

**LASALLE COUNTY, ILLINOIS**  
**ANNUAL FINANCIAL REPORT**  
**NOVEMBER 30, 2016**



**CERTIFIED PUBLIC ACCOUNTANTS**

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***INDEPENDENT AUDITORS' REPORT***



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CERTIFIED PUBLIC ACCOUNTANTS

## 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, 2016, 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, 2016, 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, 2015, which are presented for comparison purposes with the accompanying financial statements. In our report dated March 1, 2016, 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 92-205 and 206-216, 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 7, 2017, 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.  
Certified Public Accountants

Morris, Illinois  
March 7, 2017

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

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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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, 2016. Please read it in conjunction with the Independent Auditors' Report on pages 1-3 and the County's financial statements beginning on page 19.

#### **Financial Highlights**

- The County's net position decreased \$9,207,397 to \$70,529,477 in 2016 from \$79,736,874 in 2015.
- For fiscal year 2016 taxes and other revenues of the County's governmental activities were \$52,927,873 and expenses were \$62,813,607. The County's total governmental expenses exceeded total governmental revenues by \$9,523,992. The County's total business-type revenues exceeded total business-type expenses by \$316,595.
- The County's General Fund ended the year with a fund balance of \$11,673,251 which represents a 10% decrease from the prior year. The IMRF Fund ended the year with a fund balance of \$2,899,374 and the Insurance Fund ended the year with a fund balance of \$95,393. Overall, the County's governmental funds ended the year with a fund balance of \$41,907,682 which represents a 6% decrease from the prior year.
- The General Fund's total expenditures of \$27,032,273 were \$3,006,417 less than the \$30,038,690 budgeted for the 2016 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.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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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 currently has control of two component units.

Fund Financial Statements: Fund financial statements focus on the individual parts of the County government. Fund financial statements also report the County's operations in more detail than the government-wide 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, 2016

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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, 2016

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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, 2016

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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	Child Support Administration
Court Automation	Construction & Improvements-Current Sites
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, 2016

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	
	2016	2015	2016	2015	2016	2015
<u>Assets</u>						
Current and other assets	\$ 46,372,847	46,722,238	4,126,997	4,365,759	50,499,844	51,087,997
Capital assets	51,457,501	53,640,528	2,022,420	1,350,567	53,479,921	54,991,095
Total assets	97,830,348	100,362,766	6,149,417	5,716,326	103,979,765	106,079,092
<u>Deferred Outflows</u>						
Property taxes	23,932,184	22,805,094	1,400,000	1,611,560	25,332,184	24,416,654
Pension-related	15,255,424	9,585,264	-	-	15,255,424	9,585,264
Total deferred outflows	39,187,608	32,390,358	1,400,000	1,611,560	40,587,608	34,001,918
<u>Liabilities</u>						
Current liabilities	2,993,734	2,850,596	377,123	295,925	3,370,857	3,146,521
Noncurrent liabilities	44,276,390	32,510,047	269,717	234,419	44,546,107	32,744,466
Total liabilities	47,270,124	35,360,643	646,840	530,344	47,916,964	35,890,987
<u>Deferred Inflows</u>						
Property taxes	23,932,184	22,805,094	1,400,000	1,611,560	25,332,184	24,416,654
Pension-related	788,748	36,495	-	-	788,748	36,495
Total deferred inflows	24,720,932	22,841,589	1,400,000	1,611,560	26,120,932	24,453,149
<u>Net Position</u>						
Net investment in capital assets	51,457,501	53,535,528	2,022,420	1,350,567	53,479,921	54,886,095
Restricted	28,282,780	28,405,083	-	-	28,282,780	28,405,083
Unrestricted	(14,713,381)	(7,389,719)	3,480,157	3,835,415	(11,233,224)	(3,554,304)
Total net position	\$ 65,026,900	74,550,892	5,502,577	5,185,982	70,529,477	79,736,874



COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited  
For the Year Ended November 30, 2016

**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	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 8,827,601	9,477,506	4,737,965	3,974,149	13,565,566	13,451,655
Operating grants	6,400,032	6,538,995	-	-	6,400,032	6,538,995
Capital grants	-	-	-	4,338	-	4,338
General revenues:						
Property taxes	22,490,603	22,085,759	1,589,461	1,615,572	24,080,064	23,701,331
Other taxes	14,441,812	14,433,595	-	-	14,441,812	14,433,595
Interest	687,125	660,809	24,942	15,523	712,067	676,332
Miscellaneous	80,700	320,006	36,038	750	116,738	320,756
Total revenues	52,927,873	53,516,670	6,388,406	5,610,332	59,316,279	59,127,002
Program expenses:						
General and administration	19,415,668	18,870,491	-	-	19,415,668	18,870,491
Public safety	6,145,771	6,001,892	-	-	6,145,771	6,001,892
Corrections	8,180,303	6,909,515	-	-	8,180,303	6,909,515
Judiciary and legal	9,398,368	8,274,573	-	-	9,398,368	8,274,573
Public works	10,754,272	8,620,167	-	-	10,754,272	8,620,167
Social services	8,773,145	8,146,182	-	-	8,773,145	8,146,182
Culture & recreation	145,031	141,443	-	-	145,031	141,443
Unallocated interest expense	1,050	12,100	-	-	1,050	12,100
Nursing home	-	-	5,710,069	5,383,341	5,710,069	5,383,341
Total expenses	62,813,607	56,976,363	5,710,069	5,383,341	68,523,676	62,359,704
Special items:						
Transfers & contributions	361,742	41,745	(361,742)	(368,871)	-	(327,126)
Change in net position	(9,523,992)	(3,417,948)	316,595	(141,880)	(9,207,397)	(3,559,828)
Net position, beginning of year	74,550,892	77,968,840	5,185,982	5,327,862	79,736,874	83,296,702
Net position, end of year	\$ 65,026,900	74,550,892	5,502,577	5,185,982	70,529,477	79,736,874

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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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 \$79,736,874 to \$70,529,477. 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 13 percent (\$65.0 million compared to \$74.6 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 \$7.4 million to a deficit of \$14.7 million at the end of this fiscal year.

On the Government-wide Financial Statements, the net position of business-type activities increased by 7 percent (\$5.5 million compared to \$5.2 million) in fiscal year 2016. Unrestricted net position decreased from \$3.8 million to \$3.5 million at the end of the current fiscal year.

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

On the Government-wide Financial Statements, revenues for the County's governmental activities decreased by 2 percent (\$0.6 million), while total expenses increased 11 percent (\$5.8 million). Change in net position decreased from a loss of \$3.42 million in fiscal year 2015 to a loss of \$9.5 million in fiscal year 2016. The cost of all governmental activities during the current fiscal year was \$62.8 million compared to \$56.9 million in the prior fiscal year.

On the Government-wide Financial Statements, revenues for the County's business-type activities increased by 14 percent (\$778,074), while total expenses increased by 6 percent (\$326,728). Change in net position increased from (\$141,880) in fiscal year 2015 to \$316,595 in fiscal year 2016. The cost of all business-type activities during the current fiscal year was \$5.710 million compared to \$5.383 million in the prior fiscal year.

##### *Program Revenues:*

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

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

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

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

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

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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

##### *Program Revenues (Continued)*

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.

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.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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

##### *Program Revenues (Continued)*

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

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

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

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.

Tax Sale Automation: The primary source of funding are fees collected by County Treasurer associated with the tax sale.

Environmental Service and Land Use Fund: This fund is funded from fines, fees, and state grants.

Veterans' Assistance Commission Fund: Primary source of revenues is property taxes.

Circuit Clerk Operations & Administrative Fund: Revenues represent clerk fees.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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

##### *Program Expenses:*

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

County Highway Fund: Expenditures are related to repair/replacement 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 7.9% in 2016 vs. its custom benchmark return of 7.7%. For the last five years ended December 31, the Pension Fund returned an annualized net 9.28% compared the benchmark's 8.82% 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.

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.

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited  
For the Year Ended November 30, 2016

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

*Program Expenses (Continued)*

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.

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.

## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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

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

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

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 2016, the fund balance for the General Fund was \$11,673,251. This is a decrease of \$1,286,895 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 2016 fiscal year at a balance of \$11.7 million. The change results in a \$4.9 decrease from year end 2010 and year end 2016.

#### **General Fund Budgetary Highlights**

The adopted General Fund budget for fiscal year 2016 was approximately \$30.04 million, which is an increase from the prior year budget of \$29.20 million. Total budgeted revenues increased from \$20.9 million in the prior year to \$22.07 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 \$639 due to payroll
- Planning and Zoning – over by \$7,194 due to payroll
- Recorder's Office – over by \$79,610 due to revenue stamps and payroll
- County Radio – over by \$11,705 due to equipment repairs & maintenance
- Sheriff's Office – over by \$119,723 due to salaries and overtime, and a new vehicle
- Juvenile & Adult Probation – over by \$21,917 due to payroll
- Circuit Court & Jury – over by \$7,262 due to payroll
- State's Attorney's Office – over by \$81,368 due to payroll and books expenses
- Superintendent of Schools – over by \$6,522 due to payroll, equipment, and office supplies

# COUNTY OF LASALLE, ILLINOIS

## Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

### Capital Assets

At November 30, 2016, 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	
	2016	2015	2016	2015	2016	2015
Land	\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
Building & Improvements	22,165,506	22,865,097	1,953,644	1,259,814	24,119,150	24,124,911
Infrastructure	24,649,989	26,127,169	-	-	24,649,989	26,127,169
Equipment and Vehicle	2,011,403	2,017,659	58,826	80,803	2,070,229	2,098,462
Totals	<u>\$ 51,457,501</u>	<u>53,640,528</u>	<u>2,022,420</u>	<u>1,350,567</u>	<u>53,479,921</u>	<u>54,991,095</u>

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

During fiscal year 2016, capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$1,511,174. Of this amount, a \$2,183,027 decrease was attributed to governmental activities and a \$671,853 increase was attributable to business-type activities.

### Long-Term Debt

The County has maintained its tax-exempt Aa2 rating with Moody. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds. At the end of fiscal year 2016, the County has no outstanding General Obligation Debt.

	Primary Government Governmental Activities	
	2016	2015
General Obligation Bonds	\$ -	105,000
Totals	<u>\$ -</u>	<u>105,000</u>

Additional information relative to the County's long-term debt can be found in the notes to the financial statements on pages 47-49 (Note 5).



## COUNTY OF LASALLE, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2016

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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 \$1.3 million during 2016. GASB recommends that cash reserves be at least one half, if not more, of the funds' 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, 2016, 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, 2016  
(With Comparative Figures for November 30, 2015)

	Primary Government				Component Units	
	Governmental Activities	Business-type Activities	Totals		E-911	Self-Insurance Trust
			2016	2015		
<u>Assets</u>						
Cash	\$ 18,220,758	1,034,340	19,255,098	16,835,975	209,096	154,928
Investments	22,385,588	1,839,420	24,225,008	27,175,011	510,607	16,968,685
Accounts receivable	4,836,927	1,172,225	6,009,152	5,946,380	110,722	-
Accrued interest receivable	153,604	14,900	168,504	132,156	5,850	-
Property taxes receivable, net of allowance for uncollectibles	713,390	50,418	763,808	909,980	-	-
Prepaid expenses	22,483	-	22,483	1,425	-	-
Inventories	40,097	15,694	55,791	87,070	-	-
Capital assets, not depreciated:						
Land	2,630,603	9,950	2,640,553	2,640,553	-	-
Capital assets, net of related depreciation:						
Infrastructure	24,649,989	-	24,649,989	26,127,169	-	-
Buildings and improvements	22,165,506	1,953,644	24,119,150	24,124,911	-	-
Equipment and vehicles	2,011,403	58,826	2,070,229	2,098,462	402,419	-
Total assets	97,830,348	6,149,417	103,979,765	106,079,092	1,238,694	17,123,613
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	23,932,184	1,400,000	25,332,184	24,416,654	-	-
Deferred outflows from pensions	15,255,424	-	15,255,424	9,585,264	-	-
Total deferred outflows	39,187,608	1,400,000	40,587,608	34,001,918	-	-
<u>Liabilities</u>						
Accounts payable	2,223,834	269,711	2,493,545	2,457,947	58,650	52,123
Accrued payroll	769,900	107,412	877,312	685,874	-	-
Compensated absences	2,140,712	244,934	2,385,646	2,383,928	-	-
Payable from restricted assets	-	24,783	24,783	22,472	-	-
Net pension liability	19,053,534	-	19,053,534	11,024,630	-	-
Net OPEB obligation	23,082,144	-	23,082,144	19,211,136	-	-
General obligation debt payable:						
Due within one year	-	-	-	105,000	-	1,360,000
Due in more than one year	-	-	-	-	-	12,420,000
Total liabilities	47,270,124	646,840	47,916,964	35,890,987	58,650	13,832,123
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	23,932,184	1,400,000	25,332,184	24,416,654	-	-
Deferred inflows from pensions	788,748	-	788,748	36,495	-	-
Total deferred outflows	24,720,932	1,400,000	26,120,932	24,453,149	-	-
<u>Net Position</u>						
Net investment in capital assets	51,457,501	2,022,420	53,479,921	54,886,095	402,419	-
Restricted	28,282,780	-	28,282,780	28,405,083	-	-
Unrestricted	(14,713,381)	3,480,157	(11,233,224)	(3,554,304)	777,625	3,291,490
Total net position	\$ 65,026,900	5,502,577	70,529,477	79,736,874	1,180,044	3,291,490

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, 2016

(With Comparative Figures for the Year Ended November 30, 2015)

	Program Revenues				Net (Expense) Revenue and Changes in Net Position					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals		Component Units	
							2016	2015	E-911	Self-Insurance Trust
Governmental activities:										
General government	\$ 19,415,668	2,909,366	234,415	-	(16,271,887)	-	(16,271,887)	(15,388,812)	-	-
Public safety	6,145,771	510,001	183,358	-	(5,452,412)	-	(5,452,412)	(4,669,957)	-	-
Corrections	8,180,303	414,716	2,892,447	-	(4,873,140)	-	(4,873,140)	(3,805,812)	-	-
Judiciary and legal	9,398,368	2,671,207	485,395	-	(6,241,766)	-	(6,241,766)	(5,428,325)	-	-
Public works	10,754,272	614,286	513,522	-	(9,626,464)	-	(9,626,464)	(7,481,586)	-	-
Social services	8,773,145	1,708,025	2,090,895	-	(4,974,225)	-	(4,974,225)	(4,031,827)	-	-
Culture and recreation	145,031	-	-	-	(145,031)	-	(145,031)	(141,443)	-	-
Unallocated interest	1,050	-	-	-	(1,050)	-	(1,050)	(12,100)	-	-
Total governmental activities	62,813,607	8,827,601	6,400,032	-	(47,585,974)	-	(47,585,974)	(40,959,862)	-	-
Business-type activities:										
Nursing home	5,710,069	4,737,965	-	-	-	(972,104)	(972,104)	(1,404,854)	-	-
Total primary government	\$ 68,523,676	13,565,566	6,400,032	-	(47,585,974)	(972,104)	(48,558,078)	(42,364,716)	-	-
Component units:										
E-911	\$ 350,946	393,747	-	-	-	-	-	-	42,801	-
Self-Insurance Trust	1,755,053	-	-	-	-	-	-	-	-	(1,755,053)
Total component units	\$ 2,105,999	393,747	-	-	-	-	-	-	42,801	(1,755,053)
General revenues:										
Taxes:										
Property taxes					\$ 22,490,603	1,589,461	24,080,064	23,701,331	-	-
Other taxes					14,441,812	-	14,441,812	14,433,595	-	-
Interest					687,125	24,942	712,067	676,332	6,174	456,854
Miscellaneous					80,700	36,038	116,738	320,756	25	103,073
Special Items:										
Transfers					57,112	(57,112)	-	-	-	1,784,950
Capital contributions					304,630	(304,630)	-	(327,126)	-	-
Total general revenues and transfers					38,061,982	1,288,699	39,350,681	38,804,888	6,199	2,344,877
Change in net position					(9,523,992)	316,595	(9,207,397)	(3,559,828)	49,000	589,824
Net position, beginning of year					74,550,892	5,185,982	79,736,874	83,296,702	1,131,044	2,701,666
Net position, end of year					\$ 65,026,900	5,502,577	70,529,477	79,736,874	1,180,044	3,291,490

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

## Balance Sheet - Governmental Funds

November 30, 2016

(With Comparative Figures for November 30, 2015)

	Major Governmental Funds				Total Governmental Funds	
		Illinois		Non-major		
	General	Municipal	Insurance	Governmental	2016	2015
		Retirement		Funds		
<u>Assets</u>						
Cash	\$ 3,778,425	1,224,166	-	13,066,939	18,069,530	15,337,202
Investments	5,931,665	1,906,773	1,103,188	13,443,962	22,385,588	24,858,523
Accounts receivable	1,965,661	10,789	-	1,648,137	3,624,587	4,152,105
Accrued interest	40,258	9,441	3,229	100,676	153,604	121,087
Prepaid expenditures	21,233	-	-	1,250	22,483	1,425
Due from other funds	1,107,298	-	-	-	1,107,298	883,786
Inventories	-	-	-	40,097	40,097	64,837
Property taxes receivable	183,265	114,396	93,712	322,017	713,390	848,000
Total assets	13,027,805	3,265,565	1,200,129	28,623,078	46,116,577	46,266,965
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	6,070,109	3,710,610	3,465,709	10,685,756	23,932,184	22,805,094
Total deferred outflows	6,070,109	3,710,610	3,465,709	10,685,756	23,932,184	22,805,094
Total assets and deferred outflows	\$ 19,097,914	6,976,175	4,665,838	39,308,834	70,048,761	69,072,059
<u>Liabilities</u>						
Accounts payable	\$ 799,648	366,191	6,633	1,159,225	2,331,697	2,246,418
Accrued payroll and benefits	554,906	-	4,119	210,875	769,900	601,478
Due to other funds	-	-	1,093,984	13,314	1,107,298	883,786
Total liabilities	1,354,554	366,191	1,104,736	1,383,414	4,208,895	3,731,682
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	6,070,109	3,710,610	3,465,709	10,685,756	23,932,184	22,805,094
Total deferred inflows	6,070,109	3,710,610	3,465,709	10,685,756	23,932,184	22,805,094
<u>Fund Balance</u>						
Non-spendable	21,233	-	-	41,347	62,580	65,812
Restricted	-	2,899,374	95,393	24,075,673	27,070,440	27,325,115
Committed	-	-	-	3,161,338	3,161,338	2,311,805
Unassigned	11,652,018	-	-	(38,694)	11,613,324	12,832,551
Total fund balance	11,673,251	2,899,374	95,393	27,239,664	41,907,682	42,535,283
Total liabilities, deferred inflows, and fund balance	\$ 19,097,914	6,976,175	4,665,838	39,308,834	70,048,761	69,072,059

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

## Balance Sheet - Governmental Funds

November 30, 2016

(With Comparative Figures for November 30, 2015)

	<u>November 30,</u>	
	<u>2016</u>	<u>2015</u>
<b>Reconciliation of the Balance Sheet to the Statement of Net Position:</b>		
Total fund balance for governmental funds	\$ 41,907,682	42,535,283
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.	1,212,340	1,079,968
Capital assets used in government activities are not financial resources, and, therefore, are not report in the funds. These consist of:		
Capital assets	121,714,562	121,517,318
Accumulated depreciation	(70,257,061)	(67,876,790)
Deferred inflows and outflows of resources related to pensions are not reported in governmental funds:		
Deferred outflows	15,255,424	9,585,264
Deferred inflows	(788,748)	(36,495)
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.		
	259,091	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.		
	(44,276,390)	(32,512,747)
Net position of governmental activities	<u>\$ 65,026,900</u>	<u>74,550,892</u>

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**  
**For the Year Ended November 30, 2016**  
**(With Comparative Figures for the Year Ended November 30, 2015)**

	Major Governmental Funds			Non-major Governmental Funds	Total Governmental Funds	
	General	Illinois Municipal Retirement	Insurance		2016	2015
Revenues:						
Taxes	\$ 5,777,816	3,606,442	2,954,374	10,151,971	22,490,603	22,085,759
Intergovernmental revenue	11,385,378	218,662	-	9,732,459	21,336,499	21,026,900
Fines and fees	4,071,365	-	-	4,129,209	8,200,574	8,357,962
Interest	504,510	15,115	5,708	161,792	687,125	660,809
Other	35,285	2,984	1,259	41,172	80,700	320,006
Total revenues	21,774,354	3,843,203	2,961,341	24,216,603	52,795,501	52,451,436
Expenditures:						
Current:						
General government	11,248,417	2,508,911	279,809	2,586,555	16,623,692	16,661,572
Public safety	4,185,546	33,671	-	614,581	4,833,798	4,711,355
Corrections	6,190,816	-	-	-	6,190,816	5,949,930
Judiciary and legal	4,645,288	149,149	-	2,759,361	7,553,798	7,330,523
Public works	-	242,284	-	6,560,671	6,802,955	5,566,464
Social services	320,904	560,524	-	7,182,191	8,063,619	8,040,875
Culture and recreation	114,168	-	-	-	114,168	137,435
Capital outlay	327,134	-	-	1,078,859	1,405,993	4,213,750
Debt service:						
Principal	-	-	-	105,000	105,000	810,000
Interest	-	-	-	1,050	1,050	12,100
Other	-	-	-	375	375	1,125
Total expenditures	27,032,273	3,494,539	279,809	20,888,643	51,695,264	53,435,129
Excess (deficiency) of revenues over (under) expenditures	(5,257,919)	348,664	2,681,532	3,327,960	1,100,237	(983,693)
Other financing sources (uses):						
Transfers in	3,973,349	-	-	176,643	4,149,992	5,205,550
Transfers out	(2,325)	-	(989,268)	(3,101,287)	(4,092,880)	(5,163,805)
County contribution to self-insurance trust	-	-	(1,784,950)	-	(1,784,950)	(1,782,400)
Total other financing sources (uses)	3,971,024	-	(2,774,218)	(2,924,644)	(1,727,838)	(1,740,655)
Net change in fund balance	(1,286,895)	348,664	(92,686)	403,316	(627,601)	(2,724,348)
Fund balance, beginning of year	12,960,146	2,550,710	188,079	26,836,348	42,535,283	45,259,631
Fund balance, end of year	\$ 11,673,251	2,899,374	95,393	27,239,664	41,907,682	42,535,283

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, 2016**  
**(With Comparative Figures for the Year Ended November 30, 2015)**

	November 30,	
	2016	2015
<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	\$ (627,601)	(2,724,348)
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.		
	132,372	472,425
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.		
	-	328,557
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reports as depreciation expense.		
Capital asset purchases	1,838,403	5,081,470
Capital asset disposals (net)	(61,329)	(23,364)
Depreciation expense	(3,960,101)	(3,984,209)
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	810,000
Compensated absences	31,269	99,411
Pension liability	(3,110,997)	291,294
Net OPEB obligation	(3,871,008)	(3,769,184)
Change in net position of governmental activities	<u>\$ (9,523,992)</u>	<u>(3,417,948)</u>



**Statement of Net Position - Proprietary Funds**  
**November 30, 2016**  
**(With Comparative Figures for November 30, 2015)**

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2016	2015	2016
<u>Assets</u>			
Current assets:			
Cash	\$ 1,009,557	1,217,210	151,228
Investments	1,839,420	2,316,488	-
Receivable from governmental units	785,467	465,092	-
Accounts receivable	386,758	249,215	-
Accrued interest receivable	14,900	11,069	-
Due from County	-	-	360,246
Inventories	15,694	22,233	-
Property taxes receivable, net of allowance for uncollectible	50,418	61,980	-
Total current assets	4,102,214	4,343,287	511,474
Non-current assets:			
Restricted assets	24,783	22,472	-
Capital assets:			
Land	9,950	9,950	-
Buildings	6,087,347	5,255,664	-
Equipment and vehicles	1,657,212	1,661,940	-
Accumulated depreciation	(5,732,089)	(5,576,987)	-
Total non-current assets	2,047,203	1,373,039	-
Total assets	6,149,417	5,716,326	511,474
<u>Deferred Outflows of Resources</u>			
Property taxes levied for subsequent years	1,400,000	1,611,560	-
Total assets and deferred outflows of resources	\$ 7,549,417	7,327,886	511,474

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

Statement of Net Position - Proprietary Funds  
November 30, 2016  
(With Comparative Figures for November 30, 2015)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2016	2015	2016
<u>Liabilities</u>			
Current liabilities			
Accounts payable	\$ 269,711	211,529	252,383
Accrued payroll	107,412	84,396	-
Payable from restricted assets	24,783	22,472	-
Total current liabilities	401,906	318,397	252,383
Non-current liabilities			
Compensated absences	244,934	211,947	-
Total non-current assets	244,934	211,947	-
Total liabilities	646,840	530,344	252,383
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	1,400,000	1,611,560	-
<u>Net Position</u>			
Invested in capital assets	2,022,420	1,350,567	-
Unrestricted	3,480,157	3,835,415	259,091
Total net position	\$ 5,502,577	5,185,982	259,091

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

**Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds**  
**For the Year Ended November 30, 2016**  
**(With Comparative Figures for the Year Ended November 30, 2015)**

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2016	2015	2016
Operating revenues:			
Charges for services	\$ 3,516,096	3,074,322	8,743,171
Medicare	1,221,869	899,827	-
Other	36,038	5,088	-
Total operating revenues	4,774,003	3,979,237	8,743,171
Operating expenses:			
Insurance premiums and claims	-	-	8,743,171
Health and welfare	5,842,879	5,209,976	-
Depreciation	171,820	173,365	-
Total operating expenses	6,014,699	5,383,341	8,743,171
Operating income (loss)	(1,240,696)	(1,404,104)	-
Non-operating revenues:			
Property taxes	1,589,461	1,615,572	-
Interest	24,942	15,523	-
Total non-operating revenues	1,614,403	1,631,095	-
Other financing sources (uses)			
Operating transfers in	-	208,255	-
Operating transfers out	(57,112)	(250,000)	-
Capital contributions	-	(327,126)	-
Total other financing sources (uses)	(57,112)	(368,871)	-
Net income	316,595	(141,880)	-
Net position, beginning of year	5,185,982	5,327,862	259,091
Net position, end of year	\$ 5,502,577	5,185,982	259,091

**Statement of Cash Flows - Proprietary Funds**  
**For the Year Ended November 30, 2016**  
**(With Comparative Figures for the Year Ended November 30, 2015)**

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2016	2015	2016
Cash flows from operating activities:			
Receipts from customers	\$ 3,378,553	2,935,919	8,743,171
Receipts from Medicare	901,494	1,146,936	-
Payments to suppliers & employees	(5,722,155)	(5,266,134)	(8,490,788)
Other receipts (payments)	36,038	5,088	-
Net cash provided by (used in) operating activities	(1,406,070)	(1,178,191)	252,383
Cash flows from noncapital financing activities:			
Net borrowings on inter-fund loans	-	-	(360,246)
Net operating transfers	(57,112)	(368,871)	-
Property taxes received	1,601,023	1,606,031	-
Net cash provided by (used in) noncapital financing activities	1,543,911	1,237,160	(360,246)
Cash flows from capital and related financing activities:			
Acquisition of fixed assets	(843,673)	(129,999)	-
Contributed capital	-	327,126	-
Net cash provided by (used in) capital financing activities	(843,673)	197,127	-
Cash flows from investing activities			
Purchase of investments	477,068	(264,763)	-
Interest received	21,111	9,380	-
Net cash provided by (used in) investing activities	498,179	(255,383)	-
Net increase (decrease) in cash and cash equivalents	(207,653)	713	(107,863)
Cash and cash equivalents, beginning of year	1,217,210	1,216,497	259,091
Cash and cash equivalents, end of year	\$ 1,009,557	1,217,210	151,228
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>			
Operating income (loss)	\$ (1,240,696)	(1,404,104)	-
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	171,820	173,365	-
Effects of changes in operating assets and liabilities:			
Receivables from governmental units	(320,375)	247,109	-
Receivables from others	(137,543)	(138,403)	-
Inventories	6,539	(4,316)	-
Accounts payable	58,182	(33,690)	252,383
Accrued payroll	23,016	5,753	-
Compensated absences payable	32,987	(23,905)	-
Net cash provided by (used in) operating activities	\$ (1,406,070)	(1,178,191)	252,383

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

**Statement of Net Position - Fiduciary Funds**  
**November 30, 2016**  
**(With Comparative Figures for November 30, 2015)**

		<u>Agency Funds</u>	
		<u>November 30,</u>	
		<u>2016</u>	<u>2015</u>
	<u>Assets</u>		
Cash in bank		\$ 12,632,754	12,926,108
Investments		75,480	50,377
Property taxes receivable		143,301	126,984
Total assets		<u>\$ 12,851,535</u>	<u>13,103,469</u>
	<u>Liabilities</u>		
Due to others		<u>\$ 12,851,535</u>	<u>13,103,469</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, 2016

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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.

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2016

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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 has a year end of November 30. It 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 is governed by an eleven member board appointed by the County Board and they handle all receipts and expenditures related to 911 issues. ETSB serves the residents of LaSalle County in emergency situations. Separate financial statements of the Board are 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, 2016, 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.

##### 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.



## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

##### *C. The Financial Reporting Entity (continued)*

###### 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.

###### 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.

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

##### *D. Basis of Presentation (continued)*

##### Fund Financial Statements (continued)

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.

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.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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

*D. Basis of Presentation (continued)*

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.

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.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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

*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 2015 levy, in the amount of \$24,416,654 (reduced by statutory limitations to \$23,767,388) was passed by the board on December 14, 2015. It is the government's intention that property taxes generated from the 2015 property tax levy be used to finance the operating budget of the fiscal year ending November 30, 2016. Therefore, property tax revenues in the accompanying financial statements were primarily generated by the 2015 property tax levy.

On December 19, 2016, the County levied its 2016 taxes, in the amount of \$25,332,184 (reduced by statutory limitations to \$24,149,672), which will be recognized as revenue in 2017. As of November 30, 2016, the government has recorded the 2016 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 \$250 and an estimated useful life in excess of two years, and other assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of two years.

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

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

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

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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

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.

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.

As of November 30, 2016, the County prospectively applied Governmental Accounting Standards Board ("GASB") Statement No. 72, *Fair Value Measurement and Application*. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investment disclosures to all fair value measurements. See Note 3 for additional information.

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.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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

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:

1. Property taxes receivable and deferred property taxes related to the 2016 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.

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

#### N. *Compensated Absences (Continued)*

##### 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.

#### 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, 2016:

Inventories	\$ 40,897
Prepaid expenditures	<u>22,483</u>
Total non-spendable fund balance	<u>\$ 62,580</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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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, 2016:

Retirement	\$ 4,719,405
Insurance	95,393
Governmental activities	1,040,099
Public safety	4,866,764
Corrections	2,570,325
Judiciary and legal	1,985,044
Public works	3,923,814
Social services	<u>7,959,596</u>
Total	<u>\$ 27,070,440</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, 2016:

Social services	\$ 806,794
Public works	1,645,739
Capital projects	<u>708,805</u>
Total	<u>\$ 3,161,338</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, 2016.



# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2016

### 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 \$11,613,324 at November 30, 2016.

#### 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	E-911
Capital Assets, Net of Accumulated Depreciation	\$ 51,457,501	2,022,420	53,479,921	402,419
Less: Long-Term Obligations Payable	-	-	-	-
Net Investment in Capital Assets	<u>\$ 51,457,501</u>	<u>2,022,420</u>	<u>53,479,921</u>	<u>402,419</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, 2016

#### 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, 2016, related to deficit cash balances:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 1,107,298	-
Insurance Fund	-	1,093,984
Environmental Service & Land Use Fund	-	13,314
	<u>\$ 1,107,298</u>	<u>1,107,298</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, 2016, County's bank balance was \$19,854,176 (excluding petty cash on hand and agency fund balances), and \$0 of that amount was exposed to custodial credit risk because it was uninsured and not collateralized.

At November 30, 2016, the carrying amount of the component units' deposits, which include demand deposits and certificates of deposit, was \$364,024, and the bank balance was \$365,115. 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, 2016

NOTE 2: DEPOSITS AND INVESTMENTS – (CONTINUED)

Investments

As of November 30, 2016, 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)	\$ -	-	13,566,087	13,297,094	13,566,087	13,297,094
Certificates of deposit	24,225,008	24,225,008	610,607	610,616	24,835,615	24,835,624
Government agency securities	-	-	804,217	792,045	804,217	792,045
Money market accounts	-	-	2,498,381	2,498,381	2,498,381	2,498,381
Total investments	<u>\$ 24,225,008</u>	<u>24,225,008</u>	<u>17,479,292</u>	<u>17,198,136</u>	<u>41,704,300</u>	<u>41,423,144</u>

Interest Rate Risk

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

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

Primary Government					
	Remaining Maturity (in Months)				
	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$ -	-	-	-	-
Certificates of deposit	18,225,008	4,000,000	2,000,000	-	24,225,008
Government agency securities	-	-	-	-	-
Money market accounts	-	-	-	-	-
Total	<u>\$ 18,225,008</u>	<u>4,000,000</u>	<u>2,000,000</u>	<u>-</u>	<u>24,225,008</u>

  

Component Units					
	Remaining Maturity (in Months)				
	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$ 1,392,202	1,696,708	6,761,460	3,715,717	13,566,087
Certificates of deposit	100,000	510,607	-	-	610,607
Government agency securities	-	-	360,000	444,217	804,217
Money market accounts	2,498,381	-	-	-	2,498,381
Total	<u>\$ 3,990,583</u>	<u>2,207,315</u>	<u>7,121,460</u>	<u>4,159,934</u>	<u>17,479,292</u>

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2016

### 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, 2016 for each investment type:

Rating	Primary Government	Component Units	Total
AAA	\$ -	277,350	277,350
AA+	-	1,763,718	1,763,718
AA	-	6,538,329	6,538,329
AA-	-	1,997,364	1,997,364
A+	-	1,518,763	1,518,763
A	-	334,340	334,340
A-	-	467,246	467,246
BBB	-	110,696	110,696
Certificates of deposit	24,225,008	610,607	24,835,615
U.S. Government-backed money market accounts	-	2,498,382	2,498,382
Not rated	-	1,362,497	1,362,497
Total	<u>\$ 24,225,008</u>	<u>17,479,292</u>	<u>41,704,300</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, 2016, 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, 2016

### 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 judgement and considers factors specific to each asset or liability.

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

		Fair Value Measurements Using		
	Balance at November 30, 2016	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	24,225,008	-	24,225,008	-
Government agency securities	-	-	-	-
Cash and money market accounts	-	-	-	-
Total Primary Government	<u>\$ 24,225,008</u>	<u>-</u>	<u>24,225,008</u>	<u>-</u>
Component Units:				
Municipal bonds	\$ 13,297,094	-	13,297,094	-
Certificates of deposit	610,616	-	610,616	-
Government agency securities	792,045	792,045	-	-
Cash and money market accounts	2,498,381	2,498,381	-	-
Total Component Units	<u>\$ 17,198,136</u>	<u>3,290,426</u>	<u>13,907,710</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, 2016, 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, 2016

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended November 30, 2016 was as follows:

	Primary Government		
	Balance as of December 1, 2015	Additions	Balance as of November 30, 2016
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,630,603	-	2,630,603
Total capital assets not being depreciated	2,630,603	-	2,630,603
Depreciable capital assets:			
Buildings	35,721,571	310,381	36,031,952
Equipment and vehicles	14,553,266	886,697	13,798,803
Infrastructure	68,611,878	641,325	69,253,203
Total depreciable capital assets:	118,886,715	1,838,403	119,083,958
Less accumulated depreciation:			
Buildings	(12,856,474)	(1,009,972)	(13,866,446)
Equipment and vehicles	(12,535,607)	(831,624)	(11,787,400)
Infrastructure	(42,484,709)	(2,118,505)	(44,603,214)
Total accumulated depreciation:	(67,876,790)	(3,960,101)	(70,257,060)
Total capital assets being depreciated, net	51,009,925	(2,121,698)	48,826,898
Governmental activities capital assets, net	\$ 53,640,528	(2,121,698)	51,457,501

Depreciation for governmental activities in the current fiscal year was \$3,960,101 and was allocated as follows:

General government	\$ 386,735
Public safety	276,239
Public works	2,799,896
Social services	18,416
Culture and recreation	-
Judiciary and legal	478,815
Total depreciation	\$ 3,960,101

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Capital asset activity for business-type activities for the year ended November 30, 2016 was as follows:

	Primary Government		
	Balance as of December 1, 2015	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	5,255,664	831,683	-
Equipment and vehicles	1,661,940	11,990	(16,718)
Total depreciable capital assets:	6,917,604	843,673	(16,718)
Less accumulated depreciation:			
Buildings and improvements	(3,995,850)	(137,853)	-
Equipment and vehicles	(1,581,137)	(33,967)	16,718
Total accumulated depreciation:	(5,576,987)	(171,820)	16,718
Total capital assets being depreciated, net	1,340,617	671,853	-
Business-type activities capital assets, net	\$ 1,350,567	671,853	-

Capital asset activity for the E-911 Component Unit for the year ended November 30, 2016 was as follows:

	Emergency Telephone System Board of LaSalle County		
	Balance as of December 1, 2015	Additions	Deletions
Depreciable capital assets:			
Equipment	\$ 899,652	399,399	-
Total depreciable capital assets:	899,652	399,399	-
Less accumulated depreciation:			
Equipment	(701,052)	(195,580)	-
Total accumulated depreciation:	(701,052)	(195,580)	-
Discretely presented component unit, capital assets, net	\$ 198,600	203,819	-

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2016

### NOTE 5: LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

Description	Balance, December 1, 2015	Additions	Deductions	Balance, November 30, 2016	Due Within One Year
Primary Government - Governmental Activities					
GO Revenue Bonds - Public Safety					
Series 2003	\$ 105,000	-	105,000	-	-
Total Primary Government	\$ 105,000	-	105,000	-	-
Component Unit - Self-Insurance Trust					
Self-Insurance Bonds					
Series 2011	\$ 6,485,000	-	550,000	5,935,000	570,000
Series 2013	8,620,000	-	775,000	7,845,000	790,000
Total Component Unit	\$ 15,105,000	-	1,325,000	13,780,000	1,360,000
Totals	\$ 15,210,000	-	1,430,000	13,780,000	1,360,000

#### G.O. Refunding Bonds 2003 Issue

The County issued Refunding Bonds Series 2003 in the amount of \$6,200,000 which refunds Series 2001 Bonds. The proceeds from the 2003 Bond issue will be invested with a County match of \$2,500,000 (from Public Safety Sales Tax Fund Advanced Debt Payments) in U.S. Treasury Securities and will pay off the remaining semi-annual payments on the 2001 Bonds until the call date of January 1, 2011, at which time all remaining bonds outstanding (2012-2021) will be called in with remaining monies invested in U.S. Treasury Securities. For financial reporting purposes, the Series 2001 Bonds have been considered defeased and therefore removed as a liability from the County's financial statements.

As of November 30, 2016, the Series 2003 Refunding Bonds have been paid in full.



# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

#### Self-Insurance Bonds

The County has issued Self-Insurance Bonds in the amounts of \$6,500,000 for the Series 2004 Bonds, \$6,485,000 for the Series 2011 Bonds, and \$8,960,000 for the Series 2013 Bonds. Additionally, in September 2016, the County approved the issuance of Self-Insurance Refunding Bonds, Series 2016, to refinance the Series 2011 Bonds. The refunding was not completed as of November 30, 2016. Repayments schedules and interest rates as of November 30, 2016 are as follows:

Self-Insurance Bonds - Series 2011				
Date	Principal	Interest	Total P&I	Coupon
12/1/2016	\$ 570,000	114,585	684,585	3.00%
6/1/2017	-	106,035	106,035	0.00%
12/1/2017	585,000	106,035	691,035	3.50%
6/1/2018	-	95,798	95,798	0.00%
12/1/2018	610,000	95,798	705,798	3.50%
6/1/2019	-	85,123	85,123	0.00%
12/1/2019	630,000	85,123	715,123	3.50%
6/1/2020	-	74,098	74,098	0.00%
12/1/2020	650,000	74,098	724,098	3.75%
6/1/2021	-	61,910	61,910	0.00%
12/1/2021	675,000	61,910	736,910	4.00%
6/1/2022	-	48,410	48,410	0.00%
12/1/2022	705,000	48,410	753,410	4.20%
6/1/2023	-	33,605	33,605	0.00%
12/1/2023	740,000	33,605	773,605	4.40%
6/1/2024	-	17,325	17,325	0.00%
12/1/2024	770,000	17,325	787,325	4.50%
	<u>\$ 5,935,000</u>	<u>1,159,193</u>	<u>7,094,193</u>	

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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

Self-Insurance Bonds (continued)

Self-Insurance Bonds - Series 2013				
Date	Principal	Interest	Total P&I	Coupon
12/1/2016	\$ 790,000	105,365	895,365	2.00%
6/1/2017	-	97,465	97,465	0.00%
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>\$ 7,845,000</u>	<u>1,092,977</u>	<u>8,937,977</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, 2016:

Assessed valuation (2015)	<u>\$ 2,379,365,417</u>
Statutory debt limitation (2.875%)	\$ 68,406,756
Amount of debt applicable to debt limitation	<u>13,780,000</u>
Legal Debt Margin	<u>\$ 54,626,756</u>

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2016**

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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 the original pension amount, or
- 1/2 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, 2016

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

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

As of December 31, 2015, the County's plan membership consisted of the following:

	RP	SLEP	ECO
Retirees and beneficiaries	350	47	26
Inactive, non-retired members	376	28	6
Active members	406	99	16
Total	1,132	174	48

##### ***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 2015 and the fiscal year ended November 30, 2016 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 2015	11.25%	17.92%	32.44%	N/A
County required contribution rate for 2016	11.48%	18.45%	29.63%	N/A
County actual contributions for 2015	\$ 1,964,858	1,135,635	211,673	3,312,166
County actual contributions for fiscal year 2016	\$ 2,167,052	1,165,978	161,509	3,494,539

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

At November 30, 2016, the County had the no amounts payable for the outstanding amount of County contributions to the plans for the year ended November 30, 2016.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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

***Net Pension Liability***

At December 31, 2015, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	ECO	Total
Total Pension Liability	\$ 94,686,804	39,603,538	9,322,627	143,612,969
Plan Fiduciary Net Position	82,446,597	33,424,119	8,688,719	124,559,435
Net Pension Liability	<u>\$ 12,240,207</u>	<u>6,179,419</u>	<u>633,908</u>	<u>19,053,534</u>

The net pension liabilities were measured as of December 31, 2015, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2015.

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

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2015, 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, 2015.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	\$ 136,735,173	125,710,543	11,024,630
Changes for the year:			-
Service Cost	3,205,512	-	3,205,512
Interest on the Total Pension Liability	10,153,839	-	10,153,839
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual			
Experience of the Total Pension Liability	(1,098,649)	-	(1,098,649)
Changes of Assumptions	186,537	-	186,537
Contributions - Employer	-	3,312,166	(3,312,166)
Contributions - Employees	-	1,366,731	(1,366,731)
Net Investment Income	-	626,327	(626,327)
Benefit Payments, including Refunds of			
Employee Contributions	(5,569,443)	(5,569,443)	-
Other (Net Transfer)	-	(886,889)	886,889
Net Changes	<u>6,877,796</u>	<u>(1,151,108)</u>	<u>8,028,904</u>
Balances at December 31, 2015	<u>\$ 143,612,969</u>	<u>124,559,435</u>	<u>19,053,534</u>

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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, 2015:

- 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 3.5%.
- Salary Increases were expected to be 3.75% to 14.50%, including inflation.
- The Investment Rate of Return was assumed to be 7.48% (RP & SLEP) or 7.49% (ECO).
- 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 2014). 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 2014). 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, 2015:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	7.39%
International Equity	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternative Investments	9%	2.75-8.15%
Cash Equivalents	1%	2.25%
Total	100%	

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

#### *Single Discount Rate*

Single Discount Rates of 7.48% (RP & SLEP) and 7.49% (ECO) 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, 2015 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	3.57%	3.57%	3.57%
Resulting single discount rate	7.48%	7.48%	7.49%

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

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

	Regular Plan		
	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
Total Pension Liability	\$ 108,026,135	94,686,804	83,827,714
Plan Fiduciary Net Position	82,446,597	82,446,597	82,446,597
Net Pension Liability/(Asset)	\$ 25,579,538	12,240,207	1,381,117

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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 (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
Total Pension Liability	\$ 45,523,040	39,603,538	34,801,719
Plan Fiduciary Net Position	33,424,119	33,424,119	33,424,119
Net Pension Liability/(Asset)	<u>\$ 12,098,921</u>	<u>6,179,419</u>	<u>1,377,600</u>
<b>ECO Plan</b>			
	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Total Pension Liability	\$ 10,381,730	9,322,627	8,426,218
Plan Fiduciary Net Position	8,688,719	8,688,719	8,688,719
Net Pension Liability/(Asset)	<u>\$ 1,693,011</u>	<u>633,908</u>	<u>(262,501)</u>
<b>County Total</b>			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 163,930,905	143,612,969	127,055,651
Plan Fiduciary Net Position	124,559,435	124,559,435	124,559,435
Net Pension Liability/(Asset)	<u>\$ 39,371,470</u>	<u>19,053,534</u>	<u>2,496,216</u>



COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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, 2016, the County recognized pension expense of \$6,531,080. At November 30, 2016, 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	\$ 892,124	788,748
Changes in assumptions	1,948,097	-
Net difference between projected and actual earnings on pension plan investments	7,980,983	-
Contributions subsequent to the measurement date	4,434,220	-
Total	<u>\$ 15,255,424</u>	<u>788,748</u>

\$4,434,220 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:

Calendar Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources			
	Regular Plan	SLEP	ECO	Total
2016	\$ 2,214,440	723,106	37,912	2,975,458
2017	1,992,920	723,106	142,292	2,858,318
2018	1,293,757	723,105	146,415	2,163,277
2019	1,160,030	635,772	122,606	1,918,408
2020	-	147,073	-	147,073
Thereafter	-	(30,078)	-	(30,078)
Total	<u>\$ 6,661,147</u>	<u>2,922,084</u>	<u>449,225</u>	<u>10,032,456</u>

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2016

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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 in 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, 2014 (the most recent actuarial valuation), membership consisted of:

Retirees and beneficiaries currently receiving benefits	222
Terminated employees entitled to benefits but not yet receiving benefits	-
Active vested plan members	69
Active non-vested plan members	<u>334</u>
Total	<u>625</u>
Number of participating employers	<u>1</u>

# COUNTY OF LASALLE, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2016

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

*Funding Policy.* For the fiscal year ending November 30, 2016, retirees contributed \$298,440 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	\$ 5,947,767
Interest on net OPEB obligation	720,418
Adjustment to annual required contribution	<u>(713,732)</u>
Annual OPEB cost	5,954,453
Contributions made	<u>(2,083,445)</u>
Increase in net OPEB obligation	3,871,008
Net OPEB obligation - beginning of year	<u>19,211,136</u>
Net OPEB obligation - end of year	<u><u>\$ 23,082,144</u></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
11/30/2016	\$ 5,954,453	2,083,445	35.0%	23,082,144
11/30/2015	5,853,652	2,084,468	35.6%	19,211,136
11/30/2014	4,897,620	1,797,921	36.7%	15,441,952

*Funded Status and Funding Progress.* As of December 31, 2014, the most recent actuarial valuation date, the OPEB was 0% funded. The actuarial accrued liability for benefits was \$62,670,069 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$62,670,069. The covered payroll (annual payroll of active employees covered by the OPEB) was \$24,599,948, and the ratio of UAAL to covered payroll was 255 percent.

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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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 November 30, 2014 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 3.75% investment rate of return, and annual medical / prescription trend rates of 5.5% for 2015, 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, 2014 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, 2016 were \$3,600.

*B. Youth Service LaSalle of Illinois Valley, Inc.*

On May 1, 2007, the LaSalle County Health Department entered into a leasing agreement with the Youth Service LaSalle of Illinois Valley, Inc. at a monthly rate of \$355 plus 50% of the utilities. The lease expired April 30, 2014 and was renewed on an annual basis. The lease was terminated in May, 2016. The lease payments for the year ended November 30, 2016 were \$1,420.

*C. Rudy's Liquors, Inc.*

On July 1, 2007, the LaSalle County Health Department entered into a 60 month building lease agreement with Rudy's Liquors, Inc. – Patricia Hall, at a monthly rate of \$425. As of July 1, 2012, the lease is being renewed monthly at a rate of \$475. The lease payments for the year ended November 30, 2016 were \$5,700.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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NOTE 9: LEASE AGREEMENTS – (CONTINUED)

Operating Leases (continued)

*D. 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 lease payments for the year ended November 30, 2016 were \$3,115.

*E. 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, 2016 were \$32,100.

*F. Oce Financial Canon Group*

On March 31, 2011, the County entered into a lease agreement with Oce Financial Canon Group for the rental of office equipment, at a monthly rate of \$720. The lease ended March 31, 2016 and was renewed for an additional five years, at a monthly rate of \$716. The lease payments for the year ending November 30, 2016 were \$8,600.

*G. Atrix International*

On July 1, 2012, the County entered into a 12 month lease agreement with Atrix International for the rental of office equipment. The lease has been renewed annually. Monthly payments for the year ended November 30, 2016 were \$320. Monthly payments for the period from December 1, 2016 through November 30, 2017 are \$330. The lease payments for the year ending November 30, 2016 were \$3,840.

*H. Postage Machines*

The County leases five postage machines at a quarterly rate of \$3,902. The lease expires August 30, 2019. The lease payments for the year ending November 30, 2016 were \$15,607.

*I. 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 payments for the year ending November 30, 2016 were \$4,548.

*J. 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 payments for the year ending November 30, 2016 were \$9,096.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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NOTE 9: LEASE AGREEMENTS – (CONTINUED)

Operating Leases (continued)

*K. 2014 Impalas*

On November 30, 2013, the County entered into a 36 month lease agreement with Starved Rock Leasing for five 2014 Impalas, at a monthly rate of \$439 each. Two of the vehicles were assigned to Grundy and Bureau County Probation officers. The lease payments for the year ending November 30, 2016 were \$26,340, of which \$10,536 was paid by Grundy and Bureau County Probation Departments.

*L. 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, 2016 were \$8,016.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2017	\$ 93,444
2018	71,815
2019	59,897
2020	48,192
2021	41,748
Total	<u>\$ 315,096</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, 2016 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2016

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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. Rent will be paid based on tons of granular material passing over the premises, subject to minimum rents, as follows:

Year Ending November 30,	Minimum Rent	Rent / Ton (First 1,500,000)	Rent / Ton (Over 1,500,000)
2017	\$ 90,000	0.10	-
2018	150,000	0.15	0.10
2019	150,000	0.15	0.10
2020	150,000	0.15	0.10
2021	150,000	0.15	0.10

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, 2016 was \$15,333.

**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, 2016, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2016 was \$7,312,909. In addition, the estimated claims for the stop/loss insurance were \$767,059 and the administrative expenses were \$420,303. The estimated claims for health insurance for the year end November 30, 2015 and November 30, 2014 were \$7,152,586 and \$6,752,797, 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, 2016

#### NOTE 11: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
Tourism and Promotion Fund	\$ 22,975
Crime Victim Witness Coordinator Fund	1,902
State's Attorney Records Automation Fund	2,432
E-911 Fund	483
Sheriff's Drug Enforcement Fund	20,591
Environmental Service and Land Use Fund	16,685
Intact Pet Fee Fund	1,208
Jail Commissary Fund*	266,857
Public Safety Fund	214,313
Law Library Fund	20,290
Court Appointed Special Advocate Fund	994
Minors in Possession Fund	2,022
State's Attorney Drug Enforcement Fund	111,032
Arrestees' Medical Costs Fund	18,120
Circuit Clerk Operations & Administrative Fund	1,200
Debt Service Fund	106,425

\* No budget was adopted for this fund.

The County's E-911 Fund had a deficit fund balance of \$1,928 at November 30, 2016.

#### 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, 2016 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Governmental Funds:		
Major Funds:		
General Fund	\$ 2,325	3,973,349
Insurance fund	989,268	-
Non-Major Funds	3,101,287	176,643
Proprietary Funds:		
Major Funds:		
Nursing Home Fund	57,112	-
	<u>\$ 4,149,992</u>	<u>4,149,992</u>



## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2016

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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, 2016 was \$286,348. The estimated claims for workers' compensation for the years ended November 30, 2015 and November 30, 2014 were \$402,083 and \$717,882, 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 expects such amount, if any, to be immaterial.

#### NOTE 15: ACCOUNTING CHANGES

##### Current Changes

During the year ended November 30, 2016, the County adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application. This standard addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement provides guidance for determining a fair value measurement for financial reporting purposes. This statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The County reports all investments at cost; however, fair value measurements are required for disclosure purposes. See Note 3 for the disclosures required under this statement.

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2016

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#### NOTE 15: ACCOUNTING CHANGES – (CONTINUED)

##### Current Changes - (Continued)

GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 were effective for the fiscal year ending November 30, 2016 – except those provisions that address employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement No. 68, which will be effective for the fiscal year ending November 30, 2017. The provisions of this statement did not have an impact on the County's financial statements for the year ended November 30, 2016, as it does not participate in any such pension plans. The provisions of this statement are also not anticipated to have an impact on the County's financial statements for the year ending November 30, 2017.

##### Future Accounting Pronouncements

GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting For Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures for RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The provisions of Statement No. 74 are effective for the County's OPEB plan for the fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements.

GASB Statement No. 77, Tax Abatement Disclosures, requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and reduce the reporting government's tax revenues. The requirements of this statement are effective for the County's fiscal year ending November 30, 2017. The provisions of this statement are expected to have a significant impact on the County's disclosures for the year ending November 30, 2017.

## COUNTY OF LASALLE, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2016

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#### NOTE 15: ACCOUNTING CHANGES – (CONTINUED)

##### Future Accounting Pronouncements - (Continued)

GASB Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans, establishes requirements for pensions provided to employees of state or local government employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local government pension plan, (2) is used to provide defined benefit pensions to both employees of state or local governmental employers and to employees of employers that are not state or local government employers, and (3) has no predominate state or local government employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The requirements of this statement are effective for the County's fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements, as it does not participate in any such pension plans.

GASB Statement No. 79, Certain External Investment Pools and Pool Participants, establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The requirements of this statement are effective for the County's fiscal year ending November 30, 2017, but are not anticipated to have a significant impact on the County's financial statements.

#### NOTE 16: SUBSEQUENT EVENTS

Management evaluated subsequent events through March 7, 2017, 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, 2016 as a result of events occurring between December 1, 2016 and March 7, 2017.

***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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes:					
Property tax	\$ 5,858,513	5,858,513	5,777,816	(80,697)	5,866,860
Gambling tax	4,000	4,000	1,724	(2,276)	-
Total taxes	5,862,513	5,862,513	5,779,540	(82,973)	5,866,860
Intergovernmental revenue:					
Personal property replacement tax	1,403,548	1,403,548	1,267,057	(136,491)	1,429,945
Illinois income tax	3,500,000	3,500,000	3,291,275	(208,725)	2,983,024
Illinois retailers occupation tax	1,000,000	1,000,000	922,925	(77,075)	937,100
County-wide sales tax	3,400,000	3,400,000	3,385,661	(14,339)	3,511,157
Use tax	625,000	625,000	824,129	199,129	639,040
State's attorney and assistants salary reimbursement	144,000	144,000	204,959	60,959	84,395
Probation officers salary reimbursement	670,000	670,000	508,460	(161,540)	670,813
Public defender reimbursement	96,000	96,000	136,731	40,731	56,301
Election judge salary reimbursement	40,000	40,000	45,900	5,900	21,240
Voter registration reimbursement	10,000	10,000	-	(10,000)	20,741
Supervisor of assessment salary reimbursement	41,400	41,400	62,163	20,763	20,458
Probation reimbursement from other counties	600,000	600,000	542,184	(57,816)	512,633
Public defender income from other counties	20,000	20,000	22,193	2,193	21,057
Tactical interceptable comm grant	-	-	-	-	-
Mental health reimbursement	5,000	5,000	3,177	(1,823)	42,278
Salary reimbursement - bailiff	-	-	160	160	190
Chief judge salary reimbursement	35,000	35,000	72,874	37,874	50,353
ROE Tri-County reimbursement	-	-	-	-	-
Deputy training reimbursement	10,000	10,000	10,587	587	10,432
HMEP grant	12,400	12,400	12,492	92	6,305
EMA grant	37,000	37,000	31,414	(5,586)	37,163
Sheriff's grant	1	1	-	(1)	-
County grants	1	1	-	(1)	-
Justice benefits	10,000	10,000	7,341	(2,659)	6,926
IPRA grant	28,650	28,650	28,272	(378)	931
LEPC	5,000	5,000	3,700	(1,300)	-
Total intergovernmental revenue	11,693,000	11,693,000	11,383,654	(309,346)	11,062,482

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (continued):					
Fines and fees:					
Liquor licenses	\$ 28,300	28,300	32,962	4,662	28,741
Amusement licenses	14,000	14,000	5,235	(8,765)	13,830
Video gaming	144,000	144,000	192,970	48,970	175,542
County clerk marriage license fees	15,000	15,000	23,145	8,145	21,290
State's attorney fees	65,000	65,000	70,912	5,912	60,554
Fines and forfeitures	215,000	215,000	215,716	716	220,094
Forfeitures	20,000	20,000	243,191	223,191	23,508
Other misdemeanors & felony fines	515,000	515,000	496,643	(18,357)	495,707
Variance fee	500	500	100	(400)	-
Treasurer and other fees	35,000	35,000	31,049	(3,951)	65,701
Dependent child care reimbursement					
from other counties	100	100	-	(100)	-
Dependent child care SS reimb	100	100	7,330	7,230	-
Lease / rental income	12,000	12,000	17,080	5,080	12,080
Farm income	9,500	9,500	15,333	5,833	16,858
Assessor's miscellaneous fees	2,000	2,000	1,696	(304)	2,051
Supt of assessment dial-in service	6,000	6,000	7,203	1,203	7,200
Zoning fees	25,000	25,000	24,021	(979)	25,818
Probation substance abuse testing	500	500	90	(410)	120
County/appt counsel reimb	25,000	25,000	12,761	(12,239)	25,573
County clerk redemption fees	20,000	20,000	26,810	6,810	18,113
County clerk fees	115,000	115,000	107,621	(7,379)	113,524
County clerk mapping fees	100	100	22	(78)	27
County clerk civil union fees	300	300	30	(270)	50
Circuit clerk filing fees	800,000	800,000	771,000	(29,000)	780,319
Circuit clerk security fees	180,000	180,000	171,120	(8,880)	182,909
Passport fees	12,000	12,000	14,375	2,375	13,625
Recorder recording fees	830,000	830,000	594,610	(235,390)	772,739
Recorder revenue stamps	575,000	575,000	587,207	12,207	562,929
Support of Rental Housing fee	11,000	11,000	8,776	(2,224)	10,800
Sheriff process fees	240,000	240,000	243,063	3,063	248,608
Sheriff miscellaneous fees	15,000	15,000	9,805	(5,195)	8,285
Sheriff boarding of prisoners	30,000	30,000	15,632	(14,368)	21,769
Sheriff's Americall commission	20,000	20,000	12,658	(7,342)	22,627
Sheriff bond post fee	25,000	25,000	37,669	12,669	36,232
Sheriff probation transfer fee	100	100	1,360	1,260	375
Medical services fees	5,000	5,000	2,702	(2,298)	6,386
Sheriff insurance claims & car sales	1	1	43,642	43,641	-
Prisoners transport reimbursement	5,000	5,000	2,543	(2,457)	3,713
Other reimbursements	2,500	2,500	3,684	1,184	3,164
Central services	20,000	20,000	11,642	(8,358)	19,441

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (continued):					
Fines and fees (continued):					
Reimbursement for telephone	\$ 3,000	3,000	7,957	4,957	1,192
Workers' compensation reimb.	-	-	-	-	224
Total fines and fees	4,041,001	4,041,001	4,071,365	30,364	4,021,718
Interest:					
Treasurer	65,000	65,000	67,736	2,736	48,830
Treasurer - penalty	380,000	380,000	397,319	17,319	463,425
Payroll	-	-	33	33	33
Circuit Clerk	12,000	12,000	39,422	27,422	22,801
Total interest	457,000	457,000	504,510	47,510	535,089
Other revenues:					
Miscellaneous income	20,000	20,000	35,285	15,285	25,383
Unclaimed money	1	1	-	(1)	-
Designated gifts	1	1	-	(1)	4,763
Total other revenues	20,002	20,002	35,285	15,283	30,146
Total revenues	22,073,516	22,073,516	21,774,354	(299,162)	21,516,295

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	\$ 500	500	472	(28)	488
Education	1,200	1,200	717	(483)	1,023
Publication expense	57	57	28	(29)	-
Dues and subscriptions	700	700	698	(2)	698
Office supplies and expense	800	800	1,032	232	816
New equipment	800	800	-	(800)	322
County Auditor	66,000	66,000	66,508	508	64,748
Salaries and wages	90,775	90,775	91,573	798	84,845
Overtime	1	1	444	443	851
Total auditor's office	160,833	160,833	161,472	639	153,791
County Board office:					
Mileage	30,000	30,000	24,624	(5,376)	28,332
Telephone	1,300	1,300	1,257	(43)	1,239
Education	1,000	1,000	175	(825)	315
Lodging and meals	1,000	1,000	272	(728)	619
Dues - IL Assoc of Cnty Boards	8,000	8,000	6,728	(1,272)	6,728
Office supplies and expense	500	500	277	(223)	520
Office equipment	4,000	4,000	-	(4,000)	1,080
Miscellaneous	100	100	-	(100)	41
Board Chairman	66,000	66,000	66,508	508	64,748
Salaries and wages	218,585	218,585	184,769	(33,816)	187,225
Overtime	2,000	2,000	5,183	3,183	5,585
Total County Board office	332,485	332,485	289,793	(42,692)	296,432
Information technology:					
Additional hardware	25,000	25,000	26,204	1,204	39,028
Maintenance of hardware	2,000	2,000	-	(2,000)	979
Internet services	31,020	31,020	21,600	(9,420)	26,390
Software license	80,477	80,477	78,192	(2,285)	79,536
Office supplies	1,000	1,000	1,013	13	989
New office equipment	1	1	643	642	-
Mileage	500	500	826	326	860
Education	7,019	7,019	8,186	1,167	1,309
Lodging and meals	500	500	45	(455)	13
Dues and subscriptions	200	200	-	(200)	139
Professional/consultant	35,000	35,000	39,509	4,509	29,308
Miscellaneous	250	250	-	(250)	214



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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Information technology (continued):					
IT Director	\$ 71,000	71,000	71,546	546	74,728
Salaries and wages	138,015	138,015	139,037	1,022	129,295
Total information technology	391,982	391,982	386,801	(5,181)	382,788
Planning and zoning:					
Mileage	2,000	2,000	1,004	(996)	846
Education	-	-	50	50	-
Library	-	-	238	238	4,192
Publications	5,000	5,000	2,720	(2,280)	-
Professional services	61,800	61,800	58,418	(3,382)	-
Office supplies and expense	300	300	795	495	524
Miscellaneous expense	-	-	450	450	-
Court reporter	2,000	2,000	1,696	(304)	960
Zoning Board of Appeals	5,000	5,000	3,660	(1,340)	3,120
Zoning Director	22,000	22,000	22,169	169	21,950
Salaries and wages	38,838	38,838	52,932	14,094	39,234
Overtime	-	-	-	-	1,083
Total planning and zoning	136,938	136,938	144,132	7,194	71,909
Fee and salary:					
Professional services - physicals	25,000	25,000	4,425	(20,575)	5,676
Mileage	-	-	110	110	-
Arbitrator's fee	2,500	2,500	-	(2,500)	-
Office supplies	3,000	3,000	1,889	(1,111)	4,345
Education	500	500	514	14	-
Miscellaneous expense	-	-	-	-	16
Salaries and wages	116,325	116,325	117,690	1,365	125,976
Overtime	500	500	-	(500)	-
Total fee and salary	147,825	147,825	124,628	(23,197)	136,013

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Finance and miscellaneous claims:					
Mileage	\$ 150	150	9	(141)	91
Per diem	900	900	420	(480)	780
Maintenance - software	27,705	27,705	26,655	(1,050)	-
Publications	8,500	8,500	2,064	(6,436)	6,696
Dues	6,800	6,800	12,162	5,362	9,734
Professional services	40,000	40,000	20,000	(20,000)	55,731
Outside audit	41,400	41,400	40,400	(1,000)	44,000
Budget administration	-	-	-	-	6,500
Justice benefits	2,500	2,500	1,615	(885)	1,524
Office supplies	100	100	485	385	51
County share of judges' fee	4,000	4,000	3,722	(278)	3,722
Software purchase / license	-	-	-	-	28,785
Law books and statutes	4,500	4,500	3,600	(900)	3,594
Contingency	300,000	300,000	-	(300,000)	-
TIF expenses	-	-	1,545	1,545	5,711
Miscellaneous expenses	6,500	6,500	4,670	(1,830)	1,474
Miscellaneous claims	-	-	-	-	3,335
Soil and water conservation	33,000	33,000	33,000	-	33,000
LaSalle Co. Extension Service	46,900	46,900	46,900	-	46,900
Soldiers' burial	1,200	1,200	-	(1,200)	-
Paupers' burial	2,400	2,400	-	(2,400)	2,400
Total finance and miscellaneous claims	526,555	526,555	197,247	(329,308)	254,028
Board of Review:					
Mileage	1,200	1,200	376	(824)	136
Education	3,000	3,000	754	(2,246)	388
Publication and notices	500	500	-	(500)	-
Office supplies and expense	250	1,623	2,346	723	307
New equipment	2,500	1,127	-	(1,127)	3,954
Professional services	25,000	25,000	-	(25,000)	3,750
Review board members	38,500	38,500	38,250	(250)	39,240
Total Board of Review	70,950	70,950	41,726	(29,224)	47,775

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Treasurer's office:					
Mileage	\$ 1,000	1,000	337	(663)	412
Software maintenance	26,384	26,384	26,376	(8)	27,384
Education	2,500	2,500	1,134	(1,366)	1,020
Publications	9,800	9,800	7,429	(2,371)	6,940
Association dues	550	550	2,164	1,614	1,507
Office supplies and expenses	2,300	2,300	1,397	(903)	2,062
New office equipment	-	-	-	-	399
Tax bills	8,600	8,600	8,427	(173)	8,453
NSF Chargeback	-	-	88	88	64
County Treasurer	66,000	66,000	66,514	514	64,748
Salaries and wages	163,152	163,152	152,007	(11,145)	163,356
Overtime	500	500	2,450	1,950	223
Total Treasurer's office	280,786	280,786	268,323	(12,463)	276,568
Insurance:					
Miscellaneous expenses	-	-	-	-	13,400
Professional services	-	-	22,858	22,858	-
Health and life insurance	6,519,775	6,519,775	4,832,065	(1,687,710)	5,078,557
Total Insurance	6,519,775	6,519,775	4,854,923	(1,664,852)	5,091,957
County Clerk's office:					
Maintenance and repair	300	300	-	(300)	-
Software maintenance	23,000	23,000	21,585	(1,415)	21,591
Education	700	700	271	(429)	476
Association dues	600	600	100	(500)	545
Publications	500	500	486	(14)	382
Non-contract printing	750	750	-	(750)	-
Miscellaneous expenses	-	-	-	-	76
Office supplies and expenses	700	700	635	(65)	532
County Clerk	67,500	67,500	67,973	473	65,417
Salaries and wages	294,148	294,148	270,919	(23,229)	263,239
Overtime	2,500	2,500	5,733	3,233	944
Total County Clerk's office	390,698	390,698	367,702	(22,996)	353,202

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Liquor Commission:					
Stenographer services	\$ 100	100	-	(100)	-
Background check	1,500	1,500	-	(1,500)	-
Office supplies and expenses	1	1	-	(1)	472
Salaries and wages	13,001	13,001	13,000	(1)	13,702
Overtime	1	1	-	(1)	-
Total Liquor Commission	14,603	14,603	13,000	(1,603)	14,174
Recorder's office:					
Association dues	1,000	1,000	590	(410)	865
State revenue stamps	325,000	325,000	400,817	75,817	387,917
Recorder of Deeds	66,000	66,000	66,508	508	64,748
Salaries and wages	246,981	246,981	250,676	3,695	250,880
Total Recorder's office	638,981	638,981	718,591	79,610	704,410
Election:					
Additional hardware / license	100,000	100,000	82,726	(17,274)	98,603
Mileage for election training	3,500	3,500	3,875	375	1,128
General maintenance & repair	50,200	50,200	19,262	(30,938)	390
Machinery, misc. equip & repair	2,000	2,000	697	(1,303)	2,370
Rent - polling places	20,000	20,000	19,350	(650)	9,475
Rent - equipment	3,000	3,000	1,696	(1,304)	-
Postage - voter information	1,750	1,750	1,324	(426)	631
Education	800	800	752	(48)	757
Publications	20,000	20,000	18,942	(1,058)	8,982
Election judge pay and mileage	275,000	275,000	195,706	(79,294)	91,118
Election worker	4,000	4,000	1,530	(2,470)	507
Professional services hired	20,000	20,000	20,442	442	12,212
Supervisors' pay	5,550	5,550	5,550	-	2,775
Miscellaneous expense	-	-	40	40	-
Office supplies	3,000	3,000	2,640	(360)	2,843
Telephone	3,500	3,500	5,202	1,702	-
Maps	500	500	-	(500)	-
Printing	68,000	68,000	49,857	(18,143)	36,146
New office equipment	-	-	5,950	5,950	-
Salaries and wages	189,974	189,974	195,436	5,462	183,963
Overtime	6,500	6,500	11,521	5,021	1,804
Total Election	777,274	777,274	642,498	(134,776)	453,704

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Central Service:					
Maintenance contracts	\$ 50,000	50,000	48,019	(1,981)	44,499
Typewriter repairs	900	900	-	(900)	-
Mileage	1	1	-	(1)	-
Postage	105,000	105,000	110,000	5,000	112,000
Postage for election	7,500	7,500	7,280	(220)	34,678
Postage for assessment	5,000	5,000	4,162	(838)	3,961
Postage for treasurer	44,000	44,000	44,205	205	45,052
Office supplies expense	123,000	123,000	128,501	5,501	114,763
Miscellaneous expense	1	1	-	(1)	-
Equipment repairs	1,000	1,000	359	(641)	-
New equipment	8,500	8,500	-	(8,500)	27,893
Director	52,974	52,974	44,151	(8,823)	45,120
Salaries and wages	144,948	144,948	155,268	10,320	150,786
Total Central Service	542,824	542,824	541,945	(879)	578,752
Supervisor of Assessments:					
Mileage	6,100	6,100	5,002	(1,098)	5,217
Maintenance contract - software	26,980	26,980	22,374	(4,606)	18,648
Education	4,000	4,000	4,673	673	2,756
Publications	30,000	30,000	10,286	(19,714)	59,063
Dues and subscriptions	350	350	80	(270)	-
Professional services hired	4,500	4,500	4,000	(500)	-
Office supplies and expenses	2,650	3,283	5,104	1,821	6,478
Software purchases	4,500	4,500	4,264	(236)	1,514
New equipment	4,000	3,367	-	(3,367)	4,797
Supervisor of Assessments	85,000	85,000	86,036	1,036	74,235
Salaries and wages	429,234	429,234	417,495	(11,739)	410,126
Total Supervisor of Assessments	597,314	597,314	559,314	(38,000)	582,834
County Radio:					
Maintenance and repair of equip.	3,600	3,600	14,860	11,260	3,943
Base stations	1	1	-	(1)	-
Tower rental	500	500	500	-	500
800 MHz-II Co-op	32,100	32,100	32,713	613	24,075
Professional services	1	1	-	(1)	-
Office supplies and expense	-	-	2,334	2,334	-
New equipment	2,500	2,500	-	(2,500)	2,454
Total County Radio	38,702	38,702	50,407	11,705	30,972

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
County Buildings:					
Maintenance and repair of equip.	\$ 50,000	50,000	87,686	37,686	40,441
Vehicle fuel	200,000	200,000	120,366	(79,634)	156,967
Maintenance and repair of bldgs.	450,000	450,000	352,133	(97,867)	445,784
Electricity	300,000	300,000	330,976	30,976	285,170
Telephone	95,000	95,000	82,751	(12,249)	73,195
Water	110,000	110,000	132,496	22,496	97,509
Gas	165,000	165,000	57,329	(107,671)	77,383
Maintenance contracts	90,000	90,000	103,994	13,994	86,419
Education	4,000	4,000	350	(3,650)	689
Professional services	50,000	50,000	59,083	9,083	119,069
Contract janitor service	80,000	80,000	76,800	(3,200)	70,536
Office supplies	1,000	1,110	1,168	58	294
Facility supplies	45,000	45,000	43,216	(1,784)	42,939
Clothing	75	75	-	(75)	-
New office equipment	5,000	4,890	-	(4,890)	7,141
New equipment	105,000	105,000	50,038	(54,962)	140,949
Improvements of site	364,000	364,000	16,780	(347,220)	44,550
Construction	20,000	20,000	1,374	(18,626)	1,318
Miscellaneous	250	250	17	(233)	-
Maintenance Superintendent	75,000	75,000	75,577	577	71,937
Salaries and wages	340,532	340,532	347,019	6,487	503,341
Overtime	60,000	60,000	19,530	(40,470)	40,334
Total County Buildings	2,609,857	2,609,857	1,958,683	(651,174)	2,305,965
Total General Government	14,178,382	14,178,382	11,321,185	(2,857,197)	11,735,274

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety:					
Sheriff's office:					
Maintenance & repair of vehicles	\$ 20,000	20,000	24,299	4,299	17,057
Auto expenses	20,000	20,000	19,998	(2)	20,458
Towing fees	2,500	2,500	1,762	(738)	1,756
Telephone	25,000	25,000	27,515	2,515	23,376
Maintenance contracts	27,573	27,573	23,785	(3,788)	16,259
Transport prisoners	5,000	5,000	11,071	6,071	5,775
Education	10,000	10,000	10,227	227	5,081
Education - PTI	4,800	4,800	7,155	2,355	2,552
Expense merit commission	1,500	1,500	2,006	506	-
Dues	1,000	1,000	1,095	95	829
Ammunition	10,000	10,000	9,984	(16)	10,000
Weapons and repair	3,000	3,000	3,075	75	3,570
Random drug testing	5,000	5,000	4,708	(292)	4,680
Non-contract medical	500	500	24	(476)	108
Office supplies and expenses	3,000	7,298	7,579	281	3,206
Non-contract printing	3,500	3,500	1,688	(1,812)	1,912
Deputies' uniforms	7,000	7,000	8,693	1,693	7,431
Crime prevention	5,500	5,500	5,476	(24)	5,476
New equipment	60,750	60,750	60,671	(79)	58,389
New office equipment	4,500	202	-	(202)	2,519
New automobiles	153,000	153,000	181,975	28,975	150,341
Miscellaneous	1,500	1,500	1,100	(400)	718
Investigation expense	2,000	2,000	2,000	-	2,000
Sheriff	75,676	75,676	76,265	589	74,867
Salaries and wages	2,924,204	2,924,204	2,941,488	17,284	2,914,859
Overtime	300,000	300,000	362,587	62,587	407,486
Total Sheriff's office	3,676,503	3,676,503	3,796,226	119,723	3,740,705
Coroner's office:					
Mileage for deputies	4,000	4,000	2,744	(1,256)	3,186
Maintenance & repair of vehicles	1,500	1,500	1,178	(322)	1,133
Maintenance - software	475	475	475	-	475
Telephone	6,500	6,500	5,396	(1,104)	6,087
Education	3,500	3,500	2,126	(1,374)	2,211
Lodging and meals	900	900	630	(270)	-
Dues and subscriptions	1,100	1,100	1,314	214	1,108

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety (Continued):					
Coroner's office (continued):					
Prof. services - post mortems	\$ 130,000	130,000	150,886	20,886	143,145
Prof. services - toxicology	22,000	22,000	27,397	5,397	22,156
Prof. services - transport fees	50,000	50,000	52,240	2,240	53,234
Office supplies and expenses	1,100	1,100	2,595	1,495	2,187
Coroner's supplies	4,200	4,200	4,006	(194)	3,382
New equipment	-	-	-	-	2,050
Coroner	66,000	66,000	66,508	508	64,748
Salaries and wages	217,036	217,036	160,218	(56,818)	139,849
Overtime	-	-	109	109	-
Total Coroner's office	508,311	508,311	477,822	(30,489)	444,951
EMA:					
Mileage	750	750	114	(636)	78
Vehicle expense	-	-	-	-	76
Building maintenance	10,000	10,000	963	(9,037)	914
Vehicle maintenance	5,000	10,000	5,409	(4,591)	4,163
Telephone	15,000	15,000	14,087	(913)	12,373
Education	10,000	8,758	2,277	(6,481)	3,750
Warning systems	10,000	10,000	-	(10,000)	-
Publication expense	500	500	-	(500)	-
Dues and subscriptions	1,493	2,020	1,690	(330)	1,373
Professional services	23,000	23,000	13,574	(9,426)	9,030
Office supplies and expenses	1,000	3,370	2,987	(383)	566
Supplies - provisions	500	500	174	(326)	-
Equipment supplies	6,800	7,435	2,335	(5,100)	1,696
New equipment - grant funded	45,000	37,710	4,936	(32,774)	22,404
Disaster expense	10,000	10,000	-	(10,000)	-
Radio maintenance (EMA)	500	500	510	10	360
Coordinator	60,000	60,000	57,461	(2,539)	49,859
Salaries and wages	47,334	47,334	47,627	293	42,425
Total EMA	246,877	246,877	154,144	(92,733)	149,067
Total Public Safety	4,431,691	4,431,691	4,428,192	(3,499)	4,334,723



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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Corrections:					
Juvenile and adult probation:					
Education	\$ 1	1	-	(1)	-
Electronic monitoring	1	1	-	(1)	-
Directors	129,817	129,817	131,078	1,261	126,606
Salaries and wages	1,364,570	1,364,570	1,386,958	22,388	1,305,331
Overtime	12,000	12,000	10,270	(1,730)	14,395
Total juvenile and adult probation	1,506,389	1,506,389	1,528,306	21,917	1,446,332
Sheriff corrections:					
Maint. & repair of equipment	10,000	10,000	8,890	(1,110)	9,623
Teletype service mtce contract	-	-	-	-	209
Education	18,000	18,000	15,329	(2,671)	10,250
Education - PTI	20,000	20,000	12,662	(7,338)	15,826
Out of Co. prisoner housing	2,000	2,000	-	(2,000)	-
Live scan maint. fees	3,600	3,600	3,495	(105)	2,447
Physicians contract	632,553	632,553	596,715	(35,838)	539,760
Office supplies and expenses	2,000	6,166	7,298	1,132	1,233
Deputies' uniforms	6,000	6,000	3,280	(2,720)	5,740
Inmate supplies	5,000	5,000	3,394	(1,606)	3,042
Jail supplies	20,000	20,000	20,733	733	22,090
Laundry & cleaning supplies	13,000	13,000	12,872	(128)	10,383
Provisions	300,000	300,000	250,503	(49,497)	294,483
New equipment	-	-	-	-	9,920
New office equipment	4,620	454	-	(454)	5,187
Miscellaneous	500	500	495	(5)	196
Software purchase/license	-	-	1,126	1,126	7,500
Salaries and wages	3,382,260	3,382,260	3,217,429	(164,831)	3,170,619
Overtime	375,000	375,000	508,289	133,289	410,197
Total Sheriff corrections	4,794,533	4,794,533	4,662,510	(132,023)	4,518,705
Total Corrections	6,300,922	6,300,922	6,190,816	(110,106)	5,965,037

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016				2015
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
Judiciary and legal:					
Circuit court and jury:					
Appointed atty - juvenile defense	\$ 28,770	28,770	28,764	(6)	28,764
Juries	105,000	105,000	82,519	(22,481)	57,256
Maintenance & repair - security & computer	300	300	22	(278)	316
Jury mileage	-	-	4,530	4,530	32,132
Maintenance contract - software	8,351	8,351	8,351	-	8,351
Education	500	500	-	(500)	-
Mileage	500	500	904	404	659
Lodging and meals	4,600	4,600	2,319	(2,281)	3,897
Publication - court ordered	500	500	-	(500)	1,064
Child placement	250,000	250,000	240,374	(9,626)	336,756
Dues and memberships	4,500	4,500	4,429	(71)	4,798
Prevention	10,000	10,000	10,000	-	10,000
Office supplies & expense	7,000	11,675	13,943	2,268	11,473
Library supplies	22,000	22,000	40,068	18,068	29,358
Clothing	1,300	1,300	898	(402)	904
New equipment	7,000	2,325	-	(2,325)	11,980
Trial expense	65,000	65,000	69,885	4,885	31,098
Salaries and wages	396,259	396,259	412,327	16,068	408,971
Overtime	500	500	9	(491)	48
Total circuit court and jury	912,080	912,080	919,342	7,262	977,825
Public Defender					
Secretary expense	13,400	13,400	13,400	-	13,400
Mileage	900	900	595	(305)	557
Lodging & meals	200	200	31	(169)	26
Library	9,350	9,350	7,089	(2,261)	7,105
Trial expense	40,000	40,000	35,435	(4,565)	29,132
Office supplies	2,000	2,000	2,627	627	1,902
New equipment	4,000	4,000	-	(4,000)	-
Public Defender	144,789	144,789	145,903	1,114	145,346
Salaries and wages	271,370	271,370	273,823	2,453	272,268
Total Public Defender	486,009	486,009	478,903	(7,106)	469,736

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Judiciary and legal (continued):					
Court Security:					
Clothing	\$ 1,000	1,000	1,701	701	1,050
Education	500	500	-	(500)	-
Miscellaneous	500	500	-	(500)	299
Supplies	-	-	465	465	-
New equipment	1,000	1,000	-	(1,000)	3,798
Court security officer	334,356	334,356	324,040	(10,316)	316,742
Overtime	10,000	10,000	19,690	9,690	14,207
Total Court Security	347,356	347,356	345,896	(1,460)	336,096
Circuit Clerk's office:					
Mileage	2,600	2,600	2,905	305	3,316
Education	100	100	-	(100)	-
Publications	750	750	-	(750)	1,212
Association dues	800	800	780	(20)	745
Office supplies expense	2,000	2,000	1,999	(1)	1,639
Circuit Clerk	66,000	66,000	66,507	507	87,965
Salaries and wages	1,131,183	1,131,183	1,041,672	(89,511)	1,062,273
Total Circuit Clerk's office	1,203,433	1,203,433	1,113,863	(89,570)	1,157,150
State's Attorney office:					
Maintenance of equipment	1,000	1,000	783	(217)	951
Mileage	2,000	2,000	669	(1,331)	1,469
Court Reporter	30,000	30,000	25,934	(4,066)	31,344
Education	6,000	6,000	6,226	226	6,610
Trial expense	45,000	45,000	41,818	(3,182)	60,572
Appellate assistance	24,000	24,000	24,000	-	24,000
Office expense	15,000	15,000	20,776	5,776	15,274
Book expense	23,000	23,000	23,541	541	23,426
New equipment	-	-	-	-	1,702
Crime investigation	6,000	6,000	6,000	-	11,305
State's Attorney	160,877	160,877	162,114	1,237	161,495
Salaries and wages	1,393,039	1,393,039	1,475,423	82,384	1,433,438
Total State's Attorney office	1,705,916	1,705,916	1,787,284	81,368	1,771,586
Total judiciary and legal	4,654,794	4,654,794	4,645,288	(9,506)	4,712,393

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Social Services:					
School service:					
Maintenance & repair of equip.	\$ 500	500	473	(27)	408
Mileage	4,500	4,500	3,852	(648)	3,046
Education	1,200	1,200	906	(294)	699
Office supplies and expenses	701	701	677	(24)	971
Nursing supplies	300	300	298	(2)	264
Eyeglass expenses	3,887	3,887	180	(3,707)	540
New equipment	1	1	-	(1)	-
Director	43,348	43,348	43,204	(144)	43,245
Salaries and wages	64,804	64,804	65,832	1,028	65,129
Total school service	119,241	119,241	115,422	(3,819)	114,302
Superintendent of Schools:					
Mileage	7,000	7,000	2,437	(4,563)	2,921
Education	750	750	-	(750)	160
Work study	-	-	-	-	10,000
Professional services	750	750	890	140	420
Printing	500	500	-	(500)	-
Publications	500	500	-	(500)	-
Office supplies	1,000	3,000	8,125	5,125	738
New equipment	2,000	-	2,098	2,098	4,907
Salaries and wages	188,558	188,558	194,030	5,472	189,241
Total Superintendent of Schools	201,058	201,058	207,580	6,522	208,387
Total Social Services	320,299	320,299	323,002	2,703	322,689
Culture & Recreation:					
County parks:					
Maint & repairs - machinery	5,000	5,000	4,429	(571)	4,372
Maint & repairs - building	2,500	2,500	5,083	2,583	1,740
General maintenance & repairs	14,000	14,000	12,933	(1,067)	15,686
Electricity	5,500	5,500	4,101	(1,399)	4,236
Gas	2,340	2,340	1,357	(983)	2,063
Telephone	2,430	2,430	2,431	1	1,871
Waste disposal	2,448	2,448	2,172	(276)	2,519
Pest control	894	894	852	(42)	497
Professional services	10,000	10,000	6,750	(3,250)	13,656
Oil, gas, tires	13,477	13,477	9,245	(4,232)	9,758

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (Continued):				
Culture & Recreation (continued):				
County parks (continued):				
General supplies	\$ 1,000	1,000	2,872	773
New equipment	11,500	11,500	8,384	14,397
Improvement of site	5,000	5,000	1,238	-
Miscellaneous	-	-	190	-
Park Manager	43,133	43,133	43,455	42,253
Salaries and wages	33,380	33,380	18,298	38,011
Total county parks	152,602	152,602	123,790	151,832
Total culture & recreation	152,602	152,602	123,790	151,832
Total expenditures	30,038,690	30,038,690	27,032,273	27,221,948
Excess of revenues over (under) expenditures	(7,965,174)	(7,965,174)	(5,257,919)	(5,705,653)
Other financing sources (uses):				
Operating transfers in	4,181,668	4,181,668	3,973,349	4,182,468
Operating transfers out	-	-	(2,325)	(24,110)
Total other financing sources (uses)	4,181,668	4,181,668	3,971,024	4,158,358
Net change in fund balance	\$ (3,783,506)	(3,783,506)	(1,286,895)	(1,547,295)
Fund balance, beginning of year			12,960,146	14,507,441
Fund balance, end of year			11,673,251	12,960,146

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 3,657,000	3,657,000	3,606,442	(50,558)	3,414,146
Personal property replacement	163,520	163,520	147,619	(15,901)	166,596
Interest	100,000	100,000	15,115	(84,885)	9,169
Reimbursements	55,000	55,000	71,043	16,043	72,916
Miscellaneous	1	1	2,984	2,983	3,514
Total revenues	3,975,521	3,975,521	3,843,203	(132,318)	3,666,341
Expenditures:					
General County employees	2,789,605	2,789,605	2,507,327	(282,278)	2,445,224
Recorder's equipment	1,148	1,148	-	(1,148)	-
Insurance	13,498	13,498	13,740	242	8,318
GIS Fund	15,982	15,982	14,273	(1,709)	14,714
Tax sale automation	2,617	2,617	-	(2,617)	-
E-911	7,194	7,194	7,242	48	7,217
S.O.A. Drug Fund	10,868	10,868	5,747	(5,121)	6,449
S.O.A. Crime Victim	6,536	6,536	7,936	1,400	8,573
Law library	483	483	-	(483)	-
Detention home employees	114,274	114,274	119,990	5,716	117,400
Child support	4,617	4,617	2,665	(1,952)	2,283
Circuit Clerk Doc Storage	10,150	10,150	7,673	(2,477)	1,933
Court automation	6,302	6,302	5,138	(1,164)	1,246
Minor in possession	2,055	2,055	-	(2,055)	-
County Highway employees	260,390	260,390	242,284	(18,106)	255,182
Nursing home employees	394,009	394,009	344,960	(49,049)	324,209
County Health employees	173,695	173,695	157,360	(16,335)	164,744
Environmental services	22,687	22,687	26,429	3,742	24,829
VAC	15,343	15,343	18,108	2,765	14,886
Mental Health employees	3,949	3,949	4,025	76	3,834
Animal Control	9,570	9,570	9,642	72	9,635
Total expenditures	3,864,972	3,864,972	3,494,539	(370,433)	3,410,676
Excess (deficiency) of revenues over (under) expenditures	\$ 110,549	110,549	348,664	238,115	255,665
Fund balance, beginning of year			2,550,710		2,295,045
Fund balance, end of year			2,899,374		2,550,710

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Over (Under)		
	Original	Final	Final Budget	Actual	
Revenues:					
Property taxes	\$ 2,995,709	2,995,709	2,954,374	(41,335)	2,868,192
Interest	1,000	1,000	5,708	4,708	6,111
Workers' compensation reimb.	20,000	20,000	-	(20,000)	80
Miscellaneous	1,000	1,000	1,259	259	1,465
Total revenues	3,017,709	3,017,709	2,961,341	(56,368)	2,875,848
Expenditures:					
Education	4,000	4,000	265	(3,735)	1,463
Mileage	500	500	296	(204)	613
Lodging and meals	-	-	78	78	-
Safety training	12,000	12,000	5,940	(6,060)	9,098
Safety membership	1,500	1,500	987	(513)	1,294
Safety incentive program	3,000	3,000	2,888	(112)	2,041
Miscellaneous expense	-	-	1,384	1,384	58
Safety supplies	2,500	2,500	1,222	(1,278)	2,156
Surety bonds	10,000	10,000	1,740	(8,260)	8,664
Dues and subscriptions	1,000	1,000	753	(247)	287
Professional appraisal service	10,000	10,000	2,210	(7,790)	4,989
Professional services hired	30,000	30,000	22,723	(7,277)	22,939
Library	3,000	3,000	831	(2,169)	2,269
Workers' compensation	28,000	28,000	11,533	(16,467)	16,875
Unemployment insurance	110,000	110,000	84,940	(25,060)	90,641
General & professional liability ins.	5,000	5,000	5,355	355	1,705
HR Director	71,848	71,848	74,940	3,092	71,446
Salaries and wages	45,620	45,620	61,724	16,104	38,072
Overtime	200	200	-	(200)	-
Total expenditures	338,168	338,168	279,809	(58,359)	274,610
Excess (deficiency) of revenue over (under) expenditures	2,679,541	2,679,541	2,681,532	1,991	2,601,238
Other financing sources (uses):					
Transfers to other funds	(1,370,511)	(1,370,511)	(989,268)	381,243	(1,370,501)
Contribution to Self-Insurance Trust	(1,780,900)	(1,780,900)	(1,784,950)	(4,050)	(1,782,400)
Total other financing sources (uses)	(3,151,411)	(3,151,411)	(2,774,218)	377,193	(3,152,901)
Net change in fund balance	\$ (471,870)	(471,870)	(92,686)	379,184	(551,663)
Fund balance, beginning of year			188,079		739,742
Fund balance, end of year			95,393		188,079

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

	2015	2014
<b>TOTAL PENSION LIABILITY</b>		
Service Cost	\$ 1,884,491	1,915,296
Interest	6,691,975	6,096,767
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	(567,702)	629,970
Changes of Assumptions	122,344	2,966,158
Benefit Payments, Including Refunds of Member Contributions	(3,695,036)	(3,380,072)
Net Change in Total Pension Liability	4,436,072	8,228,119
Total Pension Liability - Beginning	90,250,732	82,022,613
Total Pension Liability - Ending	<u>\$ 94,686,804</u>	<u>90,250,732</u>
<b>PLAN FIDUCIARY NET POSITION</b>		
Contributions - Employer	\$ 1,964,858	2,006,292
Contributions - Member	846,512	796,439
Net Investment Income	416,532	4,855,256
Benefit Payments, Including Refunds of Member Contributions	(3,695,036)	(3,380,072)
Administrative Expenses	(834,503)	(412,710)
Net Change in Plan Fiduciary Net Position	(1,301,637)	3,865,205
Plan Net Position - Beginning	83,748,234	79,883,029
Plan Net Position - Ending	<u>\$ 82,446,597</u>	<u>83,748,234</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<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	87.07%	92.80%
Covered-Employee Payroll	\$ 17,379,271	16,876,343
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	70.43%	38.53%



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

	2015	2014
<b>TOTAL PENSION LIABILITY</b>		
Service Cost	\$ 1,192,587	1,165,921
Interest	2,783,761	2,503,454
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	(299,916)	840,882
Changes of Assumptions	54,288	585,742
Benefit Payments, Including Refunds of Member Contributions	(1,394,515)	(1,250,187)
Net Change in Total Pension Liability	2,336,205	3,845,812
Total Pension Liability - Beginning	37,267,333	33,421,521
Total Pension Liability - Ending	<u>\$ 39,603,538</u>	<u>37,267,333</u>
<b>PLAN FIDUCIARY NET POSITION</b>		
Contributions - Employer	\$ 1,135,635	1,173,863
Contributions - Member	472,390	467,768
Net Investment Income	165,992	1,885,093
Benefit Payments, Including Refunds of Member Contributions	(1,394,515)	(1,250,187)
Administrative Expenses	(46,966)	107,603
Net Change in Plan Fiduciary Net Position	332,536	2,384,140
Plan Net Position - Beginning	33,091,583	30,707,443
Plan Net Position - Ending	<u>\$ 33,424,119</u>	<u>33,091,583</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ 6,179,419</b></u>	<u><b>4,175,750</b></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	84.40%	88.80%
Covered-Employee Payroll	\$ 6,297,989	6,047,718
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	98.12%	69.05%

Required Supplementary Information  
 Illinois Municipal Retirement Fund - Elected County Officials Plan  
 Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

	2015	2014
<b>TOTAL PENSION LIABILITY</b>		
Service Cost	\$ 128,434	150,493
Interest	678,103	648,124
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	(231,031)	(74,427)
Changes of Assumptions	9,905	151,414
Benefit Payments, Including Refunds of Member Contributions	(479,892)	(449,817)
Net Change in Total Pension Liability	105,519	425,787
Total Pension Liability - Beginning	9,217,108	8,791,321
Total Pension Liability - Ending	<u>\$ 9,322,627</u>	<u>\$ 9,217,108</u>
<b>PLAN FIDUCIARY NET POSITION</b>		
Contributions - Employer	\$ 211,673	326,962
Contributions - Member	47,829	51,966
Net Investment Income	43,803	508,451
Benefit Payments, Including Refunds of Member Contributions	(479,892)	(449,817)
Administrative Expenses	(5,420)	62,453
Net Change in Plan Fiduciary Net Position	(182,007)	500,015
Plan Net Position - Beginning	8,870,726	8,370,711
Plan Net Position - Ending	<u>\$ 8,688,719</u>	<u>\$ 8,870,726</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u><b>\$ 633,908</b></u>	<u><b>346,382</b></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.20%	96.24%
Covered-Employee Payroll	\$ 626,821	618,117
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	101.13%	56.04%

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

**Regular Plan**

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
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%
2013	N/A	N/A	N/A	N/A	N/A

**Sheriff's Law Enforcement Personnel Plan**

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
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%
2013	N/A	N/A	N/A	N/A	N/A

**Elected County Officials Plan**

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 203,341	211,673	(8,332)	626,821	33.77%
2014	292,678	326,962	(34,284)	618,117	52.90%
2013	N/A	N/A	N/A	N/A	N/A

**Notes to Schedules:**

**Valuation Date:**

Actuarially determined contribution rates are calculated as of December 31 each year, which are 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): 28-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 23 years for most employers (two employers were financed over 32 years). 5-year smoothed market; 20% corridor
Asset valuation method	4.00%
Wage growth	3.0% - approximate; No explicit price inflation assumption used in this valuation.
Inflation	4.40% to 16.00% including inflation
Salary increases	7.50%
Investment rate of return	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008 - 2010.
Retirement age	
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

## 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)
12/31/2014*	\$ -	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
11/30/16	\$ 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%

\* Most recent actuarial valuation date.

***NOTES TO REQUIRED SUPPLEMENTARY INFORMATION***

## COUNTY OF LASALLE, ILLINOIS

### Notes to Required Supplementary Information For the Year Ended November 30, 2015

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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 2016 budget was adopted on November 20, 2015 and was not amended, although line item transfers were made during the year ended November 30, 2016.

#### **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, 2016.

***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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes	\$ 5,862,513	5,862,513	5,779,540	(82,973)	5,866,860
Intergovernmental	11,693,000	11,693,000	11,383,654	(309,346)	11,062,482
Fines and fees	4,041,001	4,041,001	4,071,365	30,364	4,021,718
Interest	457,000	457,000	504,510	47,510	535,089
Miscellaneous	20,002	20,002	35,285	15,283	30,146
Total revenues	22,073,516	22,073,516	21,774,354	(299,162)	21,516,295
Expenditures:					
General government	14,178,382	14,178,382	11,321,185	(2,857,197)	11,735,274
Public safety	4,431,691	4,431,691	4,428,192	(3,499)	4,334,723
Corrections	6,300,922	6,300,922	6,190,816	(110,106)	5,965,037
Judiciary and legal	4,654,794	4,654,794	4,645,288	(9,506)	4,712,393
Social services	320,299	320,299	323,002	2,703	322,689
Culture and recreation	152,602	152,602	123,790	(28,812)	151,832
Total expenditures	30,038,690	30,038,690	27,032,273	(3,006,417)	27,221,948
Excess (deficiency) of revenue over (under) expenditures	(7,965,174)	(7,965,174)	(5,257,919)	2,707,255	(5,705,653)
Other financing sources (uses):					
Transfers from other funds	4,181,668	4,181,668	3,973,349	(208,319)	4,182,468
Transfers to other funds	-	-	(2,325)	(2,325)	(24,110)
Total other financing sources (uses)	4,181,668	4,181,668	3,971,024	(210,644)	4,158,358
Net change in fund balance	<u>\$ (3,783,506)</u>	<u>(3,783,506)</u>	(1,286,895)	<u>2,917,899</u>	(1,547,295)
Fund balance, beginning of year			12,960,146		14,507,441
Fund balance, end of year			<u>11,673,251</u>		<u>12,960,146</u>



COUNTY OF LASALLE, ILLINOIS  
GENERAL FUND

SCHEDULE B-2

Schedule of Office Fee Revenues  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Treasurer fees:				
Fines and fees	\$ 35,000	35,000	(3,951)	65,701
State's Attorney fees				
Fines and fees	\$ 65,000	65,000	5,912	60,554
Assessment Office fees:				
Miscellaneous fees	\$ 2,000	2,000	(304)	2,051
Amusement licenses	14,000	14,000	(8,765)	13,830
Dial-in-service	6,000	6,000	1,203	7,200
Total Assessment Office fees	\$ 22,000	22,000	(7,866)	23,081
Associate Court fees:				
Fines and forfeitures	\$ 215,000	215,000	716	220,094
Other misdemeanor & felony fines	515,000	515,000	(18,357)	495,707
Total Associate Court fees	\$ 730,000	730,000	(17,641)	715,801
County Clerk fees:				
Marriage licenses	\$ 15,000	15,000	8,145	21,290
Redemption fees	20,000	20,000	6,810	18,113
Mapping fees	100	100	(78)	27
Other fees	115,000	115,000	(7,379)	113,524
Total County Clerk fees	\$ 150,100	150,100	7,498	152,954
Circuit Clerk fees:				
Filing fees	\$ 800,000	800,000	(29,000)	780,319
Court security fees	180,000	180,000	(8,880)	182,909
Total Circuit Clerk fees	\$ 980,000	980,000	(37,880)	963,228
Recorder fees:				
Recording fees	\$ 830,000	830,000	(235,390)	772,739
Recorder - RHSP fee	11,000	11,000	(2,224)	10,800
Revenue stamps	575,000	575,000	12,207	562,929
Total Recorder fees	\$ 1,416,000	1,416,000	(225,407)	1,346,468
Sheriff fees:				
Process fees	\$ 240,000	240,000	3,063	248,608
Sheriff probation transfer fee	100	100	1,260	375
Other fees	15,000	15,000	(5,195)	8,285
Medical service fees	5,000	5,000	(2,298)	6,386
Prisoner boarding	30,000	30,000	(14,368)	21,769
Total Sheriff fees	\$ 290,100	290,100	(17,538)	285,423
County fees:				
Passport fees	\$ 12,000	12,000	2,375	13,625
Zoning fees	25,000	25,000	(979)	25,818
Liquor licenses	28,300	28,300	4,662	28,741
Total County fees	\$ 65,300	65,300	6,058	68,184

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet

November 30, 2016

(With Comparative Figures for November 30, 2015)

			Special Revenue Funds						
	Totals		General	Tax	Highways &	Judiciary &	Debt	Capital	
	2016	2015	Governmental	Supported	Streets	Court-Related	Service	Projects	
			Group	Group	Group	Group	Fund	Fund	
<u>Assets</u>									
Cash	\$ 13,066,939	11,077,502	720,641	7,564,697	3,454,949	1,092,481	-	234,171	
Investments	13,443,962	14,375,434	1,477,114	7,921,051	2,229,600	1,486,402	-	329,795	
Accounts receivable	1,648,137	2,196,631	360,997	701,530	350,263	92,982	-	142,365	
Prepays	1,250	1,250	200	1,050	-	-	-	-	
Inventory	40,097	36,688	-	40,097	-	-	-	-	
Accrued interest	100,676	74,508	12,172	62,160	12,396	11,474	-	2,474	
Property taxes receivable	322,017	381,213	-	175,403	146,614	-	-	-	
Total assets	28,623,078	28,143,226	2,571,124	16,465,988	6,193,822	2,683,339	-	708,805	
<u>Deferred Outflows of Resources</u>									
Property taxes levied for subsequent years	10,685,756	10,293,872	-	5,829,668	4,856,088	-	-	-	
Total deferred outflows of resources	10,685,756	10,293,872	-	5,829,668	4,856,088	-	-	-	
Total assets and deferred outflows	\$ 39,308,834	38,437,098	2,571,124	22,295,656	11,049,910	2,683,339	-	708,805	
<u>Liabilities</u>									
Accounts payable	\$ 1,159,225	1,074,554	193,977	313,853	550,941	100,454	-	-	
Accrued payroll	210,875	159,074	32,564	93,693	73,328	11,290	-	-	
Due to other funds	13,314	73,250	13,314	-	-	-	-	-	
Total liabilities	1,383,414	1,306,878	239,855	407,546	624,269	111,744	-	-	
<u>Deferred Inflows of Resources</u>									
Property taxes levied for subsequent years	10,685,756	10,293,872	-	5,829,668	4,856,088	-	-	-	
Total deferred inflows of resources	10,685,756	10,293,872	-	5,829,668	4,856,088	-	-	-	
<u>Fund Balances</u>									
Nonspendable	41,347	37,488	200	41,147	-	-	-	-	
Restricted	24,075,673	24,586,326	1,562,969	16,017,295	3,923,814	2,571,595	-	-	
Committed	3,161,338	2,311,805	806,794	-	1,645,739	-	-	708,805	
Unassigned	(38,694)	(99,271)	(38,694)	-	-	-	-	-	
Total fund balance	27,239,664	26,836,348	2,331,269	16,058,442	5,569,553	2,571,595	-	708,805	
Total liabilities, deferred inflows, and fund balances	\$ 39,308,834	38,437,098	2,571,124	22,295,656	11,049,910	2,683,339	-	708,805	

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-2

Combining Balance Sheet

November 30, 2016

(With Comparative Figures for November 30, 2015)

	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
	2016	2015						
<u>Assets</u>								
Cash	\$ 720,641	787,562	31,177	138,636	56,110	4,456	13,372	-
Investments	1,477,114	1,813,933	44,128	211,348	81,288	-	20,903	-
Accounts receivable	360,997	299,509	19,405	2,067	157	7,375	151	214
Prepays	200	200	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	12,172	10,432	332	1,599	589	-	651	-
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	2,571,124	2,911,636	95,042	353,650	138,144	11,831	35,077	214
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,571,124	2,911,636	95,042	353,650	138,144	11,831	35,077	214
<u>Liabilities</u>								
Accounts payable	\$ 193,977	128,675	4,198	14,974	4,015	-	-	-
Accrued payroll	32,564	14,595	-	813	-	1,844	-	-
Due to other funds	13,314	73,085	-	-	-	-	-	-
Total liabilities	239,855	216,355	4,198	15,787	4,015	1,844	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	200	-	-	-	-	-	-	-
Restricted	1,562,969	1,796,918	90,844	337,863	134,129	9,987	35,077	214
Committed	806,794	997,634	-	-	-	-	-	-
Unassigned	(38,694)	(99,271)	-	-	-	-	-	-
Total fund balance	2,331,269	2,695,281	90,844	337,863	134,129	9,987	35,077	214
Total liabilities, deferred inflows, and fund balance	\$ 2,571,124	2,911,636	95,042	353,650	138,144	11,831	35,077	214

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-2  
(CONTINUED)

Combining Balance Sheet

November 30, 2016

(With Comparative Figures for November 30, 2015)

	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Sex Offender Registration Fund	Animal Control Fund
<u>Assets</u>								
Cash	\$ -	30,588	12,820	93,130	-	106,748	-	73,613
Investments	-	32,515	16,258	111,480	643,333	190,445	-	109,158
Accounts receivable	-	24	-	-	208,098	2,445	-	-
Prepays	-	-	-	-	200	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	-	241	76	845	5,094	1,907	-	741
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	-	63,368	29,154	205,455	856,725	301,545	-	183,512
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ -	63,368	29,154	205,455	856,725	301,545	-	183,512
<u>Liabilities</u>								
Accounts payable	\$ -	60	-	4,685	20,193	27,360	-	9,167
Accrued payroll	1,928	96	-	794	16,224	5,348	-	2,570
Due to other funds	-	-	-	-	13,314	-	-	-
Total liabilities	1,928	156	-	5,479	49,731	32,708	-	11,737
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	200	-	-	-
Restricted	-	63,212	29,154	199,976	-	268,837	-	171,775
Committed	-	-	-	-	806,794	-	-	-
Unassigned	(1,928)	-	-	-	-	-	-	-
Total fund balance	(1,928)	63,212	29,154	199,976	806,994	268,837	-	171,775
Total liabilities, deferred inflows, and fund balance	\$ -	63,368	29,154	205,455	856,725	301,545	-	183,512

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-2  
(CONTINUED)

Combining Balance Sheet

November 30, 2016

(With Comparative Figures for November 30, 2015)

	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	\$ 4,994	271	3,686	84	26,820	3,386	120,225	525
Investments	4,645	-	4,645	-	-	6,968	-	-
Accounts receivable	-	-	-	-	120,096	470	-	495
Prepays	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	30	1	35	-	-	31	-	-
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	9,669	272	8,366	84	146,916	10,855	120,225	1,020
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 9,669	272	8,366	84	146,916	10,855	120,225	1,020
<u>Liabilities</u>								
Accounts payable	\$ 5,856	-	-	-	103,469	-	-	-
Accrued payroll	-	-	-	-	2,947	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	5,856	-	-	-	106,416	-	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	3,813	272	8,366	84	77,266	10,855	120,225	1,020
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(36,766)	-	-	-
Total fund balance	3,813	272	8,366	84	40,500	10,855	120,225	1,020
Total liabilities, deferred inflows, and fund balance	\$ 9,669	272	8,366	84	146,916	10,855	120,225	1,020

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
TAX SUPPORTED GROUP

SCHEDULE C-3

Combining Balance Sheet

November 30, 2016

(With Comparative Figures for November 30, 2015)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2016	2015						
<u>Assets</u>								
Cash	\$ 7,564,697	6,540,278	3,179,359	687,352	2,040,460	648,662	888,047	120,817
Investments	7,921,051	8,334,236	1,000,000	1,121,768	3,109,828	1,114,800	1,379,565	195,090
Accounts receivable	701,530	744,801	446,160	6,247	123,422	121,811	3,890	-
Prepays	1,050	1,050	-	-	800	250	-	-
Inventory	40,097	36,688	-	-	40,097	-	-	-
Accrued interest	62,160	42,177	16,293	5,736	21,664	8,714	7,860	1,893
Property taxes receivable	175,403	201,175	-	62,475	28,624	11,000	73,304	-
Total assets	16,465,988	15,900,405	4,641,812	1,883,578	5,364,895	1,905,237	2,352,666	317,800
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	5,829,668	5,607,061	-	1,851,792	1,067,000	364,207	2,353,865	192,804
Total deferred outflows of resources	5,829,668	5,607,061	-	1,851,792	1,067,000	364,207	2,353,865	192,804
Total assets and deferred outflows	\$ 22,295,656	21,507,466	4,641,812	3,735,370	6,431,895	2,269,444	4,706,531	510,604
<u>Liabilities</u>								
Accounts payable	\$ 313,853	312,285	-	63,547	23,300	20,937	198,974	7,095
Accrued payroll	93,693	60,061	-	-	43,227	35,340	1,515	13,611
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	407,546	372,346	-	63,547	66,527	56,277	200,489	20,706
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	5,829,668	5,607,061	-	1,851,792	1,067,000	364,207	2,353,865	192,804
Total deferred inflows of resources	5,829,668	5,607,061	-	1,851,792	1,067,000	364,207	2,353,865	192,804
<u>Fund Balances</u>								
Nonspendable	41,147	37,488	-	-	40,897	250	-	-
Restricted	16,017,295	15,490,571	4,641,812	1,820,031	5,257,471	1,848,710	2,152,177	297,094
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	16,058,442	15,528,059	4,641,812	1,820,031	5,298,368	1,848,960	2,152,177	297,094
Total liabilities, deferred inflows, and fund balance	\$ 22,295,656	21,507,466	4,641,812	3,735,370	6,431,895	2,269,444	4,706,531	510,604

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAY AND STREETS GROUP

SCHEDULE C-4

Combining Balance Sheet

November 30, 2016

(With Comparative Figures for November 30, 2015)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2016	2015				
<u>Assets</u>						
Cash	\$ 3,454,949	2,441,393	603,799	458,872	2,113,221	279,057
Investments	2,229,600	2,104,470	1,105,510	678,170	-	445,920
Accounts receivable	350,263	861,371	8,821	118,008	222,865	569
Prepays	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Accrued interest	12,396	10,300	5,052	3,676	423	3,245
Property taxes receivable	146,614	180,038	73,304	36,655	-	36,655
Total assets	6,193,822	5,597,572	1,796,486	1,295,381	2,336,509	765,446
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	4,856,088	4,686,811	2,428,044	1,214,022	-	1,214,022
Total deferred outflows of resources	4,856,088	4,686,811	2,428,044	1,214,022	-	1,214,022
Total assets and deferred outflows	\$ 11,049,910	10,284,383	4,224,530	2,509,403	2,336,509	1,979,468
<u>Liabilities</u>						
Accounts payable	\$ 550,941	562,822	33,576	454,369	-	62,996
Accrued payroll	73,328	76,286	32,108	6,676	33,323	1,221
Due to other funds	-	-	-	-	-	-
Total liabilities	624,269	639,108	65,684	461,045	33,323	64,217
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	4,856,088	4,686,811	2,428,044	1,214,022	-	1,214,022
Total deferred inflows of resources	4,856,088	4,686,811	2,428,044	1,214,022	-	1,214,022
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	3,923,814	4,454,752	1,730,802	166,212	1,522,011	504,789
Committed	1,645,739	503,712	-	668,124	781,175	196,440
Unassigned	-	-	-	-	-	-
Total fund balance	5,569,553	4,958,464	1,730,802	834,336	2,303,186	701,229
Total liabilities, deferred inflows, and fund balance	\$ 11,049,910	10,284,383	4,224,530	2,509,403	2,336,509	1,979,468

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

SCHEDULE C-5

Combining Balance Sheet

November 30, 2016

(With Comparative Figures for November 30, 2015)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund
	2016	2015					
<u>Assets</u>							
Cash	\$ 1,092,481	1,066,250	238,360	3,270	277,321	1,590	51,593
Investments	1,486,402	1,735,405	362,310	9,290	401,793	-	74,320
Accounts receivable	92,982	77,272	14,223	4,680	14,097	984	4,137
Prepays	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	11,474	9,865	2,834	120	3,076	-	543
Property taxes receivable	-	-	-	-	-	-	-
Total assets	2,683,339	2,888,792	617,727	17,360	696,287	2,574	130,593
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,683,339	2,888,792	617,727	17,360	696,287	2,574	130,593
<u>Liabilities</u>							
Accounts payable	\$ 100,454	36,410	76,996	7,064	653	2,574	-
Accrued payroll	11,290	8,132	3,631	129	1,693	-	696
Due to other funds	-	165	-	-	-	-	-
Total liabilities	111,744	44,707	80,627	7,193	2,346	2,574	696
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	2,571,595	2,844,085	537,100	10,167	693,941	-	129,897
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	2,571,595	2,844,085	537,100	10,167	693,941	-	129,897
Total liabilities, deferred inflows, and fund balance	\$ 2,683,339	2,888,792	617,727	17,360	696,287	2,574	130,593



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

SCHEDULE C-5  
(CONTINUED)

Combining Balance Sheet

November 30, 2016

(With Comparative Figures for November 30, 2015)

	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	\$ 6,276	4,200	105,834	295,871	5,812	13,750	-	88,604
Investments	9,290	-	41,805	420,373	4,645	34,838	-	127,738
Accounts receivable	-	2,100	30,343	14,592	1,610	2,185	1,194	2,837
Prepays	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	75	-	524	3,079	30	257	-	936
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	15,641	6,300	178,506	733,915	12,097	51,030	1,194	220,115
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 15,641	6,300	178,506	733,915	12,097	51,030	1,194	220,115
<u>Liabilities</u>								
Accounts payable	\$ -	-	-	12,300	-	-	-	867
Accrued payroll	551	-	4,590	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	551	-	4,590	12,300	-	-	-	867
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	15,090	6,300	173,916	721,615	12,097	51,030	1,194	219,248
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	15,090	6,300	173,916	721,615	12,097	51,030	1,194	219,248
Total liabilities, deferred inflows, and fund balance	\$ 15,641	6,300	178,506	733,915	12,097	51,030	1,194	220,115

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-6

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	Totals		Special Revenue Funds					
	2016	2015	General	Tax	Highways &	Judiciary &	Debt	Capital
			Governmental	Supported	Streets &	Court-Related	Service	Projects
			Group	Group	Group	Group	Fund	Fund
Revenues:								
Property taxes	\$ 10,151,971	9,936,561	-	5,529,782	4,622,189	-	-	-
Intergovernmental revenue	9,732,459	9,724,906	892,941	5,886,592	2,531,961	141,634	-	279,331
Fines and fees	4,129,209	4,336,244	2,566,685	364,434	335,797	862,293	-	-
Interest	161,792	110,440	18,962	95,623	24,069	18,984	-	4,154
Other	41,172	284,801	12,011	18,007	4,040	7,114	-	-
Total revenues	24,216,603	24,392,952	3,490,599	11,894,438	7,518,056	1,030,025	-	283,485
Expenditures:								
General government	2,586,555	2,441,800	1,318,074	1,268,481	-	-	-	-
Public safety	614,581	557,885	431,651	182,930	-	-	-	-
Judiciary and legal	2,759,361	2,497,726	4,432	1,503,924	-	1,251,005	-	-
Public works	6,560,671	5,311,282	-	171,151	6,389,520	-	-	-
Social services	7,182,191	7,180,956	1,053,499	6,128,692	-	-	-	-
Debt Service:								
Principal	105,000	810,000	-	-	-	-	105,000	-
Interest	1,050	12,100	-	-	-	-	1,050	-
Other	375	1,125	-	-	-	-	375	-
Capital Outlay	1,078,859	3,715,021	28,830	71,164	517,447	58,510	-	402,908
Total expenditures	20,888,643	22,527,895	2,836,486	9,326,342	6,906,967	1,309,515	106,425	402,908
Excess (deficiency) of revenues over (under) expenditures	3,327,960	1,865,057	654,113	2,568,096	611,089	(279,490)	(106,425)	(119,423)
Other financing sources (uses):								
Transfers in	176,643	1,023,082	45,449	-	-	7,000	106,425	17,769
Transfers out	(3,101,287)	(3,769,194)	(1,063,574)	(2,037,713)	-	-	-	-
Total other financing sources (uses)	(2,924,644)	(2,746,112)	(1,018,125)	(2,037,713)	-	7,000	106,425	17,769
Net change in fund balance	403,316	(881,055)	(364,012)	530,383	611,089	(272,490)	-	(101,654)
Fund balance (deficit), beginning of year	26,836,348	27,717,403	2,695,281	15,528,059	4,958,464	2,844,085	-	810,459
Fund balance (deficit), end of year	\$ 27,239,664	26,836,348	2,331,269	16,058,442	5,569,553	2,571,595	-	708,805

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-7

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	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
	2016	2015						
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	892,941	492,419	-	-	-	78,923	-	-
Fines and fees	2,566,685	2,928,748	219,293	333,853	33,683	-	8,379	214
Interest	18,962	13,997	558	2,607	976	-	243	-
Other	12,011	9,216	-	346	14	-	-	-
Total revenues	3,490,599	3,444,380	219,851	336,806	34,673	78,923	8,622	214
Expenditures:								
General government	1,318,074	1,176,796	181,575	334,700	22,985	-	-	-
Public safety	431,651	505,156	-	-	-	58,833	-	-
Judiciary and legal	4,432	-	-	-	-	-	4,432	-
Public works	-	-	-	-	-	-	-	-
Social services	1,053,499	960,239	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	28,830	12,116	-	11,596	-	-	-	-
Total expenditures	2,836,486	2,654,307	181,575	346,296	22,985	58,833	4,432	-
Excess (deficiency) of revenues over (under) expenditures	654,113	790,073	38,276	(9,490)	11,688	20,090	4,190	214
Other financing sources (uses):								
Transfers in	45,449	39,043	-	-	-	-	-	-
Transfers out	(1,063,574)	(1,025,000)	(25,000)	-	-	(4,769)	-	-
Total other financing sources (uses)	(1,018,125)	(985,957)	(25,000)	-	-	(4,769)	-	-
Net change in fund balance	(364,012)	(195,884)	13,276	(9,490)	11,688	15,321	4,190	214
Fund balance (deficit), beginning of year	2,695,281	2,891,165	77,568	347,353	122,441	(5,334)	30,887	-
Fund balance (deficit), end of year	\$ 2,331,269	2,695,281	90,844	337,863	134,129	9,987	35,077	214

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-7  
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Sex Offender Registration Fund	Animal Control Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	69,207	-	-	-	76,199	-	-	-
Fines and fees	-	35,646	27,005	37,875	1,141,235	290,753	-	179,644
Interest	-	406	121	1,381	8,032	3,265	-	1,216
Other	-	1,999	-	-	-	4,528	-	124
Total revenues	69,207	38,051	27,126	39,256	1,225,466	298,546	-	180,984
Expenditures:								
General government	-	-	-	29,544	-	657,361	-	-
Public safety	69,689	13,395	22,877	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	-	416,106	-	-	151,829
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	16,314	-	5,827	-	(4,907)	-	-
Total expenditures	69,689	29,709	22,877	35,371	416,106	652,454	-	151,829
Excess (deficiency) of revenues over (under) expenditures	(482)	8,342	4,249	3,885	809,360	(353,908)	-	29,155
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(1,000,000)	-	-	-
Total other financing sources (uses)	-	-	-	-	(1,000,000)	-	-	-
Net change in fund balance	(482)	8,342	4,249	3,885	(190,640)	(353,908)	-	29,155
Fund balance (deficit), beginning of year	(1,446)	54,870	24,905	196,091	997,634	622,745	-	142,620
Fund balance (deficit), end of year	\$ (1,928)	63,212	29,154	199,976	806,994	268,837	-	171,775

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

SCHEDULE C-7  
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	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	-	-	-	-	668,612	-	-	-
Fines and fees	24,752	-	1,050	-	-	7,835	224,448	1,020
Interest	41	10	52	-	-	54	-	-
Other	-	-	-	-	5,000	-	-	-
Total revenues	24,793	10	1,102	-	673,612	7,889	224,448	1,020
Expenditures:								
General government	-	-	-	-	91,909	-	-	-
Public safety	-	-	-	-	-	-	266,857	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Social services	25,208	-	-	-	460,356	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total expenditures	25,208	-	-	-	552,265	-	266,857	-
Excess (deficiency) of revenues over (under) expenditures	(415)	10	1,102	-	121,347	7,889	(42,409)	1,020
Other financing sources (uses):								
Transfers in	-	-	-	-	45,449	-	-	-
Transfers out	-	-	-	-	(33,805)	-	-	-
Total other financing sources (uses)	-	-	-	-	11,644	-	-	-
Net change in fund balance	(415)	10	1,102	-	132,991	7,889	(42,409)	1,020
Fund balance (deficit), beginning of year	4,228	262	7,264	84	(92,491)	2,966	162,634	-
Fund balance (deficit), end of year	\$ 3,813	272	8,366	84	40,500	10,855	120,225	1,020

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
TAX SUPPORTED GROUP

SCHEDULE C-8

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2016	2015						
Revenues:								
Property taxes	\$ 5,529,782	5,243,734	-	1,969,581	902,424	346,798	2,310,979	-
Intergovernmental revenue	5,886,592	6,523,303	2,660,465	125,782	2,152,488	860,398	87,459	-
Fines and fees	364,434	207,628	-	-	362,394	2,040	-	-
Interest	95,623	64,212	20,294	9,330	35,310	14,385	13,089	3,215
Other	18,007	14,958	-	3,480	12,127	2,165	-	235
Total revenues	11,894,438	12,053,835	2,680,759	2,108,173	3,464,743	1,225,786	2,411,527	3,450
Expenditures:								
General government	1,268,481	1,265,004	-	1,268,481	-	-	-	-
Public safety	182,930	52,729	163,641	19,289	-	-	-	-
Judiciary and legal	1,503,924	1,459,002	-	92,431	-	1,411,493	-	-
Public works	171,151	180,381	-	171,151	-	-	-	-
Social services	6,128,692	6,220,717	-	373,934	3,082,709	-	2,460,961	211,088
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	71,164	-	50,672	-	-	14,985	-	5,507
Total expenditures	9,326,342	9,177,833	214,313	1,925,286	3,082,709	1,426,478	2,460,961	216,595
Excess (deficiency) of revenues over (under) expenditures	2,568,096	2,876,002	2,466,446	182,887	382,034	(200,692)	(49,434)	(213,145)
Other financing sources (uses):								
Transfers in	-	102,235	-	-	-	-	-	-
Transfers out	(2,037,713)	(2,723,194)	(1,982,744)	-	(50,169)	-	(1,800)	(3,000)
Total other financing sources (uses)	(2,037,713)	(2,620,959)	(1,982,744)	-	(50,169)	-	(1,800)	(3,000)
Net change in fund balance	530,383	255,043	483,702	182,887	331,865	(200,692)	(51,234)	(216,145)
Fund balance (deficit), beginning of year	15,528,059	15,273,016	4,158,110	1,637,144	4,966,503	2,049,652	2,203,411	513,239
Fund balance (deficit), end 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

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAY AND STREETS GROUP

SCHEDULE C-9

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2016	2015				
Revenues:						
Property taxes	\$ 4,622,189	4,692,827	2,310,979	1,155,605	-	1,155,605
Intergovernmental revenue	2,531,961	2,565,746	43,645	371,491	2,104,018	12,807
Fines and fees	335,797	317,260	313,589	22,208	-	-
Interest	24,069	16,365	8,062	5,767	4,736	5,504
Other	4,040	216,405	3,270	273	497	-
Total revenues	7,518,056	7,808,603	2,679,545	1,555,344	2,109,251	1,173,916
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-
Public works	6,389,520	5,130,901	2,222,617	1,461,584	1,883,530	821,789
Social services	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	517,447	3,602,248	196,464	-	-	320,983
Total expenditures	6,906,967	8,733,149	2,419,081	1,461,584	1,883,530	1,142,772
Excess (deficiency) of revenues over (under) expenditures	611,089	(924,546)	260,464	93,760	225,721	31,144
Other financing sources (uses):						
Transfers in	-	55,810	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	55,810	-	-	-	-
Net change in fund balance	611,089	(868,736)	260,464	93,760	225,721	31,144
Fund balance (deficit), beginning of year	4,958,464	5,827,200	1,470,338	740,576	2,077,465	670,085
Fund balance (deficit), end of year	\$ 5,569,553	4,958,464	1,730,802	834,336	2,303,186	701,229

COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE 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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund
	2016	2015					
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	141,634	52,789	-	-	-	-	17,960
Fines and fees	862,293	882,608	194,104	56,615	194,455	10,994	31,653
Interest	18,984	13,634	4,703	214	5,084	-	893
Other	7,114	29,222	-	557	-	-	-
Total revenues	1,030,025	978,253	198,807	57,386	199,539	10,994	50,506
Expenditures:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and legal	1,251,005	1,038,724	344,909	79,101	203,066	10,994	46,953
Public works	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	58,510	66,294	-	-	-	-	-
Total expenditures	1,309,515	1,105,018	344,909	79,101	203,066	10,994	46,953
Excess (deficiency) of revenues over (under) expenditures	(279,490)	(126,765)	(146,102)	(21,715)	(3,527)	-	3,553
Other financing sources (uses):							
Transfers in	7,000	-	-	-	-	-	-
Transfers out	-	(21,000)	-	-	-	-	-
Total other financing sources (uses)	7,000	(21,000)	-	-	-	-	-
Net change in fund balance	(272,490)	(147,765)	(146,102)	(21,715)	(3,527)	-	3,553
Fund balance (deficit), beginning of year	2,844,085	2,991,850	683,202	31,882	697,468	-	126,344
Fund balance (deficit), end of year	\$ 2,571,595	2,844,085	537,100	10,167	693,941	-	129,897



COUNTY OF LASALLE, ILLINOIS  
NONMAJOR SPECIAL REVENUE 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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	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	-	-	123,674	-	-	-	-	-
Fines and fees	13,560	29,250	57,615	188,138	19,467	28,309	1,194	36,939
Interest	115	-	927	5,054	51	416	-	1,527
Other	-	-	-	6,557	-	-	-	-
Total revenues	13,675	29,250	182,216	199,749	19,518	28,725	1,194	38,466
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and legal	21,122	29,400	323,040	145,600	18,120	-	-	28,700
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	29,448	-	29,062	-	-
Total expenditures	21,122	29,400	323,040	175,048	18,120	29,062	-	28,700
Excess (deficiency) of revenues over (under) expenditures	(7,447)	(150)	(140,824)	24,701	1,398	(337)	1,194	9,766
Other financing sources (uses):								
Transfers in	-	-	-	-	7,000	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	7,000	-	-	-
Net change in fund balance	(7,447)	(150)	(140,824)	24,701	8,398	(337)	1,194	9,766
Fund balance (deficit), beginning of year	22,537	6,450	314,740	696,914	3,699	51,367	-	209,482
Fund balance (deficit), end of year	\$ 15,090	6,300	173,916	721,615	12,097	51,030	1,194	219,248

COUNTY OF LASALLE, ILLINOIS  
TOURISM AND PROMOTION FUND

SCHEDULE C-11

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 31,177
Investments	44,128
Accounts receivable	19,405
Accrued interest	<u>332</u>
Total assets	<u>\$ 95,042</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	<u>\$ 4,198</u>
Fund balance:	
Restricted	<u>90,844</u>
Total liabilities and fund balance	<u>\$ 95,042</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, 2016

(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tourism fees	\$ 170,000	170,000	205,493	35,493	181,974
Visitor guide ad revenue	12,000	12,000	13,800	1,800	13,380
Interest	400	400	558	158	285
Grants	-	-	-	-	52,855
Total revenues	182,400	182,400	219,851	37,451	248,494
Expenditures:					
Education	1,000	1,000	1,035	35	-
Publications	44,000	44,000	44,352	352	-
Mileage	500	500	143	(357)	-
Miscellaneous	1,100	1,100	-	(1,100)	-
Grant expense	-	-	-	-	105,400
Tourism distribution	100,000	100,000	123,757	23,757	116,622
Visitor guide distribution	12,000	12,000	12,288	288	10,533
Total expenditures	158,600	158,600	181,575	22,975	232,555
Excess (deficiency) of revenues over (under) expenditures	23,800	23,800	38,276	14,476	15,939
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	\$ (1,200)	(1,200)	13,276	14,476	(9,061)
Fund balance, beginning of year			77,568		86,629
Fund balance, end of year			90,844		77,568

COUNTY OF LASALLE, ILLINOIS  
RECORDER'S EQUIPMENT FUND

SCHEDULE C-13

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$	138,636
Investments		211,348
Accrued interest		1,599
Other receivable		2,067
Total assets	\$	<u>353,650</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	14,974
Accrued payroll		813
Total liabilities		<u>15,787</u>

Fund balance:

Restricted		<u>337,863</u>
Total liabilities and fund balance	\$	<u>353,650</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Recorder equipment fees	\$ 175,000	175,000	147,504	(27,496)	154,288
G.I.S. fees	25,000	25,000	19,605	(5,395)	23,852
Rental house support fee	250,000	250,000	166,744	(83,256)	206,245
Interest	1,800	1,800	2,607	807	1,652
Miscellaneous income	-	-	346	346	600
Total revenues	451,800	451,800	336,806	(114,994)	386,637
Expenditures:					
Maintenance of equipment	90,000	90,000	84,189	(5,811)	92,396
Mileage	2,000	2,000	1,574	(426)	1,421
Education	2,000	2,000	6,562	4,562	3,300
Record retention expense	-	-	36,513	36,513	-
Rent - equipment	18,000	18,000	12,600	(5,400)	12,663
Supplies	10,000	10,000	23,978	13,978	2,257
G.I.S. supplies	10,000	10,000	-	(10,000)	-
Salaries and wages	10,000	10,000	11,085	1,085	5,019
Offsite storage	12,000	12,000	9,000	(3,000)	9,000
State share rental housing fee	230,000	230,000	157,968	(72,032)	193,752
Miscellaneous	-	-	-	-	94
New equipment	140,000	140,000	2,827	(137,173)	16,499
Total expenditures	524,000	524,000	346,296	(177,704)	336,401
Excess (deficiency) of revenues over (under) expenditures	\$ (72,200)	(72,200)	(9,490)	62,710	50,236
Fund balance, beginning of year			347,353		297,117
Fund balance, end of year			337,863		347,353

COUNTY OF LASALLE, ILLINOIS  
COUNTY CLERK RECORDS FUND

SCHEDULE C-15

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 56,110
Investments	81,288
Accounts receivable	157
Accrued interest	589
Total assets	<u>\$ 138,144</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	<u>\$ 4,015</u>
Fund balance:	
Restricted	<u>134,129</u>
Total liabilities and fund balance	<u>\$ 138,144</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees:					
County clerk records fees	\$ 17,000	17,000	25,982	8,982	22,515
Death certificate fees	3,000	3,000	3,796	796	3,212
Marriage license fees	3,000	3,000	3,900	900	3,923
Civil union fees	50	50	5	(45)	10
Interest	200	200	976	776	600
Miscellaneous	-	-	14	14	16
Total revenues	23,250	23,250	34,673	11,423	30,276
Expenditures:					
New equipment	15,000	15,000	-	(15,000)	12,281
Software and licenses	10,000	10,000	2,595	(7,405)	7,268
Maintenance and repair of equipment	1,000	1,000	275	(725)	239
Office expense	15,000	15,000	12,396	(2,604)	7,732
Book restoration	2,000	2,000	-	(2,000)	-
Marriage license fee reimbursement	3,250	3,250	3,900	650	3,880
Civil union fees	50	50	5	(45)	10
Miscellaneous	-	-	18	18	12
State death certificate reimbursement	3,250	3,250	3,796	546	3,212
Total expenditures	49,550	49,550	22,985	(26,565)	34,634
Excess (deficiency) of revenues over (under) expenditures	\$ (26,300)	(26,300)	11,688	37,988	(4,358)
Fund balance, beginning of year			122,441		126,799
Fund balance, end of year			134,129		122,441

COUNTY OF LASALLE, ILLINOIS  
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-17

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 4,456
Accounts receivable	<u>7,375</u>
Total assets	<u>\$ 11,831</u>

Liabilities and Fund Balance

Liabilities:	
Accrued payroll	<u>\$ 1,844</u>
Fund balance:	
Restricted	<u>9,987</u>
Total liabilities and fund balance	<u>\$ 11,831</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Salary reimb. - crime victim witness	\$ 42,923	42,923	31,958	(10,965)	25,574
Salary reimb. - crime victim witness assistant	29,370	29,370	46,965	17,595	25,492
Total revenues	72,293	72,293	78,923	6,630	51,066
Expenditures:					
Refunds	-	-	1,000	1,000	-
Salaries and wages	56,931	56,931	57,833	902	57,038
Total expenditures	56,931	56,931	58,833	1,902	57,038
Excess (deficiency) of revenues over (under) expenditures	15,362	15,362	20,090	4,728	(5,972)
Other financing sources (uses):					
Transfers to other funds	-	-	(4,769)	(4,769)	-
Total other financing sources (uses)	-	-	(4,769)	(4,769)	-
Net change in fund balance	\$ 15,362	15,362	15,321	(41)	(5,972)
Fund balance (deficit), beginning of year			(5,334)		638
Fund balance (deficit), end of year			9,987		(5,334)

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

SCHEDULE C-19

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 13,372
Investments	20,903
Accounts receivable	151
Accrued interest	651
Total assets	<u>\$ 35,077</u>

Fund Balance

Fund Balance:	
Restricted	\$ 35,077
Total fund balance	<u>\$ 35,077</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-20

	2016			2015	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fines and fees	\$ 8,000	8,000	8,379	379	8,329
Interest	-	-	243	243	125
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>8,622</u>	<u>622</u>	<u>8,454</u>
Expenditures:					
Maintenance contracts	-	-	4,432	4,432	-
Miscellaneous equipment	<u>2,000</u>	<u>2,000</u>	-	<u>(2,000)</u>	-
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>4,432</u>	<u>2,432</u>	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,000</u>	<u>6,000</u>	4,190	<u>(1,810)</u>	8,454
Fund balance, beginning of year			<u>30,887</u>		<u>22,433</u>
Fund balance, end of year			<u>35,077</u>		<u>30,887</u>

COUNTY OF LASALLE, ILLINOIS  
SHERIFF E-CITATION FUND

SCHEDULE C-21

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Accounts receivable	\$ 214
Total assets	<u>\$ 214</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 214
Total fund balance	<u>\$ 214</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-22

	2016			2015	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Fines and fees	\$ 100	100	214	114	-
Interest	-	-	-	-	-
Total revenues	<u>100</u>	<u>100</u>	<u>214</u>	<u>114</u>	<u>-</u>
Expenditures:					
New office equipment	100	100	-	(100)	-
Total expenditures	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	214	<u>214</u>	-
Fund balance, beginning of year			-		-
Fund balance, end of year			<u>214</u>		<u>-</u>

COUNTY OF LASALLE, ILLINOIS  
E-911 FUND

SCHEDULE C-23

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ -
Total assets	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 1,928
Fund Balance (Deficit):	
Unassigned	(1,928)
Total liabilities and fund balance (deficit)	\$ -

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-24

	2016			2015
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Reimbursements	\$ -	-	69,207	69,686
Total revenues	-	-	69,207	69,686
Expenditures:				
Health insurance	6,542	6,542	6,543	6,204
Salaries and wages	62,664	62,664	63,146	62,598
Total expenditures	69,206	69,206	69,689	68,802
Excess (deficiency) of revenues over (under) expenditures	\$ (69,206)	(69,206)	(482)	884
Fund balance (deficit), beginning of year			(1,446)	(2,330)
Fund balance (deficit), end of year			(1,928)	(1,446)

COUNTY OF LASALLE, ILLINOIS  
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-25

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$	30,588
Investments		32,515
Accounts receivable		24
Accrued interest		241
Total assets	\$	<u>63,368</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	60
Accrued payroll		96
Total liabilities		<u>156</u>

Fund balance:

Restricted		<u>63,212</u>
Total liabilities and fund balance	\$	<u>63,368</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State drug enforcement	\$ 8,818	8,818	35,646	26,828	19,314
Federal drug enforcement	-	-	-	-	-
Interest	300	300	406	106	295
Miscellaneous income	-	-	1,999	1,999	2,000
Total revenues	9,118	9,118	38,051	28,933	21,609
Expenditures:					
Vehicle expense	4,000	4,000	6,565	2,565	9,096
Investigation expenses	1	1	327	326	5,375
State drug enforcement	1,000	1,000	1,207	207	4,129
Federal drug enforcement	1,000	1,000	-	(1,000)	-
Supplies	-	-	1,028	1,028	-
K-9 expense	1	1	-	(1)	-
New equipment	-	-	-	-	955
New vehicles	-	-	16,314	16,314	20,789
Vehicle insurance	1	1	-	(1)	-
Salaries and wages	3,114	3,114	3,137	23	3,185
Miscellaneous	1	1	1,131	1,130	-
Total expenditures	9,118	9,118	29,709	20,591	43,529
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	8,342	8,342	(21,920)
Fund balance, beginning of year			54,870		76,790
Fund balance, end of year			63,212		54,870

COUNTY OF LASALLE, ILLINOIS  
CORONER FEE FUND

SCHEDULE C-27

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 12,820
Investments	16,258
Accrued interest	76
Total assets	<u>\$ 29,154</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 29,154
Total fund balance	<u>\$ 29,154</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-28

	2016			2015
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Coroner fees	\$ 27,000	27,000	27,005	5
Interest	-	-	121	121
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>27,126</u>	<u>126</u>
Expenditures:				
Supplies	3,575	3,575	2,323	(1,252)
Office supplies and expenses	-	-	78	78
New equipment	10,000	10,000	-	(10,000)
Vehicles	-	-	17,460	17,460
Salaries and wages	13,425	13,425	3,016	(10,409)
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>22,877</u>	<u>(4,123)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>4,249</u>	<u>4,249</u>
Fund balance, beginning of year			<u>24,905</u>	<u>11,078</u>
Fund balance, end of year			<u>29,154</u>	<u>24,905</u>

COUNTY OF LASALLE, ILLINOIS  
TAX SALE AUTOMATION FUND

SCHEDULE C-29

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 93,130
Investments	111,480
Accrued interest	<u>845</u>
Total assets	<u>\$ 205,455</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 4,685
Accrued payroll	<u>794</u>
Total liabilities	<u>5,479</u>
Fund balance:	
Restricted	<u>199,976</u>
Total liabilities and fund balance	<u>\$ 205,455</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tax sale automation fees	\$ 40,000	40,000	32,335	(7,665)	37,155
Sale of duplicate tax bill	4,000	4,000	5,540	1,540	6,377
Interest	350	350	1,381	1,031	952
Total revenues	44,350	44,350	39,256	(5,094)	44,484
Expenditures:					
Tax sale automation	5,800	5,800	4,486	(1,314)	4,175
Office supplies and expenses	-	1,597	1,797	200	-
New equipment	10,000	8,403	5,827	(2,576)	12,116
Software and licenses	-	-	35	35	6,048
Maintenance & repair of equipment	700	700	-	(700)	-
Miscellaneous	1,000	1,000	-	(1,000)	-
Salaries and wages	22,798	22,798	23,226	428	22,884
Total expenditures	40,298	40,298	35,371	(4,927)	45,223
Excess (deficiency) of revenues over (under) expenditures	\$ 4,052	4,052	3,885	(167)	(739)
Fund balance, beginning of year			196,091		196,830
Fund balance, end of year			199,976		196,091

COUNTY OF LASALLE, ILLINOIS  
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-31

**Balance Sheet**  
**November 30, 2016**

Assets

Investments	\$	643,333
Accounts receivable		208,098
Prepays		200
Accrued interest		5,094
Total assets	\$	<u>856,725</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	20,193
Accrued payroll		16,224
Due to other funds		13,314
Total liabilities		<u>49,731</u>

Fund balance:

Non-spendable		200
Committed		806,794
Total fund balance		<u>806,994</u>

Total liabilities and fund balance	\$	<u>856,725</u>
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COUNTY OF LASALLE, ILLINOIS  
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
State grant	\$ 75,000	75,000	76,199	1,199	69,154
Tipping fees	800,000	800,000	964,602	164,602	1,140,185
Building inspection fees	100,000	100,000	176,633	76,633	176,187
Enforcement fines	1	1	-	(1)	-
Interest	1,000	1,000	8,032	7,032	5,736
Miscellaneous income	1	1	-	(1)	-
Total revenues	976,002	976,002	1,225,466	249,464	1,391,262
Expenditures:					
Solid waste management:					
Mileage	250	250	-	(250)	88
Telephone	1	1	-	(1)	-
Printing	1	1	-	(1)	-
Postage	350	350	258	(92)	553
Education	1,000	1,000	570	(430)	120
Publications and notices	1	1	-	(1)	-
Material for public education	5,000	5,000	1,500	(3,500)	3,024
Office supplies expense	2,500	2,500	318	(2,182)	2,845
Professional services	40,001	40,001	4,541	(35,460)	308
Recycling collection	10,000	10,000	866	(9,134)	10,563
New equipment	500	500	-	(500)	-
Vehicle maintenance	1,000	1,000	2,080	1,080	567
Enforcement fines	500	500	353	(147)	2,199
Building inspector	80,000	80,000	151,529	71,529	100,993
Director	71,905	71,905	72,458	553	67,150
Salaries and wages	82,146	82,146	77,941	(4,205)	77,712
Group health and life	58,174	58,174	58,719	545	55,155
Total solid waste management	353,329	353,329	371,133	17,804	321,277
Solid waste enforcement:					
Mileage	100	100	-	(100)	-
Education	1	1	-	(1)	-
Office supplies expense	2,000	2,000	1,702	(298)	2,432
New equipment	1	1	-	(1)	-
Vehicle maintenance	500	500	657	157	687
Salaries and wages	43,490	43,490	42,614	(876)	44,167
Total solid waste enforcement	46,092	46,092	44,973	(1,119)	47,286
Total expenditures	399,421	399,421	416,106	16,685	368,563

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess (deficiency) of revenues over (under) expenditures	\$ 576,581	576,581	809,360	232,779	1,022,699
Other financing sources (uses):					
Transfers from other funds	-	-	-	-	14,933
Transfers to other funds	(1,000,000)	(1,000,000)	(1,000,000)	-	(1,000,000)
Total other financing sources (uses)	(1,000,000)	(1,000,000)	(1,000,000)	-	(985,067)
Net change in fund balance	\$ (423,419)	(423,419)	(190,640)	232,779	37,632
Fund balance, beginning of year			997,634		960,002
Fund balance, end of year			806,994		997,634

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

SCHEDULE C-33

**Balance Sheet**  
**November 30, 2016**

Assets

Cash in bank	\$ 106,748
Investments	190,445
Accounts receivable	2,445
Accrued interest	<u>1,907</u>
Total assets	<u>\$ 301,545</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 27,360
Accrued payroll	<u>5,348</u>
Total liabilities	<u>32,708</u>

Fund balance:

Restricted	<u>268,837</u>
Total liabilities and fund balance	<u>\$ 301,545</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
G.I.S. recording fee	\$ 370,000	370,000	290,753	(79,247)	354,766
Miscellaneous income	8,000	8,000	4,528	(3,472)	6,600
Interest	4,250	4,250	3,265	(985)	3,362
Total revenues	382,250	382,250	298,546	(83,704)	364,728
Expenditures:					
G.I.S. mapping contract	340,950	340,950	340,940	(10)	207,000
G.I.S. equipment	21,800	21,800	10,848	(10,952)	14,473
G.I.S. software license	22,500	22,500	23,554	1,054	-
Maintenance contract - software	76,300	76,300	75,000	(1,300)	24,032
Education	8,000	8,000	1,603	(6,397)	-
Professional services	16,000	16,000	9,031	(6,969)	9,059
Office supplies	3,000	3,000	3,894	894	3,645
Benefit reimbursement	52,987	52,987	48,972	(4,015)	50,239
Miscellaneous	1,000	1,000	-	(1,000)	-
Salaries and wages	139,215	139,215	138,612	(603)	137,947
Total expenditures	681,752	681,752	652,454	(29,298)	446,395
Excess (deficiency) of revenues over (under) expenditures	\$ (299,502)	(299,502)	(353,908)	(54,406)	(81,667)
Fund balance, beginning of year			622,745		704,412
Fund balance, end of year			268,837		622,745

COUNTY OF LASALLE, ILLINOIS  
SEX OFFENDER REGISTRATION FUND

SCHEDULE C-35

Balance Sheet  
November 30, 2016

Assets

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

Fund Balance

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-36

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Registration fees	\$ 9,000	9,000	-	(9,000)	-
Total revenues	9,000	9,000	-	(9,000)	-
Expenditures:					
Fees	3,150	3,150	-	(3,150)	-
Registration fees	5,850	5,850	-	(5,850)	-
Total expenditures	9,000	9,000	-	(9,000)	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	<u>-</u>	-
Fund balance, beginning of year			-		-
Fund balance, end of year			<u>-</u>		<u>-</u>

COUNTY OF LASALLE, ILLINOIS  
ANIMAL CONTROL FUND

SCHEDULE C-37

**Balance Sheet**  
**November 30, 2016**

Assets

Cash in bank	\$	73,613
Investments		109,158
Accrued interest		<u>741</u>
Total assets	\$	<u>183,512</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	9,167
Accrued payroll		<u>2,570</u>
Total liabilities		<u>11,737</u>
Fund balance:		
Restricted		<u>171,775</u>
Total liabilities and fund balance	\$	<u>183,512</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Dog licenses	\$ 189,181	189,181	178,284	(10,897)	169,645
Animal control fines	1,000	1,000	1,360	360	240
Interest	500	500	1,216	716	768
Miscellaneous income	-	-	124	124	-
Total revenues	190,681	190,681	180,984	(9,697)	170,653
Expenditures:					
Professional services	45,000	45,000	25,618	(19,382)	29,687
Health / life insurance	10,905	10,905	13,086	2,181	12,408
Mileage	300	300	-	(300)	-
Gas, oil, & tires	-	-	-	-	6,457
Education	300	300	-	(300)	-
Dues & subscriptions	100	100	-	(100)	50
Repairs & maintenance	11,000	11,000	5,045	(5,955)	347
Office supplies	300	300	198	(102)	793
Rabies tags	1,300	1,300	1,382	82	1,284
Claims	800	800	-	(800)	-
New office equipment	1,000	1,000	-	(1,000)	477
Vehicles	-	-	-	-	44,935
NSF chargeback	-	-	20	20	-
Administrator	22,100	22,100	22,200	100	22,092
Salaries and wages	83,362	83,362	84,280	918	83,842
Total expenditures	176,467	176,467	151,829	(24,638)	202,372
Excess (deficiency) of revenues over (under) expenditures	\$ 14,214	14,214	29,155	14,941	(31,719)
Fund balance, beginning of year			142,620		174,339
Fund balance, end of year			171,775		142,620

COUNTY OF LASALLE, ILLINOIS  
INTACT PET FEE FUND

SCHEDULE C-39

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 4,994
Investments	4,645
Accrued interest	30
Total assets	<u>\$ 9,669</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 5,856</u>
Fund balance:	
Restricted	<u>3,813</u>
Total liabilities and fund balance	<u>\$ 9,669</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-40

	2016			2015	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Intact pet fines	\$ 24,000	24,000	24,752	752	26,950
Interest	25	25	41	16	17
Total revenues	<u>24,025</u>	<u>24,025</u>	<u>24,793</u>	<u>768</u>	<u>26,967</u>
Expenditures:					
Intact fees	<u>24,000</u>	<u>24,000</u>	<u>25,208</u>	<u>1,208</u>	<u>27,978</u>
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>25,208</u>	<u>1,208</u>	<u>27,978</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 25</u>	<u>25</u>	<u>(415)</u>	<u>(440)</u>	<u>(1,011)</u>
Fund balance, beginning of year			<u>4,228</u>		<u>5,239</u>
Fund balance, end of year			<u>3,813</u>		<u>4,228</u>

COUNTY OF LASALLE, ILLINOIS  
CORONER GRANT FUND

SCHEDULE C-41

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 271
Accrued interest	1
Total assets	<u>\$ 272</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted fund balance	272
Total fund balance	<u>\$ 272</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-42

	2016			2015	
	<u>Budget Amounts</u>		<u>Over (Under)</u>		
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Grant funds	\$ -	-	-	-	4,334
Interest	-	-	10	10	28
Total revenues	-	-	10	10	4,362
Expenditures:					
Equipment	3,500	3,500	-	(3,500)	5,675
Total expenditures	3,500	3,500	-	(3,500)	5,675
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,500)</u>	<u>(3,500)</u>	10	<u>3,510</u>	(1,313)
Fund balance, beginning of year			262		1,575
Fund balance, end of year			<u>272</u>		<u>262</u>

COUNTY OF LASALLE, ILLINOIS  
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-43

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 3,686
Investments	4,645
Accrued interest	35
Total assets	<u>\$ 8,366</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 8,366</u>
Total fund balance	<u>\$ 8,366</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-44

	2016			2015
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Automation fees	\$ 700	700	1,050	1,060
Interest	-	-	52	34
Total revenues	<u>700</u>	<u>700</u>	<u>1,102</u>	<u>1,094</u>
Expenditures:				
Automation expenses	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>1,782</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>1,782</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (4,300)</u>	<u>(4,300)</u>	<u>1,102</u>	<u>(688)</u>
Fund balance, beginning of year			<u>7,264</u>	<u>7,952</u>
Fund balance, end of year			<u>8,366</u>	<u>7,264</u>

COUNTY OF LASALLE, ILLINOIS  
HAVA GRANT FUND

SCHEDULE C-45

Balance Sheet  
November 30, 2016

<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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-46

	2016			2015
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
HAVA grant revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Miscellaneous expense	-	-	-	-
New election equipment	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	-
Fund balance, beginning of year			<u>84</u>	<u>84</u>
Fund balance, end of year			<u>84</u>	<u>84</u>

COUNTY OF LASALLE, ILLINOIS  
GRANT FUND

SCHEDULE C-47

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 26,820
Accounts receivable	<u>120,096</u>
Total assets	<u>\$ 146,916</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 103,469
Accrued payroll	<u>2,947</u>
Total liabilities	<u>106,416</u>

Fund balance:

Restricted for social services	77,266
Unassigned	<u>(36,766)</u>
Total fund balance	<u>40,500</u>
Total liabilities and fund balance	<u>\$ 146,916</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Redeploy Illinois grant	\$ 241,180	241,180	344,288	103,108	185,900
Adult Redeploy Illinois grant	178,107	178,107	177,259	(848)	59,424
Multi-Feasibility grant	250,000	250,000	147,065	(102,935)	-
Miscellaneous income	-	-	5,000	5,000	-
Total revenues	669,287	669,287	673,612	4,325	245,324
Expenditures:					
Redeploy Illinois Grant:					
Mileage	345	345	86	(259)	10
Education	1,460	1,460	320	(1,140)	970
Incentives	3,000	3,000	2,619	(381)	2,117
Lodging and meals	-	-	199	199	-
Office supplies expense	240	240	-	(240)	284
Professional services - counseling	241,180	241,180	344,288	103,108	229,656
Professional services - physicals	3,900	3,900	-	(3,900)	8,089
Professional services - other	18,240	18,240	7,297	(10,943)	9,378
Health and life insurance	5,460	5,460	6,543	1,083	6,204
Salaries and wages	95,610	95,610	97,492	1,882	92,861
Overtime	8,000	8,000	1,512	(6,488)	11,757
Multi-Feasibility grant	250,000	250,000	91,909	(158,091)	91,922
Total expenditures	627,435	627,435	552,265	(75,170)	453,248
Excess (deficiency) of revenues over (under) expenditures	41,852	41,852	121,347	79,495	(207,924)
Other financing sources (uses):					
Transfers from other funds	-	-	45,449	45,449	24,110
Transfers to other funds	-	-	(33,805)	(33,805)	-
Total other financing sources (uses)	-	-	11,644	11,644	24,110
Net change in fund balance	\$ 41,852	41,852	132,991	91,139	(183,814)
Fund balance (deficit), beginning of year			(92,491)		91,323
Fund balance (deficit), end of year			40,500		(92,491)

COUNTY OF LASALLE, ILLINOIS  
SHERIFF VEHICLE FUND

SCHEDULE C-49

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 3,386
Investments	6,968
Accounts receivable	470
Accrued interest	31
Total assets	<u>\$ 10,855</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>10,855</u>
Total fund balance	<u>\$ 10,855</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-50

	2016			2015	
	Budget Amounts		Over (Under)		
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Vehicle fines	\$ 6,900	6,900	7,835	935	6,140
Interest	100	100	54	(46)	63
Total revenues	7,000	7,000	7,889	889	6,203
Expenditures:					
New vehicles	6,000	6,000	-	(6,000)	25,784
Maintenance & repair of equipment	1,000	1,000	-	(1,000)	-
Total expenditures	7,000	7,000	-	(7,000)	25,784
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	7,889	7,889	(19,581)
Fund balance, beginning of year			2,966		22,547
Fund balance, end of year			10,855		2,966



COUNTY OF LASALLE, ILLINOIS  
JAIL COMMISSARY FUND

SCHEDULE C-51

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 120,225
Total assets	<u>\$ 120,225</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 120,225
Total fund balance	<u>\$ 120,225</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-52

	2016			2015
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Commissary revenues	\$ -	-	224,448	344,001
Total revenues	-	-	224,448	344,001
Expenditures:				
Commissary expense	-	-	266,857	289,075
Total expenditures	-	-	266,857	289,075
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(42,409)</u>	54,926
Fund balance, beginning of year			162,634	107,708
Fund balance, end of year			<u>120,225</u>	<u>162,634</u>

COUNTY OF LASALLE, ILLINOIS  
DRUG ADDICTION SERVICES FUND

SCHEDULE C-53

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 525
Accounts receivable	495
Total assets	<u>\$ 1,020</u>

Fund Balance

Fund balance:	
Restricted	\$ 1,020
Total fund balance	<u>\$ 1,020</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-54

	2016			2015	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	
Revenues:					
Drug addiction fees	\$ -	-	1,020	1,020	-
Total revenues	-	-	1,020	1,020	-
Expenditures:					
Drug addiction services	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>1,020</u>	<u>1,020</u>	-
Fund balance, beginning of year			-		-
Fund balance, end of year			<u>1,020</u>		<u>-</u>

COUNTY OF LASALLE, ILLINOIS  
PUBLIC SAFETY FUND

SCHEDULE C-55

Balance Sheet  
November 30, 2016

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Assets

Cash in bank	\$ 3,179,359
Investments	1,000,000
Accounts receivable	446,160
Accrued interest	<u>16,293</u>
Total assets	<u>\$ 4,641,812</u>

Fund Balance

Fund balance:	
Restricted	<u>\$ 4,641,812</u>
Total fund balance	<u>\$ 4,641,812</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Public safety sales tax	\$ 2,700,000	2,700,000	2,660,265	(39,735)	2,795,236
Grant income	-	-	200	200	156,760
Interest	8,000	8,000	20,294	12,294	15,061
Total revenues	2,708,000	2,708,000	2,680,759	(27,241)	2,967,057
Expenditures:					
Miscellaneous expense	-	-	5,750	5,750	3,944
New equipment	-	-	189,792	189,792	-
Vehicles	-	-	-	-	24,965
Software purchase / license	-	-	18,771	18,771	-
Total expenditures	-	-	214,313	214,313	28,909
Excess (deficiency) of revenues over (under) expenditures	2,708,000	2,708,000	2,466,446	(241,554)	2,938,148
Other financing sources (uses):					
Transfers to other funds	(1,966,050)	(1,966,050)	(1,982,744)	(16,694)	(2,668,225)
Total other financing sources (uses)	(1,966,050)	(1,966,050)	(1,982,744)	(16,694)	(2,668,225)
Net change in fund balance	\$ 741,950	741,950	483,702	(258,248)	269,923
Fund balance, beginning of year			4,158,110		3,888,187
Fund balance, end of year			4,641,812		4,158,110

COUNTY OF LASALLE, ILLINOIS  
SOCIAL SECURITY FUND

SCHEDULE C-57

Balance Sheet  
November 30, 2016

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 687,352
Investments	1,121,768
Accounts receivable	6,247
Accrued interest	5,736
Property taxes receivable	<u>62,475</u>
Total assets	<u>1,883,578</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,851,792</u>
Total assets and deferred outflows of resources	<u>\$ 3,735,370</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 63,547</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,851,792</u>
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Fund balance:

Restricted	<u>1,820,031</u>
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Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,735,370</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Property taxes	\$ 1,997,145	1,997,145	1,969,581	(27,564)	1,640,004
Personal property replacement tax	85,493	85,493	77,180	(8,313)	87,101
Interest	8,000	8,000	9,330	1,330	6,603
Reimbursements	42,000	42,000	48,602	6,602	47,799
Miscellaneous	-	-	3,480	3,480	3,877
Total revenues	2,132,638	2,132,638	2,108,173	(24,465)	1,785,384
Expenditures:					
General county employees	1,203,452	1,203,452	1,259,318	55,866	1,259,485
Recorder's equipment	765	765	-	(765)	-
Insurance	8,994	8,994	9,163	169	5,519
Tax sale automation	1,744	1,744	-	(1,744)	-
E-911	4,794	4,794	4,831	37	4,789
S.O.A. Drug Fund	15,409	15,409	9,164	(6,245)	13,341
S.O.A. Crime Victim	4,355	4,355	5,294	939	5,690
Law library	321	321	-	(321)	-
Detention home employees	77,040	77,040	80,754	3,714	78,365
Child support	4,452	4,452	1,778	(2,674)	1,896
Circuit clerk document storage	8,812	8,812	6,471	(2,341)	2,567
Court automation	4,200	4,200	3,428	(772)	848
Minors in possession	1,369	1,369	-	(1,369)	-
County highway employees	177,053	177,053	161,629	(15,424)	170,618
County health employees	116,444	116,444	104,975	(11,469)	109,350
Nursing home employees	262,558	262,558	230,120	(32,438)	214,270
Environmental services	15,118	15,118	17,630	2,512	16,475
VAC	10,224	10,224	12,077	1,853	9,878
Mental health employees	2,632	2,632	2,685	53	2,544
G.I.S. Fund	10,650	10,650	9,522	(1,128)	9,763
Animal control	6,760	6,760	6,447	(313)	6,414
Total expenditures	1,937,146	1,937,146	1,925,286	(11,860)	1,911,812
Excess (deficiency) of revenues over (under) expenditures	\$ 195,492	195,492	182,887	(12,605)	(126,428)
Fund balance, beginning of year			1,637,144		1,763,572
Fund balance, end of year			1,820,031		1,637,144

COUNTY OF LASALLE, ILLINOIS  
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-59

Balance Sheet  
November 30, 2016

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 2,040,460
Investments	3,109,828
Accounts receivable	123,422
Property taxes receivable	28,624
Accrued interest	21,664
Prepays	800
Vaccine inventory	40,097
Total assets	<u>5,364,895</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,067,000</u>
Total assets and deferred outflows of resources	<u>\$ 6,431,895</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 23,300
Accrued payroll	43,227
Total liabilities	<u>66,527</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,067,000</u>
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Fund balance:

Nonspendable	40,897
Restricted	<u>5,257,471</u>
Total fund balance	<u>5,298,368</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 6,431,895</u>
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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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 915,000	915,000	902,424	(12,576)	905,154
Federal / State funds:					
Basic health protection grant	194,371	194,371	194,371	-	97,186
Bioterrorism grant	102,245	102,245	91,647	(10,598)	74,645
Communicable disease control	60,000	60,000	41,488	(18,512)	62,064
Immunizations	50,000	50,000	58,163	8,163	75,281
AIDS / Counseling & testing grant	10,000	10,000	1,503	(8,497)	5,575
Non-community water agreement	7,750	7,750	8,538	788	10,513
Breast & cervical cancer grant	116,932	116,932	52,688	(64,244)	149,853
Genetic clinic grant	15,500	15,500	19,535	4,035	14,338
Vector control grant	30,174	30,174	25,347	(4,827)	21,095
Family health - WIC grant	1,381,731	1,381,731	1,260,153	(121,578)	1,385,908
Family Case Management	265,234	265,234	335,824	70,590	155,542
Health promotion / disease prev.	5,100	5,100	5,869	769	4,759
Illinois Tobacco Free grant	39,812	39,812	39,812	-	23,302
Health Works	15,795	15,795	17,550	1,755	16,714
Fines and fees:					
Licenses:					
Restaurant	80,000	80,000	85,829	5,829	79,583
Sewage and septic	21,000	21,000	29,325	8,325	22,278
Wells	6,500	6,500	10,980	4,480	8,570
Temporary food service	9,000	9,000	10,175	1,175	10,340
Body art	4,500	4,500	2,550	(1,950)	1,200
Tanning booth inspections	3,500	3,500	2,450	(1,050)	2,050
Mortgage surveys	100	100	300	200	-
Subdivision plats	400	400	-	(400)	300
Medicaid reimbursement	95,000	95,000	96,825	1,825	77,427
Medical reserve corp	3,500	3,500	15,000	11,500	3,500
Nursing services	-	-	108,960	108,960	-
Interest	22,000	22,000	35,310	13,310	23,424
Miscellaneous	3,101	3,101	12,127	9,026	9,889
Total revenues	3,458,245	3,458,245	3,464,743	6,498	3,240,490



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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
Administration:					
Contractual labor	\$ 35,000	35,000	14,135	(20,865)	15,484
Office equipment repair & maint.	15,000	15,000	14,372	(628)	12,045
Mileage	3,000	3,000	2,923	(77)	3,095
B.O.H. travel	2,000	2,000	916	(1,084)	1,011
Electricity	10,500	10,500	10,290	(210)	11,091
Water / sewer	1,200	1,200	983	(217)	1,178
Gas	5,000	5,000	2,737	(2,263)	3,411
Telephone	8,500	8,500	10,065	1,565	16,212
Postage	12,000	12,000	8,073	(3,927)	10,875
Education	2,000	2,000	249	(1,751)	1,329
Publications	1,000	1,000	100	(900)	-
Dues and subscriptions	5,000	5,000	3,516	(1,484)	5,731
Library	100	100	-	(100)	100
Printing	100	100	-	(100)	-
Fees	791	791	151	(640)	512
New programs	25,000	25,000	2,886	(22,114)	10,000
Contingency	1	1	-	(1)	-
Supplies	1,500	1,500	1,132	(368)	943
Office supplies and expense	10,000	10,000	10,665	665	7,483
New office equipment	10,000	10,000	877	(9,123)	3,367
Site improvements	500	500	1,937	1,437	-
Health and life insurance	409,280	409,280	400,711	(8,569)	374,196
NSF Chargeback	1	1	285	284	645
Administrator	92,073	92,073	92,792	719	89,735
Salaries and wages	1,420,946	1,420,946	1,299,437	(121,509)	1,357,824
Total administration	2,070,492	2,070,492	1,879,232	(191,260)	1,926,267
Environmental health:					
Contractual labor	24,240	24,240	16,239	(8,001)	21,013
Maintenance - software	5,760	5,760	5,120	(640)	-
Mileage	24,000	24,000	20,753	(3,247)	25,595
Telephone	16,000	16,000	17,561	1,561	9,114
Medical reserve corp	3,500	3,500	3,236	(264)	3,038
Education	10,000	10,000	4,601	(5,399)	4,257
Publications	2,500	2,500	-	(2,500)	2,396
Dues & subscriptions	3,000	3,000	615	(2,385)	320
Library	500	500	-	(500)	-
Printing	500	500	522	22	96
Lab tests	300	300	267	(33)	22
Fines	500	500	1,125	625	175

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (continued):				
Environmental health (continued):				
New programs	\$ 5,000	5,000	3,339	1,009
Supplies	3,500	3,500	5,220	2,238
New office equipment	2,000	2,000	28	763
New equipment	2,000	2,000	639	709
Total environmental health	103,300	103,300	79,265	70,745
Personal health:				
Contractual labor	5,100	5,100	9,188	2,110
Mileage	7,500	7,500	2,345	3,557
Family case management	21,000	21,000	18,005	21,729
Immunizations	110,000	110,000	125,888	124,530
Breast & cervical cancer	45,000	45,000	33,660	39,696
STD services	3,500	3,500	53	419
WIC	1,085,000	1,085,000	929,028	1,025,279
Education	6,500	6,500	569	4,917
Publications	10,000	10,000	961	8,125
Dues & subscriptions	1,000	1,000	778	491
Library	500	500	-	-
Printing	500	500	153	329
Lab tests	300	300	50	29
New programs	5,000	5,000	-	2,253
Supplies	6,000	6,000	3,314	3,136
Medicine and drugs	2,500	2,500	220	236
New office equipment	1,000	1,000	-	250
New equipment	1,000	1,000	-	-
Total public health	1,311,400	1,311,400	1,124,212	1,237,086
Total expenditures	3,485,192	3,485,192	3,082,709	3,234,100
Excess (deficiency) of revenues over (under) expenditures	(26,947)	(26,947)	382,034	6,390
Other financing sources (uses):				
Transfers from other funds	32,334	32,334	-	32,334
Transfers to other funds	(51,000)	(51,000)	(50,169)	(50,169)
Total other financing sources (uses)	(18,666)	(18,666)	(50,169)	(17,835)
Net change in fund balance	\$ (45,613)	(45,613)	331,865	(11,445)
Fund balance, beginning of year			4,966,503	4,977,948
Fund balance, end of year			5,298,368	4,966,503

COUNTY OF LASALLE, ILLINOIS  
DETENTION HOME FUND

SCHEDULE C-61

Balance Sheet  
November 30, 2016

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 648,662
Investments	1,114,800
Accounts receivable	121,811
Accrued interest	8,714
Prepays	250
Property tax receivable	11,000
Total assets	<u>1,905,237</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>364,207</u>
Total assets and deferred outflows of resources	<u>\$ 2,269,444</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 20,937
Accrued payroll	<u>35,340</u>
Total liabilities	<u>56,277</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>364,207</u>
Total deferred inflows of resources	<u>364,207</u>

Fund balance:

Non-spendable	250
Restricted	<u>1,848,710</u>
Total fund balance	<u>1,848,960</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,269,444</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, 2016**  
**(With Comparative Figures for the Year Ended November 30, 2015)**

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 351,511	351,511	346,798	(4,713)	352,153
Resident fees	5,000	5,000	2,040	(2,960)	2,380
Intergovernmental revenue:					
Personal property replacement tax	40,507	40,507	36,568	(3,939)	41,269
State of IL - salary reimbursement	450,000	450,000	658,426	208,426	955,332
State Board of Education	150,000	150,000	144,867	(5,133)	226,851
State and Federal lunch / milk	15,000	15,000	20,537	5,537	17,478
Interest	4,000	4,000	14,385	10,385	7,855
Other income:					
Commissions - pay telephone	1,000	1,000	1,915	915	121
Miscellaneous income	-	-	250	250	901
Total revenues	1,017,018	1,017,018	1,225,786	208,768	1,604,340
Expenditures:					
Maintenance & repair of vehicles	700	700	249	(451)	272
Mileage	800	800	893	93	1,325
Auto expense	-	-	-	-	91
Maintenance & repair of buildings	14,000	14,000	6,359	(7,641)	14,405
Electricity	20,000	20,000	18,094	(1,906)	19,791
Telephone	1,700	1,700	1,713	13	1,520
Water	2,500	2,500	2,618	118	2,069
Gas	2,500	2,500	1,411	(1,089)	1,779
Fire alarm service	2,650	2,650	2,626	(24)	2,479
Maintenance contracts	7,673	7,673	2,773	(4,900)	7,673
Staff education	10,000	10,000	7,212	(2,788)	8,932
Hospital and emergency care	2,000	2,000	-	(2,000)	-
Dues and memberships	1,100	1,100	975	(125)	989
Physician's contract	15,000	15,000	13,455	(1,545)	13,203
Psychological services	6,000	6,000	2,438	(3,562)	3,619
General supplies	18,200	18,200	21,552	3,352	16,236
School supplies	5,000	5,000	4,582	(418)	4,460
Provisions	42,000	42,000	34,787	(7,213)	43,098
Medicine and drugs	500	500	-	(500)	62
Material for repairs	5,000	5,000	5,874	874	1,556
New equipment	99,600	99,600	29,970	(69,630)	5,091

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Health & life insurance	\$ 209,440	209,440	200,789	(8,651)	192,570
Superintendent	55,416	55,416	57,020	1,604	54,953
Salaries and wages	940,001	940,001	979,332	39,331	950,430
Overtime	40,000	40,000	31,756	(8,244)	28,723
Contingency	15,000	15,000	-	(15,000)	-
Total expenditures	1,516,780	1,516,780	1,426,478	(90,302)	1,375,326
Excess (deficiency) of revenues over (under) expenditures	(499,762)	(499,762)	(200,692)	299,070	229,014
Other financing sources (uses):					
Transfers from other funds	69,901	69,901	-	(69,901)	69,901
Total other financing sources (uses)	69,901	69,901	-	(69,901)	69,901
Net change in fund balance	\$ (429,861)	(429,861)	(200,692)	229,169	298,915
Fund balance, beginning of year			2,049,652		1,750,737
Fund balance, end of year			1,848,960		2,049,652

COUNTY OF LASALLE, ILLINOIS  
MENTAL HEALTH FUND

SCHEDULE C-63

Balance Sheet  
November 30, 2016

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 888,047
Investments	1,379,565
Accounts receivable	3,890
Accrued interest	7,860
Property tax receivable	73,304
Total assets	<u>2,352,666</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>2,353,865</u>
Total assets and deferred outflows of resources	<u>\$ 4,706,531</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 198,974
Accrued payroll	1,515
Total liabilities	<u>200,489</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>2,353,865</u>
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Fund balance:

Restricted	<u>2,152,177</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,706,531</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 2,343,405	2,343,405	2,310,979	(32,426)	2,346,423
Personal property replacement tax	96,880	96,880	87,459	(9,421)	98,702
Interest	-	-	13,089	13,089	8,184
Total revenues	2,440,285	2,440,285	2,411,527	(28,758)	2,453,309
Expenditures:					
Salaries and wages	35,777	35,777	36,929	1,152	35,037
Mileage	500	500	451	(49)	615
Telephone	600	600	392	(208)	392
Postage	200	200	37	(163)	107
Education	1,400	1,400	2,043	643	1,248
Dues and subscriptions	12,000	12,000	8,997	(3,003)	8,997
CASA	29,849	29,849	29,849	-	29,849
Distributions to agencies:					
Youth Service Bureau	192,200	192,200	192,200	-	192,220
Youth Service Bureau (SC)	145,308	145,308	145,308	-	145,308
Youth Service Bureau (Hope House)	44,100	44,100	42,000	(2,100)	42,000
Horizon House	282,277	282,277	282,277	-	282,277
Friendship House	230,341	230,341	230,341	-	230,341
Streator Unlimited	170,367	170,367	170,367	-	170,367
Easter Seal	130,145	130,145	130,145	-	130,145
Alternatives to Domestic Violence	100,744	100,744	100,744	-	100,744
Open Door	26,390	26,390	17,724	(8,666)	16,471
North Central Behavioral Systems	935,229	935,229	935,229	-	935,229
Detention Home - NCBHS	96,059	96,059	96,059	-	96,059
Grant seed	14,000	14,000	13,983	(17)	13,983
Office supplies and expense	300	440	453	13	477
Printing	200	200	39	(161)	125
Office equipment	1,000	860	-	(860)	-
Health and life insurance	25,200	25,200	25,394	194	24,025

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Miscellaneous	\$ 50	50	-	(50)	-
Contingency	14,000	14,000	-	(14,000)	-
Total expenditures	2,488,236	2,488,236	2,460,961	(27,275)	2,456,016
Excess (deficiency) of revenues over (under) expenditures	(47,951)	(47,951)	(49,434)	(1,483)	(2,707)
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	\$ (49,751)	(49,751)	(51,234)	(1,483)	(4,507)
Fund balance, beginning of year			2,203,411		2,207,918
Fund balance, end of year			2,152,177		2,203,411



COUNTY OF LASALLE, ILLINOIS  
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-65

Balance Sheet  
November 30, 2016

Assets

Assets:

Cash in bank	\$ 120,817
Investments	195,090
Accrued interest	<u>1,893</u>
Total assets	<u>317,800</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>192,804</u>
Total assets and deferred outflows of resources	<u>\$ 510,604</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 7,095
Accrued payroll	<u>13,611</u>
Total liabilities	<u>20,706</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>192,804</u>
Total deferred inflows of resources	<u>192,804</u>

Fund balance:

Restricted	<u>297,094</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 510,604</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Interest	\$ 3,000	3,000	3,215	215	3,085
Miscellaneous	-	-	235	235	170
Total revenues	3,000	3,000	3,450	450	3,255
Expenditures:					
Telephone	3,000	3,000	524	(2,476)	-
Postage	2,500	2,500	376	(2,124)	355
Education	3,000	3,000	-	(3,000)	-
Travel and transportation	4,000	4,000	-	(4,000)	96
Dues and memberships	400	400	602	202	577
Office supplies expense	1,500	1,500	1,062	(438)	332
Books and periodicals	750	750	-	(750)	-
Office equipment repair	1,000	1,000	-	(1,000)	-
Printing	2,500	2,500	368	(2,132)	300
New equipment	1,500	1,500	5,507	4,007	-
Emergency relief	15,000	15,000	7,475	(7,525)	8,332
New programs	300	300	-	(300)	-
Liability insurance	7,000	7,000	6,097	(903)	782
Workers' compensation	750	750	815	65	798
Umbrella insurance	750	750	650	(100)	650
Employee dishonesty bond	300	300	1,034	734	111
Catastrophic medical	10,000	10,000	-	(10,000)	-
Miscellaneous	1	1	-	(1)	-
Superintendent	74,056	74,056	83,171	9,115	71,807
Salaries and wages	59,596	59,596	77,048	17,452	57,316
Overtime	1	1	-	(1)	-
Health and life insurance	31,866	31,866	31,866	-	30,214
Contingency	9,500	9,500	-	(9,500)	-
Total expenditures	229,270	229,270	216,595	(12,675)	171,670

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess (deficiency) of revenues over (under) expenditures	\$ (226,270)	(226,270)	(213,145)	13,125	(168,415)
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>\$ (229,270)</u>	<u>(229,270)</u>	(216,145)	<u>13,125</u>	(171,415)
Fund balance, beginning of year			<u>513,239</u>		<u>684,654</u>
Fund balance, end of year			<u>297,094</u>		<u>513,239</u>

COUNTY OF LASALLE, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-67

Balance Sheet  
November 30, 2016

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 603,799
Investments	1,105,510
Accounts receivable	8,821
Property taxes receivable	73,304
Accrued interest	5,052
Total assets	<u>1,796,486</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>2,428,044</u>
Total assets and deferred outflows of resources	<u>\$ 4,224,530</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 33,576
Accrued payroll	32,108
Total liabilities	<u>65,684</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>2,428,044</u>
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Fund balance:

Restricted	<u>1,730,802</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,224,530</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016				2015
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 2,343,405	2,343,405	2,310,979	(32,426)	2,346,423
Intergovernmental revenue:					
Personal property replacement tax	48,347	48,347	43,645	(4,702)	49,256
Federal and state grants	1,000	1,000	-	(1,000)	-
Fees					
Permitted load fees	25,000	25,000	33,509	8,509	31,496
Lease and rental	1,000	1,000	-	(1,000)	-
Access permits	1,000	1,000	11,574	10,574	12,727
Restitution	1,000	1,000	3,483	2,483	11,656
Township engineering fees	175,000	175,000	250,835	75,835	168,369
Municipal materials and services	50,000	50,000	4,713	(45,287)	4,069
Bituminous construction	60,000	60,000	-	(60,000)	-
Bituminous seal coat	175,000	175,000	-	(175,000)	-
Maintenance for other departments	5,000	5,000	9,475	4,475	8,097
Interest	7,000	7,000	8,062	1,062	5,381
Miscellaneous	25,000	25,000	3,270	(21,730)	212,872
Total revenues	2,917,752	2,917,752	2,679,545	(238,207)	2,850,346
Expenditures:					
Administration:					
Software & licenses	15,000	15,000	15,456	456	15,078
Custodian	15,000	15,000	14,600	(400)	14,800
Utilities	49,710	49,710	39,863	(9,847)	36,795
Machinery rent	700	700	342	(358)	-
Burglar alarm service	4,500	4,500	4,047	(453)	2,980
Education	5,000	5,000	2,687	(2,313)	3,883
Publications and notices	5,000	5,000	2,426	(2,574)	4,860
Dues	4,500	4,500	3,487	(1,013)	3,595
General expenses	2,000	2,000	800	(1,200)	2,164
Professional services hired	1,000	1,000	1,496	496	2,115
Office supplies and expense	5,000	7,741	8,632	891	10,466
New equipment	5,000	2,259	-	(2,259)	46,350
County Engineer	-	-	1,209	1,209	1,205
Salaries and wages	148,000	148,000	144,782	(3,218)	140,067
Overtime	2,000	2,000	238	(1,762)	822
Contingency	5,000	5,000	-	(5,000)	-
Total administration	267,410	267,410	240,065	(27,345)	285,180

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	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	-	-	2,628	2,628	2,618
Engineering salaries & wages	222,000	222,000	216,559	(5,441)	276,511
Overtime	18,000	18,000	12,243	(5,757)	5,732
Maintenance & repair of equipment	6,000	6,000	1,837	(4,163)	2,051
Map printing	1,000	1,000	274	(726)	-
Engineering supplies	9,000	9,000	6,636	(2,364)	5,566
Miscellaneous	-	-	1,034	1,034	-
New equipment	10,000	10,000	-	(10,000)	11,033
Construction projects	500,000	500,000	76,777	(423,223)	4,631
Contingency	40,000	40,000	-	(40,000)	-
Total construction and engineering	806,000	806,000	317,988	(488,012)	308,142
Highway maintenance					
Maintenance salaries and wages	500,000	500,000	464,765	(35,235)	478,915
Overtime	110,000	110,000	31,611	(78,389)	59,464
Maintenance & repairs - equipment	25,000	25,000	12,877	(12,123)	19,595
Maintenance & repairs - buildings	35,000	35,000	16,733	(18,267)	40,677
Equipment rental	20,000	20,000	20,597	597	16,331
General expenses	5,000	5,000	1,058	(3,942)	1,444
Maintenance supplies	25,000	25,000	17,250	(7,750)	21,844
Vehicle expenses	295,000	295,000	145,207	(149,793)	247,783
Materials for repairs - equipment	50,000	50,000	53,059	3,059	65,765
Materials for repairs - buildings	20,000	20,000	10,581	(9,419)	12,206
Surface	210,000	210,000	48,611	(161,389)	140,500
Shoulders	50,000	50,000	59,248	9,248	18,801
Ditches and drains	25,000	25,000	29,423	4,423	15,062
Bridges and culverts	55,000	55,000	88,542	33,542	41,125

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Highway maintenance (continued)					
Signs and markings	\$ 335,000	335,000	11,433	(323,567)	130,192
Guard rail	5,000	5,000	5,630	630	2,159
Cleaning & clearing right-of-way	40,000	40,000	49,799	9,799	24,437
Snow removal	240,000	240,000	172,894	(67,106)	271,514
Mowing	10,000	10,000	23,434	13,434	13,139
Township purchase of materials	50,000	50,000	-	(50,000)	16,554
Other County department maint.	5,000	5,000	3,199	(1,801)	-
New equipment	15,000	15,000	-	(15,000)	1,538
Special equipment - radios	5,000	5,000	-	(5,000)	-
New trucks	180,000	180,000	100,880	(79,120)	223,670
Health & life insurance	506,000	506,000	494,197	(11,803)	472,360
Contingency	50,000	50,000	-	(50,000)	-
Total highway maintenance	2,866,000	2,866,000	1,861,028	(1,004,972)	2,335,075
Total expenditures	4,174,410	4,174,410	2,419,081	(1,755,329)	2,928,397
Excess (deficiency) of revenues over (under) expenditures	(1,256,658)	(1,256,658)	260,464	1,517,122	(78,051)
Other financing sources (uses):					
Transfers from other funds	55,810	55,810	-	(55,810)	55,810
Total other financing sources (uses)	55,810	55,810	-	(55,810)	55,810
Net change in fund balance	\$ (1,200,848)	(1,200,848)	260,464	1,461,312	(22,241)
Fund balance, beginning of year			1,470,338		1,492,579
Fund balance, end of year			1,730,802		1,470,338

COUNTY OF LASALLE, ILLINOIS  
COUNTY BRIDGE FUND

SCHEDULE C-69

Balance Sheet  
November 30, 2016

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 458,872
Investments	678,170
Accounts receivable	118,008
Property taxes receivable	36,655
Accrued interest	3,676
Total assets	<u>1,295,381</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,214,022</u>
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Total assets and deferred outflows of resources	<u>\$ 2,509,403</u>
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Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 304,369
Contracts payable	150,000
Accrued payroll	6,676
Total liabilities	<u>461,045</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,214,022</u>
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Fund balance:

Committed	668,124
Restricted	166,212
Total fund balance	<u>834,336</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,509,403</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,171,703	1,171,703	1,155,605	(16,098)	1,173,202
Bridge engineering fees	50,000	50,000	22,208	(27,792)	80,846
Intergovernmental revenue:					
Personal property replacement tax	14,187	14,187	12,807	(1,380)	14,454
Municipal bridge income	10,000	10,000	1,898	(8,102)	-
Township bridge reimbursements	558,500	558,500	164,813	(393,687)	314,537
Township bridge program	-	-	111,778	111,778	51,863
Federal / State funds	1	1	80,195	80,194	88,139
Interest	2,000	2,000	5,767	3,767	3,990
Miscellaneous	1	1	273	272	3,493
Total revenues	1,806,392	1,806,392	1,555,344	(251,048)	1,730,524
Expenditures:					
Township bridge aid	434,000	434,000	627,429	193,429	491,288
Municipal bridge aid	20,000	20,000	-	(20,000)	76,936
County bridges	1,105,500	1,105,500	240,491	(865,009)	934,232
New construction projects	-	-	1,500	1,500	-
County line bridge	50,000	50,000	259,538	209,538	50,000
Salaries and wages	295,000	295,000	307,571	12,571	279,928
Overtime	25,000	25,000	25,055	55	16,296
Total expenditures	1,929,500	1,929,500	1,461,584	(467,916)	1,848,680
Excess (deficiency) of revenues over (under) expenditures	\$ (123,108)	(123,108)	93,760	216,868	(118,156)
Fund balance, beginning of year			740,576		858,732
Fund balance, end of year			834,336		740,576

COUNTY OF LASALLE, ILLINOIS  
MOTOR FUEL TAX FUND

SCHEDULE C-71

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 2,113,221
Accounts receivable	222,865
Accrued interest	<u>423</u>
Total assets	<u>\$ 2,336,509</u>

Liabilities and Fund Balance

Liabilities:	
Accrued payroll	<u>\$ 33,323</u>
Fund balance:	
Committed	781,175
Restricted	<u>1,522,011</u>
Total fund balance	<u>2,303,186</u>
Total liabilities and fund balance	<u>\$ 2,336,509</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Allotments - State of Illinois	\$ 1,580,000	1,580,000	1,670,691	90,691	1,666,261
Federal / State funds	564,000	564,000	-	(564,000)	305,382
State funds	327,000	327,000	295,327	(31,673)	-
State TARP funds	-	-	76,000	76,000	-
Reimbursement - County Engineer	61,400	61,400	62,000	600	61,400
Interest	3,000	3,000	4,736	1,736	2,082
Miscellaneous	1,000	1,000	497	(503)	40
Total revenues	2,536,400	2,536,400	2,109,251	(427,149)	2,035,165
Expenditures:					
County Engineer	-	-	124,369	124,369	122,641
Salaries & wages	1,020,000	1,020,000	819,198	(200,802)	825,207
Overtime	200,001	200,001	11,535	(188,466)	74,477
New construction projects	1,900,000	1,900,000	928,428	(971,572)	1,136,675
Contingency	50,000	50,000	-	(50,000)	-
Total expenditures	3,170,001	3,170,001	1,883,530	(1,286,471)	2,159,000
Excess (deficiency) of revenues over (under) expenditures	\$ (633,601)	(633,601)	225,721	859,322	(123,835)
Fund balance, beginning of year			2,077,465		2,201,300
Fund balance, end of year			2,303,186		2,077,465

COUNTY OF LASALLE, ILLINOIS  
SPECIAL TAX MATCHING FUND

SCHEDULE C-73

Balance Sheet  
November 30, 2016

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 279,057
Investments	445,920
Accounts receivable	569
Property taxes receivable	36,655
Accrued interest	3,245
Total assets	<u>765,446</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,214,022</u>
Total assets and deferred outflows of resources	<u>\$ 1,979,468</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 62,996
Accrued payroll	1,221
Total liabilities	<u>64,217</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,214,022</u>
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Fund balance:

Committed	196,440
Restricted	504,789
Total fund balance	<u>701,229</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,979,468</u>
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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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,171,703	1,171,703	1,155,605	(16,098)	1,173,202
Personal property replacement tax	14,187	14,187	12,807	(1,380)	14,454
Federal / State funds	1,000	1,000	-	(1,000)	-
Interest	2,000	2,000	5,504	3,504	4,912
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	1,189,890	1,189,890	1,173,916	(15,974)	1,192,568
Expenditures:					
New construction projects	1,980,000	1,980,000	1,119,098	(860,902)	1,767,041
Salaries and wages	45,000	45,000	17,252	(27,748)	29,894
Overtime	5,000	5,000	6,422	1,422	137
Contingency	50,000	50,000	-	(50,000)	-
Total expenditures	2,080,000	2,080,000	1,142,772	(937,228)	1,797,072
Excess (deficiency) of revenues over (under) expenditures	\$ (890,110)	(890,110)	31,144	921,254	(604,504)
Fund balance, beginning of year			670,085		1,274,589
Fund balance, end of year			701,229		670,085

COUNTY OF LASALLE, ILLINOIS  
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-75

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 238,360
Investments	362,310
Accounts receivable	14,223
Accrued interest	<u>2,834</u>
Total assets	<u>\$ 617,727</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 76,996
Accrued payroll	<u>3,631</u>
Total liabilities	<u>80,627</u>
Fund balance:	
Restricted	<u>537,100</u>
Total liabilities and fund balance	<u>\$ 617,727</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Document fees	\$ 200,000	200,000	194,104	(5,896)	196,048
Interest	4,000	4,000	4,703	703	3,375
Total revenues	204,000	204,000	198,807	(5,193)	199,423
Expenditures:					
Software purchase	30,000	30,000	12,241	(17,759)	3,315
Maintenance of equipment	14,000	14,000	11,186	(2,814)	15,724
Maintenance contract - software	5,000	5,000	3,425	(1,575)	3,000
Education	2,000	2,000	412	(1,588)	-
Administrative expense	100	100	-	(100)	-
Set-up expense	5,000	5,000	-	(5,000)	622
Supplies	40,000	40,000	44,710	4,710	33,015
Record retention expense	175,000	175,000	155,080	(19,920)	128,903
New equipment	30,000	30,000	2,673	(27,327)	638
Salaries and wages	120,418	120,418	115,182	(5,236)	56,765
Miscellaneous	1,000	1,000	-	(1,000)	624
Total expenditures	422,518	422,518	344,909	(77,609)	242,606
Excess (deficiency) of revenues over (under) expenditures	\$ (218,518)	(218,518)	(146,102)	72,416	(43,183)
Fund balance, beginning of year			683,202		726,385
Fund balance, end of year			537,100		683,202

COUNTY OF LASALLE, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE C-77

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$	3,270
Investments		9,290
Accounts receivable		4,680
Accrued interest		120
Total assets	\$	<u>17,360</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	7,064
Accrued payroll		129
Total liabilities		<u>7,193</u>
Fund balance:		
Restricted		<u>10,167</u>
Total liabilities and fund balance	\$	<u>17,360</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Document fees	\$ 58,699	58,699	56,615	(2,084)	61,932
Interest	112	112	214	102	203
Miscellaneous income	-	-	557	557	-
Total revenues	58,811	58,811	57,386	(1,425)	62,135
Expenditures:					
Supplies	100	100	-	(100)	-
Law books and statutes	54,510	54,510	74,869	20,359	65,653
Miscellaneous	1	1	-	(1)	-
Salaries and wages	4,200	4,200	4,232	32	4,216
Total expenditures	58,811	58,811	79,101	20,290	69,869
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(21,715)	(21,715)	(7,734)
Fund balance, beginning of year			31,882		39,616
Fund balance, end of year			10,167		31,882

COUNTY OF LASALLE, ILLINOIS  
COURT AUTOMATION FUND

SCHEDULE C-79

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 277,321
Investments	401,793
Accounts receivable	14,097
Accrued interest	<u>3,076</u>
Total assets	<u>\$ 696,287</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 653
Accrued payroll	<u>1,693</u>
Total liabilities	<u>2,346</u>
Fund balance:	
Restricted	<u>693,941</u>
Total liabilities and fund balance	<u>\$ 696,287</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Court automation fees	\$ 200,000	200,000	194,455	(5,545)	196,077
Interest	4,000	4,000	5,084	1,084	3,325
Total revenues	204,000	204,000	199,539	(4,461)	199,402
Expenditures:					
Software purchase	70,000	70,000	22,118	(47,882)	9,121
Maintenance of equipment	10,000	10,000	2,300	(7,700)	5,130
Internet	2,500	2,500	258	(2,242)	1,153
Maintenance contract - software	60,000	60,000	61,198	1,198	52,867
Professional services	10,000	10,000	11,033	1,033	4,317
Education	2,500	2,500	2,500	-	-
Miscellaneous	2,500	2,500	-	(2,500)	-
Set-up expense	10,000	10,000	7,821	(2,179)	16,418
Supplies	3,000	19,315	19,968	653	611
New equipment	30,000	13,685	-	(13,685)	30,273
Health and life insurance	-	-	21,120	21,120	5,005
Salaries and wages	49,627	49,627	54,750	5,123	58,510
Total expenditures	250,127	250,127	203,066	(47,061)	183,405
Excess (deficiency) of revenues over (under) expenditures	\$ (46,127)	(46,127)	(3,527)	42,600	15,997
Fund balance, beginning of year			697,468		681,471
Fund balance, end of year			693,941		697,468

COUNTY OF LASALLE, ILLINOIS  
COURT APPOINTED SPECIAL ADVOCATE FUND

SCHEDULE C-81

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 1,590
Accounts receivable	984
Total assets	<u>\$ 2,574</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,574
Fund balance:	
Restricted	-
Total liabilities and fund balance	<u>\$ 2,574</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-82

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fees	\$ 10,000	10,000	10,994	994	10,852
Total revenues	10,000	10,000	10,994	994	10,852
Expenditures:					
Court appointed special advocate	10,000	10,000	10,994	994	10,852
Total expenditures	10,000	10,000	10,994	994	10,852
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	-	-
Fund balance, beginning of year			-		-
Fund balance, end of year			-		-

COUNTY OF LASALLE, ILLINOIS  
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-83

**Balance Sheet**  
**November 30, 2016**

<u>Assets</u>	
Cash in bank	\$ 51,593
Investments	74,320
Accounts receivable	4,137
Accrued interest	543
Total assets	<u>\$ 130,593</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 696</u>
Fund balance:	
Restricted	<u>129,897</u>
Total liabilities and fund balance	<u>\$ 130,593</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fees	\$ 20,000	20,000	31,653	11,653	33,213
Federal child support revenue	10,000	10,000	17,960	7,960	12,589
Interest	1,000	1,000	893	(107)	540
Total revenues	31,000	31,000	50,506	19,506	46,342
Expenditures:					
Office equipment repair & maint.	500	500	575	75	-
Maintenance contract - software	5,000	5,000	4,737	(263)	2,690
Child support administration	250	250	-	(250)	-
Education	1,000	1,000	-	(1,000)	-
Supplies	1,500	1,500	-	(1,500)	334
Miscellaneous	1,000	1,000	-	(1,000)	36
New equipment	1,500	1,500	-	(1,500)	-
Health insurance	21,120	21,120	21,120	-	20,025
Salaries and wages	51,219	51,219	20,521	(30,698)	24,483
Total expenditures	83,089	83,089	46,953	(36,136)	47,568
Excess (deficiency) of revenues over (under) expenditures	\$ (52,089)	(52,089)	3,553	55,642	(1,226)
Fund balance, beginning of year			126,344		127,570
Fund balance, end of year			129,897		126,344

COUNTY OF LASALLE, ILLINOIS  
MINORS IN POSSESSION FUND

SCHEDULE C-85

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 6,276
Investments	9,290
Accrued interest	75
Total assets	<u>\$ 15,641</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 551</u>
Fund balance:	
Restricted	<u>15,090</u>
Total liabilities and fund balance	<u>\$ 15,641</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-86

	2016			Over (Under) Final Budget	2015
	Budget Amounts Original	Final	Actual		Actual
Revenues:					
Fees	\$ 8,000	8,000	13,560	5,560	11,800
Interest	-	-	115	115	127
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>13,675</u>	<u>5,675</u>	<u>11,927</u>
Expenditures:					
New programs	1,200	1,200	1,000	(200)	900
Education	-	-	2,084	2,084	100
Salaries and wages	<u>17,900</u>	<u>17,900</u>	<u>18,038</u>	<u>138</u>	<u>17,969</u>
Total expenditures	<u>19,100</u>	<u>19,100</u>	<u>21,122</u>	<u>2,022</u>	<u>18,969</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (11,100)</u>	<u>(11,100)</u>	<u>(7,447)</u>	<u>3,653</u>	<u>(7,042)</u>
Fund balance, beginning of year			<u>22,537</u>		<u>29,579</u>
Fund balance, end of year			<u>15,090</u>		<u>22,537</u>

COUNTY OF LASALLE, ILLINOIS  
MEDIATION SERVICES FUND

SCHEDULE C-87

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 4,200
Accounts receivable	2,100
Total assets	<u>\$ 6,300</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 6,300
Total fund balance	<u>\$ 6,300</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-88

	2016			2015	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fees	\$ 40,500	40,500	29,250	(11,250)	34,800
Total revenues	40,500	40,500	29,250	(11,250)	34,800
Expenditures:					
Professional services	40,500	40,500	29,400	(11,100)	35,550
Total expenditures	40,500	40,500	29,400	(11,100)	35,550
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(150)	(150)	(750)
Fund balance, beginning of year			6,450		7,200
Fund balance, end of year			6,300		6,450



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

SCHEDULE C-89

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 105,834
Investments	41,805
Accounts receivable	30,343
Accrued interest	<u>524</u>
Total assets	<u>\$ 178,506</u>

Liabilities and Fund Balance

Liabilities:	
Accrued payroll	<u>\$ 4,590</u>
Fund balance:	
Restricted	<u>173,916</u>
Total liabilities and fund balance	<u>\$ 178,506</u>

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

SCHEDULE C-90

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State's Attorney salary reimburse	\$ 40,000	40,000	37,648	(2,352)	40,200
Section 1505 drug forfeitures	-	-	86,026	86,026	-
Drug traffic law enforcement fee	100,000	100,000	57,615	(42,385)	42,113
Interest	500	500	927	427	1,428
Other	-	-	-	-	25,000
Total revenues	140,500	140,500	182,216	41,716	108,741
Expenditures:					
Drug enforcement expense	25,000	25,000	188,238	163,238	55,670
Miscellaneous expense	-	-	-	-	14,196
Health insurance	6,542	6,542	4,907	(1,635)	6,204
Salaries and wages	180,466	180,466	129,895	(50,571)	194,675
Total expenditures	212,008	212,008	323,040	111,032	270,745
Excess (deficiency) of revenues over (under) expenditures	\$ (71,508)	(71,508)	(140,824)	(69,316)	(162,004)
Fund balance, beginning of year			314,740		476,744
Fund balance, end of year			173,916		314,740

COUNTY OF LASALLE, ILLINOIS  
PROBATION SERVICES FUND

SCHEDULE C-91

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$ 295,871
Investments	420,373
Accounts receivable	14,592
Accrued interest	<u>3,079</u>
Total assets	<u>\$ 733,915</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	<u>\$ 12,300</u>
Fund balance:	
Restricted	<u>721,615</u>
Total liabilities and fund balance	<u>\$ 733,915</u>

COUNTY OF LASALLE, ILLINOIS  
PROBATION SERVICES FUND

SCHEDULE C-92

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Probation service fees	\$ 190,000	190,000	188,138	(1,862)	205,860
Interest	3,000	3,000	5,054	2,054	3,313
Miscellaneous income	3,000	3,000	6,557	3,557	4,222
Total revenues	196,000	196,000	199,749	3,749	213,395
Expenditures:					
Mileage	10,000	10,000	7,385	(2,615)	10,556
Education	17,000	17,000	5,548	(11,452)	7,319
JSOP	125,000	125,000	44,990	(80,010)	72,860
Communications	6,000	6,000	6,305	305	5,889
Software maintenance	12,000	12,000	17,453	5,453	829
Lodging and meals	6,000	6,000	3,238	(2,762)	6,384
Dues and subscriptions	2,000	2,000	770	(1,230)	1,275
Maintenance and repair - vehicles	7,000	7,000	1,660	(5,340)	1,608
Office supplies	5,500	11,056	11,825	769	5,326
Family counseling	3,000	3,000	-	(3,000)	-
Emergency shelter	1,000	1,000	-	(1,000)	-
Substance evaluation	3,000	3,000	-	(3,000)	-
Mental health evaluation	5,000	5,000	16,585	11,585	10,508
Substance abuse testing	12,000	12,000	21,327	9,327	10,124
Sex offender testing	7,000	7,000	2,950	(4,050)	1,000
Incentives	4,000	4,000	89	(3,911)	225
Miscellaneous	3,000	3,000	5,475	2,475	3,875
New equipment	7,000	1,444	-	(1,444)	6,277
New vehicles	30,000	30,000	29,448	(552)	28,704
Total expenditures	265,500	265,500	175,048	(90,452)	172,759
Excess (deficiency) of revenues over (under) expenditures	\$ (69,500)	(69,500)	24,701	94,201	40,636
Fund balance, beginning of year			696,914		656,278
Fund balance, end of year			721,615		696,914

COUNTY OF LASALLE, ILLINOIS  
ARRESTEES' MEDICAL COST FUND

SCHEDULE C-93

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 5,812
Investments	4,645
Accounts receivable	1,610
Accrued interest	30
Total assets	<u>\$ 12,097</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 12,097</u>
Total fund balance	<u>\$ 12,097</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-94

	2016			2015	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Medical services	\$ 18,000	18,000	19,467	1,467	19,018
Interest	100	100	51	(49)	68
Total revenues	<u>18,100</u>	<u>18,100</u>	<u>19,518</u>	<u>1,418</u>	<u>19,086</u>
Expenditures:					
Medical services	-	-	18,120	18,120	-
Total expenditures	<u>-</u>	<u>-</u>	<u>18,120</u>	<u>18,120</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	18,100	18,100	1,398	(16,702)	19,086
Other financing sources (uses):					
Transfers from (to) other funds	(18,000)	(18,000)	7,000	25,000	(21,000)
Total other financing sources (uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>7,000</u>	<u>25,000</u>	<u>(21,000)</u>
Net change in fund balance	<u>\$ 100</u>	<u>100</u>	<u>8,398</u>	<u>8,298</u>	<u>(1,914)</u>
Fund balance, beginning of year			3,699		5,613
Fund balance, end of year			<u>12,097</u>		<u>3,699</u>

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

SCHEDULE C-95

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Cash in bank	\$ 13,750
Investments	34,838
Accounts receivable	2,185
Accrued interest	257
Total assets	<u>\$ 51,030</u>

<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 51,030</u>
Total fund balance	<u>\$ 51,030</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-96

	2016			2015	
	<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	28,309	(1,491)	33,876
Interest	-	-	416	416	278
Total revenues	<u>29,800</u>	<u>29,800</u>	<u>28,725</u>	<u>(1,075)</u>	<u>34,154</u>
Expenditures:					
D.U.I. equipment	30,000	30,000	11,498	(18,502)	5,414
New vehicles	-	-	16,885	16,885	45,934
Miscellaneous	-	-	679	679	(13,960)
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>29,062</u>	<u>(938)</u>	<u>37,388</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (200)</u>	<u>(200)</u>	<u>(337)</u>	<u>(137)</u>	<u>(3,234)</u>
Fund balance, beginning of year			<u>51,367</u>		<u>54,601</u>
Fund balance, end of year			<u>51,030</u>		<u>51,367</u>

COUNTY OF LASALLE, ILLINOIS  
CIRCUIT CLERK E-CITATION FUND

SCHEDULE C-97

Balance Sheet  
November 30, 2016

<u>Assets</u>	
Accounts receivable	\$ 1,194
Total assets	<u>\$ 1,194</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 1,194
Total fund balance	<u>\$ 1,194</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-98

	2016			2015
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Electronic citation fees	\$ -	-	1,194	-
Total revenues	-	-	1,194	-
Expenditures:				
Miscellaneous	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>1,194</u>	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>1,194</u>	-

COUNTY OF LASALLE, ILLINOIS  
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-99

Balance Sheet  
November 30, 2016

Assets

Cash in bank	\$	88,604
Investments		127,738
Accounts receivable		2,837
Accrued interest		<u>936</u>
Total assets	\$	<u>220,115</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	<u>867</u>
Fund balance:		
Restricted		<u>219,248</u>
Total liabilities and fund balance	\$	<u>220,115</u>



COUNTY OF LASALLE, ILLINOIS  
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-100

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Clerk fees	\$ 40,000	40,000	36,939	(3,061)	37,019
Interest	1,000	1,000	1,527	527	977
Total revenues	41,000	41,000	38,466	(2,534)	37,996
Expenditures:					
Maintenance of equipment	250	250	1,211	961	-
Internet	1,000	1,000	933	(67)	908
Maintenance contract - software	3,000	3,000	3,390	390	-
Education	6,000	6,000	2,321	(3,679)	5,463
Administrative expense	2,000	2,000	-	(2,000)	401
Set-up expense	4,000	4,000	10,072	6,072	1,409
Office supplies	6,000	9,811	10,763	952	4,343
New equipment	5,000	1,189	-	(1,189)	2,691
Miscellaneous	250	250	10	(240)	92
Total expenditures	27,500	27,500	28,700	1,200	15,307
Excess (deficiency) of revenues over (under) expenditures	\$ 13,500	13,500	9,766	(3,734)	22,689
Fund balance, beginning of year			209,482		186,793
Fund balance, end of year			219,248		209,482

COUNTY OF LASALLE, ILLINOIS  
DEBT SERVICE FUND

SCHEDULE C-101

Balance Sheet  
November 30, 2016

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

SCHEDULE C-102

	2016			2015	
	<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	105,000	810,000
Bond interest	-	-	1,050	1,050	12,100
Miscellaneous fees	-	-	375	375	1,125
Total expenditures	-	-	106,425	106,425	823,225
Excess (deficiency) of revenues over (under) expenditures	-	-	(106,425)	(106,425)	(823,225)
Other financing sources (uses):					
Transfers from other funds	-	-	106,425	106,425	823,225
Total other financing sources (uses)	-	-	106,425	106,425	823,225
Net change in fund balance	\$ -	-	-	-	-
Fund balance, beginning of year			-		-
Fund balance, end of year			-		-

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

SCHEDULE C-103

**Balance Sheet**  
**November 30, 2016**

Assets

Cash in bank	\$ 234,171
Investments	329,795
Accounts receivable	142,365
Accrued interest	<u>2,474</u>
Total assets	<u>\$ 708,805</u>

Fund Balance

Fund balance:	
Committed	<u>\$ 708,805</u>
Total fund balance	<u>\$ 708,805</u>

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

SCHEDULE C-104

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Grant income	\$ -	-	-	-	-
Income from TIFs	225,000	225,000	269,591	44,591	81,539
TIF administrative	10,000	10,000	9,740	(260)	9,110
Interest	1,200	1,200	4,154	2,954	2,232
Total revenues	236,200	236,200	283,485	47,285	92,881
Expenditures:					
Equipment	200,000	200,000	183,936	(16,064)	34,363
Site improvement	100,000	100,000	109,716	9,716	-
Downtown courthouse	200,000	200,000	109,256	(90,744)	-
Total expenditures	500,000	500,000	402,908	(97,092)	34,363
Excess (deficiency) of revenues over (under) expenditures	(263,800)	(263,800)	(119,423)	144,377	58,518
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	\$ (246,030)	(246,030)	(101,654)	144,376	76,287
Fund balance, beginning of year			810,459		734,172
Fund balance, end of year			708,805		810,459

COUNTY OF LASALLE, ILLINOIS  
NURSING HOME FUND

SCHEDULE D-1

Balance Sheet  
November 30, 2016

	November 30,	
	2016	2015
<u>Assets and Deferred Outflows of Resources</u>		
Current assets:		
Cash in bank	\$ 1,009,557	1,217,210
Investments	1,839,420	2,316,488
Receivable from governmental units	785,467	465,092
Accounts receivable	386,758	249,215
Accrued interest	14,900	11,069
Inventory	15,694	22,233
Property taxes receivable	50,418	61,980
Total current assets	<u>4,102,214</u>	<u>4,343,287</u>
Restricted assets		
Residents' trust account	4,275	3,132
Employers' trust account	20,508	19,340
Total restricted assets	<u>24,783</u>	<u>22,472</u>
Fixed assets:		
Land	9,950	9,950
Building and improvements	6,087,347	5,255,664
Equipment	1,657,212	1,661,940
Less: accumulated depreciation	(5,732,089)	(5,576,987)
Total fixed assets	<u>2,022,420</u>	<u>1,350,567</u>
Deferred Outflows of Resources:		
Deferred property taxes	<u>1,400,000</u>	<u>1,611,560</u>
Total assets and deferred outflows of resources	<u>\$ 7,549,417</u>	<u>7,327,886</u>

COUNTY OF LASALLE, ILLINOIS  
NURSING HOME FUND

SCHEDULE D-1  
(CONTINUED)

Balance Sheet  
November 30, 2016

	November 30,	
	2016	2015
<u>Liabilities, Deferred Inflows of Resources, and Net Position</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 269,711	211,529
Accrued payroll	107,412	84,396
Compensated absences	244,934	211,947
Total liabilities (payable from current assets)	622,057	507,872
Liabilities (payable from restricted assets):		
Residents' trust account	4,275	3,132
Employees' trust account	20,508	19,340
Total liabilities (payable from restricted assets)	24,783	22,472
Total liabilities	646,840	530,344
Deferred Inflows of Resources:		
Deferred property taxes	1,400,000	1,611,560
Net Position	5,502,577	5,185,982
Total liabilities, deferred inflows of resources, and net position	\$ 7,549,417	7,327,886

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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,611,560	1,611,560	1,589,461	(22,099)	1,615,572
Grant revenues	450,000	450,000	-	(450,000)	4,338
Charges for services:					
Public aid	1,735,000	1,735,000	1,774,380	39,380	1,561,520
Private pay patients	1,150,000	1,150,000	1,074,852	(75,148)	995,844
Patient contributions	500,000	500,000	568,579	68,579	471,972
Patient insurance payment	14,000	14,000	98,285	84,285	44,986
Medicare Part A	1,030,000	1,030,000	946,041	(83,959)	716,748
Medicare Part B	153,500	153,500	275,828	122,328	183,079
Interest	5,000	5,000	24,942	19,942	15,523
Miscellaneous income	1,000	1,000	36,038	35,038	750
Total revenues	6,650,060	6,650,060	6,388,406	(261,654)	5,610,332
Expenses:					
Health and welfare	8,893,624	8,893,624	5,842,879	(3,050,745)	5,209,976
Depreciation	-	-	171,820	171,820	173,365
Total expenses	8,893,624	8,893,624	6,014,699	(2,878,925)	5,383,341
Other financing sources (uses):					
Transfers from other funds	210,000	210,000	-	-	208,255
Transfers to other funds	(57,112)	(57,112)	(57,112)	-	(250,000)
Capital contributions	-	-	-	-	(327,126)
Total other financing sources (uses)	152,888	152,888	(57,112)	-	(368,871)
Net income (loss)	\$ (2,090,676)	(2,090,676)	316,595	2,617,271	(141,880)
Net position, beginning of year			5,185,982		5,327,862
Net position, end of year			5,502,577		5,185,982

COUNTY OF LASALLE, ILLINOIS  
NURSING HOME FUND

SCHEDULE D-3

Schedule of Operating Expenses - Budget to Actual  
For the Year Ended November 30, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses:					
Health and welfare:					
Extra help	\$ 45,000	45,000	58,880	13,880	46,884
Mileage	500	500	1,274	774	952
Maintenance and repairs - building	37,000	37,000	35,388	(1,612)	26,773
Maintenance and repairs - vehicles	2,500	2,500	2,162	(338)	3,172
Food purchases	475,000	475,000	460,250	(14,750)	461,178
Housekeeping supplies	20,000	20,000	14,547	(5,453)	18,303
Laundry supplies for machines	10,000	10,000	9,041	(959)	8,814
Laundry - incontinent	35,000	35,000	40,174	5,174	34,068
Electricity	44,000	44,000	51,334	7,334	44,975
Gas	41,000	41,000	15,572	(25,428)	24,235
Maintenance supplies	31,000	31,000	32,834	1,834	36,760
Maintenance and repairs - equip.	15,000	15,000	15,547	547	11,915
City of Ottawa - sewer	20,000	20,000	25,783	5,783	19,998
Water engineer	5,000	5,000	4,500	(500)	4,500
Pest control	1,500	1,500	2,804	1,304	1,309
Refuse disposal	29,000	29,000	32,260	3,260	28,737
Maintenance contract	45,000	45,000	59,560	14,560	43,750
Provider participation fee	150,000	150,000	127,409	(22,591)	134,335
Medicare Part B ancillary cost	185,000	185,000	283,837	98,837	206,748
Contract serve / part A therapy	230,000	230,000	240,459	10,459	271,767
Nursing supplies	98,000	98,000	118,377	20,377	98,144
Linens	14,000	14,000	7,593	(6,407)	13,423
Nursing consultants	15,000	15,000	8,137	(6,863)	8,201
Medical advisor	15,100	15,100	15,092	(8)	13,750
Activities supplies	6,000	6,000	8,225	2,225	6,486
Education - books and supplies	2,500	2,500	3,446	946	2,144
Auto gas and oil expense	-	-	-	-	593
Printing	300	300	380	80	191
Fees, subscriptions, and promo	21,500	21,500	25,870	4,370	20,659
Marketing	18,000	18,000	14,144	(3,856)	17,036
General office supplies	16,500	19,275	22,327	3,052	16,947
Postage	4,000	4,000	574	(3,426)	2,692
Telephone	3,000	3,000	6,565	3,565	3,311
Internet	-	-	8,400	8,400	-
Miscellaneous	-	-	822	822	852
Refunds	5,000	5,000	832	(4,168)	5,453
Patient insurance payments	12,000	12,000	26,224	14,224	25,928
Professional services	25,000	25,000	60,338	35,338	21,596
Drugs and medications	6,000	6,000	5,242	(758)	5,070
Improvements - site	2,805,000	2,805,000	286,231	(2,518,769)	122,786
Capital improvements	-	-	7,176	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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	2016			2015	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses (Continued):					
Health and welfare (continued):					
New equipment - computer	\$ 7,900	5,125	7,744	2,619	13,687
New equipment	70,410	70,410	34,917	(35,493)	38,373
Administrator	90,000	90,000	90,692	692	87,906
Salaries and wages	3,346,858	3,346,858	2,550,164	(796,694)	2,344,848
Overtime	325,000	325,000	373,181	48,181	372,489
Compensated absences	-	-	32,987	32,987	(23,904)
Health and life insurance	565,056	565,056	613,584	48,528	562,142
Total health and welfare expenses	<u>\$ 8,893,624</u>	<u>8,893,624</u>	<u>5,842,879</u>	<u>(3,050,745)</u>	<u>5,209,976</u>

## COUNTY OF LASALLE, ILLINOIS

## SCHEDULE E-1

## AGENCY FUNDS

## Combining Statement of Assets and Liabilities

November 30, 2016

(With Comparative Figures for November 30, 2015)

	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
	2016	2015							
<u>Assets</u>									
Cash	\$ 12,632,754	12,926,108	1,316,590	289,298	8,837,355	115,610	299,686	1,754,907	19,308
Investments	75,480	50,377	25,726	49,754	-	-	-	-	-
Property taxes receivable	143,301	126,984	-	-	143,301	-	-	-	-
Total assets	<u>\$ 12,851,535</u>	<u>13,103,469</u>	<u>1,342,316</u>	<u>339,052</u>	<u>8,980,656</u>	<u>115,610</u>	<u>299,686</u>	<u>1,754,907</u>	<u>19,308</u>
<u>Liabilities</u>									
Liabilities:									
Due to others	<u>\$ 12,851,535</u>	<u>13,103,469</u>	<u>1,342,316</u>	<u>339,052</u>	<u>8,980,656</u>	<u>115,610</u>	<u>299,686</u>	<u>1,754,907</u>	<u>19,308</u>
Total liabilities	<u>\$ 12,851,535</u>	<u>13,103,469</u>	<u>1,342,316</u>	<u>339,052</u>	<u>8,980,656</u>	<u>115,610</u>	<u>299,686</u>	<u>1,754,907</u>	<u>19,308</u>

COUNTY OF LASALLE, ILLINOIS  
 AGENCY FUNDS - COUNTY COLLECTOR FUNDS  
 Combining Statement of Assets and Liabilities  
 November 30, 2016  
 (With Comparative Figures for November 30, 2015)

SCHEDULE E-2

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2016	2015			
<u>Assets</u>					
Cash	\$ 8,837,355	9,739,088	8,584,588	117,393	135,374
Investments	-	-	-	-	-
Property taxes receivable	143,301	126,984	143,301	-	-
Total assets	<u>\$ 8,980,656</u>	<u>9,866,072</u>	<u>8,727,889</u>	<u>117,393</u>	<u>135,374</u>
<u>Liabilities</u>					
Liabilities:					
Due to taxing bodies for taxes not yet collected	\$ 143,301	126,984	143,301	-	-
Available for distribution	8,837,355	9,739,088	8,584,588	117,393	135,374
Total liabilities	<u>\$ 8,980,656</u>	<u>9,866,072</u>	<u>8,727,889</u>	<u>117,393</u>	<u>135,374</u>

COUNTY OF LASALLE, ILLINOIS  
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-3

Combining Statement of Assets and Liabilities

November 30, 2016

(With Comparative Figures for November 30, 2015)

	<u>Totals</u>		Juvenile Probation Fund	Sheriff's Prisoner Trust Fund	State's Attorney Restitution Fund	State's Attorney Investigation Fund	Drunk Driving Impact Panel Fund	County Clerk Redemption Certificates Fund	County as Trustee Fund	Joseph J. Hohner Scholarship Fund
	<u>2016</u>	<u>2015</u>								
<u>Assets</u>										
Cash	\$ 299,686	279,425	351	10,132	4,931	4,202	15,394	235,882	22,079	6,715
Investments	-	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 299,686</u>	<u>279,425</u>	<u>351</u>	<u>10,132</u>	<u>4,931</u>	<u>4,202</u>	<u>15,394</u>	<u>235,882</u>	<u>22,079</u>	<u>6,715</u>
<u>Liabilities</u>										
Liabilities:										
Due to others	\$ 299,686	279,425	351	10,132	4,931	4,202	15,394	235,882	22,079	6,715
Total liabilities	<u>\$ 299,686</u>	<u>279,425</u>	<u>351</u>	<u>10,132</u>	<u>4,931</u>	<u>4,202</u>	<u>15,394</u>	<u>235,882</u>	<u>22,079</u>	<u>6,715</u>

## AGENCY FUNDS

## Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2016

(With Comparative Figures for the Year Ended November 30, 2015)

	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
	2016	2015							
Cash and investments balance, beginning of year	\$ 13,103,469	12,741,713	1,589,635	323,025	9,866,072	112,654	279,425	932,633	25
Receipts	245,769,849	226,688,499	5,880,665	106,366	222,332,444	9,344,616	3,771,512	3,960,770	373,476
Disbursements	(246,021,783)	(226,326,743)	(6,127,984)	(90,339)	(223,217,860)	(9,341,660)	(3,751,251)	(3,138,496)	(354,193)
Cash and investments balance, end of year	<u>\$ 12,851,535</u>	<u>13,103,469</u>	<u>1,342,316</u>	<u>339,052</u>	<u>8,980,656</u>	<u>115,610</u>	<u>299,686</u>	<u>1,754,907</u>	<u>19,308</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, 2016  
 (With Comparative Figures for the Year Ended November 30, 2015)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2016	2015			
Cash and investments balance, beginning of year	\$ 9,866,072	8,608,391	9,732,038	69,393	64,641
Receipts	222,332,444	213,283,102	222,213,711	48,000	70,733
Disbursements	(223,217,860)	(212,025,421)	(223,217,860)	-	-
Cash and investments balance, end of year	<u>\$ 8,980,656</u>	<u>9,866,072</u>	<u>8,727,889</u>	<u>117,393</u>	<u>135,374</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, 2016

(With Comparative Figures for the Year Ended November 30, 2015)

	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
	2016	2015								
Cash and investments balance, beginning of year	\$ 279,425	353,016	350	12,185	5,169	547	16,345	231,395	4,401	9,033
Receipts	3,771,512	4,184,410	965	1,039,325	926	6,791	11,900	2,555,062	124,136	32,407
Disbursements	(3,751,251)	(4,258,001)	(964)	(1,041,378)	(1,164)	(3,136)	(12,851)	(2,550,575)	(106,458)	(34,725)
Cash and investments balance, end of year	<u>\$ 299,686</u>	<u>279,425</u>	<u>351</u>	<u>10,132</u>	<u>4,931</u>	<u>4,202</u>	<u>15,394</u>	<u>235,882</u>	<u>22,079</u>	<u>6,715</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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	Year Ended November 30,	
	2016	2015
Cash and investment balance, beginning of year	\$ 932,633	2,321,919
Receipts:		
State of Illinois allotments	3,956,080	1,735,461
Interest	4,690	343
Total receipts	3,960,770	1,735,804
Disbursements:		
Distributions	3,138,496	3,125,090
Total disbursements	3,138,496	3,125,090
Cash and investment balance, end of year	\$ 1,754,907	932,633



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, 2016  
(With Comparative Figures for the Year Ended November 30, 2015)

	Year Ended November 30,	
	2016	2015
Cash and investment balance, beginning of year	\$ 25	50,852
Receipts:		
Township bridge aid	373,476	447,486
Total receipts	373,476	447,486
Disbursements:		
Distributions	354,193	498,313
Total disbursements	354,193	498,313
Cash and investment balance, end of year	\$ 19,308	25

***OTHER MANAGEMENT INFORMATION***

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

	Tax Year				
	2011	2012	2013	2014	2015
Assessed valuations	<u>\$2,526,411,037</u>	<u>2,934,346,368</u>	<u>2,868,236,106</u>	<u>2,832,819,117</u>	<u>2,379,365,417</u>
Tax rates:					
General	0.2500	0.2500	0.2494	0.2497	0.2462
Detention Home	0.0150	0.0150	0.0150	0.0150	0.0148
Illinois Municipal Retirement	0.1311	0.1268	0.1397	0.1453	0.1537
Social Security	0.0504	0.0409	0.0668	0.0698	0.0839
County Highway	0.0998	0.1000	0.0998	0.0999	0.0985
Special Tax Match	0.0499	0.0500	0.0498	0.0499	0.0493
County Bridge	0.0499	0.0500	0.0499	0.0499	0.0493
Mental Health	0.0952	0.0859	0.0578	0.0999	0.0985
Insurance	0.0946	0.1186	0.1358	0.1221	0.1259
Veterans' Assistance Commission	0.0109	0.0051	0.0022	0.0000	0.0000
County Health	0.0361	0.0373	0.0382	0.0385	0.0385
Nursing Home	0.0606	0.0740	0.0689	0.0688	0.0677
Totals	<u>0.9435</u>	<u>0.9536</u>	<u>0.9732</u>	<u>1.0089</u>	<u>1.0262</u>
Tax extensions:					
General	\$ 6,316,028	6,113,796	5,976,105	5,882,420	5,794,331
Detention Home	378,962	366,828	358,566	353,148	347,806
Illinois Municipal Retirement	3,312,125	3,100,184	3,348,000	3,423,814	3,616,897
Social Security	1,274,322	1,000,217	1,600,000	1,644,646	1,975,292
County Highway	2,520,348	2,445,518	2,390,442	2,353,062	2,317,685
Special Tax Match	1,260,174	1,222,759	1,195,221	1,176,531	1,158,960
County Bridge	1,260,174	1,222,759	1,195,221	1,176,531	1,158,960
Mental Health	2,403,880	2,100,211	1,384,000	2,353,062	2,317,685
Insurance	2,390,490	2,900,140	3,255,021	2,876,305	2,962,938
Veterans' Assistance Commission	275,126	125,211	52,400	-	-
County Health	912,034	912,178	915,000	907,724	905,048
Nursing Home	1,530,500	1,810,173	1,650,000	1,620,145	1,594,070
Totals	<u>\$ 23,834,163</u>	<u>23,319,974</u>	<u>23,319,976</u>	<u>23,767,388</u>	<u>24,149,672</u>
Tax Collections	<u>\$ 23,775,828</u>	<u>23,120,035</u>	<u>23,342,931</u>	<u>23,701,331</u>	<u>24,083,370</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>
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
2007	17,339,279	4,191,758	9,681,536	5,626,038	124,466	5,475,580	6,891,128	284,075	1,482,043	51,095,903

**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>
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
2007	32,541,590	10,035,505	15,425,895	2,111,107	816,403	60,930,500

**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>
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%
2007	1.0897	21,832,526	21,807,614	99.89%

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	
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%
2007	2,613,799,434	7,841,398,302	88,519	265,557	2,613,887,953	7,841,663,859	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
2015	0.2462	0.7800	2.8475	2.2785	0.3920	0.4507	1.7800	0.3107	0.2540	9.3396
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
2006	0.2346	0.8551	2.8645	2.5261	0.3882	0.6323	0.9454	0.3254	0.2000	8.9716



**Principal Taxpayers**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>2015 Assessed Valuation</b>	<b>Percentage of Total Assessed Valuation</b>
Exelon	Electric Utility	\$ 435,000,000	15.36%
Silverleaf Resorts, Inc.	Leasing Corporation	14,618,501	0.52%
Wal-Mart	Shopping	11,826,265	0.42%
Unimin Corp	Industrial	11,272,150	0.40%
TAU Midwest	Manufacturing	11,038,519	0.39%
James Hardie Building Products	Manufacturing	9,262,856	0.33%
Kohl's Department Store, LLC	Shopping	6,610,385	0.23%
Missel, Eugene/Dorothy TTE	Industrial	6,239,155	0.22%
Eakas Corporation	Manufacturing	5,817,974	0.21%
Wedron Silica Co	Sand Mining	5,167,818	0.18%
Peru Mall	Shopping Mall	5,075,151	0.18%
DMB Holdings, LLC	Trucking	4,740,976	0.17%
Gage Farms, Inc.	Agriculture	4,186,020	0.15%
Totals		<u>\$ 530,855,770</u>	<u>18.74%</u>

Source: LaSalle County Supervisor of Assessments

**Legal Debt Margin**  
**November 30, 2016**

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Assessed Valuation (2015)	<u>\$ 2,379,365,417</u>
Statutory debt limitation (2.875% of 2015 assessed valuation)	\$ 68,406,756
Amount of debt applicable to debt limit	<u>13,780,000</u>
Legal Debt Margin	<u>\$ 54,626,756</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>
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
2007	113,065	23,020	39.9	19,188	7.4

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>
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	*
2007	17,133,144,000	152,978,000	*

Source: *Reporting banks to LaSalle County Treasurer*

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

**Miscellaneous Statistics****November 30, 2016**


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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	121
Public safety	227
Roads and bridges	38
Health	117
Recreation	3
Education	5
Total other employees	<u>511</u>
Total employees	<u><u>550</u></u>
Police protection (1):	
Number of stations	1
Number of police officers	104
Recreation (1):	
Number of parks	2
Census:	
Number of people (2)	111,000
Number of registered voters (1)	67,693

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

***OTHER REQUIRED REPORTING***



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CERTIFIED PUBLIC ACCOUNTANTS

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

To the Chairman and Members of the County Board  
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, 2016, 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 7, 2017.

**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 2016-1) 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 7, 2017.

## **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.  
Certified Public Accountants

Morris, Illinois  
March 7, 2017



***SINGLE AUDIT SECTION***



CERTIFIED PUBLIC ACCOUNTANTS

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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, 2016. 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, 2016.

### ***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.  
Certified Public Accountants

Morris, Illinois  
March 7, 2017

COUNTY OF LASALLE, ILLINOIS

**Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2016**

<b>Federal Grantor / Pass-through Grantor / Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-through Entity ID Number</b>	<b>Federal Expenditures</b>	<b>Total by CFDA</b>
<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			\$ 1,105	
National School Lunch Program		2017-4210	729	
National School Lunch Program		2016-4210	12,024	13,858
School Breakfast Program	10.553			
School Breakfast Program		2017-4220	473	
School Breakfast Program		2016-4220	6,782	7,255
<u>Passed-through Illinois Department of Human Services</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	*		
WIC Administration 2017		FCSVQ00916	197,824	
WIC Administration 2016		FCSUQ00916	152,127	
WIC Vouchers 2017		366006612	207,218	
WIC Vouchers 2016		366006612	702,932	1,260,101
<b>Department of Homeland Security</b>				
<u>Passed-through Illinois Emergency Management Agency</u>				
Emergency Management Performance Grants	97.042			
2016 Performance Grant		16EMALASAL	34,490	
2015 Performance Grant		15EMALASA2	14,694	49,184
<b>United States Department of Justice</b>				
<u>United States Department of Justice Direct Programs</u>				
State Criminal Alien Assistance Program	16.606	2016-AB-BX-0099	7,341	7,341
<u>Passed-through Illinois Department of Human Services</u>				
ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories -	16.803			
Redeploy Illinois 2017		FCSVR03216	103,108	
Redeploy Illinois 2016		FCSUR03216	139,688	242,796

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, 2016

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 Justice (continued)</b>				
<u>Passed-through Illinois Criminal Justice Information Authority</u>				
Crime Victim Assistance	16.575			
2016 Law Enforcement & Prosecutor Based Victim Assistance		215240	14,897	
2015 Law Enforcement & Prosecutor Based Victim Assistance		215040	26,753	41,650
<b>Department of Transportation</b>				
<u>Passed-through Illinois Department of Transportation</u>				
Highway Planning and Construction	20.205			
MPO Freight Study		15T0044	147,065	
13-00031-02-BR		C-93-017-15	80,195	227,260
<u>Passed-through Illinois Emergency Management Agency</u>				
Interagency Hazardous Materials Public Sector Training and Planning Grants - HazMat Emergency Preparedness Training	20.703	15LASALHME	12,493	12,493
<b>United States Environmental Protection Agency</b>				
<u>Passed-through Illinois Department of Public Health</u>				
Performance Partnership Grants - Potable Water Supply	66.605	65380167D	8,538	8,538
<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	7,313	
HealthWorks 2016		5009909016	17,550	
Medical Assistance Program 2017		366006612002	20,305	
Medical Assistance Program 2016		366006612002	76,520	121,688
Child Support Enforcement	93.563			
Child Support Enforcement 2017		2017-55-007-KD	2,730	
Child Support Enforcement 2016		2016-55-007-KD	9,123	11,853

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, 2016**

<b>Federal Grantor / Pass-through Grantor / Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-through Entity ID Number</b>	<b>Federal Expenditures</b>	<b>Total by CFDA</b>
<b>Department of Health and Human Services (continued)</b>				
<u>Passed-through Illinois Department of Public Health</u>				
Centers for Disease Control and Prevention - Investigations and Technical Assistance Breast & Cervical Cancer Prevention 2016	93.283	66180016D	19,201	19,201
Cancer Prevention and Control Programs for State, Territorial, & Tribal Organizations Breast & Cervical Cancer Prevention 2017	93.752	76180014E	19,733	19,733
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Emergency Response 2017 Public Health Emergency Response 2016 Ebola 2016	93.074	77180048E 67180048D 67180159D	34,182 51,315 6,884	92,381
<u>Passed-through Illinois Department of Human Services</u>				
Maternal and Child Health Services Block Grant to the States - Oral Health Program 2017 Oral Health Program 2016	93.994	73489017E 63480121D	608 5,122	5,730
<u>Passed-through Illinois Public Health Association</u>				
HIV Prevention Activities - Health Department Based HIV/AIDS Prevention	93.940	16-75-02	1,503	1,503
<u>Passed-through National Association of County and City Health Officials</u>				
Medical Reserve Corps Small Grant Program	93.008	16-552	15,000	15,000
<b>Total Expenditures of Federal Awards</b>			<b>\$ 2,157,565</b>	<b>2,157,565</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, 2016

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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, 2016. 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 modified 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 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, 2016

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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, 2016, 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	\$ 1,105
WIC vouchers (food instruments)	10.557	910,150
Total non-cash assistance		<u>\$ 911,255</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, 2016.



COUNTY OF LASALLE, ILLINOIS

**Schedule of Findings and Questioned Costs  
For the Year Ended November 30, 2016**

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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, 2016

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SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES

Finding 2016-1: 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. However, without calculating a monthly trial balance which is reconciled to the cash balance, it is difficult to identify what the actual liabilities are.

*Cause:*

The Circuit Clerk does not prepare a trial balance of liabilities which is reconciled to the deposits held on a monthly basis.

*Recommendation:*

The Circuit Clerk should prepare a monthly trial balance of liabilities, and reconcile the trial balance to the deposits held each month.

*Management's Response:*

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

COUNTY OF LASALLE, ILLINOIS

Schedule of Findings and Questioned Costs  
For the Year Ended November 30, 2016

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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, 2016**

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Finding 2016-1: 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:*

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

*Anticipated Date of Completion:*

November 30, 2017

*Contact Person:*

Greg Vaccaro, Circuit Clerk

## COUNTY OF LASALLE, ILLINOIS

### Summary Schedule of Prior Audit Findings For the Year Ended November 30, 2016

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#### Financial Statement Findings:

##### Finding 2015-1: Segregation of Duties

###### *Condition:*

There is inadequate control over the functions of processing and recording the financial transactions of the County due to the inadequate segregation of duties stemming from limited personnel.

###### *Recommendation:*

It does not appear to be economically feasible to hire additional personnel to help prepare the financial statements and required footnote disclosures in accordance with the accounting principles generally accepted in the United States of America. However, the County's management and the County Board's close review of financial statements and required footnotes prepared by the external auditors appears to be the most economical and appropriate manner to help ensure complete and proper financial reporting.

###### *Current Status:*

The County implemented additional procedures to address this finding during the 2016 fiscal year. Finding has been removed.

##### Finding 2015-2: 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 devoted resources and purchased updated accounting software to identify the difference, but the issue has not yet been resolved. This is a repeat finding for 2016; see Finding 2016-1.

COUNTY OF LASALLE, ILLINOIS

**Summary Schedule of Prior Audit Findings  
For the Year Ended November 30, 2016**

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Finding 2015-3: Nursing Home Accounts Receivable

*Condition:*

The aging of accounts receivable for the Nursing Home contains various credit (negative) and old outstanding receivable balances.

*Recommendation:*

Nursing Home staff should regularly review the accounts receivable aging and the underlying transactions for accuracy and make adjustments to the reports when necessary.

*Current Status:*

The cause was identified and the balances were corrected. Nursing Home staff regularly reviews the aging and follows up on long-outstanding or unusual amounts. Finding has been removed.