2,500	2,500	773	(1,727)	2,500
Miscellaneous	2,500	2,500	-	(2,500)	-
Set-up expense	10,000	10,000	-	(10,000)	7,821
Supplies	19,500	19,500	16,627	(2,873)	19,968
New equipment	15,000	15,000	9,414	(5,586)	-
Health and life insurance	22,387	22,387	22,391	4	21,120
Salaries and wages	55,007	55,007	56,713	1,706	54,750
Total expenditures	448,294	448,294	285,791	(162,503)	203,066
Excess (deficiency) of revenues over (under) expenditures	\$ (259,294)	(259,294)	(99,389)	159,905	(3,527)
Fund balance, beginning of year			693,941		697,468
Fund balance, end of year			594,552		693,941

COUNTY OF LASALLE, ILLINOIS  
COURT APPOINTED SPECIAL ADVOCATE FUND

SCHEDULE C-81

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 1,978
Accounts receivable	935
Total assets	<u>\$ 2,913</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 2,911</u>
Fund balance:	
Restricted	<u>2</u>
Total liabilities and fund balance	<u>\$ 2,913</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-82

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fees	\$ 10,000	10,000	10,312	312	10,994
Interest	-	-	2	2	-
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>10,314</u>	<u>314</u>	<u>10,994</u>
Expenditures:					
Court appointed special advocate	<u>10,000</u>	<u>10,000</u>	<u>10,312</u>	<u>312</u>	<u>10,994</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,312</u>	<u>312</u>	<u>10,994</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>		<u>-</u>
Fund balance, end of year			<u>2</u>		<u>-</u>

COUNTY OF LASALLE, ILLINOIS  
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-83

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 33,379
Investments	38,043
Accounts receivable	3,339
Accrued interest	<u>701</u>
Total assets	<u>\$ 75,462</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,437
Accrued payroll	<u>697</u>
Total liabilities	<u>3,134</u>
Fund balance:	
Restricted	<u>72,328</u>
Total liabilities and fund balance	<u>\$ 75,462</u>



COUNTY OF LASALLE, ILLINOIS  
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fees	\$ 15,000	15,000	13,064	(1,936)	31,653
Federal child support revenue	12,000	12,000	11,886	(114)	17,960
Interest	1,000	1,000	516	(484)	893
Total revenues	28,000	28,000	25,466	(2,534)	50,506
Expenditures:					
Professional services	35,000	35,000	33,766	(1,234)	-
Office equipment repair & maint.	500	500	-	(500)	575
Maintenance contract - software	4,000	4,000	4,000	-	4,737
Child support administration	250	250	-	(250)	-
Education	1,000	1,000	-	(1,000)	-
Supplies	3,000	3,000	2,749	(251)	-
Miscellaneous	1,000	1,000	-	(1,000)	-
Health insurance	22,387	22,387	22,386	(1)	21,120
Salaries and wages	41,259	41,259	20,134	(21,125)	20,521
Total expenditures	108,396	108,396	83,035	(25,361)	46,953
Excess (deficiency) of revenues over (under) expenditures	\$ (80,396)	(80,396)	(57,569)	22,827	3,553
Fund balance, beginning of year			129,897		126,344
Fund balance, end of year			72,328		129,897

**Balance Sheet**  
**November 30, 2017**

<u>Assets</u>	
Cash in bank	\$ 56,027
Total assets	<u>\$ 56,027</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 56,027</u>
Total fund balance	<u>\$ 56,027</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

SCHEDULE C-86

	2017			2016	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Refunds from arresting agencies	\$ -	-	204,029	204,029	-
Interest	-	-	7	7	-
Total revenues	<u>-</u>	<u>-</u>	<u>204,036</u>	<u>204,036</u>	<u>-</u>
Expenditures:					
Refunds	-	-	148,009	148,009	-
Total expenditures	<u>-</u>	<u>-</u>	<u>148,009</u>	<u>148,009</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>56,027</u>	<u>56,027</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>		<u>-</u>
Fund balance, end of year			<u>56,027</u>		<u>-</u>

**COUNTY OF LASALLE, ILLINOIS**  
**MINORS IN POSSESSION FUND**

**SCHEDULE C-87**

**Balance Sheet**  
**November 30, 2017**

<u>Assets</u>	
Cash in bank	\$ 462
Accrued interest	55
Total assets	<u>\$ 517</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 517
Total liabilities and fund balance	<u>\$ 517</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

**SCHEDULE C-88**

	2017			2016	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Fees	\$ 10,000	10,000	-	(10,000)	13,560
Interest	-	-	21	21	115
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>21</u>	<u>(9,979)</u>	<u>13,675</u>
Expenditures:					
New programs	1,500	1,500	-	(1,500)	1,000
Education	1,000	1,000	-	(1,000)	-
Mileage	-	-	-	-	2,084
Salaries and wages	<u>17,900</u>	<u>17,900</u>	<u>14,594</u>	<u>(3,306)</u>	<u>18,038</u>
Total expenditures	<u>20,400</u>	<u>20,400</u>	<u>14,594</u>	<u>(5,806)</u>	<u>21,122</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (10,400)</u>	<u>(10,400)</u>	<u>(14,573)</u>	<u>(4,173)</u>	<u>(7,447)</u>
Fund balance, beginning of year			<u>15,090</u>		<u>22,537</u>
Fund balance, end of year			<u>517</u>		<u>15,090</u>

COUNTY OF LASALLE, ILLINOIS  
MEDIATION SERVICES FUND

SCHEDULE C-89

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 7,050
Accounts receivable	2,550
Total assets	<u>\$ 9,600</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,950
Fund Balance:	
Restricted	7,650
Total liabilities and fund balance	<u>\$ 9,600</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-90

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fees	\$ 40,500	40,500	26,700	(13,800)	29,250
Total revenues	40,500	40,500	26,700	(13,800)	29,250
Expenditures:					
Professional services	40,500	40,500	25,350	(15,150)	29,400
Total expenditures	40,500	40,500	25,350	(15,150)	29,400
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	1,350	<u>1,350</u>	(150)
Fund balance, beginning of year			6,300		6,450
Fund balance, end of year			<u>7,650</u>		<u>6,300</u>

COUNTY OF LASALLE, ILLINOIS  
STATE'S ATTORNEY DRUG ENFORCEMENT FUND

SCHEDULE C-91

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 105,210
Investments	52,309
Accounts receivable	1,019
Accrued interest	<u>844</u>
Total assets	<u>\$ 159,382</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 3,850
Accrued payroll	<u>647</u>
Total liabilities	<u>4,497</u>
Fund balance:	
Restricted	<u>154,885</u>
Total liabilities and fund balance	<u>\$ 159,382</u>

COUNTY OF LASALLE, ILLINOIS  
STATE'S ATTORNEY DRUG ENFORCEMENT FUND

SCHEDULE C-92

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State's Attorney salary reimburse	\$ 40,200	40,200	30,150	(10,050)	37,648
Section 1505 drug forfeitures	-	-	18,204	18,204	86,026
Drug traffic law enforcement fee	36,000	36,000	30,541	(5,459)	57,615
Interest	100	100	762	662	927
Other	-	-	-	-	-
Total revenues	76,300	76,300	79,657	3,357	182,216
Expenditures:					
Drug enforcement expense	25,000	25,000	37,348	12,348	188,238
Office supplies	-	-	3,850	3,850	-
Health insurance	6,935	6,935	4,046	(2,889)	4,907
Salaries and wages	58,000	58,000	53,444	(4,556)	129,895
Total expenditures	89,935	89,935	98,688	8,753	323,040
Excess (deficiency) of revenues over (under) expenditures	\$ (13,635)	(13,635)	(19,031)	(5,396)	(140,824)
Fund balance, beginning of year			173,916		314,740
Fund balance, end of year			154,885		173,916

COUNTY OF LASALLE, ILLINOIS  
PROBATION SERVICES FUND

SCHEDULE C-93

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 265,357
Investments	401,831
Accounts receivable	13,329
Accrued interest	<u>6,309</u>
Total assets	<u>\$ 686,826</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 28,586</u>
Fund balance:	
Restricted	<u>658,240</u>
Total liabilities and fund balance	<u>\$ 686,826</u>

COUNTY OF LASALLE, ILLINOIS  
PROBATION SERVICES FUND

SCHEDULE C-94

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Probation service fees	\$ 170,000	170,000	171,462	1,462	188,138
Interest	500	500	5,810	5,310	5,054
Miscellaneous income	5,500	5,500	3,211	(2,289)	6,557
Total revenues	176,000	176,000	180,483	4,483	199,749
Expenditures:					
Mileage	8,000	8,000	5,527	(2,473)	7,385
Education	12,000	12,000	4,068	(7,932)	5,548
JSOP	125,000	125,000	104,945	(20,055)	44,990
Communications	11,600	11,600	9,903	(1,697)	6,305
Software maintenance	12,000	12,000	17,802	5,802	17,453
Lodging and meals	5,000	5,000	4,677	(323)	3,238
Dues and subscriptions	2,000	2,000	2,073	73	770
Maintenance and repair - vehicles	5,000	5,000	2,893	(2,107)	1,660
Office supplies	9,500	9,500	9,750	250	11,825
Family counseling	2,000	2,000	-	(2,000)	-
Emergency shelter	1,000	1,000	-	(1,000)	-
Substance evaluation	2,000	2,000	-	(2,000)	-
Mental health evaluation	7,500	7,500	19,000	11,500	16,585
Substance abuse testing	14,000	14,000	28,899	14,899	21,327
Sex offender testing	5,000	5,000	6,650	1,650	2,950
Incentives	3,000	3,000	342	(2,658)	89
Miscellaneous	4,000	4,000	989	(3,011)	5,475
New vehicles	30,000	30,000	26,340	(3,660)	29,448
Total expenditures	258,600	258,600	243,858	(14,742)	175,048
Excess (deficiency) of revenues over (under) expenditures	\$ (82,600)	(82,600)	(63,375)	19,225	24,701
Fund balance, beginning of year			721,615		696,914
Fund balance, end of year			658,240		721,615



**COUNTY OF LASALLE, ILLINOIS**  
**ARRESTEES' MEDICAL COST FUND**

**SCHEDULE C-95**

**Balance Sheet**  
**November 30, 2017**

<u>Assets</u>	
Cash in bank	\$ 68
Investments	7,133
Accounts receivable	1,440
Accrued interest	167
Total assets	<u>\$ 8,808</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 8,808</u>
Total fund balance	<u>\$ 8,808</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

**SCHEDULE C-96**

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Medical services	\$ 18,000	18,000	18,515	515	19,467
Interest	100	100	196	96	51
Total revenues	<u>18,100</u>	<u>18,100</u>	<u>18,711</u>	<u>611</u>	<u>19,518</u>
Expenditures:					
Medical services	-	-	-	-	18,120
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,120</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,100</u>	<u>18,100</u>	<u>18,711</u>	<u>611</u>	<u>1,398</u>
Other financing sources (uses):					
Transfers from (to) other funds	<u>(18,100)</u>	<u>(18,100)</u>	<u>(22,000)</u>	<u>(3,900)</u>	<u>7,000</u>
Total other financing sources (uses)	<u>(18,100)</u>	<u>(18,100)</u>	<u>(22,000)</u>	<u>(3,900)</u>	<u>7,000</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(3,289)</u>	<u>(3,289)</u>	<u>8,398</u>
Fund balance, beginning of year			<u>12,097</u>		<u>3,699</u>
Fund balance, end of year			<u>8,808</u>		<u>12,097</u>

COUNTY OF LASALLE, ILLINOIS  
D.U.I. FUND

SCHEDULE C-97

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 27,728
Investments	40,421
Accounts receivable	3,939
Accrued interest	511
Total assets	<u>\$ 72,599</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 72,599</u>
Total fund balance	<u>\$ 72,599</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-98

	2017			2016	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
D.U.I. fines	\$ 29,800	29,800	32,850	3,050	28,309
Interest	200	200	468	268	416
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>33,318</u>	<u>3,318</u>	<u>28,725</u>
Expenditures:					
D.U.I. equipment	-	-	-	-	11,498
New vehicles	-	-	9,217	9,217	31,885
Supplies	25,000	25,000	2,532	(22,468)	-
Miscellaneous	25,000	25,000	-	(25,000)	(14,321)
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>11,749</u>	<u>(38,251)</u>	<u>29,062</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (20,000)</u>	<u>(20,000)</u>	21,569	<u>41,569</u>	(337)
Fund balance, beginning of year			<u>51,030</u>		<u>51,367</u>
Fund balance, end of year			<u>72,599</u>		<u>51,030</u>

**Balance Sheet**  
**November 30, 2017**

<u>Assets</u>	
Cash in bank	\$ 5,588
Investments	4,755
Accounts receivable	846
Accrued interest	30
Total assets	<u>\$ 11,219</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 11,219
Total fund balance	<u>\$ 11,219</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**For the Year Ended November 30, 2017**  
**(With Comparative Figures for the Year Ended November 30, 2016)**

SCHEDULE C-100

	2017			2016	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Electronic citation fees	\$ 20,000	20,000	9,985	(10,015)	1,194
Interest	-	-	40	40	-
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>10,025</u>	<u>(9,975)</u>	<u>1,194</u>
Expenditures:					
Administrative	<u>20,000</u>	<u>20,000</u>	-	(20,000)	-
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	10,025	<u>10,025</u>	1,194
Fund balance, beginning of year			<u>1,194</u>		-
Fund balance, end of year			<u>11,219</u>		<u>1,194</u>

COUNTY OF LASALLE, ILLINOIS  
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-101

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 87,583
Investments	130,774
Accounts receivable	2,526
Accrued interest	<u>2,001</u>
Total assets	<u>\$ 222,884</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 137
Accrued payroll	<u>83</u>
Total liabilities	<u>220</u>
Fund balance:	
Restricted	<u>222,664</u>
Total liabilities and fund balance	<u>\$ 222,884</u>

COUNTY OF LASALLE, ILLINOIS  
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-102

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Clerk fees	\$ 40,000	40,000	35,275	(4,725)	36,939
Interest	1,000	1,000	1,869	869	1,527
Total revenues	41,000	41,000	37,144	(3,856)	38,466
Expenditures:					
Professional services	5,000	5,000	1,885	(3,115)	-
Maintenance of equipment	1,250	1,250	-	(1,250)	1,211
Internet	1,500	1,500	935	(565)	933
Maintenance contract - software	3,000	3,000	3,672	672	3,390
Education	6,000	6,000	4,308	(1,692)	2,321
Administrative expense	12,075	12,075	10,517	(1,558)	-
Set-up expense	3,000	3,000	850	(2,150)	10,072
Office supplies	10,500	10,500	11,064	564	10,763
New equipment	15,000	15,000	-	(15,000)	-
Salaries and wages	-	-	497	497	-
Miscellaneous	500	500	-	(500)	10
Total expenditures	57,825	57,825	33,728	(24,097)	28,700
Excess (deficiency) of revenues over (under) expenditures	\$ (16,825)	(16,825)	3,416	20,241	9,766
Fund balance, beginning of year			219,248		209,482
Fund balance, end of year			222,664		219,248

COUNTY OF LASALLE, ILLINOIS  
DEBT SERVICE FUND

SCHEDULE C-103

Balance Sheet  
November 30, 2017

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

SCHEDULE C-104

	2017			2016
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Bond principal	-	-	-	105,000
Bond interest	-	-	-	1,050
Miscellaneous fees	-	-	-	375
Total expenditures	-	-	-	106,425
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(106,425)
Other financing sources (uses):				
Transfers from other funds	-	-	-	106,425
Total other financing sources (uses)	-	-	-	106,425
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>-</u>	<u>-</u>

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

SCHEDULE C-105

Balance Sheet  
November 30, 2017

<u>Assets</u>	
Cash in bank	\$ 251,308
Investments	411,342
Accounts receivable	180,484
Accrued interest	<u>6,013</u>
Total assets	<u>\$ 849,147</u>
<u>Liabilities &amp; Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 90,563</u>
Total liabilities	<u>90,563</u>
Fund balance:	
Committed	<u>758,584</u>
Total fund balance	<u>\$ 849,147</u>

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

SCHEDULE C-106

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Income from TIFs	\$ 225,000	225,000	307,103	82,103	269,591
TIF administrative	10,000	10,000	9,820	(180)	9,740
Interest	1,200	1,200	5,839	4,639	4,154
Miscellaneous income	-	-	5,000	5,000	-
Total revenues	236,200	236,200	327,762	91,562	283,485
Expenditures:					
Equipment	450,000	450,000	239,295	(210,705)	183,936
Site improvement	225,000	225,000	14,331	(210,669)	109,716
Professional service	42,600	42,600	42,126	(474)	-
Downtown courthouse	-	-	-	-	109,256
Total expenditures	717,600	717,600	295,752	(421,848)	402,908
Excess (deficiency) of revenues over (under) expenditures	(481,400)	(481,400)	32,010	513,410	(119,423)
Other financing sources (uses):					
Transfers from other funds	17,770	17,770	17,769	(1)	17,769
Total other financing sources (uses)	17,770	17,770	17,769	(1)	17,769
Net change in fund balance	\$ (463,630)	(463,630)	49,779	513,409	(101,654)
Fund balance, beginning of year			708,805		810,459
Fund balance, end of year			758,584		708,805



COUNTY OF LASALLE, ILLINOIS  
NURSING HOME FUND

SCHEDULE D-1

Balance Sheet  
November 30, 2017

	November 30,	
	2017	2016
<u>Assets and Deferred Outflows of Resources</u>		
Current assets:		
Cash in bank	\$ 750,969	1,009,557
Investments	1,267,314	1,839,420
Receivable from governmental units	297,251	785,467
Accounts receivable	262,044	386,758
Accrued interest	19,471	14,900
Inventory	26,447	15,694
Property taxes receivable	41,483	50,418
Total current assets	<u>2,664,979</u>	<u>4,102,214</u>
Restricted assets		
Residents' trust account	936	4,275
Employers' trust account	23,052	20,508
Total restricted assets	<u>23,988</u>	<u>24,783</u>
Fixed assets:		
Land	9,950	9,950
Building and improvements	6,732,485	6,087,347
Equipment	1,303,796	1,657,212
Less: accumulated depreciation	<u>(5,459,124)</u>	<u>(5,732,089)</u>
Total fixed assets	<u>2,587,107</u>	<u>2,022,420</u>
Deferred Outflows of Resources:		
Deferred property taxes	<u>1,400,000</u>	<u>1,400,000</u>
Total assets and deferred outflows of resources	<u>\$ 6,676,074</u>	<u>7,549,417</u>

COUNTY OF LASALLE, ILLINOIS  
NURSING HOME FUND

SCHEDULE D-1  
(CONTINUED)

Balance Sheet  
November 30, 2017

	November 30,	
	2017	2016
<u>Liabilities, Deferred Inflows of Resources, and Net Position</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 204,348	269,711
Accrued payroll	102,234	107,412
Compensated absences	256,115	244,934
Total liabilities (payable from current assets)	<u>562,697</u>	<u>622,057</u>
Liabilities (payable from restricted assets):		
Residents' trust account	936	4,275
Employees' trust account	23,052	20,508
Total liabilities (payable from restricted assets)	<u>23,988</u>	<u>24,783</u>
Total liabilities	<u>586,685</u>	<u>646,840</u>
Deferred Inflows of Resources:		
Deferred property taxes	<u>1,400,000</u>	<u>1,400,000</u>
Net Position	<u>4,689,389</u>	<u>5,502,577</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 6,676,074</u>	<u>7,549,417</u>

COUNTY OF LASALLE, ILLINOIS  
NURSING HOME FUND

SCHEDULE D-2

Schedule of Revenues, Expenses, and Changes in Net Position - Budget & Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,400,000	1,400,000	1,380,937	(19,063)	1,589,461
Charges for services:					
Public aid	1,900,000	1,900,000	536,334	(1,363,666)	1,774,380
Private pay patients	1,150,000	1,150,000	359,860	(790,140)	1,074,852
Patient contributions	575,000	575,000	187,805	(387,195)	568,579
Patient insurance payment	20,000	20,000	11,140	(8,860)	98,285
Medicare Part A	1,145,000	1,145,000	143,661	(1,001,339)	946,041
Medicare Part B	205,000	205,000	31,794	(173,206)	275,828
Interest	3,500	3,500	14,504	11,004	24,942
Miscellaneous income	1,000	1,000	122,799	121,799	36,038
Total revenues	6,399,500	6,399,500	2,788,834	(3,610,666)	6,388,406
Expenses:					
Health and welfare	7,491,609	7,491,609	3,651,830	(3,839,779)	5,842,879
Depreciation	-	-	192,522	192,522	171,820
Total expenses	7,491,609	7,491,609	3,844,352	(3,647,257)	6,014,699
Other financing sources (uses):					
Transfers from other funds	208,255	208,255	-	-	-
Transfers to other funds	(57,112)	(57,112)	(57,112)	-	(57,112)
Capital contributions	-	-	299,442	299,442	-
Total other financing sources (uses)	151,143	151,143	242,330	299,442	(57,112)
Net income (loss)	\$ (940,966)	(940,966)	(813,188)	336,033	316,595
Net position, beginning of year			5,502,577		5,185,982
Net position, end of year			4,689,389		5,502,577

**COUNTY OF LASALLE, ILLINOIS  
NURSING HOME FUND**

**SCHEDULE D-3**

**Schedule of Operating Expenses - Budget to Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)**

	2017				2016
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses:					
Health and welfare:					
Extra help	\$ 45,000	45,000	26,047	(18,953)	58,880
Mileage	1,100	1,100	9,979	8,879	1,274
Maintenance and repairs - building	37,000	37,000	113,650	76,650	35,388
Maintenance and repairs - vehicles	2,200	2,200	2,174	(26)	2,162
Food purchases	493,590	493,590	217,228	(276,362)	460,250
Housekeeping supplies	20,000	20,000	7,382	(12,618)	14,547
Laundry supplies for machines	10,000	10,000	4,480	(5,520)	9,041
Laundry - incontinent	38,000	38,000	14,486	(23,514)	40,174
Electricity	44,000	44,000	29,429	(14,571)	51,334
Gas	32,000	32,000	22,208	(9,792)	15,572
Maintenance supplies	69,000	69,000	39,437	(29,563)	32,834
Maintenance and repairs - equip.	18,000	18,000	11,254	(6,746)	15,547
City of Ottawa - sewer	23,000	23,000	11,487	(11,513)	25,783
Water engineer	5,000	5,000	4,500	(500)	4,500
Pest control	1,500	1,500	1,325	(175)	2,804
Refuse disposal	33,000	33,000	17,510	(15,490)	32,260
Maintenance contract	52,000	52,000	48,607	(3,393)	59,560
Provider participation fee	150,000	150,000	67,887	(82,113)	127,409
Medicare Part B ancillary cost	215,000	215,000	145,237	(69,763)	283,837
Contract serve / part A therapy	260,000	260,000	37,182	(222,818)	240,459
Nursing supplies	140,255	140,255	59,323	(80,932)	118,377
Linens	16,000	16,000	5,142	(10,858)	7,593
Nursing consultants	12,000	12,000	4,191	(7,809)	8,137
Medical advisor	15,300	15,300	16,792	1,492	15,092
Activities supplies	16,000	16,000	15,913	(87)	8,225
Education - books and supplies	3,500	3,500	3,074	(426)	3,446
Education - other	-	-	1,206	1,206	-
Printing	300	300	281	(19)	380
Fees, subscriptions, and promo	21,500	21,500	32,219	10,719	25,870
Marketing	18,000	18,000	7,711	(10,289)	14,144
General office supplies	31,000	31,000	15,725	(15,275)	22,327
Postage	3,200	3,200	1,744	(1,456)	574
Telephone	7,400	7,400	2,011	(5,389)	6,565
Internet	7,200	7,200	7,200	-	8,400
Miscellaneous	-	-	(1,400)	(1,400)	822
Contingencies	15,000	15,000	-	(15,000)	-
Refunds	5,000	5,000	241	(4,759)	832
Patient insurance payments	18,000	18,000	11,877	(6,123)	26,224
Professional services	25,000	25,000	53,066	28,066	60,338
Drugs and medications	6,000	6,000	1,522	(4,478)	5,242
Improvements - site	1,143,000	1,143,000	56,164	(1,086,836)	286,231
Capital improvements	-	-	-	-	7,176

COUNTY OF LASALLE, ILLINOIS  
NURSING HOME FUND

SCHEDULE D-3  
(CONTINUED)

Schedule of Operating Expenses - Budget to Actual  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	2017			2016
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Operating Expenses (Continued):				
Health and welfare (continued):				
New equipment - computer	\$ -	-	-	7,744
New equipment	-	-	-	34,917
Administrator	90,000	90,000	350	90,692
Salaries and wages	3,374,223	3,374,223	(1,558,638)	2,550,164
Overtime	277,000	277,000	(120,834)	373,181
Holiday overtime	73,000	73,000	(52,909)	-
Compensated absences	-	-	11,181	32,987
Health and life insurance	624,341	624,341	(191,375)	613,584
Total health and welfare expenses	\$ 7,491,609	7,491,609	(3,839,779)	5,842,879

## COUNTY OF LASALLE, ILLINOIS

## SCHEDULE E-1

## AGENCY FUNDS

## Combining Statement of Assets and Liabilities

November 30, 2017

(With Comparative Figures for November 30, 2016)

	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
	2017	2016							
<u>Assets</u>									
Cash	\$ 13,635,072	12,632,754	1,933,591	281,404	8,717,950	118,046	402,241	2,146,425	35,415
Investments	49,846	75,480	-	49,846	-	-	-	-	-
Property taxes receivable	140,707	143,301	-	-	140,707	-	-	-	-
Total assets	<u>\$ 13,825,625</u>	<u>12,851,535</u>	<u>1,933,591</u>	<u>331,250</u>	<u>8,858,657</u>	<u>118,046</u>	<u>402,241</u>	<u>2,146,425</u>	<u>35,415</u>
<u>Liabilities</u>									
Liabilities:									
Due to others	<u>\$ 13,825,625</u>	<u>12,851,535</u>	<u>1,933,591</u>	<u>331,250</u>	<u>8,858,657</u>	<u>118,046</u>	<u>402,241</u>	<u>2,146,425</u>	<u>35,415</u>
Total liabilities	<u>\$ 13,825,625</u>	<u>12,851,535</u>	<u>1,933,591</u>	<u>331,250</u>	<u>8,858,657</u>	<u>118,046</u>	<u>402,241</u>	<u>2,146,425</u>	<u>35,415</u>

COUNTY OF LASALLE, ILLINOIS  
 AGENCY FUNDS - COUNTY COLLECTOR FUNDS

SCHEDULE E-2

Combining Statement of Assets and Liabilities  
 November 30, 2017  
 (With Comparative Figures for November 30, 2016)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2017	2016			
<u>Assets</u>					
Cash	\$ 8,717,950	8,837,355	8,467,818	117,393	132,739
Property taxes receivable	140,707	143,301	140,707	-	-
Total assets	<u>\$ 8,858,657</u>	<u>8,980,656</u>	<u>8,608,525</u>	<u>117,393</u>	<u>132,739</u>
<u>Liabilities</u>					
Liabilities:					
Due to taxing bodies for taxes not yet collected	\$ 140,707	143,301	140,707	-	-
Available for distribution	8,717,950	8,837,355	8,467,818	117,393	132,739
Total liabilities	<u>\$ 8,858,657</u>	<u>8,980,656</u>	<u>8,608,525</u>	<u>117,393</u>	<u>132,739</u>

COUNTY OF LASALLE, ILLINOIS  
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-3

Combining Statement of Assets and Liabilities

November 30, 2017

(With Comparative Figures for November 30, 2016)

	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
	2017	2016								
<u>Assets</u>										
Cash	\$ 402,241	299,686	376	9,929	5,820	3,169	28,914	338,949	10,178	4,906
Investments	-	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 402,241</u>	<u>299,686</u>	<u>376</u>	<u>9,929</u>	<u>5,820</u>	<u>3,169</u>	<u>28,914</u>	<u>338,949</u>	<u>10,178</u>	<u>4,906</u>
<u>Liabilities</u>										
Liabilities:										
Due to others	\$ 402,241	299,686	376	9,929	5,820	3,169	28,914	338,949	10,178	4,906
Total liabilities	<u>\$ 402,241</u>	<u>299,686</u>	<u>376</u>	<u>9,929</u>	<u>5,820</u>	<u>3,169</u>	<u>28,914</u>	<u>338,949</u>	<u>10,178</u>	<u>4,906</u>



## COUNTY OF LASALLE, ILLINOIS

## AGENCY FUNDS

## SCHEDULE E-4

## Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2017

(With Comparative Figures for the Year Ended November 30, 2016)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	Payroll Clearing Fund	Other Agency Funds	Township Motor Fuel Tax Fund
	2017	2016						
Cash and investments balance, beginning of year	\$ 12,851,535	13,103,469	1,342,316	339,052	8,980,656	115,610	299,686	1,754,907
Receipts	256,934,147	245,769,849	10,923,685	125,160	228,686,439	9,210,588	4,559,152	3,067,310
Disbursements	<u>(255,960,057)</u>	<u>(246,021,783)</u>	<u>(10,332,410)</u>	<u>(132,962)</u>	<u>(228,808,438)</u>	<u>(9,208,152)</u>	<u>(4,456,597)</u>	<u>(2,675,792)</u>
Cash and investments balance, end of year	<u>\$ 13,825,625</u>	<u>12,851,535</u>	<u>1,933,591</u>	<u>331,250</u>	<u>8,858,657</u>	<u>118,046</u>	<u>402,241</u>	<u>2,146,425</u>

COUNTY OF LASALLE, ILLINOIS  
 AGENCY FUNDS - COUNTY COLLECTOR FUNDS

SCHEDULE E-5

Combining Statement of Changes in Assets and Liabilities  
 For the Year Ended November 30, 2017  
 (With Comparative Figures for the Year Ended November 30, 2016)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2017	2016			
Cash and investments balance, beginning of year	\$ 8,980,656	9,866,072	8,727,889	117,393	135,374
Receipts	228,686,439	222,332,444	228,670,712	12,000	3,727
Disbursements	(228,808,438)	(223,217,860)	(228,790,076)	(12,000)	(6,362)
Cash and investments balance, end of year	<u>\$ 8,858,657</u>	<u>8,980,656</u>	<u>8,608,525</u>	<u>117,393</u>	<u>132,739</u>

COUNTY OF LASALLE, ILLINOIS  
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-6

Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2017

(With Comparative Figures for the Year Ended November 30, 2016)

	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
	2017	2016								
Cash and investments balance, beginning of year	\$ 299,686	279,425	351	10,132	4,931	4,202	15,394	235,882	22,079	6,715
Receipts	4,559,152	3,771,512	444	1,683,635	969	6,158	16,120	2,736,171	90,142	25,513
Disbursements	(4,456,597)	(3,751,251)	(419)	(1,683,838)	(80)	(7,191)	(2,600)	(2,633,104)	(102,043)	(27,322)
Cash and investments balance, end of year	<u>\$ 402,241</u>	<u>299,686</u>	<u>376</u>	<u>9,929</u>	<u>5,820</u>	<u>3,169</u>	<u>28,914</u>	<u>338,949</u>	<u>10,178</u>	<u>4,906</u>

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

SCHEDULE E-7

Schedule of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	Year Ended November 30,	
	2017	2016
Cash and investment balance, beginning of year	\$ 1,754,907	932,633
Receipts:		
State of Illinois allotments	3,049,679	3,956,080
Interest	17,631	4,690
Total receipts	3,067,310	3,960,770
Disbursements:		
Distributions	2,675,792	3,138,496
Total disbursements	2,675,792	3,138,496
Cash and investment balance, end of year	\$ 2,146,425	1,754,907

COUNTY OF LASALLE, ILLINOIS  
AGENCY FUNDS - TOWNSHIP BRIDGE AID FUND

SCHEDULE E-8

Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2017  
(With Comparative Figures for the Year Ended November 30, 2016)

	Year Ended November 30,	
	2017	2016
Cash and investment balance, beginning of year	\$ 19,308	25
Receipts:		
Township bridge aid	361,813	373,476
Total receipts	361,813	373,476
Disbursements:		
Distributions	345,706	354,193
Total disbursements	345,706	354,193
Cash and investment balance, end of year	\$ 35,415	19,308

***OTHER MANAGEMENT INFORMATION***

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

	Tax Year				
	2012	2013	2014	2015	2016
Assessed valuations	<u>\$2,934,346,368</u>	<u>2,868,236,106</u>	<u>2,832,819,117</u>	<u>2,379,365,417</u>	<u>2,451,113,381</u>
Tax rates:					
General	0.2500	0.2494	0.2497	0.2462	0.2477
Detention Home	0.0150	0.0150	0.0150	0.0148	0.0149
Illinois Municipal Retirement	0.1268	0.1397	0.1453	0.1537	0.1514
Social Security	0.0409	0.0668	0.0698	0.0839	0.0756
County Highway	0.1000	0.0998	0.0999	0.0985	0.0991
Special Tax Match	0.0500	0.0498	0.0499	0.0493	0.0495
County Bridge	0.0500	0.0499	0.0499	0.0493	0.0495
Mental Health	0.0859	0.0578	0.0999	0.0985	0.0960
Insurance	0.1186	0.1358	0.1221	0.1259	0.1414
Veterans' Assistance Commission	0.0051	0.0022	0.0000	0.0000	0.0079
County Health	0.0373	0.0382	0.0385	0.0385	0.0435
Nursing Home	0.0740	0.0689	0.0688	0.0677	0.0571
Totals	<u>0.9536</u>	<u>0.9732</u>	<u>1.0089</u>	<u>1.0262</u>	<u>1.0335</u>
Tax extensions:					
General	\$ 6,113,796	5,976,105	5,882,420	5,794,331	6,000,344
Detention Home	366,828	358,566	353,148	347,806	360,045
Illinois Municipal Retirement	3,100,184	3,348,000	3,423,814	3,616,897	3,668,048
Social Security	1,000,217	1,600,000	1,644,646	1,975,292	1,830,511
County Highway	2,445,518	2,390,442	2,353,062	2,317,685	2,400,138
Special Tax Match	1,222,759	1,195,221	1,176,531	1,158,960	1,200,069
County Bridge	1,222,759	1,195,221	1,176,531	1,158,960	1,200,069
Mental Health	2,100,211	1,384,000	2,353,062	2,317,685	2,326,966
Insurance	2,900,140	3,255,021	2,876,305	2,962,938	3,425,999
Veterans' Assistance Commission	125,211	52,400	-	-	190,683
County Health	912,178	915,000	907,724	905,048	1,054,936
Nursing Home	1,810,173	1,650,000	1,620,145	1,594,070	1,383,968
Totals	<u>\$ 23,319,974</u>	<u>23,319,976</u>	<u>23,767,388</u>	<u>24,149,672</u>	<u>25,041,776</u>
Tax Collections	<u>\$ 23,120,035</u>	<u>23,342,931</u>	<u>23,701,331</u>	<u>24,083,370</u>	<u>24,997,892</u>

**General Governmental Expenditures by Function**  
**10-Year Comparison**

<b>Fiscal Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Public Works</b>	<b>Social Services</b>	<b>Culture and Recreation</b>	<b>Corrections</b>	<b>Judiciary and Legal</b>	<b>Projects</b>	<b>Debt Service</b>	<b>Totals</b>
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
2008	15,503,470	4,237,122	6,746,422	5,278,998	115,595	5,534,839	6,161,525	199,130	1,479,298	45,256,399



**General Governmental Revenues by Source**  
**10-Year Comparison**

<b>Fiscal Year</b>	<b>Taxes</b>	<b>Inter- Governmental Revenue</b>	<b>Fines and Fees</b>	<b>Interest</b>	<b>Other</b>	<b>Totals</b>
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
2008	31,651,820	7,213,798	8,765,498	1,832,448	1,876,036	51,339,600

**Property Tax Levies and Collections**  
**10-Year Comparison**

<b>Fiscal Year</b>	<b>Rate Per \$100</b>	<b>Total Tax Levy</b>	<b>Current Tax Collections</b>	<b>Percent of Levy Collected</b>
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%
2008	0.9819	21,180,331	21,082,554	99.54%

**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	
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%
2008	2,598,270,257	7,794,810,771	88,519	265,557	2,598,358,776	7,795,076,328	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
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
2007	0.2464	0.7355	2.7816	2.4520	0.3722	0.5936	0.9136	0.3154	0.2000	8.6103

**Principal Taxpayers**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>2016 Assessed Valuation</b>	<b>Percentage of Total Assessed Valuation</b>
Exelon	Electric Utility	\$ 430,000,000	15.18%
Unimin Corp	Industrial	16,219,057	0.57%
Wedron Silica Co	Sand Mining	16,172,690	0.57%
Silverleaf Resorts, Inc.	Leasing Corporation	15,759,518	0.56%
Wal-Mart	Shopping	11,930,986	0.42%
TAU Midwest	Manufacturing	11,038,519	0.39%
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%
Missel, Eugene/Dorothy TTE	Industrial	5,673,979	0.20%
Peru Mall	Shopping Mall	5,075,151	0.18%
DMB Holdings, LLC	Trucking	4,740,976	0.17%
Gage Farms, Inc.	Agriculture	3,863,132	0.14%
Totals		<u>\$ 541,787,813</u>	<u>19.13%</u>

Source: LaSalle County Supervisor of Assessments

**Legal Debt Margin**  
**November 30, 2017**

Assessed Valuation (2016)	<u>\$ 2,451,113,381</u>
Statutory debt limitation (2.875% of 2016 assessed valuation)	\$ 70,469,510
Amount of debt applicable to debt limit	<u>-</u>
Legal Debt Margin	<u>\$ 70,469,510</u>

**Demographic Statistics**  
**10-Year Comparison**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Per-Capita Income (1)</b>	<b>Median Age (1)</b>	<b>School Enrollment (2)</b>	<b>Unemployment Rate (3)</b>
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
2008	113,065	23,020	39.9	17,448	10.1

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 &amp; Loan Deposits</u>	<u>Credit Union Deposits</u>
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	*
2008	17,105,738,000	103,680,000	*

Source: *Reporting banks to LaSalle County Treasurer*

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



**Miscellaneous Statistics****November 30, 2017**


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Date of incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,134
Transportation (1):	
Miles of roads	371.83
Employees (1):	
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)	113,924
Number of registered voters (1)	71,318

*Source:**(1) County records**(2) Census Bureau*

***OTHER REQUIRED REPORTING***



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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  
County of LaSalle, 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 units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise County of LaSalle, Illinois' basic financial statements and have issued our report thereon dated March 6, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County of LaSalle, 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 the County of LaSalle, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the County of LaSalle, Illinois' internal control.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the Schedule of Findings and Questioned Costs included in the Single Audit section of this report (item 2017-1) that we consider to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of LaSalle, 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 County of LaSalle, Illinois, in a separate letter dated March 6, 2018.

## **County of LaSalle, Illinois' Response to Findings**

The County of LaSalle, Illinois' response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County of LaSalle, 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.*

Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
March 6, 2018

***SINGLE AUDIT SECTION***



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STEPHANIE HEISNER

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  
County of LaSalle, Illinois

**Report on Compliance for Each Major Federal Program**

We have audited County of LaSalle, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of County of LaSalle, Illinois' major federal programs for the year ended November 30, 2017. County of LaSalle, 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 the County of LaSalle, 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 County of LaSalle, 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 the County of LaSalle, Illinois' compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, County of LaSalle, 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, 2017.

### ***Report on Internal Control Over Compliance***

Management of the County of LaSalle, 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 County of LaSalle, 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 County of LaSalle, 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.*

Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
March 6, 2018

COUNTY OF LASALLE, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2017

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
<b>United States Department of Agriculture</b>				
<u>Passed-through Illinois State Board of Education</u>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program	10.555			
Food Donation Program			\$ 1,506	
National School Lunch Program		2017-4210	8,410	
National School Lunch Program		2018-4210	708	10,624
School Breakfast Program	10.553			
School Breakfast Program		2017-4220	5,339	
School Breakfast Program		2018-4220	491	5,830
<i>Total Child Nutrition Cluster</i>				16,454
<u>Passed-through Illinois Department of Human Services</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	*		
WIC Administration 2017		FCSVQ00916	168,476	
WIC Administration 2018		FCSWQ00916	139,822	
WIC Vouchers 2017		366006612	608,707	
WIC Vouchers 2018		366006612	177,526	1,094,531
<b>Department of Homeland Security</b>				
<u>Passed-through Illinois Emergency Management Agency</u>				
Emergency Management Performance Grants	97.042			
2016 Performance Grant		16EMALASAL	8,894	
2016 Performance Grant		16EMALASA2	11,746	20,640
Disaster Grants - Public Assistance Presidentially Declared Disasters	97.036	N/A	6,050	6,050
<b>United States Department of Justice</b>				
<u>Passed-through Illinois Criminal Justice Information Authority</u>				
Crime Victim Assistance	16.575			
2016 Law Enforcement & Prosecutor Based Victim Assistance		215240	29,912	29,912

See accompanying Notes to Schedule of Expenditures of Federal Awards

\* Denotes major program



COUNTY OF LASALLE, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2017

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
<b>Department of Transportation</b>				
<u>Passed-through Illinois Department of Transportation</u>				
Highway Planning and Construction 13-00031-02-BR	20.205	C-93-017-15	105,234	105,234
<u>Passed-through Illinois Emergency Management Agency</u>				
Interagency Hazardous Materials Public Sector Training and Planning Grants - HazMat Emergency Preparedness Training	20.703	16LASALHME	2,059	2,059
<b>United States Environmental Protection Agency</b>				
<u>Passed-through Illinois Department of Public Health</u>				
Performance Partnership Grants - Potable Water Supply	66.605	75380153E	8,550	8,550
<b>Department of Health and Human Services</b>				
<u>Passed-through Illinois Department of Healthcare and Family Services</u>				
Medical Assistance Program	93.778			
HealthWorks 2017		5009909017	10,237	
HealthWorks 2016		5009909018	7,312	
Medical Assistance Program 2017		366006612002	13,860	
Medical Assistance Program 2018		366006612002	2,429	33,838
Child Support Enforcement	93.563			
Child Support Enforcement 2017		2017-55-007-KD	5,641	
Child Support Enforcement 2018		2018-55-007-KH	2,204	7,845

See accompanying Notes to Schedule of Expenditures of Federal Awards

\* Denotes major program

COUNTY OF LASALLE, ILLINOIS

Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2017

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
<b>Department of Health and Human Services (continued)</b>				
<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	33,747	33,747
Cancer Prevention and Control Programs for State, Territorial, & Tribal Organizations Breast & Cervical Cancer Prevention 2017	93.752	76180014E	50,904	50,904
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Emergency Response 2017 Public Health Emergency Response 2018 Ebola 2016	93.074	77180048E 87180048F 67180159D	55,143 36,263 7,321	98,727
<u>Passed-through Illinois Department of Human Services</u>				
Maternal and Child Health Services Block Grant to the States - Oral Health Program 2017	93.994	73489017E	2,988	2,988
<u>Passed-through Illinois Public Health Association</u>				
HIV Prevention Activities - Health Department Based HIV/AIDS Prevention	93.940	16-75-02	1,400	1,400
<u>Passed-through National Association of County and City Health Officials</u>				
Medical Reserve Corps Small Grant Program	93.008	17-552	13,000	13,000
<b>Total Expenditures of Federal Awards</b>			<b>\$ 1,525,879</b>	<b>1,525,879</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards

\* Denotes major program

## COUNTY OF LASALLE, ILLINOIS

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2017

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#### NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of the County of LaSalle, Illinois under programs of the federal government for the year ended November 30, 2017. 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 the County of LaSalle, 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.

## COUNTY OF LASALLE, ILLINOIS

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2017

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#### NOTE 4: NON-CASH ASSISTANCE

As reported on the Schedule of Expenditures of Federal Awards, the County of LaSalle, Illinois, dispensed non-cash assistance in the form of food commodities and WIC food instruments. During the year ended November 30, 2017, 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	\$ 1,506
WIC vouchers (food instruments)	10.557	<u>786,233</u>
Total non-cash assistance		<u>\$ 787,739</u>

#### NOTE 5: OTHER FEDERAL AWARD INFORMATION

The County of LaSalle, Illinois, did not receive or administer any insurance, loans, or loan guarantees during the year ended November 30, 2017.

## COUNTY OF LASALLE, ILLINOIS

### Schedule of Findings and Questioned Costs For the Year Ended November 30, 2017

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#### SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of County of LaSalle, Illinois.
- b. One significant deficiency and no 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 County of LaSalle, 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 County of LaSalle, Illinois expresses an unmodified opinion on all major federal programs.
- f. No audit findings relative to the major federal award programs for the County of LaSalle, 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 threshold for distinguishing Types A and B programs was \$750,000.
- i. County of LaSalle, Illinois was determined to be a low-risk auditee.

## COUNTY OF LASALLE, ILLINOIS

### Schedule of Findings and Questioned Costs For the Year Ended November 30, 2017

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#### SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES

Finding 2017-1: 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.

*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 likely 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 now 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.

*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.

**COUNTY OF LASALLE, ILLINOIS**

**Schedule of Findings and Questioned Costs  
For the Year Ended November 30, 2017**

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**SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None.

## COUNTY OF LASALLE, ILLINOIS

### Corrective Action Plan For the Year Ended November 30, 2017

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Finding 2017-1: 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 200 hours of time during 2017 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, 2018

*Contact Person:*

Greg Vaccaro, Circuit Clerk



COUNTY OF LASALLE, ILLINOIS

Summary Schedule of Prior Audit Findings  
For the Year Ended November 30, 2017

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**Financial Statement Findings:**

Finding 2016-1: 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 2017; see Finding 2017-1.