

LASALLE COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2015



CERTIFIED PUBLIC ACCOUNTANTS

Prepared by:

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INDEPENDENT AUDITORS' REPORT



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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, as of and for the year ended November 30, 2015, 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, 2015, 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.

Emphasis of Mater

The County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, during the year ended November 30, 2015. Statement No. 68 expands disclosures related to pensions and requires the County to report the net pension liability in the Statement of Net Position. The adoption of this statement had no effect on any of the County's fund balances, but reduced the County's governmental activities net position by \$1,721,557 as of December 1, 2014 as disclosed in Note 16. Our opinions are not modified with respect to this matter.

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, 2014, which are presented for comparison purposes with the accompanying financial statements. In our report dated March 3, 2015, 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, Illinois Municipal Retirement schedules, and notes to required supplementary information on pages 4-18 and pages 66-90 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise 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 91-200 and 201-211, 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 U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 1, 2016, on our consideration of the County of LaSalle, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of LaSalle, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
March 1, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2015

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, 2015. 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 Government-wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies.

- The County's net position decreased \$3,559,828 to \$79,736,874 in 2015 from \$83,296,702 (as restated) in 2014.
- For fiscal year 2015 taxes and other revenues of the County's governmental activities were \$52,965,606 and expenses were \$56,383,554. The County's total governmental expenses exceeded total governmental revenues by \$3,417,948. The County's total business-type expenses exceeded total business-type revenues by \$141,880.
- The County's General Fund ended the year with a fund balance of \$12,960,146 which represents an 11% decrease from the prior year. The IMRF Fund ended the year with a fund balance of \$2,550,710 and the Insurance Fund ended the year with a fund balance of \$188,079. Overall, the County's governmental funds ended the year with a fund balance of \$42,535,283 which represents a 6% decrease from the prior year.
- The General Fund's total expenditures of \$27,221,948 were \$1,967,732 less than the \$29,189,680 budgeted for the 2015 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, 2015

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 the police, general administration, and streets. 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, 2015

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, 2015

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 Circular A-133 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, 2015

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

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2015

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	
	2015	2014	2015	2014	2015	2014
<u>Assets</u>						
Current and other assets	\$ 46,722,238	47,918,638	4,365,759	4,185,224	51,087,997	52,103,862
Capital assets	53,640,528	52,566,631	1,350,567	1,721,059	54,991,095	54,287,690
Total assets	100,362,766	100,485,269	5,716,326	5,906,283	106,079,092	106,391,552
<u>Deferred Outflows</u>						
Deferred property taxes	22,805,094	22,328,530	1,611,560	1,633,570	24,416,654	23,962,100
Pension-related	9,585,264	-	-	-	9,585,264	-
Total deferred outflows	32,390,358	22,328,530	1,611,560	1,633,570	34,001,918	23,962,100
<u>Liabilities</u>						
Current liabilities	2,850,596	5,591,604	295,925	291,366	3,146,521	5,882,970
Noncurrent liabilities	32,510,047	15,203,268	234,419	235,852	32,744,466	15,439,120
Total liabilities	35,360,643	20,794,872	530,344	527,218	35,890,987	21,322,090
<u>Deferred Inflows</u>						
Deferred property taxes	22,805,094	22,328,530	1,611,560	1,633,570	24,416,654	23,962,100
Pension-related	36,495	-	-	-	36,495	-
Total deferred inflows	22,841,589	22,328,530	1,611,560	1,633,570	24,453,149	23,962,100
<u>Net Position</u>						
Net investment in capital assets	53,535,528	51,651,631	1,350,567	1,721,059	54,886,095	53,372,690
Restricted	28,405,083	27,406,117	-	-	28,405,083	27,406,117
Unrestricted	(7,389,719)	632,649	3,835,415	3,606,803	(3,554,304)	4,239,452
Total net position	\$ 74,550,892	79,690,397	5,185,982	5,327,862	79,736,874	85,018,259

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2015

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	
	2015	2014	2015	2014	2015	2014
Revenues:						
Program revenues:						
Charges for services	\$ 8,884,697	9,182,854	3,974,149	4,052,861	12,858,846	13,235,715
Operating grants	6,538,995	6,905,007	-	-	6,538,995	6,905,007
Capital grants	-	-	4,338	-	4,338	-
General revenues:						
Property taxes	22,085,759	21,691,323	1,615,572	1,651,608	23,701,331	23,342,931
Other taxes	14,433,595	14,551,278	-	-	14,433,595	14,551,278
Interest	660,809	580,919	15,523	13,848	676,332	594,767
Miscellaneous	320,006	115,636	750	6,772	320,756	122,408
Total revenues	52,923,861	53,027,017	5,610,332	5,725,089	58,534,193	58,752,106
Program expenses:						
General and administration	18,509,165	20,535,403	-	-	18,509,165	20,535,403
Public safety	5,409,083	5,922,080	-	-	5,409,083	5,922,080
Corrections	6,909,515	5,948,796	-	-	6,909,515	5,948,796
Judiciary and legal	8,274,573	7,948,413	-	-	8,274,573	7,948,413
Public works	8,620,167	11,908,937	-	-	8,620,167	11,908,937
Social services	8,507,508	8,090,622	-	-	8,507,508	8,090,622
Culture & recreation	141,443	149,126	-	-	141,443	149,126
Unallocated interest expense	12,100	49,550	-	-	12,100	49,550
Nursing home	-	-	5,383,341	5,378,140	5,383,341	5,378,140
Total expenses	56,383,554	60,552,927	5,383,341	5,378,140	61,766,895	65,931,067
Special items:						
Transfers & contributions	41,745	41,745	(368,871)	(41,745)	(327,126)	-
Change in net position	(3,417,948)	(7,484,165)	(141,880)	305,204	(3,559,828)	(7,178,961)
Net position, beginning of year, as previously reported	79,690,397	87,174,562	5,327,862	5,022,658	85,018,259	92,197,220
Prior period adjustments	(1,721,557)	-	-	-	(1,721,557)	-
Net position, beginning of year, as adjusted	77,968,840	87,174,562	5,327,862	5,022,658	83,296,702	92,197,220
Net position, end of year	\$ 74,550,892	79,690,397	5,185,982	5,327,862	79,736,874	85,018,259

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2015

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 \$83,296,702 (as restated) to \$79,736,874. 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 5 percent (\$77.9 million (as restated) 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 \$0.6 million to a deficit of \$7.4 million at the end of this fiscal year.

On the Government-wide Financial Statements, the net position of business-type activities decreased by 3 percent (\$5.3 million compared to \$5.2 million) in fiscal year 2015. Unrestricted net position increased from \$3.6 million to \$3.8 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 0.2 percent (\$0.1 million), while total expenses decreased 7 percent (\$4.2 million). Change in net position decreased from a loss of \$7.48 million in fiscal year 2014 to a loss of \$3.42 million in fiscal year 2015. The cost of all governmental activities during the current fiscal year was \$56.4 million compared to \$60.6 million in the prior fiscal year.

On the Government-wide Financial Statements, revenues for the County's business-type activities decreased by 2 percent (\$114,757), while total expenses increased by 0.1 percent (\$5,201). Change in net position decreased from \$305,204 in fiscal year 2014 to (\$141,880) in fiscal year 2015. The cost of all business-type activities during the current fiscal year was \$5.383 million compared to \$5.378 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, 2015

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, 2015

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, 2015

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 benefits from a healthy financial market and the investment program that the fund follows, and as a result, rates were lower in the past few years. Currently the effective management of investments by the IMRF managers has caused the contribution rate of the County to have fallen.

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, 2015

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, 2015

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 2015, the fund balance for the General Fund was \$12,960,146. This is a decrease of \$1,547,295 from the prior fiscal year.

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

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

General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2015 was approximately \$29.20 million, which is an increase from the prior year budget of \$28.99 million. Total budgeted revenues increased from \$20.5 million in the prior year to \$20.9 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 \$1,911 due to payroll
- County Board Office – over by \$18,547 due to payroll
- Treasurer's Office – over by \$837 due to payroll
- Liquor Commission – over by \$720 due to payroll
- Recorder's Office – over by \$44,071 due to revenue stamps and payroll
- Sheriff's Office – over by \$94,566 due to salaries and overtime
- Coroner's Office – over by \$7,190 due to professional services
- Juvenile & Adult Probation – over by \$11,589 due to payroll
- Sheriff Corrections – over by \$230,956 due to salaries and overtime
- Court Security – over by \$18,195 due to equipment and payroll
- Circuit Clerk's Office – over by \$26,096 due to payroll
- State's Attorney's Office – over by \$69,511 due to payroll and trial & investigations expenses

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2015

Capital Assets

At November 30, 2015, 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	
	2015	2014	2015	2014	2015	2014
Land	\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
Building & Improvements	22,865,097	23,116,120	1,259,814	1,605,667	24,124,911	24,721,787
Infrastructure	26,127,169	24,684,102	-	-	26,127,169	24,684,102
Equipment and Vehicle	2,017,659	2,135,806	80,803	105,442	2,098,462	2,241,248
Totals	<u>\$ 53,640,528</u>	<u>52,566,631</u>	<u>1,350,567</u>	<u>1,721,059</u>	<u>54,991,095</u>	<u>54,287,690</u>

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 43-44 (Note 3).

During fiscal year 2015, capital assets for the County had a net increase (including additions, decreases, depreciation, and amortization) of \$703,405. Of this amount, a \$1,073,897 increase was attributed to governmental activities and a \$370,492 decrease was attributable to business-type activities.

Long-Term Debt

The County has maintained its tax-exempt Aa2 rating with Moody. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds. At the end of fiscal year 2015, the County has \$105,000 of outstanding General Obligation Debt, all of which will be paid in the next fiscal year.

	Primary Government Governmental Activities	
	2015	2014
General Obligation Bonds	\$ 105,000	915,000
Totals	<u>\$ 105,000</u>	<u>915,000</u>

Additional information relative to the County's long-term debt can be found in the notes to the financial statements on pages 45-48 (Note 4).

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2015

Economic Factors

The U.S. economy is believed to be in the midst of a rebound in early 2016. First quarter growth is expected to rise to a pace of around 2.5% due to stronger consumer spending. Unemployment is expected to fall to 4.6% by the end of 2016, compared to 4.9% in 2015. Inflation is expected to rise to 2.6% for 2016, up from 0.7% in 2015. Sales of existing homes are healthy, and sales of single family homes are expected to be up 15% in 2016. The price of oil fell to its lowest in 11 years, to around \$36 per barrel in December 2015. The lower oil prices have been a benefit for oil producers and consumers.

LaSalle County became a self-insurance 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 \$1.5 million during 2015. 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 one half. 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 negative 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 8 months into its current fiscal year and does not have a budget. The State of Illinois has a credit rating of A-, which is the lowest of all 50 states. Illinois has an unfunded pension liability of \$113 billion. These factors, as well as unfunded mandates, does not make it easy for LaSalle County to maintain a strong financial condition.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's Office, at LaSalle County, 707 Etna Road, Ottawa, Illinois 61350.

BASIC FINANCIAL STATEMENTS

COUNTY OF LASALLE, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT A

Statement of Net Position

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Primary Government				Component Units	
	Governmental Activities	Business-type Activities	Totals			Self-Insurance Trust
			2015	2014	E-911	
<u>Assets</u>						
Cash	\$ 15,596,293	1,239,682	16,835,975	17,472,977	386,187	126,088
Investments	24,858,523	2,316,488	27,175,011	27,750,000	510,607	17,756,950
Accounts receivable	5,232,073	714,307	5,946,380	5,949,980	35,650	-
Accrued interest receivable	121,087	11,069	132,156	73,481	-	-
Property taxes receivable, net of allowance for uncollectibles	848,000	61,980	909,980	741,237	-	-
Prepaid expenses	1,425	-	1,425	1,425	-	-
Inventories	64,837	22,233	87,070	114,762	-	-
Capital assets, not depreciated:						
Land	2,630,603	9,950	2,640,553	2,640,553	-	-
Capital assets, net of related depreciation:						
Infrastructure	26,127,169	-	26,127,169	24,684,102	-	-
Buildings and improvements	22,865,097	1,259,814	24,124,911	24,721,787	-	-
Equipment and vehicles	2,017,659	80,803	2,098,462	2,241,248	198,600	-
Total assets	100,362,766	5,716,326	106,079,092	106,391,552	1,131,044	17,883,038
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	22,805,094	1,611,560	24,416,654	23,962,100	-	-
Deferred outflows from pensions	9,585,264	-	9,585,264	-	-	-
Total deferred outflows	32,390,358	1,611,560	34,001,918	23,962,100	-	-
<u>Liabilities</u>						
Accounts payable	2,246,418	211,529	2,457,947	1,875,946	-	76,372
Accrued payroll	601,478	84,396	685,874	568,846	-	-
Compensated absences	2,171,981	211,947	2,383,928	2,507,244	-	-
Payable from restricted assets	-	22,472	22,472	18,707	-	-
Net pension liability	11,024,630	-	11,024,630	45,598	-	-
Net OPEB obligation	19,211,136	-	19,211,136	15,441,952	-	-
General obligation debt payable:						
Due within one year	105,000	-	105,000	800,000	-	1,325,000
Due in more than one year	-	-	-	115,000	-	13,780,000
Total liabilities	35,360,643	530,344	35,890,987	21,373,293	-	15,181,372
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	22,805,094	1,611,560	24,416,654	23,962,100	-	-
Deferred inflows from pensions	36,495	-	36,495	-	-	-
Total deferred outflows	22,841,589	1,611,560	24,453,149	23,962,100	-	-
<u>Net Position</u>						
Net investment in capital assets	53,535,528	1,350,567	54,886,095	53,372,690	198,600	-
Restricted	28,405,083	-	28,405,083	27,406,117	-	2,701,666
Unrestricted	(7,389,719)	3,835,415	(3,554,304)	4,239,452	932,444	-
Total net position	\$ 74,550,892	5,185,982	79,736,874	85,018,259	1,131,044	2,701,666

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, 2015

(With Comparative Figures for the Year Ended November 30, 2014)

	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	
							2015	2014	E-911	Self-Insurance Trust
Governmental activities:										
General government	\$ 18,509,165	2,984,345	136,008	-	(15,388,812)	-	(15,388,812)	(16,978,082)	-	-
Public safety	5,409,083	472,135	266,991	-	(4,669,957)	-	(4,669,957)	(4,931,616)	-	-
Corrections	6,909,515	552,361	2,551,342	-	(3,805,812)	-	(3,805,812)	(3,403,927)	-	-
Judiciary and legal	8,274,573	2,473,741	372,507	-	(5,428,325)	-	(5,428,325)	(4,766,541)	-	-
Public works	8,620,167	683,660	454,921	-	(7,481,586)	-	(7,481,586)	(10,096,983)	-	-
Social services	8,507,508	1,718,455	2,757,226	-	(4,031,827)	-	(4,031,827)	(4,089,241)	-	-
Culture and recreation	141,443	-	-	-	(141,443)	-	(141,443)	(149,126)	-	-
Unallocated interest	12,100	-	-	-	(12,100)	-	(12,100)	(49,550)	-	-
Total governmental activities	58,383,554	8,884,697	6,538,995	-	(40,959,862)	-	(40,959,862)	(44,465,066)	-	-
Business-type activities:										
Nursing home	5,383,341	3,974,149	-	4,338	-	(1,404,854)	(1,404,854)	(1,325,279)	-	-
Total primary government	\$ 61,766,895	12,858,846	6,538,995	4,338	(40,959,862)	(1,404,854)	(42,364,716)	(45,790,345)	-	-
Component units:										
E-911	\$ 342,196	280,055	-	-	-	-	-	-	(62,141)	-
Self-Insurance Trust	1,970,978	-	-	-	-	-	-	-	-	(1,970,978)
Total component units	\$ 2,313,174	280,055	-	-	-	-	-	-	(62,141)	(1,970,978)
General revenues:										
Taxes:										
Property taxes					\$ 22,085,759	1,615,572	23,701,331	23,342,931	-	-
Other taxes					14,433,595	-	14,433,595	14,551,278	-	-
Interest					660,809	15,523	676,332	594,767	2,774	500,317
Miscellaneous					320,006	750	320,756	122,408	6,718	41,505
Special items:										
Transfers					41,745	(41,745)	-	-	-	1,782,400
Capital contributions					-	(327,126)	(327,126)	-	-	-
Total general revenues and transfers					37,541,914	1,262,974	38,804,888	38,611,384	9,492	2,324,222
Change in net position					(3,417,948)	(141,880)	(3,559,828)	(7,178,961)	(52,649)	353,244
Net position, beginning of year					79,690,397	5,327,862	85,018,259	92,197,220	1,183,693	2,348,422
Prior period adjustment					(1,721,557)	-	(1,721,557)	-	-	-
Net position, beginning of year as restated					77,968,840	5,327,862	83,296,702	92,197,220	1,183,693	2,348,422
Net position, end of year					\$ 74,550,892	5,185,982	79,736,874	85,018,259	1,131,044	2,701,666

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

Balance Sheet - Governmental Funds

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Major Governmental Funds				Total Governmental Funds	
	General	Illinois Municipal Retirement	Insurance	Non-major Governmental Funds	2015	2014
<u>Assets</u>						
Cash	\$ 3,302,489	957,211	-	11,077,502	15,337,202	16,222,598
Investments	7,818,473	1,772,048	892,568	14,375,434	24,858,523	25,698,275
Accounts receivable	1,939,470	16,004	-	2,196,631	4,152,105	4,519,424
Accrued interest	35,674	6,639	4,266	74,508	121,087	68,555
Prepaid expenditures	175	-	-	1,250	1,425	1,425
Due from other funds	883,786	-	-	-	883,786	949,892
Inventories	28,149	-	-	36,688	64,837	96,845
Property taxes receivable	225,767	130,983	110,037	381,213	848,000	688,798
Total assets	14,233,983	2,882,885	1,006,871	28,143,226	46,266,965	48,245,812
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	5,858,513	3,657,000	2,995,709	10,293,872	22,805,094	22,328,530
Unavailable revenues	-	-	-	-	-	607,543
Total deferred outflows	5,858,513	3,657,000	2,995,709	10,293,872	22,805,094	22,936,073
Total assets and deferred outflows	\$ 20,092,496	6,539,885	4,002,580	38,437,098	69,072,059	71,181,885
<u>Liabilities</u>						
Accounts payable	\$ 834,140	332,175	5,549	1,074,554	2,246,418	1,546,086
Accrued payroll and benefits	439,697	-	2,707	159,074	601,478	490,203
Due to other funds	-	-	810,536	73,250	883,786	949,892
Total liabilities	1,273,837	332,175	818,792	1,306,878	3,731,682	2,986,181
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	5,858,513	3,657,000	2,995,709	10,293,872	22,805,094	22,328,530
Unavailable revenues	-	-	-	-	-	607,543
Total deferred inflows	5,858,513	3,657,000	2,995,709	10,293,872	22,805,094	22,936,073
<u>Fund Balance</u>						
Non-spendable	28,324	-	-	37,488	65,812	97,820
Restricted	-	2,550,710	188,079	24,586,326	27,325,115	27,406,117
Committed	-	-	-	2,311,805	2,311,805	3,316,824
Unassigned	12,931,822	-	-	(99,271)	12,832,551	14,438,870
Total fund balance	12,960,146	2,550,710	188,079	26,836,348	42,535,283	45,259,631
Total liabilities, deferred inflows, and fund balance	\$ 20,092,496	6,539,885	4,002,580	38,437,098	69,072,059	71,181,885

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

Balance Sheet - Governmental Funds

November 30, 2015

(With Comparative Figures for November 30, 2014)

	November 30,	
	2015	2014
Reconciliation of the Balance Sheet to the Statement of Net Position:		
Total fund balance for governmental funds	\$ 42,535,283	45,259,631
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.	1,079,968	607,543
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	121,517,318	116,724,639
Accumulated depreciation	(67,876,790)	(64,158,008)
Deferred inflows and outflows of resources related to pensions are not reported in governmental funds:		
Deferred outflows	9,585,264	-
Deferred inflows	(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	(69,466)
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.	(32,512,747)	(18,673,942)
Net position of governmental activities	<u>\$ 74,550,892</u>	<u>79,690,397</u>

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Major Governmental Funds				Total Governmental Funds	
		Illinois Municipal		Non-major Governmental		
	General	Retirement	Insurance	Funds	2015	2014
Revenues:						
Taxes	\$ 5,866,860	3,414,146	2,868,192	9,936,561	22,085,759	21,691,323
Intergovernmental revenue	11,062,482	239,512	-	9,724,906	21,026,900	22,514,554
Fines and fees	4,021,718	-	-	4,336,244	8,357,962	8,658,208
Interest	535,089	9,169	6,111	110,440	660,809	580,919
Other	30,146	3,514	1,545	284,801	320,006	115,636
Total revenues	21,516,295	3,666,341	2,875,848	24,392,952	52,451,436	53,560,640
Expenditures:						
Current:						
General government	11,501,735	2,443,427	274,610	2,441,800	16,661,572	16,877,685
Public safety	4,121,424	32,046	-	557,885	4,711,355	5,406,542
Corrections	5,949,930	-	-	-	5,949,930	5,595,992
Judiciary and legal	4,694,913	137,884	-	2,497,726	7,330,523	7,011,616
Public works	-	255,182	-	5,311,282	5,566,464	8,488,211
Social services	317,782	542,137	-	7,180,956	8,040,875	7,715,638
Culture and recreation	137,435	-	-	-	137,435	140,733
Capital outlay	498,729	-	-	3,715,021	4,213,750	1,351,085
Debt service:						
Principal	-	-	-	810,000	810,000	1,410,000
Interest	-	-	-	12,100	12,100	49,550
Other	-	-	-	1,125	1,125	1,500
Total expenditures	27,221,948	3,410,676	274,610	22,527,895	53,435,129	54,048,552
Excess (deficiency) of revenues over (under) expenditures	(5,705,653)	255,665	2,601,238	1,865,057	(983,693)	(487,912)
Other financing sources (uses):						
Transfers in	4,182,468	-	-	1,023,082	5,205,550	4,641,915
Transfers out	(24,110)	-	(1,370,501)	(3,769,194)	(5,163,805)	(4,600,170)
County contribution to self-insurance trust	-	-	(1,782,400)	-	(1,782,400)	(1,809,356)
Total other financing sources (uses)	4,158,358	-	(3,152,901)	(2,746,112)	(1,740,655)	(1,767,611)
Net change in fund balance	(1,547,295)	255,665	(551,663)	(881,055)	(2,724,348)	(2,255,523)
Fund balance, beginning of year	14,507,441	2,295,045	739,742	27,717,403	45,259,631	47,515,154
Fund balance, end of year	\$ 12,960,146	2,550,710	188,079	26,836,348	42,535,283	45,259,631

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, 2015
 (With Comparative Figures for the Year Ended November 30, 2014)

	November 30,	
	2015	2014
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities		
Net change in fund balances - total governmental funds	\$ (2,724,348)	(2,255,523)
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.	472,425	(533,623)
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	(127,661)
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 reported as depreciation expense.		
Capital asset purchases	5,081,470	1,261,614
Capital asset disposals (net)	(23,364)	(8,270)
Depreciation expense	(3,984,209)	(3,819,392)
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	810,000	1,410,000
Compensated absences	99,411	(370,975)
Pension liability	291,294	59,354
Net OPEB obligation	(3,769,184)	(3,099,699)
Change in net position of governmental activities	<u>\$ (3,417,948)</u>	<u>(7,484,165)</u>

Statement of Net Position - Proprietary Funds

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2015	2014	2015
<u>Assets</u>			
Current assets:			
Cash	\$ 1,217,210	1,216,497	259,091
Investments	2,316,488	2,051,725	-
Receivable from governmental units	465,092	712,201	-
Accounts receivable	249,215	110,812	-
Accrued interest receivable	11,069	4,926	-
Due from County	-	-	363,550
Inventories	22,233	17,917	-
Property taxes receivable, net of allowance for uncollectible	61,980	52,439	-
Total current assets	4,343,287	4,166,517	622,641
Non-current assets:			
Restricted assets	22,472	18,707	-
Capital assets:			
Land	9,950	9,950	-
Buildings	5,255,664	5,467,655	-
Equipment and vehicles	1,661,940	1,647,076	-
Accumulated depreciation	(5,576,987)	(5,403,622)	-
Total non-current assets	1,373,039	1,739,766	-
Total assets	5,716,326	5,906,283	622,641
<u>Deferred Outflows of Resources</u>			
Deferred property taxes	1,611,560	1,633,570	-
Total assets and deferred outflows of resources	\$ 7,327,886	7,539,853	622,641

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

Statement of Net Position - Proprietary Funds
November 30, 2015
(With Comparative Figures for November 30, 2014)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2015	2014	2015
<u>Liabilities</u>			
Current liabilities			
Accounts payable	\$ 211,529	245,219	363,550
Accrued payroll	84,396	78,643	-
Payable from restricted assets	22,472	18,707	-
Total current liabilities	318,397	342,569	363,550
Non-current liabilities			
Compensated absences	211,947	235,852	-
Total non-current assets	211,947	235,852	-
Total liabilities	530,344	578,421	363,550
<u>Deferred Inflows of Resources</u>			
Deferred property taxes	1,611,560	1,633,570	-
<u>Net Position</u>			
Invested in capital assets	1,350,567	1,721,059	-
Unrestricted	3,835,415	3,606,803	259,091
Total net position	\$ 5,185,982	5,327,862	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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2015	2014	2015
Operating revenues:			
Charges for services	\$ 3,074,322	3,176,966	8,858,101
Medicare	899,827	875,895	-
Other	5,088	6,772	-
Total operating revenues	3,979,237	4,059,633	8,858,101
Operating expenses:			
Insurance premiums and claims	-	-	8,529,544
Health and welfare	5,209,976	5,154,491	-
Depreciation	173,365	223,649	-
Total operating expenses	5,383,341	5,378,140	8,529,544
Operating income (loss)	(1,404,104)	(1,318,507)	328,557
Non-operating revenues:			
Property taxes	1,615,572	1,651,608	-
Interest	15,523	13,848	-
Total non-operating revenues	1,631,095	1,665,456	-
Other financing sources (uses)			
Operating transfers in	208,255	208,255	-
Operating transfers out	(250,000)	(250,000)	-
Capital contributions	(327,126)	-	-
Total other financing sources (uses)	(368,871)	(41,745)	-
Net income	(141,880)	305,204	328,557
Net position, beginning of year	5,327,862	5,022,658	(69,466)
Net position, end of year	\$ 5,185,982	5,327,862	259,091

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

Statement of Cash Flows - Proprietary Funds
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2015	2014	2015
Cash flows from operating activities:			
Receipts from customers	\$ 2,935,919	3,164,735	8,858,101
Receipts from Medicare	1,146,936	927,495	-
Payments to suppliers & employees	(5,266,134)	(5,256,045)	(8,459,536)
Other receipts (payments)	5,088	6,772	-
Net cash provided by (used in) operating activities	(1,178,191)	(1,157,043)	398,565
Cash flows from noncapital financing activities:			
Net borrowings on inter-fund loans	-	-	(154,649)
Net operating transfers	(368,871)	(41,745)	-
Property taxes received	1,606,031	1,665,306	-
Net cash provided by (used in) noncapital financing activities	1,237,160	1,623,561	(154,649)
Cash flows from capital and related financing activities:			
Acquisition of fixed assets	(129,999)	(136,313)	-
Contributed capital	327,126	-	-
Net cash provided by (used in) capital financing activities	197,127	(136,313)	-
Cash flows from investing activities			
Purchase of investments	(264,763)	(463,432)	-
Interest received	9,380	16,438	-
Net cash provided by (used in) investing activities	(255,383)	(446,994)	-
Net increase (decrease) in cash and cash equivalents	713	(116,789)	243,916
Cash and cash equivalents, beginning of year	1,216,497	1,333,286	15,175
Cash and cash equivalents, end of year	\$ 1,217,210	1,216,497	259,091
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (1,404,104)	(1,318,507)	328,557
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	173,365	223,649	-
Effects of changes in operating assets and liabilities:			
Receivables from governmental units	247,109	51,600	-
Receivables from others	(138,403)	(12,231)	-
Inventories	(4,316)	(9,336)	-
Accounts payable	(33,690)	(127,476)	70,008
Accrued payroll	5,753	(15,945)	-
Compensated absences payable	(23,905)	51,203	-
Net cash provided by (used in) operating activities	\$ (1,178,191)	(1,157,043)	398,565

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

Statement of Net Position - Fiduciary Funds

November 30, 2015

(With Comparative Figures for November 30, 2014)

		Agency Funds	
		November 30,	
		2015	2014
<u>Assets</u>			
Cash in bank		\$ 12,926,108	12,424,170
Investments		50,377	51,796
Property taxes receivable		126,984	265,747
Total assets		<u>\$ 13,103,469</u>	<u>12,741,713</u>
<u>Liabilities</u>			
Due to others		<u>\$ 13,103,469</u>	<u>12,741,713</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Introduction*

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

B. *Description of Government-wide Financial Statements*

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

C. *The Financial Reporting Entity*

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, the County is a municipal corporation governed by an elected 29-member board. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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

County of LaSalle Self-Insurance Trust

The County of LaSalle Self-Insurance Trust is governed by a seven-member board appointed by the County. The Self-Insurance Trust is a special purpose Trust which was organized to provide insurance services to the employees of the County of LaSalle. Separate financial statements of the Trust are prepared and are located in County of LaSalle Clerk's Office at 707 East Etna Road, Ottawa, IL 61350.

Other Districts

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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

D. Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. As a general rule, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements.

The County reports the following major funds:

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

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

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

The County reports the following major enterprise fund:

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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

D. *Basis of Presentation (continued)*

Fund Financial Statements (continued)

Additionally, the government reports the following fund types:

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

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

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

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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

E. Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Property taxes are recognized as 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.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are following in business-type activities and enterprise fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

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

F. Property Taxes

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

The 2014 levy, in the amount of \$23,767,388 was passed by the board on December 29, 2014. It is the government's intention that property taxes generated from the 2014 property tax levy be used to finance the operating budget of the fiscal year ending November 30, 2015. Therefore, property tax receipts in the accompanying financial statements were primarily generated by the 2014 property tax levy.

On December 14, 2015, the County levied its 2015 taxes, in the amount of \$24,416,654, which will be recognized as revenue in 2016. As of November 30, 2015, the government has recorded the 2015 tax levy as property tax receivable and deferred property taxes on the financial statements.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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

G. *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as computer equipment with an initial individual cost of more than \$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>Lives</u>
Buildings	20-40
Improvements other than Buildings	10-20
Equipment and vehicles	5-7
Infrastructure	20-50

H. *Cash and Cash Equivalents*

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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

I. Investments

Statutes authorize the government to invest in: 1) securities guaranteed by the full faith and credit of the United States of America; 2) deposits or other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; 3) short-term obligations of corporations organized in the United States which meet other restrictions as defined in Illinois Compiled Statutes Chapter 35, Paragraph 902, as amended; 4) money market funds registered under the Investment Company Act of 1940; 5) short-term discount obligations of the Federal National Mortgage Association; 6) shares or other forms of securities legally issuable by savings and loan associations; 7) various share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois; 8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved November 23, 1873, as amended. Bank and savings and loan investments may only be made in institutions which are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

Investments for the government are reported at fair value (generally based on quoted market prices) except for the position in the State Treasurer's Investment Pool (Pool). In accordance with state law, the Pool operates in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the Pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The Pool is subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

J. Inventories

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

K. Prepaid Items

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

L. Pensions

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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

M. Deferred Outflows / Inflows of Resources

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

1. Property taxes receivable and deferred property taxes related to the 2015 property tax levy are reported as deferred outflows and inflows on both the government-wide and fund financial statements.
2. Revenues which were earned in the current period but are not collectible within 60 days of year end and, therefore, are not considered available are reported as unavailable revenues on the fund financial statements. These revenues are reported as accounts receivable on the government-wide statements.
3. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.

N. Compensated Absences

Vacation

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

Sick Leave

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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

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, 2015:

Inventories	\$ 64,837
Prepaid expenditures	<u>1,425</u>
Total non-spendable fund balance	<u>\$ 65,812</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

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, 2015:

Retirement	\$ 4,187,854
Insurance	188,079
Governmental activities	1,373,546
Public safety	4,403,747
Corrections	2,746,566
Judiciary and legal	2,178,058
Public works	4,454,752
Social services	<u>7,792,513</u>
Total	\$ <u>27,325,115</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, 2015:

Social services	\$ 997,634
Public works	503,712
Capital projects	<u>810,459</u>
Total	\$ <u>2,311,805</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, 2015.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2015

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 \$12,832,551 at November 30, 2015.

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.

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 of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Trustees. A deficit in one fund restricts the cash available for use by other funds in the same common account. Accordingly, deficit balances have been reclassified in the financial statements as due to other funds. The following interfund balances existed at November 30, 2015, related to deficit cash balances:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 883,786	-
Insurance Fund	-	810,536
Crime Victim Witness Fund	-	16,312
Grant Fund	-	56,521
Sheriff Vehicle Fund	-	252
Arrestees' Medical Cost Fund	-	165
	<u>\$ 883,786</u>	<u>883,786</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.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2015

NOTE 2: DEPOSITS AND INVESTMENTS – (CONTINUED)

As of November 30, 2015, County's bank balance was \$17,372,082 (excluding agency fund balances), and \$0 of that amount was exposed to custodial credit risk because it was uninsured and not collateralized.

At November 30, 2015, the carrying amount of the component units' deposits, which include demand deposits and certificates of deposit, was \$1,022,882, and the bank balance was \$1,028,365. The entire bank balance was insured or collateralized with securities held by the component unit or its agent in the component unit's name.

Investments

As of November 30, 2015, the County's investments (including component units) were as follows:

	Carrying Amount	Market Value
Municipal bonds (component unit)	\$ 15,456,804	15,395,574
Certificates of deposit	27,685,618	27,815,618
Investment pools	2,300,146	2,300,146
	<u>\$ 45,442,568</u>	<u>45,511,338</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 table that shows the distribution of the County's investments by maturity:

	Remaining Maturity (in Months)				
	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$ 1,136,216	2,184,938	6,750,466	5,385,184	15,456,804
Certificates of deposit	17,185,618	10,500,000	-	-	27,685,618
Investment pools	2,300,146	-	-	-	2,300,146
	<u>\$ 20,621,980</u>	<u>12,684,938</u>	<u>6,750,466</u>	<u>5,385,184</u>	<u>45,442,568</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2015

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 is the actual rating as of November 30, 2015 for each investment type:

<u>Rating</u>	<u>Total</u>
AAA	\$ 799,117
AA+	1,568,866
AA	4,041,954
AA-	1,726,525
Aa2	2,055,755
Aa3	547,171
A+	1,397,295
A	901,132
A-	681,645
A1	595,087
BBB+	46,370
Baa1	4,637
U.S. Government-backed Money Market Accounts	2,300,146
Not rated	28,776,868
Total	<u>\$ 45,442,568</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, 2015, 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, 2015

NOTE 3: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended November 30, 2015 was as follows:

	Primary Government		
	Balance as of December 1, 2014	Additions	Balance as of November 30, 2015
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	34,951,463	770,108	35,721,571
Equipment and vehicles	14,132,969	709,114	14,553,266
Infrastructure	65,009,630	3,602,248	68,611,878
Total depreciable capital assets:	114,094,062	5,081,470	118,886,715
Less accumulated depreciation:			
Buildings	(11,835,343)	(1,021,131)	(12,856,474)
Equipment and vehicles	(11,997,163)	(803,897)	(12,535,607)
Infrastructure	(40,325,528)	(2,159,181)	(42,484,709)
Total accumulated depreciation:	(64,158,034)	(3,984,209)	(67,876,790)
Total capital assets being depreciated, net	49,936,028	1,097,261	51,009,925
Governmental activities capital assets, net	\$ 52,566,631	1,097,261	53,640,528

Depreciation for governmental activities in the current fiscal year was \$3,984,209 and was allocated as follows:

General government	\$ 383,256
Public safety	273,754
Public works	2,834,442
Social services	18,250
Culture and recreation	-
Judiciary and legal	474,507
Total depreciation	\$ 3,984,209

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 3: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Capital asset activity for business-type activities for the year ended November 30, 2015 was as follows:

	Primary Government		
	Balance as of December 1, 2014	Additions	Deletions
			Balance as of November 30, 2015
Business-type activities:			
Capital assets not being depreciated:			
Land	\$ 9,950	-	9,950
Construction in progress	-	-	-
Total capital assets not being depreciated	9,950	-	9,950
Depreciable capital assets:			
Buildings and improvements	5,467,655	115,135	(327,126)
Equipment and vehicles	1,647,076	14,864	-
Total depreciable capital assets:	7,114,731	129,999	(327,126)
Less accumulated depreciation:			
Buildings and improvements	(3,861,986)	(146,949)	13,085
Equipment and vehicles	(1,541,636)	(39,501)	-
Total accumulated depreciation:	(5,403,622)	(186,450)	13,085
Total capital assets being depreciated, net	1,711,109	(56,451)	(314,041)
Business-type activities capital assets, net	\$ 1,721,059	(56,451)	(314,041)

Capital asset activity for the E-911 Component Unit for the year ended November 30, 2015 was as follows:

	Emergency Telephone System Board of LaSalle County		
	Balance as of December 1, 2014	Additions	Deletions
			Balance as of November 30, 2015
Depreciable capital assets:			
Equipment	\$ 899,652	-	899,652
Total depreciable capital assets:	899,652	-	899,652
Less accumulated depreciation:			
Equipment	(572,011)	(129,041)	-
Total accumulated depreciation:	(572,011)	(129,041)	-
Discretely presented component unit, capital assets, net	\$ 327,641	(129,041)	-

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2015

NOTE 4: LONG-TERM DEBT

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

Description	Balance, December 1, 2014	Additions	Deductions	Balance, November 30, 2015	Due Within One Year
Primary Government - Governmental Activities					
GO Revenue Bonds - Public Safety					
Series 2002	\$ 200,000	-	200,000	-	-
Series 2003	715,000	-	610,000	105,000	105,000
Total Primary Government	<u>\$ 915,000</u>	<u>-</u>	<u>810,000</u>	<u>105,000</u>	<u>105,000</u>
Component Unit - Self-Insurance Trust					
Self-Insurance Bonds					
Series 2004	\$ 975,000	-	975,000	-	-
Series 2011	6,485,000	-	-	6,485,000	550,000
Series 2013	8,960,000	-	340,000	8,620,000	775,000
Total Component Unit	<u>\$ 16,420,000</u>	<u>-</u>	<u>1,315,000</u>	<u>15,105,000</u>	<u>1,325,000</u>
Totals	<u>\$ 17,335,000</u>	<u>-</u>	<u>2,125,000</u>	<u>15,210,000</u>	<u>1,430,000</u>

G.O. Refunding Bonds 2002 Issue

The County has Issued Refunding Bonds Series 2002 in the amount of \$8,510,000 which refunds Series 2000. The proceeds from the 2002 Bond issue will be invested with a County match of \$2,500,000 (from Public Safety Sales Tax Fund – Advanced Debt Payment) in U.S. Treasury Securities and will pay off the remaining semi-annual payments on the 2000 Bonds until the call date of January 1, 2010, at which time all remaining bonds outstanding (2011-2020) will be called in with remaining monies invested in U.S. Treasury Securities. For financial reporting purposes, the Series 2000 Bonds have been considered defeased and therefore removed as a liability from the County's financial statements.

As of November 30, 2015, the Series 2002 GO Bonds had been fully repaid.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 4: LONG-TERM DEBT – (CONTINUED)

G.O. Refunding Bonds 2003 Issue

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

As of November 30, 2015, the County had debt service requirements for the Series 2003 GO Bonds as follows:

<u>Year Ended November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 105,000	1,050	106,050
	<u>\$ 105,000</u>	<u>1,050</u>	<u>106,050</u>

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

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. Repayments schedules and interest rates are noted on the following pages.

As of November 30, 2015, the Series 2004 Self-Insurance Bonds had been fully repaid.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 4: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds (continued)

Self-Insurance Bonds - Series 2011					
Date	Principal	Interest	Total P&I	Coupon	
12/1/2015	\$ 550,000	122,835	672,835	3.00%	
6/1/2016	-	114,585	114,585	0.00%	
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>\$ 6,485,000</u>	<u>1,396,613</u>	<u>7,881,613</u>		

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 4: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds (continued)

Self-Insurance Bonds - Series 2013					
Date	Principal	Interest	Total P&I	Coupon	
12/1/2015	\$ 775,000	113,115	888,115	2.00%	
6/1/2016	-	105,365	105,365	0.00%	
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>\$ 8,620,000</u>	<u>1,311,457</u>	<u>9,931,457</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, 2015:

Assessed valuation (2014)	<u>\$ 2,832,819,117</u>
Statutory debt limitation (2.875%)	<u>\$ 81,443,550</u>
Amount of debt applicable to debt limitation	<u>15,210,000</u>
Legal Debt Margin	<u>\$ 66,233,550</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 5: 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. 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 for the plan as a whole, but not for individual employers. That report may be obtained on-line at www.imrf.org.

Benefits Provided

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

IMRF provides retirement, disability, and death benefits under all three plans. The retirement benefit is equal to 1-2/3 percent of the final rate of earnings for each of the first 15 years of service credit, plus 2 percent for each year of service credit in excess of 15 years. The maximum pension at retirement cannot exceed 75 percent of the final rate of earnings. A lump sum payment is made to eligible retirees and surviving spouses on July 1st. The amount depends on funds available from a designated employer contribution of 0.62% of payroll. No specific 13th payment amount is promised to any individual. Death and disability benefits are also provided.

Under all three plans, employees hired before January 1, 2011 are considered to be "Tier 1" members. Tier 1 members qualify for retirement benefits at age 60 with eight or more years of service or 35 or more years of service at age 55. Tier 1 members may retire as early as age 55 with a reduced pension. Tier 1 members are vested for pension benefits when they have at least eight years of qualifying service credit. The final rate of earnings for Tier 1 members is the highest total earnings during any 48 consecutive months within the last 10 years of IMRF service divided by 48, or the total lifetime earnings divided by the total lifetime number of months of service. Tier 1 members receive an annual 3% increase based upon the original amount of the annuity.

Under all three plans, employees hired after January 1, 2011 are considered to be "Tier 2" members. Tier 2 members qualify for retirement benefits at age 67 with 10 or more years of service or 35 or more years of service at age 62. Tier 2 members may retire as early as age 62 with a reduced pension. Tier 2 members are vested for pension benefits when they have at least 10 years of qualifying service credit. The final rate of earnings for Tier 2 members is the highest total earnings during any 96 consecutive months within the last 10 years of IMRF service divided by 96, or the total lifetime earnings divided by the total lifetime number of months of service. Tier 2 members receive an annual increase based upon the original amount of the annuity of 3% or one-half of the increase in the Consumer Price Index, whichever is less.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2015

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Membership

As of December 31, 2014, the County's plan membership consisted of the following:

	RP	SLEP	ECO
Retirees and beneficiaries	347	46	27
Inactive, non-retired members	365	26	7
Active members	401	98	15
Total	1,113	170	49

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 2014 and the fiscal year ended November 30, 2015 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 2014	12.13%	19.30%	47.97%	N/A
County required contribution rate for 2015	11.25%	17.92%	32.44%	N/A
County actual contributions for 2014	\$ 2,006,292	1,173,863	326,962	3,507,117
County actual contributions for fiscal year 2015	\$ 1,961,375	1,123,615	199,861	3,284,851

Payable to the Pension Plan

At November 30, 2015, the County had the no amounts payable for the outstanding amount of County contributions to the plans for the year ended November 30, 2015.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Net Pension Liability

At December 31, 2014, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	ECO	Total
Total Pension Liability	\$ 90,250,732	37,267,333	9,217,108	136,735,173
Plan Fiduciary Net Position	83,748,234	33,091,583	8,870,726	125,710,543
Net Pension Liability	\$ 6,502,498	4,175,750	346,382	11,024,630

The net pension liabilities were measured as of December 31, 2014, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2014.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2014, are included as Required Supplementary Information on pages 85-87 of this report.

Plan Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the separately issued IMRF actuarial financial report on page 12 of Section B.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2015**

Actuarial Assumptions

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation	3.50%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.49% (RP & SLEP); 7.50% (ECO)
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the subsequent table.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Actuarial Assumptions (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic	38%	7.60%
International Equities	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternatives	9%	5.25%-8.50%
Cash Equivalents	1%	2.25%
Total	100%	

Changes in Assumptions

The mortality tables used were updated to the RP-2000 Combined Healthy Mortality Tables, 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.

Discount Rates

A single discount rate was used to measure the total pension liabilities. The projections of cash flows used to determine the single discount rates assumed that the plan members' contributions would 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 rates reflect:

- 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
- 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).

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Discount Rates (Continued)

For purposes of the December 31, 2014 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
Single discount rate	7.50%	7.50%	7.50%
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.56%	3.56%	3.56%
Resulting single discount rate	7.49%	7.49%	7.50%

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

The following represents the County's proportionate share of the net pension liabilities calculated using the above-referenced single discount rate, 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 (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Total Pension Liability	\$ 103,159,118	90,250,732	79,762,862
Plan Fiduciary Net Position	83,748,234	83,748,234	83,748,234
Net Pension Liability/(Asset)	<u>\$ 19,410,884</u>	<u>6,502,498</u>	<u>(3,985,372)</u>
SLEP Plan			
	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Total Pension Liability	\$ 42,922,759	37,267,333	32,685,228
Plan Fiduciary Net Position	33,091,583	33,091,583	33,091,583
Net Pension Liability/(Asset)	<u>\$ 9,831,176</u>	<u>4,175,750</u>	<u>(406,355)</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

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

	ECO Plan		
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 10,272,158	9,217,108	8,326,451
Plan Fiduciary Net Position	8,870,726	8,870,726	8,870,726
Net Pension Liability/(Asset)	\$ 1,401,432	346,382	(544,275)

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

For the year ended November 30, 2015, the County recognized pension expense of \$4,035,009. At November 30, 2015, the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,181,488	36,495
Changes in assumptions	2,753,826	-
Net difference between projected and actual earnings on pension plan investments	1,323,647	-
Contributions subsequent to the measurement date	4,326,303	-
Total	\$ 9,585,264	36,495

\$4,326,303 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, 2016. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

*Pension Expense and Deferred Outflows / Inflows of Resources Related to Pensions
(Continued)*

Calendar Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources			
	Regular Plan	SLEP	ECO	Total
2015	\$ 1,174,181	294,607	61,557	1,530,345
2016	1,174,181	294,607	23,807	1,492,595
2017	952,662	294,607	23,807	1,271,076
2018	219,767	294,607	23,808	538,182
2019	-	207,271	-	207,271
Thereafter	-	182,997	-	182,997
Total	\$ 3,520,791	1,568,696	132,979	5,222,466

NOTE 6: DEFERRED COMPENSATION PLAN

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

The plan is sponsored by the National Association of Counties who has selected LPL Financial Services to be the plan administrator. The assets of the plan are reflected in the accompanying financial statements in an agency fund (Deferred Compensation Plan Fund) at their fair market value.

All assets of the plan, including all deferred amounts, property or rights, shall remain (until made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan) subject only to the claims of creditors of the County. The County in an amount equal to the fair market value of the deferred account maintained for each participant.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 7: 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, 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>

Funding Policy. For the fiscal year ending November 30, 2015, retirees contributed \$278,620 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

Annual required contribution	\$ 5,947,767
Interest on net OPEB obligation	582,696
Adjustment to annual required contribution	<u>(676,811)</u>
Annual OPEB cost	5,853,652
Contributions made	<u>(2,084,468)</u>
Increase in net OPEB obligation	3,769,184
Net OPEB obligation - beginning of year	<u>15,441,952</u>
Net OPEB obligation - end of year	<u>\$ 19,211,136</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
11/30/2015	\$ 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
11/30/2013	4,778,308	1,687,703	35.3%	12,342,253

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.

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.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

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 8: LEASE AGREEMENTS

Operating Leases

A. LaSalle County Housing Authority

On June 1, 1998, the County of LaSalle 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, 2015 were \$3,600.

B. Youth Service LaSalle of Illinois Valley, Inc.

On May 1, 2007, the County of LaSalle 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 payments for the year ended November 30, 2015 were \$5,246.

C. Rudy's Liquors, Inc.

On July 1, 2007, the County of LaSalle 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, 2015 were \$5,700.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 8: LEASE AGREEMENTS – (CONTINUED)

Operating Leases (continued)

D. 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 payments for the year ending November 30, 2015 were \$30,000.

E. 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 payments for the year ending November 30, 2015 were \$8,640.

F. Atrix International

On July 1, 2012, the County entered into a 12 month lease agreement with Atrix International for the rental of office equipment, at a monthly rate of \$316. The lease was renewed until December 31, 2015 at a monthly rate of \$335. The lease payments for the year ending November 30, 2015 were \$4,020.

G. 2013 Impalas

On December 1, 2012, the County entered into a 36 month lease agreement with Sierra Leasing for two 2013 Impalas, at a monthly rate of \$348 each. These vehicles were assigned to Grundy and Bureau County Probation officers. The lease payments for the year ending November 30, 2015 were \$8,352, and were made by Grundy and Bureau County Probation Departments.

H. Postage Machines

County of LaSalle leases five postage machines at a quarterly rate of \$2,586 that is renewed quarterly. The lease payments for the year ending November 30, 2015 were \$10,344.

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, 2015 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, 2015 were \$9,096.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 8: 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, 2015 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. No lease payments were made during the year ending November 30, 2015.

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

Year Ending November 30,	Amount
2016	\$ 50,232
2017	15,024
2018	1,380
2019	1,035
2020	-
Total	<u>\$ 67,671</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, 2015 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, 2015

NOTE 8: 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:

<u>Year Ending November 30,</u>	<u>Minimum Rent</u>	<u>Rent / Ton (First 1,500,000)</u>	<u>Rent / Ton (Over 1,500,000)</u>
2016	\$ 10,000	-	-
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, 2015 was \$16,858.

NOTE 9: 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, 2015, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2015 was \$7,152,586. In addition, the estimated claims for the stop/loss insurance were \$753,831 and the administrative expenses were \$378,329. The estimated claims for health insurance for the year end November 30, 2014 and November 30, 2013 were \$6,752,797 and \$6,246,570, 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, 2015

NOTE 10: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
Tourism and Promotion Fund	\$ 2,055
Crime Victim Witness Coordinator Fund	1,103
Sheriff's Drug Enforcement Fund	34,411
Intact Pet Fee Fund	9,978
Coroner Grant Fund	1,043
Sheriff Vehicle Fund	18,784
Jail Commissary Fund*	289,075
Public Safety Fund	28,909
Law Library Fund	13,263
Court Appointed Special Advocate Fund	6,352
Mediation Services Fund	4,050
State's Attorney Drug Enforcement Fund	42,012
D.U.I. Fund	9,388

* No budget was adopted for this fund.

The County's Crime Victim Witness Fund had a deficit fund balance of \$5,334, the E-911 Fund had a deficit fund balance of \$1,446, and the Grant Fund had a deficit fund balance of \$92,491 at November 30, 2015.

NOTE 11: 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, 2015 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Governmental Funds:		
Major Funds:		
General Fund	\$ 24,110	4,182,468
Insurance fund	1,370,501	-
Non-Major Funds	3,769,194	1,023,112
Proprietary Funds:		
Major Funds:		
Nursing Home Fund	250,000	208,225
	<u>\$ 5,413,805</u>	<u>5,413,805</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2015

NOTE 12: 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, 2015 was \$402,083. The estimated claims for workers' compensation for the year ended November 30, 2014 and November 30, 2013 were \$717,882 and \$1,002,184, 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 13: CONTINGENCIES

Litigation

The County is the defendant in several lawsuits. Although the outcome of these and other lawsuits are not presently determinable, in the opinion of the County Attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expect such amount, if any, to be immaterial.

NOTE 14: ACCOUNTING CHANGES

During the year ended November 30, 2015, the County implemented the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This statement requires the County to report a net pension liability on the Statement of Net Position for the IMRF pension fund. As a result, the net position of governmental activities has been restated by \$1,721,557 as of December 1, 2014. See Note 16 for further detail regarding the prior period adjustment.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2015

NOTE 15: SUBSEQUENT EVENTS

Management evaluated subsequent events through March 1, 2016, 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, 2015 as a result of events occurring between December 1, 2015 and March 1, 2016.

NOTE 16: PRIOR PERIOD ADJUSTMENT

Implementation of GASB 68 resulted in the restatement of beginning net position in the government-wide financial statements. GASB 68 requires recognition and disclosure of the net pension liability resulting from defined-benefit pension plans, and the related deferred inflows and outflows of resources. Recognition of these liabilities and deferred inflows and outflows was not previously required.

Implementation of GASB 68 also resulted in the restatement of the County's deferred outflows of resources and long-term liabilities as of December 1, 2014.

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

Statement of Net Position - Governmental Activities			
	<u>Liabilities</u>	<u>Prior Years' Pension Expense</u>	<u>Net Position</u>
Balance at December 1, 2014 - as previously reported	\$ 21,373,293	-	79,690,397
Prior Period Adjustments:			
Change in reporting of IMRF net pension liability	<u>5,228,674</u>	<u>(3,507,117)</u>	<u>(1,721,557)</u>
Balance at December 1, 2014 - as restated	<u>\$ 26,601,967</u>	<u>(3,507,117)</u>	<u>77,968,840</u>

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes:					
Property tax	\$ 5,930,766	5,930,766	5,866,860	(63,906)	5,981,863
Gambling tax	4,000	4,000	-	(4,000)	4,240
Total taxes	5,934,766	5,934,766	5,866,860	(67,906)	5,986,103
Intergovernmental revenue:					
Personal property replacement tax	1,341,000	1,341,000	1,429,945	88,945	1,341,324
Illinois income tax	3,000,000	3,000,000	2,983,024	(16,976)	3,332,476
Illinois retailers occupation tax	1,000,000	1,000,000	937,100	(62,900)	1,067,923
County-wide sales tax	2,900,000	2,900,000	3,511,157	611,157	3,385,762
Use tax	475,000	475,000	639,040	164,040	607,189
State's attorney and assistants salary reimbursement	144,000	144,000	84,395	(59,605)	144,677
Probation officers salary reimbursement	550,376	550,376	670,813	120,437	430,099
Public defender reimbursement	86,000	86,000	56,301	(29,699)	61,794
Election judge salary reimbursement	20,000	20,000	21,240	1,240	47,475
Voter registration reimbursement	10,000	10,000	20,741	10,741	30,067
Supervisor of assessment salary reimbursement	40,725	40,725	20,458	(20,267)	40,563
Probation reimbursement from other counties	600,000	600,000	512,633	(87,367)	648,246
Public defender income from other counties	20,000	20,000	21,057	1,057	20,150
Tactical interceptable comm grant	5,000	5,000	-	(5,000)	-
Mental health reimbursement	5,000	5,000	42,278	37,278	5,665
Salary reimbursement - bailiff	-	-	190	190	150
Chief judge salary reimbursement	35,000	35,000	50,353	15,353	56,523
ROE Tri-County reimbursement	12,907	12,907	-	(12,907)	-
Deputy training reimbursement	10,000	10,000	10,432	432	16,856
E-911	50,000	50,000	-	(50,000)	-
HAVA Grant	-	-	-	-	51,508
HMEP grant	27,037	27,037	6,305	(20,732)	16,351
EMA grant	40,000	40,000	37,163	(2,837)	41,163
Sheriff's grant	1	1	-	(1)	-
County grants	1	1	-	(1)	-
Justice benefits	10,000	10,000	6,926	(3,074)	9,673
IPRA grant	80,000	80,000	931	(79,069)	104,941
Safe haven grant	-	-	-	-	15,933
Citizens corp	10,000	10,000	-	(10,000)	10,000
Total intergovernmental revenue	10,472,047	10,472,047	11,062,482	590,435	11,486,508

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues (continued):					
Fines and fees:					
Liquor licenses	\$ 28,000	28,000	28,741	741	28,599
Amusement licenses	6,000	6,000	13,830	7,830	6,730
Video gaming	120,000	120,000	175,542	55,542	167,787
County clerk marriage license fees	15,000	15,000	21,290	6,290	19,983
State's attorney fees	75,000	75,000	60,554	(14,446)	67,241
Fines and forfeitures	205,000	205,000	220,094	15,094	217,063
Forfeitures	20,000	20,000	23,508	3,508	19,245
Other misdemeanors & felony fines	550,000	550,000	495,707	(54,293)	565,797
Variance fee	500	500	-	(500)	-
Treasurer and other fees	34,000	34,000	65,701	31,701	48,806
Dependent child care reimburse					
from other counties	5,000	5,000	-	(5,000)	-
Dependent child care SS reimb	5,000	5,000	-	(5,000)	-
Lease / rental income	15,000	15,000	12,080	(2,920)	11,960
Farm income	9,500	9,500	16,858	7,358	16,458
Assessor's miscellaneous fees	2,500	2,500	2,051	(449)	1,991
Assessor's map sales	-	-	-	-	-
Supt of assessment dial-in service	6,600	6,600	7,200	600	7,650
Zoning fees	25,000	25,000	25,818	818	106,740
Probation substance abuse testing	500	500	120	(380)	250
County/appt counsel reimb	10,000	10,000	25,573	15,573	33,773
County clerk redemption fees	20,000	20,000	18,113	(1,887)	18,832
County clerk fees	115,000	115,000	113,524	(1,476)	115,166
County clerk mapping fees	100	100	27	(73)	19
County clerk civil union fees	300	300	50	(250)	100
Circuit clerk filing fees	730,000	730,000	780,319	50,319	804,994
Circuit clerk security fees	170,000	170,000	182,909	12,909	187,311
Passport fees	12,000	12,000	13,625	1,625	11,125
Recorder recording fees	850,000	850,000	772,739	(77,261)	832,992
Recorder revenue stamps	575,000	575,000	562,929	(12,071)	566,513
Support of Rental Housing fee	14,000	14,000	10,800	(3,200)	11,314
Sheriff process fees	250,000	250,000	248,608	(1,392)	249,815
Sheriff miscellaneous fees	50,000	50,000	8,285	(41,715)	44,673
Sheriff boarding of prisoners	30,000	30,000	21,769	(8,231)	28,076
Sheriff's Americall commission	20,000	20,000	22,627	2,627	21,760
Sheriff bond post fee	10,000	10,000	36,232	26,232	25,559
Sheriff probation transfer fee	2,000	2,000	375	(1,625)	375
Medical services fees	5,000	5,000	6,386	1,386	1,989
Sheriff insurance claims & car sales	1	1	-	(1)	1,000
Prisoners transport reimbursement	5,000	5,000	3,713	(1,287)	6,848
Other reimbursements	3,000	3,000	3,164	164	2,346
Central services	20,000	20,000	19,441	(559)	19,511

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (continued):					
Fines and fees (continued):					
Reimbursement for telephone	\$ 3,000	3,000	1,192	(1,808)	3,287
COBRA reimbursements	-	-	-	-	3,570
Workers' compensation reimb.	-	-	224	224	2,151
Total fines and fees	4,017,001	4,017,001	4,021,718	4,717	4,279,399
Interest:					
Treasurer	65,000	65,000	48,830	(16,170)	61,816
Treasurer - penalty	380,000	380,000	463,425	83,425	385,035
Payroll	-	-	33	33	128
Circuit Clerk	500	500	22,801	22,301	42
Total interest	445,500	445,500	535,089	89,589	447,021
Other revenues:					
Miscellaneous income	30,000	30,000	25,383	(4,617)	34,374
Unclaimed money	1	1	-	(1)	-
Designated gifts	1	1	4,763	4,762	867
Total other revenues	30,002	30,002	30,146	144	35,241
Total revenues	20,899,316	20,899,316	21,516,295	616,979	22,234,272

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	\$ 500	500	488	(12)	411
Education	2,100	2,100	1,023	(1,077)	1,388
Publication expense	40	40	-	(40)	57
Dues and subscriptions	1,000	1,000	698	(302)	685
Office supplies and expense	800	800	816	16	1,177
New equipment	800	800	322	(478)	1,446
County Auditor	-	64,500	64,748	248	63,000
Salaries and wages	146,639	82,139	84,845	2,706	82,823
Overtime	1	1	851	850	810
Total auditor's office	151,880	151,880	153,791	1,911	151,797
County Board office:					
Mileage	33,000	33,000	28,332	(4,668)	24,742
Telephone	1,300	1,300	1,239	(61)	1,249
Education	2,000	2,000	315	(1,685)	310
Lodging and meals	1,200	1,200	619	(581)	400
Dues - IL Assoc of Cnty Boards	10,500	10,500	6,728	(3,772)	10,276
Office supplies and expense	1,200	1,200	520	(680)	370
Office equipment	8,000	8,000	1,080	(6,920)	6,180
Miscellaneous	100	100	41	(59)	-
Board Chairman	-	64,500	64,748	248	60,500
Salaries and wages	218,585	154,085	187,225	33,140	193,427
Overtime	2,000	2,000	5,585	3,585	8,063
Total County Board office	277,885	277,885	296,432	18,547	305,517
Data processing:					
Additional hardware	48,308	48,308	39,028	(9,280)	24,664
Maintenance of hardware	3,000	3,000	979	(2,021)	1,506
Internet services	28,200	28,200	26,390	(1,810)	23,824
Software license	57,540	57,540	79,536	21,996	28,719
Office supplies	1,000	1,000	989	(11)	1,049
New office equipment	1	1	-	(1)	-
Mileage	500	500	860	360	669
Education	2,000	2,000	1,309	(691)	275
Lodging and meals	2,000	2,000	13	(1,987)	-
Dues and subscriptions	500	500	139	(361)	-
Professional/consultant	52,500	52,500	29,308	(23,192)	43,768
Miscellaneous	500	500	214	(286)	-

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Over (Under) Final Budget	Actual	
	Original	Final		Actual	
Expenditures (Continued):					
General government (continued):					
Data processing (continued):					
IT Director	\$ -	74,730	74,728	(2)	66,613
Salaries and wages	178,024	129,294	129,295	1	156,604
Overtime	-	-	-	-	110
Total data processing	374,073	400,073	382,788	(17,285)	347,801
Planning and zoning:					
Mileage	4,500	4,500	846	(3,654)	1,228
Education	500	500	-	(500)	50
Library	5,000	5,000	4,192	(808)	3,731
Publications	-	-	-	-	6,114
Professional services	1	1	-	(1)	1,800
Office supplies and expense	600	600	524	(76)	2,047
New equipment	400	400	-	(400)	-
Comp plan update	1	1	-	(1)	-
Vehicle expense	1	1	-	(1)	-
Miscellaneous claims	1	1	-	(1)	2,250
Miscellaneous expense	1	1	-	(1)	-
Court reporter	2,000	2,000	960	(1,040)	5,483
Zoning Board of Appeals	10,500	10,500	3,120	(7,380)	5,087
Zoning Director	-	21,950	21,950	-	15,000
Salaries and wages	60,558	38,608	39,234	626	13,093
Overtime	-	-	1,083	1,083	-
Total planning and zoning	84,063	84,063	71,909	(12,154)	55,883
Industrial development and planning:					
Education	-	-	-	-	25
Professional services	-	-	-	-	6,403
Enforcement Officer	-	-	-	-	7,000
Salaries and wages	-	-	-	-	29,240
Total industrial development and planning	-	-	-	-	42,668
Fee and salary:					
Professional services - physicals	29,900	29,900	5,676	(24,224)	5,438
Arbitrator's fee	5,000	5,000	-	(5,000)	761
Office supplies	6,000	6,000	4,345	(1,655)	2,981
Education	4,372	4,372	-	(4,372)	60
Miscellaneous expense	1	1	16	15	-
Salaries and wages	121,981	121,981	125,976	3,995	119,028
Overtime	500	500	-	(500)	177
Total fee and salary	167,754	167,754	136,013	(31,741)	128,445

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Finance and miscellaneous claims:					
Mileage	\$ 150	150	91	(59)	170
Per diem	960	960	780	(180)	900
Publications	3,000	11,000	6,696	(4,304)	1,480
Dues	18,000	10,000	9,734	(266)	14,949
Professional services	70,000	70,000	55,731	(14,269)	19,953
Outside audit	43,100	43,100	44,000	900	45,500
Budget administration	6,000	6,000	6,500	500	6,000
Justice benefits	3,500	3,500	1,524	(1,976)	2,128
Title V Fund for YSB	1	1	-	(1)	-
Site selection	-	-	-	-	-
Tax objection refund	-	-	-	-	9,371
County liability for attorney fees	1	1	-	(1)	-
Office supplies	100	100	51	(49)	131
County share of judges' fee	4,000	4,000	3,722	(278)	3,722
New equipment	5,000	5,000	-	(5,000)	-
Software purchase / license	25,000	25,000	28,785	3,785	198,574
Law books and statutes	5,000	5,000	3,594	(1,406)	4,081
Contingency	300,000	274,000	-	(274,000)	-
TIF expenses	25,000	25,000	5,711	(19,289)	17,122
Miscellaneous expenses	1,500	1,500	1,474	(26)	40
Miscellaneous claims	10,000	10,000	3,335	(6,665)	17,093
Unclaimed money	1	1	-	(1)	-
Soil and water conservation	33,000	33,000	33,000	-	33,000
LaSalle Co. Extension Service	46,900	46,900	46,900	-	46,900
NCAT	5,000	5,000	-	(5,000)	-
Safe Haven Grant	-	-	-	-	19,996
Soldiers' burial	1,200	1,200	-	(1,200)	-
Paupers' burial	2,400	2,400	2,400	-	600
Total finance and miscellaneous claims	608,813	582,813	254,028	(328,785)	441,710
Board of Review:					
Mileage	1,500	1,500	136	(1,364)	490
Education	4,000	4,000	388	(3,612)	508
Publication and notices	1,500	1,500	-	(1,500)	-
Office supplies and expense	500	500	307	(193)	132
Miscellaneous expense	1	1	-	(1)	-
New equipment	6,000	6,000	3,954	(2,046)	3,817
Professional services	25,000	25,000	3,750	(21,250)	7,950
Review board members	38,500	38,500	39,240	740	37,476
Total Board of Review	77,001	77,001	47,775	(29,226)	50,373

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Treasurer's office:					
Mileage	\$ 1,400	1,400	412	(988)	632
Software maintenance	26,337	26,337	27,384	1,047	27,959
Education	2,650	2,650	1,020	(1,630)	742
Publications	11,500	11,500	6,940	(4,560)	9,363
Association dues	550	550	1,507	957	800
Office supplies and expenses	2,700	2,700	2,062	(638)	2,956
New office equipment	-	-	399	399	-
Software purchase	1	1	-	(1)	-
Tax bills	8,600	8,600	8,453	(147)	13,732
NSF Chargeback	-	-	64	64	32
County Treasurer	-	64,500	64,748	248	60,500
Salaries and wages	221,493	156,993	163,356	6,363	184,311
Overtime	500	500	223	(277)	1,093
Total Treasurer's office	275,731	275,731	276,568	837	302,120
Insurance:					
Miscellaneous expenses	-	-	13,400	13,400	-
Health and life insurance	5,913,615	5,913,615	5,078,557	(835,058)	4,882,482
Total Insurance	5,913,615	5,913,615	5,091,957	(821,658)	4,882,482
County Clerk's office:					
Maintenance and repair	500	500	-	(500)	-
Software maintenance	23,000	23,000	21,591	(1,409)	21,591
Education	800	800	476	(324)	312
Association dues	600	600	545	(55)	545
Publications	500	500	382	(118)	418
Non-contract printing	1,000	1,000	-	(1,000)	-
Miscellaneous expenses	-	-	76	76	-
Office supplies and expenses	1,000	1,000	532	(468)	670
Software purchase	1	1	-	(1)	-
New equipment	1	1	-	(1)	-
County Clerk	-	65,420	65,417	(3)	60,500
Salaries and wages	342,952	277,532	263,239	(14,293)	279,995
Overtime	4,000	4,000	944	(3,056)	1,773
Total County Clerk's office	374,354	374,354	353,202	(21,152)	365,804

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Liquor Commission:					
Stenographer services	\$ 100	100	-	(100)	-
Background check	300	300	-	(300)	73
Office supplies and expenses	1	1	472	471	-
New office equipment	50	50	-	(50)	-
Miscellaneous expense	1	1	-	(1)	-
Salaries and wages	13,001	13,001	13,702	701	13,000
Overtime	1	1	-	(1)	-
Total Liquor Commission	13,454	13,454	14,174	720	13,073
Recorder's office:					
Association dues	1,000	1,000	865	(135)	858
State revenue stamps	350,000	350,000	387,917	37,917	366,304
Miscellaneous expense	-	-	-	-	204
Recorder of Deeds	-	64,500	64,748	248	63,000
Salaries and wages	309,339	244,839	250,880	6,041	240,423
Total Recorder's office	660,339	660,339	704,410	44,071	670,789
Election:					
Additional hardware / license	100,000	100,000	98,603	(1,397)	81,320
Custodial fees	1	1	-	(1)	-
Mileage for election training	2,000	2,000	1,128	(872)	2,617
General maintenance & repair	46,000	46,000	390	(45,610)	16,650
Machinery, misc. equip & repair	2,000	2,000	2,370	370	2,061
Rent - polling places	12,000	12,000	9,475	(2,525)	18,450
Postage - voter information	2,000	2,000	631	(1,369)	1,246
Education	800	800	757	(43)	472
Publications	15,000	15,000	8,982	(6,018)	16,656
Election judge pay and mileage	125,000	125,000	91,118	(33,882)	195,397
Election worker	5,000	5,000	507	(4,493)	634
Professional services hired	20,000	20,000	12,212	(7,788)	22,233
Supervisors' pay	3,750	3,750	2,775	(975)	5,550
Office supplies	4,000	4,000	2,843	(1,157)	3,871
Maps	500	500	-	(500)	4,500
Printing	65,000	65,000	36,146	(28,854)	64,655
Salaries and wages	184,829	184,829	183,963	(866)	184,449
Overtime	5,000	5,000	1,804	(3,196)	5,019
Total Election	592,880	592,880	453,704	(139,176)	625,780

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015				2014
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
General government (continued):					
Microfilm and printing:					
Maintenance contracts	\$ 54,000	54,000	44,499	(9,501)	43,267
Typewriter repairs	1,400	1,400	-	(1,400)	1,303
Mileage	1	1	-	(1)	-
Postage	125,000	125,000	112,000	(13,000)	90,000
Postage for election	35,000	35,000	34,678	(322)	6,201
Postage for assessment	7,000	7,000	3,961	(3,039)	-
Postage for treasurer	44,000	44,000	45,052	1,052	44,835
Printing	-	-	-	-	16,970
Office supplies expense	120,000	120,000	114,763	(5,237)	122,129
Miscellaneous expense	1	1	-	(1)	-
Equipment repairs	1,000	1,000	-	(1,000)	-
New equipment	26,600	26,600	27,893	1,293	32,356
Director	-	45,780	45,120	(660)	49,316
Salaries and wages	190,195	144,415	150,786	6,371	141,781
Total microfilm and printing	604,197	604,197	578,752	(25,445)	548,158
Supervisor of Assessments:					
Automobile expense	-	-	-	-	393
Mileage	8,100	8,100	5,217	(2,883)	5,438
Maintenance contract - software	22,680	22,680	18,648	(4,032)	22,680
Education	5,750	5,750	2,756	(2,994)	2,796
Publications	100,000	100,000	59,063	(40,937)	15,474
Professional services hired	5,000	5,000	-	(5,000)	3,625
Office supplies and expenses	7,500	7,500	6,478	(1,022)	6,170
Miscellaneous expense	1	1	-	(1)	-
Software purchases	7,500	7,500	1,514	(5,986)	-
New equipment	5,500	5,500	4,797	(703)	5,111
Supervisor of Assessments	-	74,236	74,235	(1)	81,128
Salaries and wages	465,726	391,490	410,126	18,636	413,647
Total Supervisor of Assessments	627,757	627,757	582,834	(44,923)	556,462
County Radio:					
Maintenance and repair of equip.	3,600	3,600	3,943	343	9,166
Base stations	1	1	-	(1)	-
Tower rental	-	500	500	-	500
800 MHz-II Co-op	-	24,075	24,075	-	32,100
Professional services	1	1	-	(1)	-
New equipment	42,500	17,925	2,454	(15,471)	1,881
Total County Radio	46,102	46,102	30,972	(15,130)	43,647

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
General government (continued):					
County Courthouse Building:					
Maintenance and repair of equip.	\$ 25,000	25,000	40,441	15,441	33,121
Vehicle fuel	325,000	325,000	156,967	(168,033)	242,004
Maintenance and repair of bldgs.	450,000	450,000	445,784	(4,216)	237,273
Electricity	350,000	350,000	285,170	(64,830)	308,570
Telephone	100,000	100,000	73,195	(26,805)	76,929
Water	110,000	110,000	97,509	(12,491)	107,877
Gas	200,000	200,000	77,383	(122,617)	117,921
Maintenance contracts	85,000	85,000	86,419	1,419	88,173
Education	8,000	8,000	689	(7,311)	350
Professional services	50,000	50,000	119,069	69,069	18,903
Contract janitor service	80,000	80,000	70,536	(9,464)	87,564
Office supplies	2,000	2,000	294	(1,706)	491
Facility supplies	50,000	50,000	42,939	(7,061)	40,484
Clothing	75	75	-	(75)	-
New office equipment	7,500	7,500	7,141	(359)	57,874
New equipment	325,000	325,000	140,949	(184,051)	55,367
Improvements of site	179,000	179,000	44,550	(134,450)	79,584
Construction	25,000	25,000	1,318	(23,682)	17,066
Miscellaneous	250	250	-	(250)	111
Maintenance Superintendent	-	71,938	71,937	(1)	69,020
Salaries and wages	625,510	553,572	503,341	(50,231)	507,152
Overtime	60,000	60,000	40,334	(19,666)	43,139
Total County Courthouse building	3,057,335	3,057,335	2,305,965	(751,370)	2,188,973
Total General Government	13,907,233	13,907,233	11,735,274	(2,171,959)	11,721,482

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety:					
Sheriff's office:					
Maintenance & repair of vehicles	\$ 30,000	30,000	17,057	(12,943)	21,458
Auto expenses	20,000	20,000	20,458	458	25,657
Towing fees	2,500	2,500	1,756	(744)	2,768
Telephone	30,000	25,200	23,376	(1,824)	23,298
Maintenance contracts	20,773	25,573	16,259	(9,314)	27,763
Transport prisoners	10,000	8,800	5,775	(3,025)	6,732
Education	10,000	10,000	5,081	(4,919)	15,908
Education - PTI	3,000	3,000	2,552	(448)	3,009
Expense merit commission	2,000	2,000	-	(2,000)	1,435
Dues	1,500	1,500	829	(671)	775
Ammunition	10,000	10,000	10,000	-	9,247
Weapons and repair	3,000	3,000	3,570	570	3,549
Random drug testing	4,800	4,800	4,680	(120)	4,816
Non-contract medical	1,000	1,000	108	(892)	456
Office supplies and expenses	3,000	3,000	3,206	206	2,292
Non-contract printing	3,250	3,250	1,912	(1,338)	54
Deputies' uniforms	3,500	3,500	7,431	3,931	4,341
Crime prevention	5,500	5,500	5,476	(24)	5,476
New equipment	62,750	62,750	58,389	(4,361)	77,191
New office equipment	3,000	4,200	2,519	(1,681)	3,336
New automobiles	147,000	147,000	150,341	3,341	188,488
Miscellaneous	2,500	2,500	718	(1,782)	1,536
Investigation expense	2,000	2,000	2,000	-	2,000
Sheriff	-	75,676	74,867	(809)	72,029
Salaries and wages	2,965,066	2,889,390	2,914,859	25,469	2,880,707
Overtime	300,000	300,000	407,486	107,486	392,881
Total Sheriff's office	3,646,139	3,646,139	3,740,705	94,566	3,777,202
911 Services:					
Service charges	-	-	-	-	1,013
Total 911 Services	-	-	-	-	1,013
Coroner's office:					
Mileage for deputies	5,000	5,000	3,186	(1,814)	3,680
Maintenance & repair of vehicles	1,250	1,250	1,133	(117)	1,903
Maintenance - software	475	475	475	-	475
Telephone	6,500	6,500	6,087	(413)	6,476
Education	6,000	6,000	2,211	(3,789)	2,372
Dues and subscriptions	1,100	1,100	1,108	8	1,095
Photo supplies and developing	100	100	-	(100)	-

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015				2014
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
Public Safety (Continued):					
Coroner's office (continued):					
Prof. services - post mortems	\$ 120,000	120,000	143,145	23,145	140,746
Prof. services - toxicology	22,000	22,000	22,156	156	21,378
Prof. services - transport fees	50,000	50,000	53,234	3,234	46,978
Office supplies and expenses	1,500	1,500	2,187	687	1,172
Coroner's supplies	5,000	5,000	3,382	(1,618)	4,190
New equipment	1,800	1,800	2,050	250	2,633
Coroner	-	64,500	64,748	248	63,000
Salaries and wages	217,036	152,536	139,849	(12,687)	142,819
Total Coroner's office	437,761	437,761	444,951	7,190	438,917
EMA:					
Mileage	750	750	78	(672)	50
Vehicle expense	5,000	5,000	76	(4,924)	1,250
Building maintenance	20,000	20,000	914	(19,086)	2,100
Vehicle maintenance	5,000	5,000	4,163	(837)	-
Telephone	16,708	16,708	12,373	(4,335)	4,104
Education	12,800	12,800	3,750	(9,050)	237
Warning systems	10,000	10,000	-	(10,000)	-
Publication expense	500	500	-	(500)	-
Emergency operations center	10,000	10,000	-	(10,000)	-
Dues and subscriptions	1,000	1,000	1,373	373	668
Professional services	44,737	44,737	9,030	(35,707)	174
Office supplies and expenses	1,500	1,500	566	(934)	1,802
LEPC expense	-	-	-	-	13,730
Equipment supplies	6,800	6,800	1,696	(5,104)	1,667
New equipment	-	-	-	-	410
New equipment - grant funded	111,500	111,500	22,404	(89,096)	2,960
Automobile, new	1	1	-	(1)	-
CERT	-	-	-	-	6,789
IPRA expense	-	-	-	-	88,833
Animal rescue team	-	-	-	-	194
Hazmat team	-	-	-	-	576
Ground search team	-	-	-	-	1,040
Disaster expense	10,000	10,000	-	(10,000)	-
Technical rescue team	-	-	-	-	657
Radio maintenance (EMA)	-	-	360	360	360
Coordinator	-	49,860	49,859	(1)	48,934
Salaries and wages	90,506	40,646	42,425	1,779	41,573
Total EMA	346,802	346,802	149,067	(197,735)	218,108
Total Public Safety	4,430,702	4,430,702	4,334,723	(95,979)	4,435,240

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Corrections:					
Juvenile and adult probation:					
Education	\$ 500	500	-	(500)	-
Electronic monitoring	1,000	1,000	-	(1,000)	-
Professional services	1	1	-	(1)	-
Physicals & drug testing	1	1	-	(1)	-
Vehicle repairs and maintenance	1	1	-	(1)	-
Mileage	1	1	-	(1)	-
Telephone	1	1	-	(1)	-
Juvenile Accountability Acct	1	1	-	(1)	-
Investigation expense	1	1	-	(1)	-
Alternatives to Detention	1	1	-	(1)	-
Lodging and meals	1	1	-	(1)	-
Dues and subscriptions	1	1	-	(1)	-
Miscellaneous expense	1	1	-	(1)	-
Office supplies and expense	1	1	-	(1)	-
New office equipment	1	1	-	(1)	-
JSOP	1	1	-	(1)	-
Directors	-	126,746	126,606	(140)	120,315
Salaries and wages	1,421,229	1,294,483	1,305,331	10,848	1,207,971
Overtime	12,000	12,000	14,395	2,395	11,038
Total juvenile and adult probation	1,434,743	1,434,743	1,446,332	11,589	1,339,324
Sheriff corrections:					
Maint. & repair of equipment	15,000	15,000	9,623	(5,377)	2,408
Teletype service mtce contract	382	382	209	(173)	288
Education	18,000	18,000	10,250	(7,750)	6,890
Education - PTI	20,000	20,000	15,826	(4,174)	16,341
Out of Co. prisoner housing	4,000	4,000	-	(4,000)	-
Live scan maint. fees	3,600	3,600	2,447	(1,153)	-
Physicians contract	617,125	617,125	539,760	(77,365)	375,751
Office supplies and expenses	3,000	3,000	1,233	(1,767)	2,724
Deputies' uniforms	5,000	5,000	5,740	740	7,715
Inmate supplies	5,000	5,000	3,042	(1,958)	6,171
Jail supplies	30,000	22,300	22,090	(210)	29,328
Laundry & cleaning supplies	13,000	13,000	10,383	(2,617)	11,974
Provisions	353,500	353,500	294,483	(59,017)	280,138
New equipment	10,000	10,000	9,920	(80)	39,503
New office equipment	4,050	4,050	5,187	1,137	11,128
Miscellaneous	1,000	1,000	196	(804)	27
Software purchase/license	-	7,700	7,500	(200)	-
Salaries and wages	3,010,092	3,010,092	3,170,619	160,527	3,066,005
Overtime	175,000	175,000	410,197	235,197	450,908
Total Sheriff corrections	4,287,749	4,287,749	4,518,705	230,956	4,307,299
Total Corrections	5,722,492	5,722,492	5,965,037	242,545	5,646,623

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015				2014
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Judiciary and legal:					
Circuit court and jury:					
Appointed atty - juvenile defense	\$ 28,770	28,770	28,764	(6)	28,764
Juries	50,000	73,368	57,256	(16,112)	29,161
Maintenance & repair - security & computer	1,150	1,150	316	(834)	281
Jury mileage	60,500	37,132	32,132	(5,000)	42,026
Maintenance contract - software	8,500	8,500	8,351	(149)	8,351
Education	1,500	1,500	-	(1,500)	334
Mileage	200	200	659	459	672
Lodging and meals	5,500	5,500	3,897	(1,603)	4,600
Publication - court ordered	1,500	1,500	1,064	(436)	-
Child placement	250,000	250,000	336,756	86,756	259,348
Dues and memberships	5,000	5,000	4,798	(202)	4,465
Prevention	10,000	10,000	10,000	-	10,000
Office supplies & expense	15,000	15,000	11,473	(3,527)	9,515
Library supplies	27,000	27,000	29,358	2,358	28,549
Clothing	1,500	1,500	904	(596)	1,266
Miscellaneous expense	1	1	-	(1)	-
New equipment	16,235	16,235	11,980	(4,255)	3,808
Trial expense	80,000	80,000	31,098	(48,902)	65,057
Salaries and wages	426,748	426,748	408,973	(17,775)	399,021
Overtime	500	500	46	(454)	-
Total circuit court and jury	989,604	989,604	977,825	(11,779)	895,218
Public Defender					
Secretary expense	13,400	13,400	13,400	-	12,459
Mileage	900	900	557	(343)	573
Lodging & meals	200	200	26	(174)	151
Library	9,350	9,350	7,105	(2,245)	8,315
Trial expense	45,000	45,000	29,132	(15,868)	30,322
Office supplies	2,000	2,000	1,902	(98)	1,719
New equipment	4,000	4,000	-	(4,000)	14,522
Public Defender	-	145,346	145,346	-	101,634
Salaries and wages	409,063	263,717	272,268	8,551	266,957
Total Public Defender	483,913	483,913	469,736	(14,177)	436,652

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Judiciary and legal (continued):					
Court Security:					
Clothing	\$ 2,800	2,800	1,050	(1,750)	700
Education	2,000	2,000	-	(2,000)	-
Miscellaneous	500	500	299	(201)	38
New equipment	-	-	3,798	3,798	-
Court security officer	302,604	302,604	316,742	14,138	300,347
Overtime	10,000	10,000	14,207	4,207	13,072
Total Court Security	317,904	317,904	336,096	18,192	314,157
Circuit Clerk's office:					
Mileage	3,000	3,000	3,316	316	2,476
Education	200	200	-	(200)	-
Publications	750	750	1,212	462	626
Association dues	800	800	745	(55)	745
Office supplies expense	2,000	2,000	1,639	(361)	2,079
Circuit Clerk	-	64,500	87,965	23,465	63,000
Salaries and wages	1,124,304	1,059,804	1,062,273	2,469	1,029,943
Overtime	-	-	-	-	97
Total Circuit Clerk's office	1,131,054	1,131,054	1,157,150	26,096	1,098,966
State's Attorney office:					
Maintenance of equipment	1,000	1,000	951	(49)	1,991
Mileage	2,000	2,000	1,469	(531)	1,199
Court Reporter	32,000	32,000	31,344	(656)	37,660
Education	6,000	6,000	6,610	610	5,890
Trial expense	50,000	50,000	60,572	10,572	22,671
Appellate assistance	24,000	24,000	24,000	-	20,000
Office expense	15,000	15,000	15,274	274	10,092
Miscellaneous expense	1	1	-	(1)	4,306
Book expense	25,000	25,000	23,426	(1,574)	23,787
New equipment	-	-	1,702	1,702	3,199
Professional services	-	-	-	-	1,035
Crime investigation	6,000	6,000	11,305	5,305	6,000
State's Attorney	-	151,500	161,495	9,995	160,877
Salaries and wages	1,541,074	1,389,574	1,433,438	43,864	1,417,558
Overtime	-	-	-	-	-
Total State's Attorney office	1,702,075	1,702,075	1,771,586	69,511	1,716,265
Total judiciary and legal	4,624,550	4,624,550	4,712,393	87,843	4,461,259

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Social Services:					
School service:					
Maintenance & repair of equip.	\$ 500	500	408	(92)	450
Mileage	4,500	4,500	3,046	(1,454)	3,430
Education	1,200	1,200	699	(501)	851
Office supplies and expenses	1,080	1,080	971	(109)	1,038
Nursing supplies	300	300	264	(36)	528
Eyeglass expenses	4,372	4,372	540	(3,832)	1,345
New equipment	1	1	-	(1)	-
Director	-	42,750	43,245	495	42,267
Salaries and wages	104,967	62,217	65,129	2,912	62,343
Total school service	116,920	116,920	114,302	(2,618)	112,252
Superintendent of Schools:					
Mileage	10,000	10,000	2,921	(7,079)	3,055
Education	1,250	1,250	160	(1,090)	810
Work study	10,000	10,000	10,000	-	10,422
Professional services	7,657	7,657	420	(7,237)	-
Printing	1,000	1,000	-	(1,000)	-
Publications	500	500	-	(500)	-
Office supplies	2,000	2,000	738	(1,262)	189
New equipment	3,000	3,000	4,907	1,907	4,123
Salaries and wages	183,490	183,490	189,241	5,751	183,174
Total Superintendent of Schools	218,897	218,897	208,387	(10,510)	201,773
Total Social Services	335,817	335,817	322,689	(13,128)	314,025
Culture & Recreation:					
County parks:					
Mileage	200	200	-	(200)	-
Maint & repairs - machinery	5,000	5,000	4,372	(628)	9,446
Maint & repairs - building	2,500	2,500	1,740	(760)	337
General maintenance & repairs	16,000	16,000	15,686	(314)	11,244
Electricity	5,543	5,543	4,236	(1,307)	5,623
Gas	2,490	2,490	2,063	(427)	3,763
Telephone	3,030	3,030	1,871	(1,159)	1,702
Waste disposal	2,448	2,448	2,519	71	3,255
Pest control	852	852	497	(355)	414
Maintenance contracts	-	-	-	-	6,750
Professional services	15,000	15,000	13,656	(1,344)	-
Oil, gas, tires	13,728	13,728	9,758	(3,970)	8,921
Clothing allowance	-	-	-	-	127

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Culture & Recreation (continued):					
County parks (continued):					
General supplies	\$ 1,500	1,500	773	(727)	3,337
New equipment	3,200	14,700	14,397	(303)	25,362
Improvement of site	11,500	-	-	-	2,052
New vehicles	1	1	-	(1)	16
Miscellaneous	1	1	-	(1)	-
Park Manager	-	42,243	42,253	10	41,459
Salaries and wages	85,892	43,649	38,011	(5,638)	44,355
Total county parks	168,885	168,885	151,832	(17,053)	168,163
Total culture & recreation	168,885	168,885	151,832	(17,053)	168,163
Total expenditures	29,189,680	29,189,680	27,221,948	(1,967,732)	26,746,792
Excess of revenues over (under) expenditures	(8,290,364)	(8,290,364)	(5,705,653)	2,584,711	(4,512,520)
Other financing sources (uses):					
Operating transfers in	3,523,668	3,523,668	4,182,468	(658,800)	2,990,117
Operating transfers out	-	-	(24,110)	24,110	-
Total other financing sources (uses)	3,523,668	3,523,668	4,158,358	(634,690)	2,990,117
Net change in fund balance	\$ (4,766,696)	(4,766,696)	(1,547,295)	1,950,021	(1,522,403)
Fund balance, beginning of year			14,507,441		16,029,844
Fund balance, end of year			12,960,146		14,507,441

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015				2014
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 3,452,000	3,452,000	3,414,146	(37,854)	3,351,185
Personal property replacement	156,225	156,225	166,596	10,371	156,231
Interest	15,000	15,000	9,169	(5,831)	10,202
Reimbursements	98,000	98,000	72,916	(25,084)	-
Miscellaneous	5,000	5,000	3,514	(1,486)	4,648
Total revenues	3,726,225	3,726,225	3,666,341	(59,884)	3,522,266
Expenditures:					
General County employees	2,567,412	2,567,412	2,445,224	(122,188)	2,554,222
Recorder's equipment	563	563	-	(563)	373
Insurance	16,095	16,095	8,318	(7,777)	13,700
GIS Fund	14,745	14,745	14,714	(31)	16,776
Tax sale automation	2,565	2,565	-	(2,565)	2,812
Tax objection refund	1	1	-	(1)	5,251
E-911	7,050	7,050	7,217	167	8,004
S.O.A. Drug Fund	8,524	8,524	6,449	(2,075)	10,418
S.O.A. Crime Victim	6,293	6,293	8,573	2,280	7,158
Law library	473	473	-	(473)	511
Detention home employees	109,951	109,951	117,400	7,449	124,117
Child support	2,207	2,207	2,283	76	2,410
Circuit Clerk Doc Storage	3,248	3,248	1,933	(1,315)	3,766
Court automation	6,330	6,330	1,246	(5,084)	7,372
Minor in possession	4,798	4,798	-	(4,798)	4,067
County Highway employees	266,632	266,632	255,182	(11,450)	306,163
Nursing home employees	369,938	369,938	324,209	(45,729)	367,387
County Health employees	163,763	163,763	164,744	981	175,528
Environmental services	20,752	20,752	24,829	4,077	23,621
VAC	14,475	14,475	14,886	411	16,185
Mental Health employees	3,870	3,870	3,834	(36)	4,236
Animal Control	9,712	9,712	9,635	(77)	10,694
Total expenditures	3,599,397	3,599,397	3,410,676	(188,721)	3,664,771
Excess (deficiency) of revenues over (under) expenditures	\$ 126,828	126,828	255,665	128,837	(142,505)
Fund balance, beginning of year			2,295,045		2,437,550
Fund balance, end of year			2,550,710		2,295,045

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			Over (Under) Final Budget	2014
	Budget Amounts Original	Final	Actual		Actual
Revenues:					
Property taxes	\$ 2,900,000	2,900,000	2,868,192	(31,808)	3,258,124
Interest	4,000	4,000	6,111	2,111	7,766
Workers' compensation reimb.	20,000	20,000	80	(19,920)	267
Miscellaneous	1,000	1,000	1,465	465	1,800
Total revenues	2,925,000	2,925,000	2,875,848	(49,152)	3,267,957
Expenditures:					
Education	6,500	6,500	1,463	(5,037)	1,253
Mileage	500	500	613	113	221
Safety training	12,000	12,000	9,098	(2,902)	5,301
Safety membership	2,000	2,000	1,294	(706)	989
Safety incentive program	4,000	4,000	2,041	(1,959)	1,997
Miscellaneous expense	-	-	58	58	-
Safety supplies	2,500	2,500	2,156	(344)	601
Surety bonds	7,000	7,000	8,664	1,664	6,477
Dues and subscriptions	1,500	1,500	287	(1,213)	685
Professional appraisal service	12,000	12,000	4,989	(7,011)	2,210
Professional services hired	30,000	30,000	22,939	(7,061)	17,275
Library	6,000	6,000	2,269	(3,731)	69
Workers' compensation	28,000	28,000	16,875	(11,125)	23,574
Unemployment insurance	110,000	110,000	90,641	(19,359)	105,504
Tax objection refund	-	-	-	-	5,104
General & professional liability ins.	18,000	18,000	1,705	(16,295)	15,351
HR Director	-	71,445	71,446	1	70,866
Salaries and wages	143,068	71,623	38,072	(33,551)	36,336
Overtime	200	200	-	(200)	17
Total expenditures	383,268	383,268	274,610	(108,658)	293,829
Excess (deficiency) of revenue over (under) expenditures	2,541,732	2,541,732	2,601,238	59,506	2,974,128
Other financing sources (uses):					
Transfers to other funds	(1,370,501)	(1,370,501)	(1,370,501)	-	(1,370,501)
Contribution to Self-Insurance Trust	(1,807,607)	(1,807,607)	(1,782,400)	25,207	(1,809,356)
Total other financing sources (uses)	(3,178,108)	(3,178,108)	(3,152,901)	25,207	(3,179,857)
Net change in fund balance	\$ (636,376)	(636,376)	(551,663)	84,713	(205,729)
Fund balance, beginning of year			739,742		945,471
Fund balance, end of year			188,079		739,742

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan

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

	2014
TOTAL PENSION LIABILITY	
Service Cost	\$ 1,915,296
Interest	6,096,767
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	629,970
Changes of Assumptions	2,966,158
Benefit Payments, Including Refunds of Member Contributions	(3,380,072)
Net Change in Total Pension Liability	8,228,119
Total Pension Liability - Beginning	82,022,613
Total Pension Liability - Ending	<u>\$ 90,250,732</u>
PLAN FIDUCIARY NET POSITION	
Contributions - Employer	\$ 2,006,292
Contributions - Member	796,439
Net Investment Income	4,855,256
Benefit Payments, Including Refunds of Member Contributions	(3,380,072)
Administrative Expenses	(412,710)
Net Change in Plan Fiduciary Net Position	3,865,205
Plan Net Position - Beginning	79,883,029
Plan Net Position - Ending	<u>\$ 83,748,234</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 6,502,498</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	92.80%
Covered-Employee Payroll	\$ 16,876,343
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	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

	2014
TOTAL PENSION LIABILITY	
Service Cost	\$ 1,165,821
Interest	2,503,454
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	840,882
Changes of Assumptions	585,742
Benefit Payments, Including Refunds of Member Contributions	(1,250,187)
Net Change in Total Pension Liability	3,845,812
Total Pension Liability - Beginning	33,421,521
Total Pension Liability - Ending	<u>\$ 37,267,333</u>
PLAN FIDUCIARY NET POSITION	
Contributions - Employer	\$ 1,173,863
Contributions - Member	467,768
Net Investment Income	1,885,093
Benefit Payments, Including Refunds of Member Contributions	(1,250,187)
Administrative Expenses	107,603
Net Change in Plan Fiduciary Net Position	2,384,140
Plan Net Position - Beginning	30,707,443
Plan Net Position - Ending	<u>\$ 33,091,583</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 4,175,750</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	88.80%
Covered-Employee Payroll	\$ 6,047,718
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	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

	2014
TOTAL PENSION LIABILITY	
Service Cost	\$ 150,493
Interest	648,124
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(74,427)
Changes of Assumptions	151,414
Benefit Payments, Including Refunds of Member Contributions	<u>(449,817)</u>
Net Change in Total Pension Liability	425,787
Total Pension Liability - Beginning	<u>8,791,321</u>
Total Pension Liability - Ending	<u><u>\$ 9,217,108</u></u>
PLAN FIDUCIARY NET POSITION	
Contributions - Employer	\$ 326,962
Contributions - Member	51,966
Net Investment Income	508,451
Benefit Payments, Including Refunds of Member Contributions	(449,817)
Administrative Expenses	<u>62,453</u>
Net Change in Plan Fiduciary Net Position	500,015
Plan Net Position - Beginning	<u>8,370,711</u>
Plan Net Position - Ending	<u><u>\$ 8,870,726</u></u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u><u>\$ 346,382</u></u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	96.24%
Covered-Employee Payroll	\$ 618,117
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	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
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
2012	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
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
2012	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
2014	\$ 292,678	326,962	(34,284)	618,117	52.90%
2013	N/A	N/A	N/A	N/A	N/A
2012	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	29 years
Asset valuation method	5-year smoothed market; 20% corridor
Inflation	3.00%
Wage growth	4.00%
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008 - 2010.

Mortality RP-2000 Combined Health 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
11/30/15	\$ 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

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 2015 budget was adopted on November 21, 2014 and was not amended, although line item transfers were made during the year ended November 30, 2015.

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, 2015.

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Taxes	\$ 5,934,766	5,934,766	5,866,860	(67,906)	5,986,103
Intergovernmental	10,472,047	10,472,047	11,062,482	590,435	11,486,508
Fines and fees	4,017,001	4,017,001	4,021,718	4,717	4,279,399
Interest	445,500	445,500	535,089	89,589	447,021
Miscellaneous	30,002	30,002	30,146	144	35,241
Total revenues	20,899,316	20,899,316	21,516,295	616,979	22,234,272
Expenditures:					
General government	13,907,233	13,907,233	11,735,274	(2,171,959)	11,721,482
Public safety	4,430,702	4,430,702	4,334,723	(95,979)	4,435,240
Corrections	5,722,492	5,722,492	5,965,037	242,545	5,646,623
Judiciary and legal	4,624,550	4,624,550	4,712,393	87,843	4,461,259
Social services	335,817	335,817	322,689	(13,128)	314,025
Culture and recreation	168,885	168,885	151,832	(17,053)	168,163
Total expenditures	29,189,680	29,189,680	27,221,948	(1,967,732)	26,746,792
Excess (deficiency) of revenue over (under) expenditures	(8,290,364)	(8,290,364)	(5,705,653)	2,584,711	(4,512,520)
Other financing sources (uses):					
Transfers from other funds	3,523,668	3,523,668	4,182,468	658,800	2,990,117
Transfers to other funds	-	-	(24,110)	(24,110)	-
Total other financing sources (uses)	3,523,668	3,523,668	4,158,358	634,690	2,990,117
Net change in fund balance	\$ (4,766,696)	(4,766,696)	(1,547,295)	1,950,021	(1,522,403)
Fund balance, beginning of year			14,507,441		16,029,844
Fund balance, end of year			12,960,146		14,507,441

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE B-2

Schedule of Office Fee Revenues
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Treasurer fees:					
Fines and fees	\$ 34,000	34,000	65,701	31,701	48,806
State's Attorney fees					
Fines and fees	\$ 75,000	75,000	60,554	(14,446)	67,241
Assessment Office fees:					
Miscellaneous fees	\$ 2,500	2,500	2,051	(449)	1,991
Amusement licenses	6,000	6,000	13,830	7,830	6,730
Dial-in-service	6,600	6,600	7,200	600	7,650
Total Assessment Office fees	\$ 15,100	15,100	23,081	7,981	16,371
Associate Court fees:					
Fines and forfeitures	\$ 205,000	205,000	220,094	15,094	217,063
Other misdemeanor & felony fines	550,000	550,000	495,707	(54,293)	565,797
Total Associate Court fees	\$ 755,000	755,000	715,801	(39,199)	782,860
County Clerk fees:					
Marriage licenses	\$ 15,000	15,000	21,290	6,290	19,983
Redemption fees	20,000	20,000	18,113	(1,887)	18,832
Mapping fees	100	100	27	(73)	19
Other fees	115,000	115,000	113,524	(1,476)	115,166
Total County Clerk fees	\$ 150,100	150,100	152,954	2,854	154,000
Circuit Clerk fees:					
Filing fees	\$ 730,000	730,000	780,319	50,319	804,994
Court security fees	170,000	170,000	182,909	12,909	187,311
Total Circuit Clerk fees	\$ 900,000	900,000	963,228	63,228	992,305
Recorder fees:					
Recording fees	\$ 850,000	850,000	772,739	(77,261)	832,992
Recorder - RHSP fee	14,000	14,000	10,800	(3,200)	11,314
Revenue stamps	575,000	575,000	562,929	(12,071)	566,513
Total Recorder fees	\$ 1,439,000	1,439,000	1,346,468	(92,532)	1,410,819
Sheriff fees:					
Process fees	\$ 250,000	250,000	248,608	(1,392)	249,815
Sheriff probation transfer fee	2,000	2,000	375	(1,625)	375
Other fees	50,000	50,000	8,285	(41,715)	44,673
Medical service fees	5,000	5,000	6,386	1,386	1,989
Prisoner boarding	30,000	30,000	21,769	(8,231)	28,076
Total Sheriff fees	\$ 337,000	337,000	285,423	(51,577)	324,928
County fees:					
Passport fees	\$ 12,000	12,000	13,625	1,625	11,125
Zoning fees	25,000	25,000	25,818	818	106,740
Liquor licenses	28,000	28,000	28,741	741	28,599
Total County fees	\$ 65,000	65,000	68,184	3,184	146,464

COUNTY OF LASALLE, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Totals		Special Revenue Funds					
	2015	2014	General	Tax	Highways &	Judiciary &	Debt	Capital
			Governmental	Supported	Streets	Court-Related	Service	Projects
			Group	Group	Group	Group	Fund	Fund
<u>Assets</u>								
Cash	\$ 11,077,502	11,094,866	787,562	6,540,278	2,441,393	1,066,250	-	242,019
Investments	14,375,434	14,813,700	1,813,933	8,334,236	2,104,470	1,735,405	-	387,390
Accounts receivable	2,196,631	2,197,235	299,509	744,801	861,371	77,272	-	213,678
Prepays	1,250	1,250	200	1,050	-	-	-	-
Inventory	36,688	30,779	-	36,688	-	-	-	-
Accrued interest	74,508	42,138	10,432	42,177	10,300	9,865	-	1,734
Property taxes receivable	381,213	288,981	-	201,175	180,038	-	-	-
Total assets	28,143,226	28,468,949	2,911,636	15,900,405	5,597,572	2,888,792	-	844,821
<u>Deferred Outflows of Resources</u>								
Deferred property taxes	10,293,872	10,045,764	-	5,607,061	4,686,811	-	-	-
Unavailable revenues	-	355,563	-	-	-	-	-	-
Total deferred outflows of resources	10,293,872	10,401,327	-	5,607,061	4,686,811	-	-	-
Total assets and deferred outflows	\$ 38,437,098	38,870,276	2,911,636	21,507,466	10,284,383	2,888,792	-	844,821
<u>Liabilities</u>								
Accounts payable	\$ 1,074,554	616,210	128,675	312,285	562,822	36,410	-	34,362
Accrued payroll	159,074	124,217	14,595	60,061	76,286	8,132	-	-
Due to other funds	73,250	11,119	73,085	-	-	165	-	-
Total liabilities	1,306,878	751,546	216,355	372,346	639,108	44,707	-	34,362
<u>Deferred Inflows of Resources</u>								
Deferred property taxes	10,293,872	10,045,764	-	5,607,061	4,686,811	-	-	-
Unavailable revenues	-	355,563	-	-	-	-	-	-
Total deferred inflows of resources	10,293,872	10,401,327	-	5,607,061	4,686,811	-	-	-
<u>Fund Balances</u>								
Nonspendable	37,488	31,579	-	37,488	-	-	-	-
Restricted	24,586,326	24,371,330	1,796,918	15,490,571	4,454,752	2,844,085	-	-
Committed	2,311,805	3,316,824	997,634	-	503,712	-	-	810,459
Unassigned	(99,271)	(2,330)	(99,271)	-	-	-	-	-
Total fund balance	26,836,348	27,717,403	2,695,281	15,528,059	4,958,464	2,844,085	-	810,459
Total liabilities, deferred inflows, and fund balances	\$ 38,437,098	38,870,276	2,911,636	21,507,466	10,284,383	2,888,792	-	844,821

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

SCHEDULE C-2

Combining Balance Sheet

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Totals		Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund	State's Attorney Records Automation Fund
	2015	2014					
<u>Assets</u>							
Cash	\$ 787,562	1,227,310	15,275	128,286	45,196	-	11,865
Investments	1,813,933	1,546,150	49,733	227,723	78,525	-	18,323
Accounts receivable	299,509	317,617	26,647	3,670	133	12,292	87
Prepays	200	200	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	10,432	4,431	212	1,210	437	-	612
Property taxes receivable	-	-	-	-	-	-	-
Total assets	2,911,636	3,095,708	91,867	360,889	124,291	12,292	30,887
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,911,636	3,095,708	91,867	360,889	124,291	12,292	30,887
<u>Liabilities</u>							
Accounts payable	\$ 128,675	184,728	14,299	13,421	1,850	-	-
Accrued payroll	14,595	12,534	-	115	-	1,314	-
Due to other funds	73,085	7,281	-	-	-	16,312	-
Total liabilities	216,355	204,543	14,299	13,536	1,850	17,626	-
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	1,796,918	1,933,493	77,568	347,353	122,441	-	30,887
Committed	997,634	960,002	-	-	-	-	-
Unassigned	(99,271)	(2,330)	-	-	-	(5,334)	-
Total fund balance	2,695,281	2,891,165	77,568	347,353	122,441	(5,334)	30,887
Total liabilities, deferred inflows, and fund balance	\$ 2,911,636	3,095,708	91,867	360,889	124,291	12,292	30,887

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

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet

November 30, 2015

(With Comparative Figures for November 30, 2014)

	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Animal Control Fund
<u>Assets</u>							
Cash	\$ -	21,150	6,623	82,318	32,697	216,885	54,018
Investments	-	34,028	15,705	117,788	735,518	421,418	102,083
Accounts receivable	-	61	2,825	-	249,869	3,375	-
Prepays	-	-	-	-	200	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	-	212	62	686	3,892	2,457	549
Property taxes receivable	-	-	-	-	-	-	-
Total assets	-	55,451	25,215	200,792	1,022,176	644,135	156,650
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ -	55,451	25,215	200,792	1,022,176	644,135	156,650
<u>Liabilities</u>							
Accounts payable	\$ -	509	-	4,175	20,185	18,089	12,106
Accrued payroll	1,446	72	310	526	4,357	3,301	1,924
Due to other funds	-	-	-	-	-	-	-
Total liabilities	1,446	581	310	4,701	24,542	21,390	14,030
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	54,870	24,905	196,091	-	622,745	142,620
Committed	-	-	-	-	997,634	-	-
Unassigned	(1,446)	-	-	-	-	-	-
Total fund balance	(1,446)	54,870	24,905	196,091	997,634	622,745	142,620
Total liabilities, deferred inflows, and fund balance	\$ -	55,451	25,215	200,792	1,022,176	644,135	156,650

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

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
November 30, 2015
(With Comparative Figures for November 30, 2014)

	Intact Pet Fees Fund	Coroner Grant Fund	County Clerk Automation Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Jail Commissary Fund
<u>Assets</u>							
Cash	\$ 4,417	2,332	3,782	84	-	-	162,634
Investments	2,618	2,618	5,235	-	-	2,618	-
Accounts receivable	-	-	-	-	-	550	-
Prepays	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	12	12	29	-	-	50	-
Property taxes receivable	-	-	-	-	-	-	-
Total assets	7,047	4,962	9,046	84	-	3,218	162,634
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 7,047	4,962	9,046	84	-	3,218	162,634
<u>Liabilities</u>							
Accounts payable	\$ 2,819	4,700	1,782	-	34,740	-	-
Accrued payroll	-	-	-	-	1,230	-	-
Due to other funds	-	-	-	-	56,521	252	-
Total liabilities	2,819	4,700	1,782	-	92,491	252	-
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	4,228	262	7,264	84	-	2,966	162,634
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(92,491)	-	-
Total fund balance	4,228	262	7,264	84	(92,491)	2,966	162,634
Total liabilities, deferred inflows, and fund balance	\$ 7,047	4,962	9,046	84	-	3,218	162,634

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

SCHEDULE C-3

Combining Balance Sheet

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2015	2014						
<u>Assets</u>								
Cash	\$ 6,540,278	6,504,529	2,683,991	527,990	1,815,291	683,452	797,246	32,308
Investments	8,334,236	7,807,875	1,000,000	1,078,410	2,949,923	1,319,220	1,505,063	481,620
Accounts receivable	744,801	1,102,048	493,227	9,840	162,446	75,359	3,929	-
Prepays	1,050	1,050	-	-	800	250	-	-
Inventory	36,688	30,779	-	-	36,688	-	-	-
Accrued interest	42,177	23,056	6,154	4,820	16,674	5,773	6,448	2,308
Property taxes receivable	201,175	137,011	-	62,919	34,725	13,511	90,020	-
Total assets	15,900,405	15,606,348	4,183,372	1,683,979	5,016,547	2,097,565	2,402,706	516,236
<u>Deferred Outflows of Resources</u>								
Deferred property taxes	5,607,061	5,301,152	-	1,997,145	915,000	351,511	2,343,405	-
Unavailable revenues	-	355,563	-	-	-	-	-	-
Total deferred outflows of resources	5,607,061	5,656,715	-	1,997,145	915,000	351,511	2,343,405	-
Total assets and deferred outflows	\$ 21,507,466	21,263,063	4,183,372	3,681,124	5,931,547	2,449,076	4,746,111	516,236
<u>Liabilities</u>								
Accounts payable	\$ 312,285	280,896	25,262	46,835	19,411	22,248	198,501	28
Accrued payroll	60,061	52,436	-	-	30,633	25,665	794	2,969
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	372,346	333,332	25,262	46,835	50,044	47,913	199,295	2,997
<u>Deferred Inflows of Resources</u>								
Deferred property taxes	5,607,061	5,301,152	-	1,997,145	915,000	351,511	2,343,405	-
Unavailable revenues	-	355,563	-	-	-	-	-	-
Total deferred inflows of resources	5,607,061	5,656,715	-	1,997,145	915,000	351,511	2,343,405	-
<u>Fund Balances</u>								
Nonspendable	37,488	31,579	-	-	37,488	-	-	-
Restricted	15,490,571	15,241,437	4,158,110	1,637,144	4,929,015	2,049,652	2,203,411	513,239
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	15,528,059	15,273,016	4,158,110	1,637,144	4,966,503	2,049,652	2,203,411	513,239
Total liabilities, deferred inflows, and fund balance	\$ 21,507,466	21,263,063	4,183,372	3,681,124	5,931,547	2,449,076	4,746,111	516,236

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

SCHEDULE C-4

Combining Balance Sheet

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2015	2014				
<u>Assets</u>						
Cash	\$ 2,441,393	2,023,075	419,587	333,227	1,362,760	325,819
Investments	2,104,470	3,501,575	978,945	560,145	-	565,380
Accounts receivable	861,371	324,201	29,710	71,964	759,122	575
Prepays	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Accrued interest	10,300	8,581	3,929	2,800	11	3,560
Property taxes receivable	180,038	151,970	90,020	45,009	-	45,009
Total assets	5,597,572	6,009,402	1,522,191	1,013,145	2,121,893	940,343
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	4,686,811	4,744,612	2,343,405	1,171,703	-	1,171,703
Unavailable revenues	-	-	-	-	-	-
Total deferred outflows of resources	4,686,811	4,744,612	2,343,405	1,171,703	-	1,171,703
Total assets and deferred outflows	\$ 10,284,383	10,754,014	3,865,596	2,184,848	2,121,893	2,112,046
<u>Liabilities</u>						
Accounts payable	\$ 562,822	129,228	24,648	267,916	-	270,258
Accrued payroll	76,286	52,974	27,205	4,653	44,428	-
Due to other funds	-	-	-	-	-	-
Total liabilities	639,108	182,202	51,853	272,569	44,428	270,258
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	4,686,811	4,744,612	2,343,405	1,171,703	-	1,171,703
Unavailable revenues	-	-	-	-	-	-
Total deferred inflows of resources	4,686,811	4,744,612	2,343,405	1,171,703	-	1,171,703
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	4,454,752	4,204,550	1,422,469	495,613	2,034,714	501,956
Committed	503,712	1,622,650	47,869	244,963	42,751	168,129
Unassigned	-	-	-	-	-	-
Total fund balance	4,958,464	5,827,200	1,470,338	740,576	2,077,465	670,085
Total liabilities, deferred inflows, and fund balance	\$ 10,284,383	10,754,014	3,865,596	2,184,848	2,121,893	2,112,046

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

SCHEDULE C-5

Combining Balance Sheet

November 30, 2015

(With Comparative Figures for November 30, 2014)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund
	2015	2014					
<u>Assets</u>							
Cash	\$ 1,066,250	1,213,892	241,380	6,400	246,807	1,896	39,099
Investments	1,735,405	1,701,300	431,888	26,175	437,123	-	75,908
Accounts receivable	77,272	103,188	15,185	4,862	15,079	788	11,253
Prepays	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	9,865	4,939	2,457	150	2,420	-	461
Property taxes receivable	-	-	-	-	-	-	-
Total assets	2,888,792	3,023,319	690,910	37,587	701,429	2,684	126,721
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 2,888,792	3,023,319	690,910	37,587	701,429	2,684	126,721
<u>Liabilities</u>							
Accounts payable	\$ 36,410	21,358	5,571	5,608	2,810	2,684	-
Accrued payroll	8,132	6,273	2,137	97	1,151	-	377
Due to other funds	165	3,838	-	-	-	-	-
Total liabilities	44,707	31,469	7,708	5,705	3,961	2,684	377
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	2,844,085	2,991,850	683,202	31,882	697,468	-	126,344
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	2,844,085	2,991,850	683,202	31,882	697,468	-	126,344
Total liabilities, deferred inflows, and fund balance	\$ 2,888,792	3,023,319	690,910	37,587	701,429	2,684	126,721

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

SCHEDULE C-5
(CONTINUED)

Combining Balance Sheet
November 30, 2015
(With Comparative Figures for November 30, 2014)

	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 Operations & Administration Fund
<u>Assets</u>							
Cash	\$ 7,158	3,450	180,671	248,179	-	15,184	76,026
Investments	15,705	-	136,110	444,975	2,618	34,028	130,875
Accounts receivable	-	3,000	5,956	13,820	1,196	3,381	2,752
Prepays	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	87	-	960	2,382	50	200	698
Property taxes receivable	-	-	-	-	-	-	-
Total assets	22,950	6,450	323,697	709,356	3,864	52,793	210,351
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 22,950	6,450	323,697	709,356	3,864	52,793	210,351
<u>Liabilities</u>							
Accounts payable	\$ -	-	5,000	12,442	-	1,426	869
Accrued payroll	413	-	3,957	-	-	-	-
Due to other funds	-	-	-	-	165	-	-
Total liabilities	413	-	8,957	12,442	165	1,426	869
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	22,537	6,450	314,740	696,914	3,699	51,367	209,482
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	22,537	6,450	314,740	696,914	3,699	51,367	209,482
Total liabilities, deferred inflows, and fund balance	\$ 22,950	6,450	323,697	709,356	3,864	52,793	210,351

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Totals		Special Revenue Funds					
	2015	2014	General	Tax	Highways &	Judiciary &	Debt	Capital
			Governmental	Supported	Streets	Court-Related	Service	Projects
			Group	Group	Group	Group	Fund	Fund
Revenues:								
Property taxes	\$ 9,936,561	9,100,151	-	5,243,734	4,692,827	-	-	-
Intergovernmental revenue	9,724,906	10,867,575	492,419	6,523,303	2,565,746	52,789	-	90,649
Fines and fees	4,336,244	4,378,809	2,928,748	207,628	317,260	882,608	-	-
Interest	110,440	115,930	13,997	64,212	16,365	13,634	-	2,232
Other	284,801	73,680	9,216	14,958	216,405	29,222	15,000	-
Total revenues	24,392,952	24,536,145	3,444,380	12,053,835	7,808,603	978,253	15,000	92,881
Expenditures:								
General government	2,441,800	2,752,117	1,176,796	1,265,004	-	-	-	-
Public safety	557,885	1,211,325	505,156	52,729	-	-	-	-
Judiciary and legal	2,497,726	2,412,067	-	1,459,002	-	1,038,724	-	-
Public works	5,311,282	8,182,048	-	180,381	5,130,901	-	-	-
Social services	7,180,956	6,808,085	960,239	6,220,717	-	-	-	-
Debt Service:								
Principal	810,000	1,410,000	-	-	-	-	810,000	-
Interest	12,100	49,550	-	-	-	-	12,100	-
Other	1,125	1,500	-	-	-	-	1,125	-
Capital Outlay	3,715,021	516,468	12,116	-	3,602,248	66,294	-	34,363
Total expenditures	22,527,895	23,343,160	2,654,307	9,177,833	8,733,149	1,105,018	823,225	34,363
Excess (deficiency) of revenues over (under) expenditures	1,865,057	1,192,985	790,073	2,876,002	(924,546)	(126,765)	(808,225)	58,518
Other financing sources (uses):								
Transfers in	1,023,082	1,651,798	39,043	102,235	55,810	-	808,225	17,769
Transfers out	(3,769,194)	(3,229,669)	(1,025,000)	(2,723,194)	-	(21,000)	-	-
Total other financing sources (uses)	(2,746,112)	(1,577,871)	(985,957)	(2,620,959)	55,810	(21,000)	808,225	17,769
Net change in fund balance	(881,055)	(384,886)	(195,884)	255,043	(868,736)	(147,765)	-	76,287
Fund balance (deficit), beginning of year	27,717,403	28,102,289	2,891,165	15,273,016	5,827,200	2,991,850	-	734,172
Fund balance (deficit), end of year	\$26,836,348	27,717,403	2,695,281	15,528,059	4,958,464	2,844,085	-	810,459

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Totals		Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund	State's Attorney Records Automation Fund
	2015	2014					
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	492,419	757,617	52,855	-	-	51,066	-
Fines and fees	2,928,748	2,762,918	195,354	384,385	29,660	-	8,329
Interest	13,997	11,074	285	1,652	600	-	125
Other	9,216	10,759	-	600	16	-	-
Total revenues	3,444,380	3,542,368	248,494	386,637	30,276	51,066	8,454
Expenditures:							
General government	1,176,796	1,531,833	232,555	336,401	34,634	-	-
Public safety	505,156	794,413	-	-	-	57,038	-
Judiciary and legal	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Social services	960,239	570,925	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	12,116	2,167	-	-	-	-	-
Total expenditures	2,654,307	2,899,338	232,555	336,401	34,634	57,038	-
Excess (deficiency) of revenues over (under) expenditures	790,073	643,030	15,939	50,236	(4,358)	(5,972)	8,454
Other financing sources (uses):							
Transfers in	39,043	14,933	-	-	-	-	-
Transfers out	(1,025,000)	(37,750)	(25,000)	-	-	-	-
Total other financing sources (uses)	(985,957)	(22,817)	(25,000)	-	-	-	-
Net change in fund balance	(195,884)	620,213	(9,061)	50,236	(4,358)	(5,972)	8,454
Fund balance (deficit), beginning of year	2,891,165	2,270,952	86,629	297,117	126,799	638	22,433
Fund balance (deficit), end of year	\$ 2,695,281	2,891,165	77,568	347,353	122,441	(5,334)	30,887

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Animal Control Fund
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	69,686	-	-	-	69,154	-	-
Fines and fees	-	19,314	29,000	43,532	1,316,372	354,766	169,885
Interest	-	295	87	952	5,736	3,362	768
Other	-	2,000	-	-	-	6,600	-
Total revenues	69,686	21,609	29,087	44,484	1,391,262	364,728	170,653
Expenditures:							
General government	-	-	-	33,107	-	446,395	-
Public safety	68,802	43,529	15,260	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Social services	-	-	-	-	368,563	-	202,372
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	12,116	-	-	-
Total expenditures	68,802	43,529	15,260	45,223	368,563	446,395	202,372
Excess (deficiency) of revenues over (under) expenditures	884	(21,920)	13,827	(739)	1,022,699	(81,667)	(31,719)
Other financing sources (uses):							
Transfers in	-	-	-	-	14,933	-	-
Transfers out	-	-	-	-	(1,000,000)	-	-
Total other financing sources (uses)	-	-	-	-	(985,067)	-	-
Net change in fund balance	884	(21,920)	13,827	(739)	37,632	(81,667)	(31,719)
Fund balance (deficit), beginning of year	(2,330)	76,790	11,078	196,830	960,002	704,412	174,339
Fund balance (deficit), end of year	\$ (1,446)	54,870	24,905	196,091	997,634	622,745	142,620

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Intact Pet Fees Fund	Coroner Grant Fund	County Clerk Automation Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Jail Commissary Fund
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	-	4,334	-	-	245,324	-	-
Fines and fees	26,950	-	1,060	-	-	6,140	344,001
Interest	17	21	34	-	-	63	-
Other	-	-	-	-	-	-	-
Total revenues	26,967	4,355	1,094	-	245,324	6,203	344,001
Expenditures:							
General government	-	-	1,782	-	91,922	-	-
Public safety	-	5,668	-	-	-	25,784	289,075
Judiciary and legal	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Social services	27,978	-	-	-	361,326	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	27,978	5,668	1,782	-	453,248	25,784	289,075
Excess (deficiency) of revenues over (under) expenditures	(1,011)	(1,313)	(688)	-	(207,924)	(19,581)	54,926
Other financing sources (uses):							
Transfers in	-	-	-	-	24,110	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	24,110	-	-
Net change in fund balance	(1,011)	(1,313)	(688)	-	(183,814)	(19,581)	54,926
Fund balance (deficit), beginning of year	5,239	1,575	7,952	84	91,323	22,547	107,708
Fund balance (deficit), end of year	\$ 4,228	262	7,264	84	(92,491)	2,966	162,634

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2015	2014						
Revenues:								
Property taxes	\$ 5,243,734	4,314,663	-	1,640,004	905,154	352,153	2,346,423	-
Intergovernmental revenue	6,523,303	6,559,263	2,951,996	134,900	2,096,775	1,240,930	98,702	-
Fines and fees	207,628	221,460	-	-	205,248	2,380	-	-
Interest	64,212	63,287	15,061	6,603	23,424	7,855	8,184	3,085
Other	14,958	11,705	-	3,877	9,889	1,022	-	170
Total revenues	12,053,835	11,170,378	2,967,057	1,785,384	3,240,490	1,604,340	2,453,309	3,255
Expenditures:								
General government	1,265,004	1,220,284	-	1,265,004	-	-	-	-
Public safety	52,729	416,912	28,909	23,820	-	-	-	-
Judiciary and legal	1,459,002	1,346,454	-	83,676	-	1,375,326	-	-
Public works	180,381	194,991	-	180,381	-	-	-	-
Social services	6,220,717	6,237,160	-	358,931	3,234,100	-	2,456,016	171,670
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total expenditures	9,177,833	9,415,801	28,909	1,911,812	3,234,100	1,375,326	2,456,016	171,670
Excess (deficiency) of revenues over (under) expenditures	2,876,002	1,754,577	2,938,148	(126,428)	6,390	229,014	(2,707)	(168,415)
Other financing sources (uses):								
Transfers in	102,235	102,235	-	-	32,334	69,901	-	-
Transfers out	(2,723,194)	(3,167,919)	(2,668,225)	-	(50,169)	-	(1,800)	(3,000)
Total other financing sources (uses)	(2,620,959)	(3,065,684)	(2,668,225)	-	(17,835)	69,901	(1,800)	(3,000)
Net change in fund balance	255,043	(1,311,107)	269,923	(126,428)	(11,445)	298,915	(4,507)	(171,415)
Fund balance (deficit), beginning of year	15,273,016	16,584,123	3,888,187	1,763,572	4,977,948	1,750,737	2,207,918	684,654
Fund balance (deficit), end 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

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2015	2014				
Revenues:						
Property taxes	\$ 4,692,827	4,785,488	2,346,423	1,173,202	-	1,173,202
Intergovernmental revenue	2,565,746	3,207,367	49,256	468,993	2,033,043	14,454
Fines and fees	317,260	325,740	236,414	80,846	-	-
Interest	16,365	24,334	5,381	3,990	2,082	4,912
Other	216,405	48,180	212,872	3,493	40	-
Total revenues	7,808,603	8,391,109	2,850,346	1,730,524	2,035,165	1,192,568
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-
Public works	5,130,901	7,987,057	2,696,730	-	1,259,000	1,175,171
Social services	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	3,602,248	-	231,667	1,848,680	900,000	621,901
Total expenditures	8,733,149	7,987,057	2,928,397	1,848,680	2,159,000	1,797,072
Excess (deficiency) of revenues over (under) expenditures	(924,546)	404,052	(78,051)	(118,156)	(123,835)	(604,504)
Other financing sources (uses):						
Transfers in	55,810	55,810	55,810	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	55,810	55,810	55,810	-	-	-
Net change in fund balance	(868,736)	459,862	(22,241)	(118,156)	(123,835)	(604,504)
Fund balance (deficit), beginning of year	5,827,200	5,367,338	1,492,579	858,732	2,201,300	1,274,589
Fund balance (deficit), end of year	\$ 4,958,464	5,827,200	1,470,338	740,576	2,077,465	670,085

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund
	2015	2014					
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	52,789	108,111	-	-	-	-	12,589
Fines and fees	882,608	1,068,691	196,048	61,932	196,077	10,852	33,213
Interest	13,634	14,063	3,375	203	3,325	-	540
Other	29,222	3,036	-	-	-	-	-
Total revenues	978,253	1,193,901	199,423	62,135	199,402	10,852	46,342
Expenditures:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and legal	1,038,724	1,065,613	242,606	69,869	153,132	10,852	47,568
Public works	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	66,294	15,000	-	-	30,273	-	-
Total expenditures	1,105,018	1,080,613	242,606	69,869	183,405	10,852	47,568
Excess (deficiency) of revenues over (under) expenditures	(126,765)	113,288	(43,183)	(7,734)	15,997	-	(1,226)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(21,000)	(24,000)	-	-	-	-	-
Total other financing sources (uses)	(21,000)	(24,000)	-	-	-	-	-
Net change in fund balance	(147,765)	89,288	(43,183)	(7,734)	15,997	-	(1,226)
Fund balance (deficit), beginning of year	2,991,850	2,902,562	726,385	39,616	681,471	-	127,570
Fund balance (deficit), end of year	\$ 2,844,085	2,991,850	683,202	31,882	697,468	-	126,344

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	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 Operations & Administration Fund
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	-	-	40,200	-	-	-	-
Fines and fees	11,800	34,800	42,113	205,860	19,018	33,876	37,019
Interest	127	-	1,428	3,313	68	278	977
Other	-	-	25,000	4,222	-	-	-
Total revenues	11,927	34,800	108,741	213,395	19,086	34,154	37,996
Expenditures:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and legal	18,969	35,550	270,745	137,778	-	36,348	15,307
Public works	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	34,981	-	1,040	-
Total expenditures	18,969	35,550	270,745	172,759	-	37,388	15,307
Excess (deficiency) of revenues over (under) expenditures	(7,042)	(750)	(162,004)	40,636	19,086	(3,234)	22,689
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(21,000)	-	-
Total other financing sources (uses)	-	-	-	-	(21,000)	-	-
Net change in fund balance	(7,042)	(750)	(162,004)	40,636	(1,914)	(3,234)	22,689
Fund balance (deficit), beginning of year	29,579	7,200	476,744	656,278	5,613	54,601	186,793
Fund balance (deficit), end of year	\$ 22,537	6,450	314,740	696,914	3,699	51,367	209,482

COUNTY OF LASALLE, ILLINOIS
TOURISM AND PROMOTION FUND

SCHEDULE C-11

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 15,275
Investments	49,733
Accounts receivable	26,647
Accrued interest	212
Total assets	<u>\$ 91,867</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 14,299</u>
Fund balance:	
Restricted	<u>77,568</u>
Total liabilities and fund balance	<u>\$ 91,867</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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Tourism fees	\$ 170,000	170,000	181,974	11,974	181,674
Visitor guide ad revenue	12,000	12,000	13,380	1,380	11,411
Interest	500	500	285	(215)	417
Grants	57,700	57,700	52,855	(4,845)	51,024
Miscellaneous income	1	1	-	(1)	-
Total revenues	240,201	240,201	248,494	8,293	244,526
Expenditures:					
Education	1,500	1,500	-	(1,500)	590
Mileage	500	500	-	(500)	-
Miscellaneous	1,100	1,100	-	(1,100)	770
Grant expense	115,400	115,400	105,400	(10,000)	108,263
Tourism distribution	100,000	100,000	116,622	16,622	100,733
Visitor guide distribution	12,000	12,000	10,533	(1,467)	10,450
Total expenditures	230,500	230,500	232,555	2,055	220,806
Excess (deficiency) of revenues over (under) expenditures	9,701	9,701	15,939	6,238	23,720
Other financing sources (uses):					
Transfers to other funds	(25,000)	(25,000)	(25,000)	-	(37,750)
Total other financing sources (uses)	(25,000)	(25,000)	(25,000)	-	(37,750)
Net change in fund balance	\$ (15,299)	(15,299)	(9,061)	6,238	(14,030)
Fund balance, beginning of year			86,629		100,659
Fund balance, end of year			77,568		86,629

COUNTY OF LASALLE, ILLINOIS
RECORDER'S EQUIPMENT FUND

SCHEDULE C-13

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 128,286
Investments	227,723
Accrued interest	1,210
Other receivable	3,670
Total assets	<u>\$ 360,889</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 13,421
Accrued payroll	115
Total liabilities	<u>13,536</u>
Fund balance:	
Restricted	<u>347,353</u>
Total liabilities and fund balance	<u>\$ 360,889</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, 2015

(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 190,000	190,000	154,288	(35,712)	151,915
G.I.S. fees	30,000	30,000	23,852	(6,148)	24,831
Rental house support fee	250,000	250,000	206,245	(43,755)	214,957
Interest	2,000	2,000	1,652	(348)	1,611
Miscellaneous income	-	-	600	600	288
Total revenues	472,000	472,000	386,637	(85,363)	393,602
Expenditures:					
Maintenance of equipment	90,000	90,000	92,396	2,396	85,973
Mileage	2,000	2,000	1,421	(579)	1,711
Education	2,000	2,000	3,300	1,300	6,283
Rent - equipment	18,000	18,000	12,663	(5,337)	12,790
Supplies	10,000	10,000	2,257	(7,743)	4,057
G.I.S. supplies	10,000	10,000	-	(10,000)	-
Salaries and wages	5,000	5,000	5,019	19	3,558
Offsite storage	12,000	12,000	9,000	(3,000)	12,000
State share rental housing fee	230,000	230,000	193,752	(36,248)	202,491
Miscellaneous	1	1	94	93	-
New equipment	140,000	140,000	16,499	(123,501)	114,849
Total expenditures	519,001	519,001	336,401	(182,600)	443,712
Excess (deficiency) of revenues over (under) expenditures	\$ (47,001)	(47,001)	50,236	97,237	(50,110)
Fund balance, beginning of year			297,117		347,227
Fund balance, end of year			347,353		297,117

COUNTY OF LASALLE, ILLINOIS
COUNTY CLERK RECORDS FUND

SCHEDULE C-15

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 45,196
Investments	78,525
Accounts receivable	133
Accrued interest	437
Total assets	<u>\$ 124,291</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 1,850</u>
Fund balance:	
Restricted	<u>122,441</u>
Total liabilities and fund balance	<u>\$ 124,291</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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
County clerk records fees	\$ 16,000	16,000	22,515	6,515	18,210
Death certificate fees	3,200	3,200	3,212	12	4,552
Marriage license fees	3,200	3,200	3,923	723	4,065
Civil union fees	60	60	10	(50)	15
Interest	250	250	600	350	670
Miscellaneous	-	-	16	16	2
Total revenues	22,710	22,710	30,276	7,566	27,514
Expenditures:					
New equipment	25,000	25,000	12,281	(12,719)	-
Software and licenses	10,000	10,000	7,268	(2,732)	9,973
Maintenance and repair of equipment	1,000	1,000	239	(761)	239
Office expense	20,000	20,000	7,732	(12,268)	7,682
Book restoration	2,500	2,500	-	(2,500)	2,294
Marriage license fee reimbursement	3,000	3,000	3,880	880	4,000
Civil union fees	60	60	10	(50)	20
Miscellaneous	-	-	12	12	6
State death certificate reimbursement	3,200	3,200	3,212	12	4,180
Total expenditures	64,760	64,760	34,634	(30,126)	28,394
Excess (deficiency) of revenues over (under) expenditures	\$ (42,050)	(42,050)	(4,358)	37,692	(880)
Fund balance, beginning of year			126,799		127,679
Fund balance, end of year			122,441		126,799

COUNTY OF LASALLE, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-17

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ -
Accounts receivable	<u>12,292</u>
Total assets	<u>\$ 12,292</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 1,314
Due to other funds	<u>16,312</u>
Total liabilities	<u>17,626</u>
Fund balance (deficit):	
Unassigned	<u>(5,334)</u>
Total liabilities and fund balance	<u>\$ 12,292</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, 2015
 (With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Salary reimb. - crime victim witness	\$ 26,565	26,565	25,574	(991)	25,358
Salary reimb. - crime victim witness assistant	35,338	35,338	25,492	(9,846)	28,729
Total revenues	61,903	61,903	51,066	(10,837)	54,087
Expenditures:					
Refunds	-	-	-	-	1,672
Salaries and wages	55,935	55,935	57,038	1,103	52,232
Total expenditures	55,935	55,935	57,038	1,103	53,904
Excess (deficiency) of revenues over (under) expenditures	\$ 5,968	5,968	(5,972)	(11,940)	183
Fund balance (deficit), beginning of year			638		455
Fund balance (deficit), end of year			(5,334)		638

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

SCHEDULE C-19

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 11,865
Investments	18,323
Accounts receivable	87
Accrued interest	612
Total assets	<u>\$ 30,887</u>
<u>Fund Balance</u>	
Restricted fund balance	<u>\$ 30,887</u>
Total fund balance	<u>\$ 30,887</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-20

	2015			2014	
	<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	\$ 8,000	8,000	8,329	329	8,492
Interest	1	1	125	124	84
Total revenues	<u>8,001</u>	<u>8,001</u>	<u>8,454</u>	<u>453</u>	<u>8,576</u>
Expenditures:					
Miscellaneous equipment	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>(8,000)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1</u>	<u>1</u>	<u>8,454</u>	<u>8,453</u>	<u>8,576</u>
Fund balance, beginning of year			<u>22,433</u>		<u>13,857</u>
Fund balance, end of year			<u>30,887</u>		<u>22,433</u>

COUNTY OF LASALLE, ILLINOIS
E-911 FUND

SCHEDULE C-21

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ -
Total assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 1,446
Due to other funds	-
Total liabilities	<u>1,446</u>
Fund Balance (Deficit):	
Unassigned	<u>(1,446)</u>
Total liabilities and fund balance	<u>\$ -</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-22

	2015			2014	
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>	
	<u>Original</u>	<u>Final</u>			
Revenues:					
Reimbursements	\$ 68,867	68,867	69,686	819	65,427
Total revenues	<u>68,867</u>	<u>68,867</u>	<u>69,686</u>	<u>819</u>	<u>65,427</u>
Expenditures:					
Health insurance	6,203	6,203	6,204	1	5,464
Salaries and wages	62,664	62,664	62,598	(66)	61,135
Total expenditures	<u>68,867</u>	<u>68,867</u>	<u>68,802</u>	<u>(65)</u>	<u>66,599</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>884</u>	<u>884</u>	<u>(1,172)</u>
Fund balance (deficit), beginning of year			<u>(2,330)</u>		<u>(1,158)</u>
Fund balance (deficit), end of year			<u>(1,446)</u>		<u>(2,330)</u>

COUNTY OF LASALLE, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-23

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 21,150
Investments	34,028
Accounts receivable	61
Accrued interest	<u>212</u>
Total assets	<u>\$ 55,451</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 509
Accrued payroll	<u>72</u>
Total liabilities	<u>581</u>
Fund balance:	
Restricted	<u>54,870</u>
Total liabilities and fund balance	<u>\$ 55,451</u>

COUNTY OF LASALLE, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-24

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State drug enforcement	\$ 8,804	8,804	19,314	10,510	7,293
Federal drug enforcement	-	-	-	-	-
Interest	300	300	295	(5)	340
Miscellaneous income	-	-	2,000	2,000	2,000
Total revenues	9,104	9,104	21,609	12,505	9,633
Expenditures:					
Vehicle expense	4,000	4,000	9,096	5,096	4,391
Investigation expenses	1	1	5,375	5,374	965
State drug enforcement	1,000	1,000	4,129	3,129	2,000
Federal drug enforcement	1,000	1,000	-	(1,000)	-
K-9 expense	1	1	-	(1)	-
New equipment	-	-	955	955	-
New vehicles	-	-	20,789	20,789	-
Vehicle insurance	1	1	-	(1)	-
Salaries and wages	3,114	3,114	3,185	71	3,049
Miscellaneous	1	1	-	(1)	-
Total expenditures	9,118	9,118	43,529	34,411	10,405
Excess (deficiency) of revenues over (under) expenditures	\$ (14)	(14)	(21,920)	(21,906)	(772)
Fund balance, beginning of year			76,790		77,562
Fund balance, end of year			54,870		76,790

COUNTY OF LASALLE, ILLINOIS
CORONER FEE FUND

SCHEDULE C-25

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 6,623
Investments	15,705
Accounts receivable	2,825
Accrued interest	62
Total assets	<u>\$ 25,215</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 310</u>
Fund Balance:	
Restricted	<u>24,905</u>
Total liabilities and fund balance	<u>\$ 25,215</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-26

	2015			2014	
	<u>Budget Amounts</u>		Actual	Over (Under) Final Budget	Actual
	<u>Original</u>	<u>Final</u>			
Revenues:					
Coroner fees	\$ 27,000	27,000	29,000	2,000	27,740
Interest	-	-	87	87	45
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>29,087</u>	<u>2,087</u>	<u>27,785</u>
Expenditures:					
Supplies	3,600	3,600	34	(3,566)	-
New equipment	10,000	10,000	1,749	(8,251)	4,625
Salaries and wages	13,425	13,425	13,477	52	13,426
Total expenditures	<u>27,025</u>	<u>27,025</u>	<u>15,260</u>	<u>(11,765)</u>	<u>18,051</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (25)</u>	<u>(25)</u>	13,827	<u>13,852</u>	9,734
Fund balance, beginning of year			<u>11,078</u>		<u>1,344</u>
Fund balance, end of year			<u>24,905</u>		<u>11,078</u>

COUNTY OF LASALLE, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
November 30, 2015

<u>Assets</u>		
Cash in bank	\$	82,318
Investments		117,788
Accrued interest		<u>686</u>
Total assets	\$	<u>200,792</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	\$	4,175
Accrued payroll		<u>526</u>
Total liabilities		<u>4,701</u>
Fund balance:		
Restricted		<u>196,091</u>
Total liabilities and fund balance	\$	<u>200,792</u>

COUNTY OF LASALLE, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tax sale automation fees	\$ 40,000	40,000	37,155	(2,845)	34,965
Sale of duplicate tax bill	4,000	4,000	6,377	2,377	5,690
Interest	350	350	952	602	906
Total revenues	44,350	44,350	44,484	134	41,561
Expenditures:					
Tax sale automation	5,800	5,800	4,175	(1,625)	4,476
New equipment	20,000	20,000	12,116	(7,884)	2,167
Software and licenses	-	-	6,048	6,048	-
Maintenance & repair of equipment	700	700	-	(700)	-
Miscellaneous	1,000	1,000	-	(1,000)	-
Salaries and wages	22,798	22,798	22,884	86	22,798
Total expenditures	50,298	50,298	45,223	(5,075)	29,441
Excess (deficiency) of revenues over (under) expenditures	\$ (5,948)	(5,948)	(739)	5,209	12,120
Fund balance, beginning of year			196,830		184,710
Fund balance, end of year			196,091		196,830

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-29

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 32,697
Investments	735,518
Accounts receivable	249,869
Prepays	200
Accrued interest	3,892
Total assets	<u>\$ 1,022,176</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 20,185
Accrued payroll	4,357
Total liabilities	<u>24,542</u>
Fund balance:	
Committed	<u>997,634</u>
Total liabilities and fund balance	<u>\$ 1,022,176</u>

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
State grant	\$ 90,000	90,000	69,154	(20,846)	104,151
Tipping fees	640,000	640,000	1,140,185	500,185	715,677
Building inspection fees	90,000	90,000	176,187	86,187	207,191
Enforcement fines	1	1	-	(1)	3,000
Interest	1	1	5,736	5,735	2,009
Miscellaneous income	1	1	-	(1)	46
Total revenues	820,003	820,003	1,391,262	571,259	1,032,074
Expenditures:					
Solid waste management:					
Mileage	250	250	88	(162)	160
Telephone	1	1	-	(1)	-
Printing	1	1	-	(1)	-
Postage	250	250	553	303	577
Education	500	500	120	(380)	975
Publications and notices	1	1	-	(1)	-
Material for public education	5,000	5,000	3,024	(1,976)	-
Office supplies expense	2,500	2,500	2,845	345	2,956
Professional services	60,000	60,000	308	(59,692)	2,042
Recycling collection	5,000	5,000	10,563	5,563	154
New equipment	1	1	-	(1)	-
Vehicle maintenance	1,000	1,000	567	(433)	2,643
Enforcement fines	500	500	2,199	1,699	1,680
Building inspector	80,000	80,000	100,993	20,993	147,010
Director	-	67,150	67,150	-	65,633
Salaries and wages	141,900	74,750	77,712	2,962	76,182
Group health and life	40,050	40,050	55,155	15,105	35,273
Total solid waste management	336,954	336,954	321,277	(15,677)	335,285
Solid waste enforcement:					
Mileage	100	100	-	(100)	-
Education	1	1	-	(1)	-
Office supplies expense	2,200	2,200	2,432	232	1,128
New equipment	1	1	-	(1)	-
Vehicle maintenance	500	500	687	187	318
Salaries and wages	42,557	42,557	44,167	1,610	42,973
Group health and life	15,107	15,107	-	(15,107)	13,305
Total solid waste enforcement	60,466	60,466	47,286	(13,180)	57,724
Total expenditures	397,420	397,420	368,563	(28,857)	393,009

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-30
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess (deficiency) of revenues over (under) expenditures	\$ 422,583	422,583	1,022,699	600,116	639,065
Other financing sources (uses):					
Transfers from other funds	14,933	14,933	14,933	-	14,933
Transfers to other funds	(500,000)	(500,000)	(1,000,000)	(500,000)	-
Total other financing sources (uses)	(485,067)	(485,067)	(985,067)	(500,000)	14,933
Net change in fund balance	\$ (62,484)	(62,484)	37,632	100,116	653,998
Fund balance, beginning of year			960,002		306,004
Fund balance, end of year			997,634		960,002

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 216,885
Investments	421,418
Accounts receivable	3,375
Accrued interest	2,457
Total assets	<u>\$ 644,135</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 18,089
Accrued payroll	3,301
Total liabilities	<u>21,390</u>
Fund balance:	
Restricted	<u>622,745</u>
Total liabilities and fund balance	<u>\$ 644,135</u>

G.I.S. FUND

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

For the Year Ended November 30, 2015

(With Comparative Figures for the Year Ended November 30, 2014)

	2015				2014
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
G.I.S. recording fee	\$ 410,000	410,000	354,766	(55,234)	368,439
Miscellaneous income	10,000	10,000	6,600	(3,400)	8,423
Interest	2,000	2,000	3,362	1,362	3,936
Total revenues	422,000	422,000	364,728	(57,272)	380,798
Expenditures:					
G.I.S. mapping contract	207,000	207,000	207,000	-	207,000
G.I.S. equipment	12,000	14,500	14,473	(27)	14,591
G.I.S. software license	9,000	9,000	-	(9,000)	12,000
Maintenance contract - software	37,400	37,400	24,032	(13,368)	19,450
Education	10,000	7,500	-	(7,500)	560
Professional services	51,000	51,000	9,059	(41,941)	9,050
Office supplies	4,500	4,500	3,645	(855)	3,168
Benefit reimbursement	50,238	50,238	50,239	1	44,246
Miscellaneous	1,000	1,000	-	(1,000)	50
Salaries and wages	131,067	131,067	137,947	6,880	131,549
Total expenditures	513,205	513,205	446,395	(66,810)	441,664
Excess (deficiency) of revenues over (under) expenditures	\$ (91,205)	(91,205)	(81,667)	9,538	(60,866)
Fund balance, beginning of year			704,412		765,278
Fund balance, end of year			622,745		704,412

COUNTY OF LASALLE, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-33

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 54,018
Investments	102,083
Accrued interest	<u>549</u>
Total assets	<u>\$ 156,650</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 12,106
Accrued payroll	<u>1,924</u>
Total liabilities	<u>14,030</u>
Fund balance:	
Restricted	<u>142,620</u>
Total liabilities and fund balance	<u>\$ 156,650</u>

COUNTY OF LASALLE, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-34

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Dog licenses	\$ 180,000	180,000	169,645	(10,355)	161,291
Animal control fines	1,000	1,000	240	(760)	1,520
Interest	750	750	768	18	844
Total revenues	181,750	181,750	170,653	(11,097)	163,655
Expenditures:					
Professional services	45,000	45,000	29,687	(15,313)	28,582
Health / life insurance	12,407	12,407	12,408	1	10,927
Mileage	300	300	-	(300)	-
Gas, oil, & tires	9,000	9,000	6,457	(2,543)	6,077
Education	300	300	-	(300)	65
Dues & subscriptions	100	100	50	(50)	-
Repairs & maintenance	2,000	2,000	347	(1,653)	2,132
Office supplies	300	300	793	493	183
Rabies tags	1,300	1,300	1,284	(16)	2,378
Claims	800	800	-	(800)	-
New office equipment	1,000	1,000	477	(523)	-
Vehicles	44,935	44,935	44,935	-	-
Construction	1	1	-	(1)	-
Administrator	22,000	22,000	22,092	92	22,000
Salaries and wages	86,325	86,325	83,842	(2,483)	81,770
Total expenditures	225,768	225,768	202,372	(23,396)	154,114
Excess (deficiency) of revenues over (under) expenditures	\$ (44,018)	(44,018)	(31,719)	12,299	9,541
Fund balance, beginning of year			174,339		164,798
Fund balance, end of year			142,620		174,339

COUNTY OF LASALLE, ILLINOIS
INTACT PET FEE FUND

SCHEDULE C-35

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 4,417
Investments	2,618
Accrued interest	12
Total assets	<u>\$ 7,047</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 2,819</u>
Fund balance:	
Restricted	<u>4,228</u>
Total liabilities and fund balance	<u>\$ 7,047</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-36

	2015			2014
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Intact pet fines	\$ 18,000	18,000	26,950	8,950
Interest	12	12	17	5
Total revenues	<u>18,012</u>	<u>18,012</u>	<u>26,967</u>	<u>8,955</u>
Expenditures:				
Intact fees	<u>18,000</u>	<u>18,000</u>	<u>27,978</u>	<u>9,978</u>
Total expenditures	<u>18,000</u>	<u>18,000</u>	<u>27,978</u>	<u>9,978</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 12</u>	<u>12</u>	<u>(1,011)</u>	<u>(1,023)</u>
Fund balance, beginning of year			<u>5,239</u>	<u>4,665</u>
Fund balance, end of year			<u>4,228</u>	<u>5,239</u>

COUNTY OF LASALLE, ILLINOIS
CORONER GRANT FUND

SCHEDULE C-37

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 2,332
Investments	2,618
Accrued interest	12
Total assets	<u>\$ 4,962</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 4,700
Total liabilities	<u>4,700</u>
Fund balance:	
Restricted fund balance	<u>262</u>
Total liabilities and fund balance	<u>\$ 4,962</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-38

	2015			2014	
	<u>Budget Amounts</u>		Actual	Over (Under) Final Budget	Actual
	<u>Original</u>	<u>Final</u>			
Revenues:					
Grant funds	\$ 4,625	4,625	4,334	(291)	4,320
Interest	-	-	21	21	-
Total revenues	<u>4,625</u>	<u>4,625</u>	<u>4,355</u>	<u>(270)</u>	<u>4,320</u>
Expenditures:					
Equipment	<u>4,625</u>	<u>4,625</u>	<u>5,668</u>	<u>1,043</u>	<u>3,140</u>
Total expenditures	<u>4,625</u>	<u>4,625</u>	<u>5,668</u>	<u>1,043</u>	<u>3,140</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(1,313)</u>	<u>(1,313)</u>	<u>1,180</u>
Fund balance, beginning of year			<u>1,575</u>		<u>395</u>
Fund balance, end of year			<u>262</u>		<u>1,575</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-39

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 3,782
Investments	5,235
Accrued interest	29
Total assets	<u>\$ 9,046</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,782
Total liabilities	<u>1,782</u>
Fund balance:	
Restricted fund balance	<u>7,264</u>
Total fund balance	<u>\$ 9,046</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-40

	2015			2014
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Automation fees	\$ 750	750	1,060	310
Interest	-	-	34	40
Total revenues	<u>750</u>	<u>750</u>	<u>1,094</u>	<u>344</u>
Expenditures:				
Automation expenses	5,000	5,000	1,782	(3,218)
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>1,782</u>	<u>(3,218)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (4,250)</u>	<u>(4,250)</u>	<u>(688)</u>	<u>3,562</u>
Fund balance, beginning of year			<u>7,952</u>	<u>7,202</u>
Fund balance, end of year			<u>7,264</u>	<u>7,952</u>

COUNTY OF LASALLE, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-41

Balance Sheet
November 30, 2015

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-42

	2015			2014	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
HAVA grant revenue	\$ 1	1	-	(1)	-
Total revenues	1	1	-	(1)	-
Expenditures:					
Miscellaneous expense	1	1	-	(1)	-
New election equipment	1	1	-	(1)	-
Total expenditures	2	2	-	(2)	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1)</u>	<u> (1)</u>	-	<u> 1</u>	-
Fund balance, beginning of year			84		84
Fund balance, end of year			84		84

COUNTY OF LASALLE, ILLINOIS
GRANT FUND

SCHEDULE C-43

Balance Sheet
November 30, 2015

<u>Assets</u>		
Cash in bank		\$ -
Total assets		<u>\$ -</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 34,740
Accrued payroll		1,230
Due to other funds		<u>56,521</u>
Total liabilities		<u>92,491</u>
Fund balance (deficit):		
Unassigned		<u>(92,491)</u>
Total liabilities and fund balance		<u>\$ -</u>

COUNTY OF LASALLE, ILLINOIS
GRANT FUND

SCHEDULE C-44

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Redeploy Illinois grant	\$ 248,000	248,000	185,900	(62,100)	260,585
Adult Redeploy Illinois grant	175,852	175,852	59,424	(116,428)	151,620
Transit grant reimbursement	-	-	-	-	66,403
Total revenues	423,852	423,852	245,324	(178,528)	478,608
Expenditures:					
Redeploy Illinois Grant:					
Mileage	-	-	10	10	140
Education	810	810	970	160	810
Incentives	4,800	4,800	2,117	(2,683)	438
Lodging and meals	850	850	-	(850)	930
Telephone	1,020	1,020	-	(1,020)	-
Office supplies expense	300	300	284	(16)	988
Professional services - counseling	248,000	248,000	229,656	(18,344)	237,399
Professional services - physicals	6,120	6,120	8,089	1,969	1,136
Professional services - other	54,181	54,181	9,378	(44,803)	56,070
Health and life insurance	5,460	5,460	6,204	744	4,098
Salaries and wages	89,440	89,440	92,861	3,421	66,015
Overtime	-	-	11,757	11,757	120
New equipment	-	-	-	-	1,839
Multi-Feasibility Grant	65,000	65,000	91,922	26,922	-
Total expenditures	475,981	475,981	453,248	(22,733)	369,983
Excess (deficiency) of revenues over (under) expenditures	(52,129)	(52,129)	(207,924)	(155,795)	108,625
Other financing sources (uses):					
Transfers from other funds	-	-	24,110	24,110	-
Total other financing sources (uses)	-	-	24,110	24,110	-
Net change in fund balance	\$ (52,129)	(52,129)	(183,814)	(131,685)	108,625
Fund balance (deficit), beginning of year			91,323		(17,302)
Fund balance (deficit), end of year			(92,491)		91,323

COUNTY OF LASALLE, ILLINOIS
SHERIFF VEHICLE FUND

SCHEDULE C-45

Balance Sheet
November 30, 2015

<u>Assets</u>	
Investments	\$ 2,618
Accounts receivable	550
Accrued interest	50
Total assets	<u>\$ 3,218</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to other funds	\$ 252
Total liabilities	<u>252</u>
Fund balance:	
Restricted	<u>2,966</u>
Total liabilities and fund balance	<u>\$ 3,218</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-46

	2015			2014
	Budget Amounts			Over (Under)
	Original	Final	Actual	Final Budget
				Actual
Revenues:				
Vehicle fines	\$ 6,900	6,900	6,140	(760)
Interest	100	100	63	(37)
Total revenues	7,000	7,000	6,203	(797)
Expenditures:				
New vehicles	6,000	6,000	25,784	19,784
Maintenance & repair of equipment	1,000	1,000	-	(1,000)
Total expenditures	7,000	7,000	25,784	18,784
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(19,581)	(19,581)
Fund balance, beginning of year			22,547	25,842
Fund balance, end of year			2,966	22,547

COUNTY OF LASALLE, ILLINOIS
JAIL COMMISSARY FUND

SCHEDULE C-47

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 162,634
Total assets	<u>\$ 162,634</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 162,634
Total fund balance	<u>\$ 162,634</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-48

	2015			2014
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Commissary revenues	\$ -	-	344,001	578,715
Total revenues	-	-	344,001	578,715
Expenditures:				
Commissary expense	-	-	289,075	632,658
Total expenditures	-	-	289,075	632,658
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>54,926</u>	<u>(53,943)</u>
Fund balance, beginning of year			<u>107,708</u>	<u>161,651</u>
Fund balance, end of year			<u>162,634</u>	<u>107,708</u>

COUNTY OF LASALLE, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-49

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 2,683,991
Investments	1,000,000
Accounts receivable	493,227
Accrued interest	6,154
Total assets	<u>\$ 4,183,372</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 25,262
Total liabilities	<u>25,262</u>
Fund balance:	
Restricted fund balance	<u>4,158,110</u>
Total liabilities and fund balance	<u>\$ 4,183,372</u>

COUNTY OF LASALLE, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Public safety sales tax	\$ 2,500,000	2,500,000	2,795,236	295,236	2,722,377
Grant income	-	-	156,760	156,760	250,043
Interest	4,000	4,000	15,061	11,061	8,440
Total revenues	2,504,000	2,504,000	2,967,057	463,057	2,980,860
Expenditures:					
Miscellaneous expense	-	-	3,944	3,944	-
New equipment	-	-	-	-	397,490
Vehicles	-	-	24,965	24,965	-
Total expenditures	-	-	28,909	28,909	397,490
Excess (deficiency) of revenues over (under) expenditures	2,504,000	2,504,000	2,938,148	434,148	2,583,370
Other financing sources (uses):					
Transfers to other funds	(3,186,991)	(3,186,991)	(2,668,225)	518,766	(3,114,750)
Total other financing sources (uses)	(3,186,991)	(3,186,991)	(2,668,225)	518,766	(3,114,750)
Net change in fund balance	\$ (682,991)	(682,991)	269,923	952,914	(531,380)
Fund balance, beginning of year			3,888,187		4,419,567
Fund balance, end of year			4,158,110		3,888,187

COUNTY OF LASALLE, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-51

Balance Sheet
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 527,990
Investments	1,078,410
Accounts receivable	9,840
Accrued interest	4,820
Property taxes receivable	62,919
Total assets	<u>1,683,979</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>1,997,145</u>
Total assets and deferred outflows of resources	<u>\$ 3,681,124</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 46,835</u>
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Deferred Inflows of Resources:

Deferred property taxes	<u>1,997,145</u>
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Fund balance:

Restricted	<u>1,637,144</u>
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Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,681,124</u>
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COUNTY OF LASALLE, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-52

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,658,000	1,658,000	1,640,004	(17,996)	1,601,718
Personal property replacement tax	81,680	81,680	87,101	5,421	81,682
Interest	5,000	5,000	6,603	1,603	7,976
Reimbursements	60,000	60,000	47,799	(12,201)	-
Miscellaneous	2,500	2,500	3,877	1,377	3,481
Total revenues	1,807,180	1,807,180	1,785,384	(21,796)	1,694,857
Expenditures:					
General county employees	1,239,360	1,239,360	1,259,485	20,125	1,200,225
Recorder's equipment	383	383	-	(383)	221
Insurance	10,945	10,945	5,519	(5,426)	7,857
Tax sale automation	1,744	1,744	-	(1,744)	9,472
E-911	4,794	4,794	4,789	(5)	4,677
S.O.A. Drug Fund	13,964	13,964	13,341	(623)	10,561
S.O.A. Crime Victim	4,279	4,279	5,690	1,411	4,184
Law library	321	321	-	(321)	1,189
Detention home employees	75,658	75,658	78,365	2,707	74,017
Child support	2,876	2,876	1,896	(980)	2,129
Circuit clerk document storage	4,256	4,256	2,567	(1,689)	3,140
Court automation	4,304	4,304	848	(3,456)	4,066
Minors in possession	3,263	3,263	-	(3,263)	2,872
County highway employees	184,847	184,847	170,618	(14,229)	184,896
County health employees	111,359	111,359	109,350	(2,009)	104,482
Nursing home employees	251,558	251,558	214,270	(37,288)	215,761
Environmental services	14,111	14,111	16,475	2,364	14,524
VAC	9,843	9,843	9,878	35	9,466
Mental health employees	2,632	2,632	2,544	(88)	2,579
G.I.S. Fund	10,027	10,027	9,763	(264)	10,095
Animal control	6,604	6,604	6,414	(190)	6,255
Tax objection refund	-	-	-	-	2,509
Total expenditures	1,957,128	1,957,128	1,911,812	(45,316)	1,875,177
Excess (deficiency) of revenues over (under) expenditures	\$ (149,948)	(149,948)	(126,428)	23,520	(180,320)
Fund balance, beginning of year			1,763,572		1,943,892
Fund balance, end of year			1,637,144		1,763,572

COUNTY OF LASALLE, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-53

Balance Sheet
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 1,815,291
Investments	2,949,923
Accounts receivable	162,446
Property taxes receivable	34,725
Accrued interest	16,674
Prepays	800
Vaccine inventory	36,688
Total assets	<u>5,016,547</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>915,000</u>
Total assets and deferred outflows of resources	<u>\$ 5,931,547</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 19,411
Accrued payroll	30,633
Total liabilities	<u>50,044</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>915,000</u>
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Fund balance:

Nonspendable	37,488
Restricted	4,929,015
Total fund balance	<u>4,966,503</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,931,547</u>
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COUNTY OF LASALLE, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-54

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 915,000	915,000	905,154	(9,846)	915,987
Federal / State funds:					
Basic health protection grant	194,371	194,371	97,186	(97,185)	97,186
Bioterrorism grant	84,732	84,732	74,645	(10,087)	92,934
Communicable disease control	60,000	60,000	62,064	2,064	72,785
Immunizations	54,589	54,589	75,281	20,692	43,493
AIDS / Counseling & testing grant	15,050	15,050	5,575	(9,475)	20,037
Non-community water agreement	7,750	7,750	10,513	2,763	7,475
Breast & cervical cancer grant	163,685	163,685	149,853	(13,832)	177,120
Genetic clinic grant	15,500	15,500	14,338	(1,162)	14,273
Vector control grant	26,422	26,422	21,095	(5,327)	15,932
Family health - WIC grant	1,433,338	1,433,338	1,385,908	(47,430)	1,419,185
Family Case Management	294,704	294,704	155,542	(139,162)	427,766
Health promotion / disease prev.	2,800	2,800	4,759	1,959	2,586
Illinois Tobacco Free grant	46,603	46,603	23,302	(23,301)	46,603
IPC grant	-	-	-	-	106,230
Health Works	17,550	17,550	16,714	(836)	17,551
Fines and fees:					
Licenses:					
Restaurant	100,000	100,000	79,583	(20,417)	78,401
Sewage and septic	20,000	20,000	22,278	2,278	20,948
Wells	8,000	8,000	8,570	570	6,520
Temporary food service	9,000	9,000	10,340	1,340	9,020
Body art	4,500	4,500	1,200	(3,300)	1,613
Tanning booth inspections	3,500	3,500	2,050	(1,450)	1,850
Mortgage surveys	100	100	-	(100)	580
Subdivision plats	400	400	300	(100)	-
Medicaid reimbursement	95,000	95,000	77,427	(17,573)	94,948
Medical reserve corp	5,500	5,500	3,500	(2,000)	3,500
Interest	23,800	23,800	23,424	(376)	21,540
Miscellaneous	2,500	2,500	9,889	7,389	4,413
Total revenues	3,604,394	3,604,394	3,240,490	(363,904)	3,720,476

COUNTY OF LASALLE, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-54
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Administration:					
Contractual labor	\$ 50,000	50,000	15,484	(34,516)	13,279
Office equipment repair & maint.	17,000	17,000	12,045	(4,955)	12,259
Mileage	3,000	3,000	3,095	95	1,705
B.O.H. travel	2,000	2,000	1,011	(989)	1,129
Electricity	12,500	12,500	11,091	(1,409)	8,911
Water / sewer	1,000	1,000	1,178	178	1,030
Gas	4,000	4,000	3,411	(589)	4,278
Telephone	10,000	10,000	16,212	6,212	18,188
Postage	15,000	15,000	10,875	(4,125)	10,613
Education	4,000	4,000	1,329	(2,671)	384
Publications	1,000	1,000	-	(1,000)	-
Dues and subscriptions	5,000	5,000	5,731	731	4,120
Library	500	500	100	(400)	-
Printing	100	100	-	(100)	-
Fees	-	-	514	514	117
New programs	60,000	60,000	10,000	(50,000)	650
Contingency	1	1	-	(1)	-
Supplies	1,500	1,500	943	(557)	2,112
Office supplies and expense	20,000	20,000	7,483	(12,517)	6,193
New office equipment	27,000	27,000	3,367	(23,633)	10,003
Site improvements	1,000	1,000	-	(1,000)	-
Health and life insurance	359,134	359,134	374,196	15,062	313,913
NSF Chargeback	-	-	645	645	1,750
Tax objection refund	-	-	-	-	1,435
Administrator	-	89,735	89,735	-	87,210
Salaries and wages	1,508,230	1,418,495	1,357,824	(60,671)	1,279,372
Total administration	2,101,965	2,101,965	1,926,269	(175,696)	1,778,651
Environmental health:					
Contractual labor	26,120	26,120	21,013	(5,107)	13,725
Mileage	20,000	20,000	25,595	5,595	19,240
Telephone	12,000	12,000	9,114	(2,886)	4,791
Medical reserve corp	5,500	5,500	3,038	(2,462)	2,707
Education	5,500	5,500	4,257	(1,243)	3,493
Publications	1,500	1,500	2,396	896	-
Dues & subscriptions	3,000	3,000	320	(2,680)	960
Library	500	500	-	(500)	115
Printing	500	500	96	(404)	1,095
Lab tests	300	300	22	(278)	88
Fines	-	-	175	175	-

COUNTY OF LASALLE, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-54
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (continued):				
Environmental health (continued):				
New programs	\$ 10,000	10,000	1,009	3,956
Supplies	1,500	1,500	738	1,337
New office equipment	1,000	1,000	(237)	-
New equipment	1,000	1,000	(291)	259
Total environmental health	88,420	88,420	(17,675)	51,766
Personal health:				
Contractual labor	2,100	2,100	10	1,321
Mileage	7,500	7,500	(3,943)	4,399
Family case management	27,000	27,000	(5,271)	20,293
Immunizations	137,689	137,689	(13,159)	89,701
Breast & cervical cancer	94,855	94,855	(55,159)	69,436
IPC grant	-	-	-	638
STD services	3,500	3,500	(3,081)	3,031
WIC	1,035,000	1,035,000	(9,721)	1,094,444
Education	6,500	6,500	(1,583)	1,656
Publications	10,000	10,000	(1,875)	7,705
Dues & subscriptions	1,000	1,000	(509)	286
Library	500	500	(500)	-
Printing	500	500	(171)	259
Lab tests	300	300	(271)	22
New programs	10,000	10,000	(7,747)	3,960
Supplies	6,000	6,000	(2,864)	2,521
Medicine and drugs	2,500	2,500	(2,264)	512
New office equipment	1,000	1,000	(750)	-
New equipment	1,000	1,000	(1,000)	-
Total public health	1,346,944	1,346,944	(109,858)	1,300,184
Total expenditures	3,537,329	3,537,329	(303,229)	3,130,601
Excess (deficiency) of revenues over (under) expenditures	67,065	67,065	6,390	589,875
Other financing sources (uses):				
Transfers from other funds	32,334	32,334	-	32,334
Transfers to other funds	(51,000)	(51,000)	831	(50,169)
Total other financing sources (uses)	(18,666)	(18,666)	831	(17,835)
Net change in fund balance	\$ 48,399	48,399	(11,445)	572,040
Fund balance, beginning of year			4,977,948	4,405,908
Fund balance, end of year			4,966,503	4,977,948

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-55

Balance Sheet
November 30, 2015

Assets and Deferred Outflows of Resources

Assets

Cash in bank	\$ 683,452
Investments	1,319,220
Accounts receivable	75,359
Accrued interest	5,773
Prepays	250
Property tax receivable	13,511
Total assets	<u>2,097,565</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>351,511</u>
Total deferred outflows of resources	<u>351,511</u>

Total assets and deferred outflows of resources	<u>\$ 2,449,076</u>
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Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 22,248
Accrued payroll	25,665
Total liabilities	<u>47,913</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>351,511</u>
Total deferred inflows of resources	<u>351,511</u>

Fund balance:

Restricted	<u>2,049,652</u>
Total liabilities and fund balance	<u>\$ 2,449,076</u>

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-56

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 355,846	355,846	352,153	(3,693)	359,055
Resident fees	5,000	5,000	2,380	(2,620)	4,080
Intergovernmental revenue:					
Personal property replacement tax	38,700	38,700	41,269	2,569	38,701
State of IL - salary reimbursement	450,000	450,000	955,332	505,332	558,148
State Board of Education	150,000	150,000	226,851	76,851	233,432
State and Federal lunch / milk	12,000	12,000	17,478	5,478	21,504
Federal grants	1	1	-	(1)	-
Interest	4,000	4,000	7,855	3,855	7,993
Other income:					
Commissions - pay telephone	1,000	1,000	121	(879)	540
Miscellaneous income	1	1	901	900	3,271
Total revenues	1,016,548	1,016,548	1,604,340	587,792	1,226,724
Expenditures:					
Maintenance & repair of vehicles	500	500	272	(228)	182
Mileage	1,500	1,500	1,325	(175)	746
Auto expense	500	500	91	(409)	202
Maintenance & repair of buildings	14,000	14,000	14,405	405	418
Electricity	20,000	20,000	19,791	(209)	17,691
Telephone	2,200	2,200	1,520	(680)	1,565
Water	2,500	2,500	2,069	(431)	2,573
Gas	3,000	3,000	1,779	(1,221)	2,498
Fire alarm service	2,500	2,500	2,479	(21)	2,340
Maintenance contracts	17,500	17,500	7,673	(9,827)	2,773
Staff education	12,000	12,000	8,932	(3,068)	7,308
Hospital and emergency care	3,000	3,000	-	(3,000)	-
Dues and memberships	1,500	1,500	989	(511)	1,108
Physician's contract	15,000	15,000	13,203	(1,797)	13,203
Psychological services	16,000	16,000	3,619	(12,381)	4,394
General supplies	18,200	18,200	16,236	(1,964)	14,463
Library supplies	500	500	-	(500)	-
School supplies	5,000	5,000	4,460	(540)	4,450
Clothing	-	-	-	-	2,102
Provisions	38,000	38,000	43,098	5,098	45,040
Medicine and drugs	1,000	1,000	62	(938)	84
Material for repairs	7,000	7,000	1,556	(5,444)	2,188
New equipment	5,500	5,500	5,091	(409)	10,848

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-56
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Miscellaneous	\$ 500	500	-	(500)	-
Tax objection refund	-	-	-	-	562
Grant expense	1	1	-	(1)	-
Health & life insurance	170,938	170,938	192,570	21,632	156,639
Superintendent	-	55,253	54,953	(300)	51,792
Salaries and wages	956,982	901,729	950,430	48,701	884,175
Overtime	40,000	40,000	28,723	(11,277)	29,697
Contingency	33,000	33,000	-	(33,000)	-
Total expenditures	1,388,321	1,388,321	1,375,326	(12,995)	1,259,041
Excess (deficiency) of revenues over (under) expenditures	(371,773)	(371,773)	229,014	600,787	(32,317)
Other financing sources (uses):					
Transfers from other funds	469,901	469,901	69,901	(400,000)	69,901
Total other financing sources (uses)	469,901	469,901	69,901	(400,000)	69,901
Net change in fund balance	\$ 98,128	98,128	298,915	200,787	37,584
Fund balance, beginning of year			1,750,737		1,713,153
Fund balance, end of year			2,049,652		1,750,737

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-57

Balance Sheet
November 30, 2015

Assets and Deferred Outflows of Resources

Assets

Cash in bank	\$ 797,246
Investments	1,505,063
Accounts receivable	3,929
Accrued interest	6,448
Property tax receivable	90,020
Total assets	<u>2,402,706</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>2,343,405</u>
Total assets and deferred outflows of resources	<u>\$ 4,746,111</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 198,501
Accrued payroll	794
Total liabilities	<u>199,295</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>2,343,405</u>
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Fund balance:

Restricted	<u>2,203,411</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,746,111</u>

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-58

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,372,306	2,372,306	2,346,423	(25,883)	1,385,374
Personal property replacement tax	92,617	92,617	98,702	6,085	92,220
Interest	5,000	5,000	8,184	3,184	13,602
Total revenues	2,469,923	2,469,923	2,453,309	(16,614)	1,491,196
Expenditures:					
Salaries and wages	34,401	34,401	35,037	636	33,829
Maintenance of equipment	400	400	-	(400)	-
Mileage	900	900	615	(285)	389
Telephone	2,100	2,100	392	(1,708)	-
Postage	500	500	107	(393)	67
Education	4,400	4,400	1,248	(3,152)	475
Lodging and meals	-	-	-	-	134
Dues and subscriptions	11,546	11,546	8,997	(2,549)	11,246
CASA	29,849	29,849	29,849	-	29,849
Distributions to agencies:					
Youth Service Bureau	192,220	192,220	192,220	-	192,220
Youth Service Bureau (SC)	145,308	145,308	145,308	-	145,308
Youth Service Bureau (Hope House)	88,200	88,200	42,000	(46,200)	-
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	16,471	(9,919)	15,799
North Central Behavioral Systems	935,229	935,229	935,229	-	935,229
Detention Home - NCBHS	96,059	96,059	96,059	-	96,059
Jail - NCBHS	-	-	-	-	85,050
New programs	48,172	48,172	-	(48,172)	84,000
Grant seed	28,622	28,622	13,983	(14,639)	13,983
Professional services hired	5,000	5,000	-	(5,000)	-
Labor hired	100	100	-	(100)	-
Office supplies and expense	1,900	1,900	477	(1,423)	273
Printing	400	400	125	(275)	29
Office equipment	3,000	3,000	-	(3,000)	799
Health and life insurance	24,024	24,024	24,025	1	22,425

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-58
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Miscellaneous	\$ 5,000	5,000	-	(5,000)	33
Tax objection refund	-	-	-	-	2,170
Contingency	20,000	20,000	-	(20,000)	-
Total expenditures	2,617,594	2,617,594	2,456,016	(161,578)	2,583,240
Excess (deficiency) of revenues over (under) expenditures	(147,671)	(147,671)	(2,707)	144,964	(1,092,044)
Other financing sources (uses):					
Transfers from other funds	96,059	96,059	-	(96,059)	-
Transfers to other funds	(1,800)	(1,800)	(1,800)	-	-
Total other financing sources (uses)	94,259	94,259	(1,800)	(96,059)	-
Net change in fund balance	\$ (53,412)	(53,412)	(4,507)	48,905	(1,092,044)
Fund balance, beginning of year			2,207,918		3,299,962
Fund balance, end of year			2,203,411		2,207,918

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-59

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 32,308
Investments	481,620
Accrued interest	<u>2,308</u>
Total assets	<u>\$ 516,236</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 28
Accrued payroll	<u>2,969</u>
Total liabilities	<u>2,997</u>
Fund balance:	
Restricted	<u>513,239</u>
Total liabilities and fund balance	<u>\$ 516,236</u>

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ -	-	-	-	52,529
Interest	2,500	2,500	3,085	585	3,736
Miscellaneous	-	-	170	170	-
Total revenues	2,500	2,500	3,255	755	56,265
Expenditures:					
Telephone	3,000	3,000	-	(3,000)	-
Postage	2,500	2,500	355	(2,145)	283
Education	3,000	3,000	-	(3,000)	650
Travel and transportation	4,000	4,000	96	(3,904)	24
Dues and memberships	400	400	577	177	300
Office supplies expense	1,500	1,500	332	(1,168)	318
Books and periodicals	750	750	-	(750)	289
Office equipment repair	1,100	1,100	-	(1,100)	-
Printing	2,500	2,500	300	(2,200)	492
New equipment	1,500	1,500	-	(1,500)	-
Emergency relief	15,000	15,000	8,332	(6,668)	15,221
New programs	300	300	-	(300)	-
Liability insurance	7,000	7,000	782	(6,218)	699
Workers' compensation	750	750	798	48	738
Umbrella insurance	750	750	650	(100)	743
Employee dishonesty bond	300	300	111	(189)	111
Catastrophic medical	10,000	10,000	-	(10,000)	-
Miscellaneous	1	1	-	(1)	-
Tax objection refund	-	-	-	-	82
Superintendent	-	71,807	71,807	-	69,056
Salaries and wages	128,666	56,859	57,316	457	54,636
Overtime	1	1	-	(1)	-
Health and life insurance	30,213	30,213	30,214	1	26,610
Contingency	40,000	40,000	-	(40,000)	-
Total expenditures	253,231	253,231	171,670	(81,561)	170,252

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-60
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess (deficiency) of revenues over (under) expenditures	\$ (250,731)	(250,731)	(168,415)	82,316	(113,987)
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>\$ (253,731)</u>	<u>(253,731)</u>	(171,415)	<u>82,316</u>	(116,987)
Fund balance, beginning of year			<u>684,654</u>		<u>801,641</u>
Fund balance, end of year			<u>513,239</u>		<u>684,654</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-61

Balance Sheet
November 30, 2015

Assets and Deferred Outflows of Resources

Assets

Cash in bank	\$ 419,587
Investments	978,945
Accounts receivable	29,710
Property taxes receivable	90,020
Accrued interest	<u>3,929</u>
Total assets	<u>1,522,191</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>2,343,405</u>
Total assets and deferred outflows of resources	<u>\$ 3,865,596</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 24,648
Accrued payroll	<u>27,205</u>
Total liabilities	<u>51,853</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>2,343,405</u>
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Fund balance:

Committed	47,869
Restricted	<u>1,422,469</u>
Total fund balance	<u>1,470,338</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,865,596</u>
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COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015				2014
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 2,372,306	2,372,306	2,346,423	(25,883)	2,392,744
Intergovernmental revenue:					
Personal property replacement tax	46,190	46,190	49,256	3,066	46,192
Federal and state grants	1,000	1,000	-	(1,000)	-
Fees					
Permitted load fees	25,000	25,000	31,496	6,496	31,665
Lease and rental	1,000	1,000	-	(1,000)	-
Access permits	1,000	1,000	12,727	11,727	8,362
Restitution	1,000	1,000	11,656	10,656	10,368
Township engineering fees	175,000	175,000	168,369	(6,631)	186,868
Municipal materials and services	100,000	100,000	4,069	(95,931)	4,704
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	8,097	3,097	14,633
Interest	7,000	7,000	5,381	(1,619)	6,143
Miscellaneous	25,000	25,000	212,872	187,872	48,180
Total revenues	2,994,496	2,994,496	2,850,346	(144,150)	2,749,859
Expenditures:					
Administration:					
Software & licenses	14,000	14,000	15,078	1,078	11,101
Custodian	19,500	19,500	14,800	(4,700)	15,130
Utilities	60,350	60,350	36,795	(23,555)	39,067
Machinery rent	1,000	1,000	-	(1,000)	171
Burglar alarm service	4,200	4,200	2,980	(1,220)	5,261
Education	5,000	5,000	3,883	(1,117)	921
Publications and notices	5,000	5,000	4,860	(140)	4,133
Dues	5,000	5,000	3,595	(1,405)	2,504
General expenses	2,000	2,000	2,164	164	6,231
Professional services hired	1,000	1,000	2,115	1,115	5,399
Office supplies and expense	10,000	10,000	10,466	466	6,153
New equipment	60,000	60,000	46,350	(13,650)	22,997
Traffic enforcement	-	-	-	-	3,840
County Engineer	-	1,371	1,205	(166)	-
Salaries and wages	142,000	140,629	140,067	(562)	137,718
Overtime	1	1	822	821	255
Tax objection refund	-	-	-	-	3,748
Contingency	5,000	5,000	-	(5,000)	-
Total administration	334,051	334,051	285,180	(48,871)	264,629

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-62
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	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	-	2,617	2,618	1	-
Engineering salaries & wages	310,000	307,383	276,511	(30,872)	287,574
Overtime	1	1	5,732	5,731	6,043
Maintenance & repair of equipment	6,500	6,500	2,051	(4,449)	3,820
Professional services hired	-	-	-	-	75,605
Map printing	1,000	1,000	-	(1,000)	-
Engineering supplies	9,000	9,000	5,566	(3,434)	5,104
Miscellaneous	1	1	-	(1)	-
New equipment	17,000	17,000	11,033	(5,967)	9,718
Construction projects	500,000	500,000	4,631	(495,369)	166,203
Contingency	40,000	40,000	-	(40,000)	-
Total construction and engineering	883,502	883,502	308,142	(575,360)	554,067
Highway maintenance					
Maintenance salaries and wages	590,000	590,000	478,915	(111,085)	222,001
Overtime	1	1	59,464	59,463	34,131
Maintenance & repairs - equipment	50,000	50,000	19,595	(30,405)	36,109
Maintenance & repairs - buildings	50,000	50,000	40,677	(9,323)	6,064
Equipment rental	20,000	20,000	16,331	(3,669)	15,814
General expenses	5,000	5,000	1,444	(3,556)	1,134
Maintenance supplies	25,000	25,000	21,844	(3,156)	24,502
Vehicle expenses	330,000	330,000	247,783	(82,217)	354,571
Materials for repairs - equipment	50,000	50,000	65,765	15,765	69,171
Materials for repairs - buildings	20,000	20,000	12,206	(7,794)	21,282
Surface	100,000	100,000	140,500	40,500	60,319
Shoulders	50,000	50,000	18,801	(31,199)	19,852
Ditches and drains	30,000	30,000	15,062	(14,938)	36,534
Bridges and culverts	50,000	50,000	41,125	(8,875)	25,039

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-62
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Highway maintenance (continued)					
Signs and markings	\$ 180,000	180,000	130,192	(49,808)	46,820
Guard rail	10,000	10,000	2,159	(7,841)	418
Cleaning & clearing right-of-way	40,000	40,000	24,437	(15,563)	7,253
Snow removal	275,000	275,000	271,514	(3,486)	252,646
Mowing	10,000	10,000	13,139	3,139	11,794
Township purchase of materials	100,000	100,000	16,554	(83,446)	10,580
Other County department maint.	5,000	5,000	-	(5,000)	-
New equipment	22,000	22,000	1,538	(20,462)	90,920
Special equipment - radios	5,000	5,000	-	(5,000)	123
New trucks	228,300	228,300	223,670	(4,630)	412,780
Health & life insurance	502,944	502,944	472,360	(30,584)	441,479
Contingency	50,000	50,000	-	(50,000)	-
Total highway maintenance	2,798,245	2,798,245	2,335,075	(463,170)	2,201,336
Total expenditures	4,250,798	4,250,798	2,928,397	(1,322,401)	3,020,032
Excess (deficiency) of revenues over (under) expenditures	(1,256,302)	(1,256,302)	(78,051)	1,178,251	(270,173)
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	\$ (1,200,492)	(1,200,492)	(22,241)	1,178,251	(214,363)
Fund balance, beginning of year			1,492,579		1,706,942
Fund balance, end of year			1,470,338		1,492,579

COUNTY OF LASALLE, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-63

Balance Sheet
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 333,227
Investments	560,145
Accounts receivable	71,964
Property taxes receivable	45,009
Accrued interest	2,800
Total assets	<u>1,013,145</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>1,171,703</u>
Total assets and deferred outflows of resources	<u>\$ 2,184,848</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 67,916
Contracts payable	200,000
Accrued payroll	4,653
Total liabilities	<u>272,569</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>1,171,703</u>
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Fund balance:

Committed	244,963
Restricted	495,613
Total fund balance	<u>740,576</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,184,848</u>
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COUNTY OF LASALLE, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,186,153	1,186,153	1,173,202	(12,951)	1,196,372
Bridge engineering fees	50,000	50,000	80,846	30,846	69,140
Intergovernmental revenue:					
Personal property replacement tax	13,500	13,500	14,454	954	13,554
Municipal bridge income	48,000	48,000	-	(48,000)	58,953
Township bridge reimbursements	429,000	429,000	314,537	(114,463)	165,049
Township bridge program	-	-	51,863	51,863	-
Federal / State funds	1	1	88,139	88,138	162,676
Interest	2,000	2,000	3,990	1,990	2,901
Miscellaneous	1	1	3,493	3,492	-
Total revenues	1,728,655	1,728,655	1,730,524	1,869	1,668,645
Expenditures:					
Township bridge aid	858,000	858,000	491,288	(366,712)	529,949
Municipal bridge aid	96,000	96,000	76,936	(19,064)	35,743
County bridges	1,154,000	1,154,000	934,232	(219,768)	561,503
County bridges - carry over	-	-	-	-	170,815
County line bridge	-	-	50,000	50,000	-
Tax objection refund	-	-	-	-	1,874
Miscellaneous	1	1	-	(1)	-
Salaries and wages	300,000	300,000	279,928	(20,072)	238,297
Overtime	1	1	16,296	16,295	7,732
Total expenditures	2,408,002	2,408,002	1,848,680	(559,322)	1,545,913
Excess (deficiency) of revenues over (under) expenditures	\$ (679,347)	(679,347)	(118,156)	561,191	122,732
Fund balance, beginning of year			858,732		736,000
Fund balance, end of year			740,576		858,732

COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-65

Balance Sheet
November 30, 2015

Assets

Cash in bank	\$ 1,362,760
Accounts receivable	759,122
Accrued interest	<u>11</u>
Total assets	<u>\$ 2,121,893</u>

Liabilities and Fund Balance

Liabilities:

Accrued payroll	<u>\$ 44,428</u>
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Fund balance:

Committed	42,751
Restricted	<u>2,034,714</u>
Total fund balance	<u>2,077,465</u>

Total liabilities and fund balance	<u>\$ 2,121,893</u>
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COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Allotments - State of Illinois	\$ 1,660,000	1,660,000	1,666,261	6,261	1,647,853
Federal / State funds	327,000	327,000	305,382	(21,618)	403,702
State funds	-	-	-	-	578,334
State TARP funds	349,900	349,900	-	(349,900)	57,000
Reimbursement - County Engineer	60,500	60,500	61,400	900	60,500
Interest	3,000	3,000	2,082	(918)	8,604
Miscellaneous	1,000	1,000	40	(960)	-
Total revenues	2,401,400	2,401,400	2,035,165	(366,235)	2,755,993
Expenditures:					
County Engineer	-	122,642	122,641	(1)	127,663
Salaries & wages	1,170,000	1,047,358	825,207	(222,151)	1,109,986
Overtime	1	1	74,477	74,476	220,301
Construction project carryover	-	-	-	-	9,750
New construction projects	1,550,000	1,550,000	1,136,675	(413,325)	408,527
Maintenance Patrol	-	-	-	-	320,448
Miscellaneous	1	1	-	(1)	-
Contingency	100,000	100,000	-	(100,000)	-
Total expenditures	2,820,002	2,820,002	2,159,000	(661,002)	2,196,675
Excess (deficiency) of revenues over (under) expenditures	\$ (418,602)	(418,602)	(123,835)	294,767	559,318
Fund balance, beginning of year			2,201,300		1,641,982
Fund balance, end of year			2,077,465		2,201,300

COUNTY OF LASALLE, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-67

Balance Sheet
November 30, 2015

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 325,819
Investments	565,380
Accounts receivable	575
Property taxes receivable	45,009
Accrued interest	3,560
Total assets	<u>940,343</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>1,171,703</u>
Total assets and deferred outflows of resources	<u>\$ 2,112,046</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 270,258
Total liabilities	<u>270,258</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>1,171,703</u>
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Fund balance:

Committed	168,129
Restricted	501,956
Total fund balance	<u>670,085</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,112,046</u>
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COUNTY OF LASALLE, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,186,153	1,186,153	1,173,202	(12,951)	1,196,372
Personal property replacement tax	13,500	13,500	14,454	954	13,554
Federal / State funds	1,000	1,000	-	(1,000)	-
Interest	2,000	2,000	4,912	2,912	6,686
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	1,203,653	1,203,653	1,192,568	(11,085)	1,216,612
Expenditures:					
New construction projects	2,500,000	2,500,000	1,767,041	(732,959)	1,176,028
New projects right of way	-	-	-	-	9,618
Construction projects - carry over	-	-	-	-	16,479
Miscellaneous	1	1	-	(1)	-
Salaries and wages	50,000	50,000	29,894	(20,106)	19,510
Overtime	1	1	137	136	928
Tax objection refund	-	-	-	-	1,874
Contingency	50,000	50,000	-	(50,000)	-
Total expenditures	2,600,002	2,600,002	1,797,072	(802,930)	1,224,437
Excess (deficiency) of revenues over (under) expenditures	\$ (1,396,349)	(1,396,349)	(604,504)	791,845	(7,825)
Fund balance, beginning of year			1,274,589		1,282,414
Fund balance, end of year			670,085		1,274,589

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-69

Balance Sheet
November 30, 2015

Assets

Cash in bank	\$ 241,380
Investments	431,888
Accounts receivable	15,185
Accrued interest	<u>2,457</u>
Total assets	<u>\$ 690,910</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 5,571
Accrued payroll	<u>2,137</u>
Total liabilities	<u>7,708</u>

Fund balance:

Restricted	<u>683,202</u>
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Total liabilities and fund balance	<u>\$ 690,910</u>
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COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Document fees	\$ 200,000	200,000	196,048	(3,952)	198,868
Interest	4,500	4,500	3,375	(1,125)	3,830
Total revenues	204,500	204,500	199,423	(5,077)	202,698
Expenditures:					
Software purchase	53,000	53,000	3,315	(49,685)	4,010
Maintenance of equipment	14,000	14,000	15,724	1,724	13,607
Maintenance contract - software	5,500	5,500	3,000	(2,500)	3,000
Education	2,250	2,250	-	(2,250)	451
Administrative expense	100	100	-	(100)	-
Set-up expense	10,000	10,000	622	(9,378)	9,270
Supplies	40,000	40,000	33,015	(6,985)	25,019
Record retention expense	160,000	160,000	128,903	(31,097)	116,636
New equipment	25,000	25,000	638	(24,362)	4,191
Salaries and wages	55,635	55,635	56,765	1,130	44,262
Overtime	-	-	-	-	-
Miscellaneous	1,500	1,500	624	(876)	-
Total expenditures	366,985	366,985	242,606	(124,379)	220,446
Excess (deficiency) of revenues over (under) expenditures	\$ (162,485)	(162,485)	(43,183)	119,302	(17,748)
Fund balance, beginning of year			726,385		744,133
Fund balance, end of year			683,202		726,385

COUNTY OF LASALLE, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-71

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 6,400
Investments	26,175
Accounts receivable	4,862
Accrued interest	150
Total assets	<u>\$ 37,587</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 5,608
Accrued payroll	97
Total liabilities	<u>5,705</u>
Fund balance:	
Restricted	<u>31,882</u>
Total liabilities and fund balance	<u>\$ 37,587</u>

COUNTY OF LASALLE, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Document fees	\$ 56,300	56,300	61,932	5,632	61,477
Interest	306	306	203	(103)	240
Total revenues	56,606	56,606	62,135	5,529	61,717
Expenditures:					
Supplies	100	100	-	(100)	-
Law books and statutes	52,305	52,305	65,653	13,348	63,176
Miscellaneous	1	1	-	(1)	-
Salaries and wages	4,200	4,200	4,216	16	4,200
Total expenditures	56,606	56,606	69,869	13,263	67,376
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(7,734)	(7,734)	(5,659)
Fund balance, beginning of year			39,616		45,275
Fund balance, end of year			31,882		39,616

Balance Sheet
November 30, 2015

Assets

Cash in bank	\$	246,807
Investments		437,123
Accounts receivable		15,079
Accrued interest		<u>2,420</u>
Total assets	\$	<u><u>701,429</u></u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	2,810
Accrued payroll		<u>1,151</u>
Total liabilities		<u>3,961</u>

Fund balance:

Restricted		<u>697,468</u>
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Total liabilities and fund balance	\$	<u><u>701,429</u></u>
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COUNTY OF LASALLE, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Court automation fees	\$ 200,000	200,000	196,077	(3,923)	200,902
Interest	4,500	4,500	3,325	(1,175)	3,638
Total revenues	204,500	204,500	199,402	(5,098)	204,540
Expenditures:					
Software purchase	75,000	75,000	9,121	(65,879)	23,761
Maintenance of equipment	15,000	15,000	5,130	(9,870)	5,495
Internet	10,000	10,000	1,153	(8,847)	20,548
Maintenance contract - software	60,000	60,000	52,867	(7,133)	60,285
Professional services	20,000	20,000	4,317	(15,683)	-
Education	2,500	2,500	-	(2,500)	1,224
Administration	-	-	-	-	-
Miscellaneous	2,500	2,500	-	(2,500)	-
Set-up expense	20,000	20,000	16,418	(3,582)	-
Supplies	3,000	3,000	611	(2,389)	589
New equipment	40,000	40,000	30,273	(9,727)	72,832
Health and life insurance	-	-	5,005	5,005	-
Salaries and wages	56,264	56,264	58,510	2,246	59,490
Overtime	-	-	-	-	-
Total expenditures	304,264	304,264	183,405	(120,859)	244,224
Excess (deficiency) of revenues over (under) expenditures	\$ (99,764)	(99,764)	15,997	115,761	(39,684)
Fund balance, beginning of year			681,471		721,155
Fund balance, end of year			697,468		681,471

COUNTY OF LASALLE, ILLINOIS
COURT APPOINTED SPECIAL ADVOCATE FUND

SCHEDULE C-75

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 1,896
Accounts receivable	788
Total assets	<u>\$ 2,684</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 2,684</u>
Fund balance:	
Restricted	<u>-</u>
Total liabilities and fund balance	<u>\$ 2,684</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-76

	2015			2014	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Fees	\$ 4,500	4,500	10,852	6,352	6,839
Total revenues	<u>4,500</u>	<u>4,500</u>	<u>10,852</u>	<u>6,352</u>	<u>6,839</u>
Expenditures:					
Court appointed special advocate	4,500	4,500	10,852	6,352	6,839
Total expenditures	<u>4,500</u>	<u>4,500</u>	<u>10,852</u>	<u>6,352</u>	<u>6,839</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>		<u>-</u>
Fund balance, end of year			<u>-</u>		<u>-</u>

COUNTY OF LASALLE, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-77

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 39,099
Investments	75,908
Accounts receivable	11,253
Accrued interest	<u>461</u>
Total assets	<u>\$ 126,721</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 377</u>
Fund balance:	
Restricted	<u>126,344</u>
Total liabilities and fund balance	<u>\$ 126,721</u>

COUNTY OF LASALLE, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015				2014
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fees	\$ 20,000	20,000	33,213	13,213	13,722
Federal child support revenue	18,000	18,000	12,589	(5,411)	27,102
Interest	1,000	1,000	540	(460)	802
Total revenues	39,000	39,000	46,342	7,342	41,626
Expenditures:					
Office equipment repair & maint.	900	900	-	(900)	925
Maintenance contract - software	5,000	5,000	2,690	(2,310)	3,480
Child support administration	250	250	-	(250)	-
Education	1,000	1,000	-	(1,000)	-
Supplies	2,500	2,500	334	(2,166)	45
Miscellaneous	1,000	1,000	36	(964)	-
New equipment	2,000	2,000	-	(2,000)	-
Health insurance	20,025	20,025	20,025	-	17,637
Salaries and wages	37,596	37,596	24,483	(13,113)	30,017
Total expenditures	70,271	70,271	47,568	(22,703)	52,104
Excess (deficiency) of revenues over (under) expenditures	\$ (31,271)	(31,271)	(1,226)	30,045	(10,478)
Fund balance, beginning of year			127,570		138,048
Fund balance, end of year			126,344		127,570

COUNTY OF LASALLE, ILLINOIS
MINORS IN POSSESSION FUND

SCHEDULE C-79

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 7,158
Investments	15,705
Accrued interest	87
Total assets	<u>\$ 22,950</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 413</u>
Fund balance:	
Restricted	<u>22,537</u>
Total liabilities and fund balance	<u>\$ 22,950</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-80

	2015			2014	
	Budget Amounts		Over (Under)		
	Original	Final	Final Budget	Actual	
Revenues:					
Fees	\$ 14,000	14,000	11,800	(2,200)	28,200
Interest	100	100	127	27	63
Total revenues	14,100	14,100	11,927	(2,173)	28,263
Expenditures:					
New programs	1,200	1,200	900	(300)	665
Education	-	-	100	100	-
Professional services	-	-	-	-	200
Salaries and wages	17,900	17,900	17,969	69	17,898
Total expenditures	19,100	19,100	18,969	(131)	18,763
Excess (deficiency) of revenues over (under) expenditures	\$ (5,000)	(5,000)	(7,042)	(2,042)	9,500
Fund balance, beginning of year			29,579		20,079
Fund balance, end of year			22,537		29,579

COUNTY OF LASALLE, ILLINOIS
MEDIATION SERVICES FUND

SCHEDULE C-81

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 3,450
Accounts receivable	3,000
Total assets	<u>\$ 6,450</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 6,450
Total fund balance	<u>\$ 6,450</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-82

	2015			2014
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees	\$ 31,500	31,500	3,300	28,650
Total revenues	<u>31,500</u>	<u>31,500</u>	<u>3,300</u>	<u>28,650</u>
Expenditures:				
Professional services	31,500	31,500	4,050	21,450
Total expenditures	<u>31,500</u>	<u>31,500</u>	<u>4,050</u>	<u>21,450</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(750)</u>	7,200
Fund balance, beginning of year			<u>7,200</u>	-
Fund balance, end of year			<u>6,450</u>	<u>7,200</u>

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

SCHEDULE C-83

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 180,671
Investments	136,110
Accounts receivable	5,956
Accrued interest	960
Total assets	<u>\$ 323,697</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 5,000
Accrued payroll	3,957
Total liabilities	<u>8,957</u>
Fund balance:	
Restricted	<u>314,740</u>
Total liabilities and fund balance	<u>\$ 323,697</u>

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

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State's Attorney salary reimburse	\$ 40,000	40,000	40,200	200	40,113
Investigator salary reimbursement	-	-	-	-	40,896
Drug traffic law enforcement fee	100,000	100,000	42,113	(57,887)	244,104
Interest	1,000	1,000	1,428	428	1,150
Other	-	-	25,000	25,000	-
Total revenues	141,000	141,000	108,741	(32,259)	326,263
Expenditures:					
Drug enforcement expense	25,000	25,000	55,670	30,670	17,220
Miscellaneous expense	-	-	14,196	14,196	77,137
New office equipment	15,000	15,000	-	(15,000)	-
Health insurance	6,203	6,203	6,204	1	5,464
Salaries and wages	182,530	182,530	194,675	12,145	147,232
Total expenditures	228,733	228,733	270,745	42,012	247,053
Excess (deficiency) of revenues over (under) expenditures	\$ (87,733)	(87,733)	(162,004)	(74,271)	79,210
Fund balance, beginning of year			476,744		397,534
Fund balance, end of year			314,740		476,744

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-85

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 248,179
Investments	444,975
Accounts receivable	13,820
Accrued interest	<u>2,382</u>
Total assets	<u>\$ 709,356</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 12,442</u>
Fund balance:	
Restricted	<u>696,914</u>
Total liabilities and fund balance	<u>\$ 709,356</u>

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015				2014
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Probation service fees	\$ 180,000	180,000	205,860	25,860	191,813
Interest	3,000	3,000	3,313	313	3,159
Miscellaneous income	3,000	3,000	4,222	1,222	3,036
Total revenues	186,000	186,000	213,395	27,395	198,008
Expenditures:					
Mileage	10,000	10,000	10,556	556	6,758
Education	17,000	17,000	7,319	(9,681)	3,700
JSOP	125,000	125,000	72,860	(52,140)	73,270
Communications	6,000	6,000	5,889	(111)	6,019
Software maintenance	12,000	12,000	829	(11,171)	720
Lodging and meals	6,000	6,000	6,384	384	5,869
Dues and subscriptions	2,000	2,000	1,275	(725)	1,060
Maintenance and repair - vehicles	8,000	8,000	1,608	(6,392)	1,806
Office supplies	5,500	5,500	5,326	(174)	4,337
Family counseling	3,000	3,000	-	(3,000)	-
Emergency shelter	1,000	1,000	-	(1,000)	280
Substance evaluation	4,000	4,000	-	(4,000)	440
Mental health evaluation	4,000	4,000	10,508	6,508	1,272
Substance abuse testing	13,000	13,000	10,124	(2,876)	8,056
Sex offender testing	8,000	8,000	1,000	(7,000)	4,000
Incentives	4,000	4,000	225	(3,775)	381
Miscellaneous	3,000	3,000	3,875	875	3,494
New equipment	7,000	7,000	6,277	(723)	19,890
New vehicles	27,000	27,000	28,704	1,704	25,668
Total expenditures	265,500	265,500	172,759	(92,741)	167,020
Excess (deficiency) of revenues over (under) expenditures	\$ (79,500)	(79,500)	40,636	120,136	30,988
Fund balance, beginning of year			656,278		625,290
Fund balance, end of year			696,914		656,278

COUNTY OF LASALLE, ILLINOIS
ARRESTEES' MEDICAL COST FUND

SCHEDULE C-87

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ -
Investments	2,618
Accounts receivable	1,196
Accrued interest	50
Total assets	<u>\$ 3,864</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to other funds	<u>\$ 165</u>
Fund balance:	
Restricted	<u>3,699</u>
Total liabilities and fund balance	<u>\$ 3,864</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-88

	2015			2014	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Medical services	\$ 24,000	24,000	19,018	(4,982)	21,718
Interest	1	1	68	67	92
Total revenues	24,001	24,001	19,086	(4,915)	21,810
Expenditures:					
Medical services	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	24,001	24,001	19,086	(4,915)	21,810
Other financing sources (uses):					
Transfers to other funds	(24,000)	(24,000)	(21,000)	3,000	(24,000)
Total other financing sources (uses)	(24,000)	(24,000)	(21,000)	3,000	(24,000)
Net change in fund balance	\$ 1	1	(1,914)	(1,915)	(2,190)
Fund balance, beginning of year			5,613		7,803
Fund balance, end of year			3,699		5,613

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 15,184
Investments	34,028
Accounts receivable	3,381
Accrued interest	200
Total assets	<u>\$ 52,793</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 1,426</u>
Fund balance:	
Restricted fund balance	<u>51,367</u>
Total liabilities and fund balance	<u>\$ 52,793</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-90

	2015			2014	
	<u>Budget Amounts</u>		Actual	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
D.U.I. fines	\$ 27,800	27,800	33,876	6,076	30,564
Interest	200	200	278	78	250
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>34,154</u>	<u>6,154</u>	<u>30,814</u>
Expenditures:					
D.U.I. equipment	28,000	14,350	5,414	(8,936)	5,964
New vehicles	-	13,650	30,934	17,284	15,000
Miscellaneous	-	-	1,040	1,040	-
Total expenditures	<u>28,000</u>	<u>28,000</u>	<u>37,388</u>	<u>9,388</u>	<u>20,964</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(3,234)</u>	<u>(3,234)</u>	<u>9,850</u>
Fund balance, beginning of year			<u>54,601</u>		<u>44,751</u>
Fund balance, end of year			<u>51,367</u>		<u>54,601</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-91

Balance Sheet
November 30, 2015

<u>Assets</u>	
Cash in bank	\$ 76,026
Investments	130,875
Accounts receivable	2,752
Accrued interest	698
Total assets	<u>\$ 210,351</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 869</u>
Fund balance:	
Restricted	<u>209,482</u>
Total liabilities and fund balance	<u>\$ 210,351</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-92

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Clerk fees	\$ 40,000	40,000	37,019	(2,981)	41,834
Interest	700	700	977	277	839
Total revenues	40,700	40,700	37,996	(2,704)	42,673
Expenditures:					
Maintenance of equipment	250	250	-	(250)	75
Internet	700	700	908	208	606
Maintenance contract - software	5,000	5,000	-	(5,000)	-
Education	5,000	5,000	5,463	463	2,590
Administrative expense	3,000	3,000	401	(2,599)	67
Set-up expense	5,000	5,000	1,409	(3,591)	3,012
Office supplies	6,000	6,000	4,343	(1,657)	4,000
New equipment	8,000	8,000	2,691	(5,309)	3,974
Miscellaneous	250	250	92	(158)	50
Total expenditures	33,200	33,200	15,307	(17,893)	14,374
Excess (deficiency) of revenues over (under) expenditures	\$ 7,500	7,500	22,689	15,189	28,299
Fund balance, beginning of year			186,793		158,494
Fund balance, end of year			209,482		186,793

COUNTY OF LASALLE, ILLINOIS
DEBT SERVICE FUND

SCHEDULE C-93

Balance Sheet
November 30, 2015

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

SCHEDULE C-94

	2015			2014	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Other	\$ -	-	15,000	15,000	-
Total revenues	-	-	15,000	15,000	-
Expenditures:					
Bond principal	800,000	800,000	810,000	10,000	1,410,000
Bond interest	29,432	29,432	12,100	(17,332)	49,550
Miscellaneous fees	1,500	1,500	1,125	(375)	1,500
Total expenditures	830,932	830,932	823,225	(7,707)	1,461,050
Excess (deficiency) of revenues over (under) expenditures	(830,932)	(830,932)	(808,225)	22,707	(1,461,050)
Other financing sources (uses):					
Transfers from other funds	830,932	830,932	808,225	(22,707)	1,461,050
Total other financing sources (uses)	830,932	830,932	808,225	(22,707)	1,461,050
Net change in fund balance	\$ -	-	-	-	-
Fund balance, beginning of year			-		-
Fund balance, end of year			-		-

COUNTY OF LASALLE, ILLINOIS
CONSTRUCTION & IMPROVEMENTS - CURRENT SITES FUND

SCHEDULE C-95

Balance Sheet
November 30, 2015

Assets

Cash in bank	\$ 242,019
Investments	387,390
Accounts receivable	213,678
Accrued interest	1,734
Total assets	<u>\$ 844,821</u>

Fund Balance

Liabilities:	
Accounts payable	\$ 34,362
Total liabilities	<u>34,362</u>
Fund balance:	
Committed fund balance	<u>810,459</u>
Total fund balance	<u>\$ 844,821</u>

COUNTY OF LASALLE, ILLINOIS
CONSTRUCTION & IMPROVEMENTS - CURRENT SITES FUND

SCHEDULE C-96

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Grant income	\$ 1	1	-	(1)	-
Income from TIFs	250,000	250,000	81,539	(168,461)	225,607
TIF administrative	10,000	10,000	9,110	(890)	9,610
Interest	1,200	1,200	2,232	1,032	3,172
Miscellaneous income	1	1	-	(1)	-
Total revenues	261,202	261,202	92,881	(168,321)	238,389
Expenditures:					
Equipment	-	-	34,363	34,363	-
Professional service	50,000	50,000	-	(50,000)	-
Downtown courthouse	-	-	-	-	349,619
Capital improvement	425,000	425,000	-	(425,000)	149,682
Total expenditures	475,000	475,000	34,363	(440,637)	499,301
Excess (deficiency) of revenues over (under) expenditures	(213,798)	(213,798)	58,518	272,316	(260,912)
Other financing sources (uses):					
Transfers from other funds	17,769	17,769	17,769	-	17,770
Total other financing sources (uses)	17,769	17,769	17,769	-	17,770
Net change in fund balance	\$ (196,029)	(196,029)	76,287	272,316	(243,142)
Fund balance, beginning of year			734,172		977,314
Fund balance, end of year			810,459		734,172

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1

Balance Sheet
November 30, 2015

	November 30,	
	2015	2014
<u>Assets and Deferred Outflows of Resources</u>		
Current assets:		
Cash in bank	\$ 1,217,210	1,216,497
Investments	2,316,488	2,051,725
Receivable from governmental units	465,092	712,201
Accounts receivable	249,215	110,812
Accrued interest	11,069	4,926
Inventory	22,233	17,917
Property taxes receivable	61,980	52,439
Total current assets	<u>4,343,287</u>	<u>4,166,517</u>
Restricted assets		
Residents' trust account	3,132	1,458
Employers' trust account	19,340	17,249
Total restricted assets	<u>22,472</u>	<u>18,707</u>
Fixed assets:		
Land	9,950	9,950
Building and improvements	5,255,664	5,467,655
Equipment	1,661,940	1,647,076
Less: accumulated depreciation	<u>(5,576,987)</u>	<u>(5,403,622)</u>
Total fixed assets	<u>1,350,567</u>	<u>1,721,059</u>
Deferred Outflows of Resources:		
Deferred property taxes	<u>1,611,560</u>	<u>1,633,570</u>
Total assets and deferred outflows of resources	<u>\$ 7,327,886</u>	<u>7,539,853</u>

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1
(CONTINUED)

Balance Sheet
November 30, 2015

	November 30,	
	2015	2014
<u>Liabilities, Deferred Inflows of Resources, and Net Position</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 211,529	245,219
Accrued payroll	84,396	78,643
Compensated absences	211,947	235,852
Total liabilities (payable from current assets)	507,872	559,714
Liabilities (payable from restricted assets):		
Residents' trust account	3,132	1,458
Employees' trust account	19,340	17,249
Total liabilities (payable from restricted assets)	22,472	18,707
Total liabilities	530,344	578,421
Deferred Inflows of Resources:		
Deferred property taxes	1,611,560	1,633,570
Net Position	5,185,982	5,327,862
Total liabilities, deferred inflows of resources, and net position	\$ 7,327,886	7,539,853

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,633,570	1,633,570	1,615,572	(17,998)	1,651,608
Grant revenues	450,000	450,000	4,338	(445,662)	-
Charges for services:					
Public aid	1,798,870	1,798,870	1,561,520	(237,350)	1,649,336
Private pay patients	1,025,650	1,025,650	995,844	(29,806)	1,023,366
Patient contributions	650,000	650,000	471,972	(178,028)	492,405
Patient insurance payment	15,000	15,000	44,986	29,986	11,859
Medicare Part A	825,000	825,000	716,748	(108,252)	730,521
Medicare Part B	200,000	200,000	183,079	(16,921)	145,374
Interest	7,000	7,000	15,523	8,523	13,848
Miscellaneous income	2,000	2,000	750	(1,250)	6,772
Total revenues	6,607,090	6,607,090	5,610,332	(996,758)	5,725,089
Expenses:					
Health and welfare	6,739,001	6,739,001	5,209,976	(1,529,025)	5,154,491
Depreciation	-	-	173,365	173,365	223,649
Total expenses	6,739,001	6,739,001	5,383,341	(1,355,660)	5,378,140
Other financing sources (uses):					
Transfers from other funds	208,255	208,255	208,255	-	208,255
Transfers to other funds	(250,000)	(250,000)	(250,000)	-	(250,000)
Capital contributions	-	-	(327,126)	(327,126)	-
Total other financing sources (uses)	(41,745)	(41,745)	(368,871)	(327,126)	(41,745)
Net income (loss)	\$ (173,656)	(173,656)	(141,880)	31,776	305,204
Net position, beginning of year			5,327,862		5,022,658
Net position, end of year			5,185,982		5,327,862

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses:					
Health and welfare:					
Extra help	\$ 45,000	45,000	46,884	1,884	15,408
Dietary consultant	1,000	1,000	-	(1,000)	-
Mileage	1,500	1,500	952	(548)	710
Lodging & meals	-	-	-	-	300
Maintenance and repairs - building	37,000	37,000	26,773	(10,227)	35,862
Maintenance and repairs - vehicles	2,500	2,500	3,172	672	2,826
Food purchases	482,000	482,000	461,178	(20,822)	471,178
Housekeeping supplies	21,000	21,000	18,303	(2,697)	16,365
Laundry supplies for machines	12,000	12,000	8,814	(3,186)	6,331
Laundry - incontinent	34,500	34,500	34,068	(432)	35,440
Electricity	48,000	48,000	44,975	(3,025)	34,999
Gas	46,000	46,000	24,235	(21,765)	35,197
Maintenance supplies	36,000	36,000	36,760	760	27,840
Maintenance and repairs - equip.	15,000	15,000	11,915	(3,085)	14,987
City of Ottawa - sewer	19,000	19,000	19,998	998	19,051
Water engineer	5,000	5,000	4,500	(500)	4,500
Pest control	2,500	2,500	1,309	(1,191)	1,309
Refuse disposal	28,000	28,000	28,737	737	29,546
Maintenance contract	52,000	52,000	43,750	(8,250)	40,098
Provider participation fee	200,000	200,000	134,335	(65,665)	125,303
Medicare Part B ancillary cost	175,000	175,000	206,748	31,748	191,219
Contract serve / part A therapy	220,000	220,000	271,767	51,767	292,582
Nursing supplies	94,000	94,000	98,144	4,144	91,956
Linens	15,000	15,000	13,423	(1,577)	2,721
Nursing consultants	18,000	18,000	8,201	(9,799)	13,991
Medical advisor	15,000	15,000	13,750	(1,250)	14,000
Activities supplies	6,500	6,500	6,486	(14)	7,113
Education - books and supplies	5,000	5,000	2,144	(2,856)	2,302
Auto gas and oil expense	-	-	593	593	1,734
Printing	1,000	1,000	191	(809)	108
Fees, subscriptions, and promo	23,000	23,000	20,659	(2,341)	16,510
Marketing	18,000	18,000	17,036	(964)	16,786
General office supplies	16,500	16,500	16,947	447	15,661
Postage	4,000	4,000	2,692	(1,308)	3,680
Telephone	4,000	4,000	3,311	(689)	2,614
Miscellaneous	-	-	852	852	1,169
Tax objection refund	-	-	-	-	2,587
Refunds	10,000	10,000	5,453	(4,547)	55,305
Patient insurance payments	10,000	10,000	25,928	15,928	34,556
Professional services	55,000	55,000	21,596	(33,404)	23,868
Drugs and medications	10,000	10,000	5,070	(4,930)	4,384
Improvements - capital	1,040,000	1,040,000	122,786	(917,214)	39,504

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3
(CONTINUED)

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	2015			2014	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses (Continued):					
Health and welfare (continued):					
New equipment - computer	\$ 120,500	120,500	13,687	(106,813)	22,810
New equipment	63,650	63,650	38,373	(25,277)	57,395
Disaster expense	-	-	-	-	-
Administrator	-	87,905	87,906	1	86,280
Salaries and wages	2,888,334	2,800,429	2,344,848	(455,581)	2,377,479
Overtime	325,000	325,000	372,489	47,489	359,385
Compensated absences	-	-	(23,904)	(23,904)	51,203
Health and life insurance	513,517	513,517	562,142	48,625	448,339
Total health and welfare expenses	\$ 6,739,001	6,739,001	5,209,976	(1,529,025)	5,154,491

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities

November 30, 2015

(With Comparative Figures for November 30, 2014)

	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
	2015	2014							
<u>Assets</u>									
Cash	\$ 12,926,108	12,424,170	1,563,987	298,296	9,739,088	112,654	279,425	932,633	25
Investments	50,377	51,796	25,648	24,729	-	-	-	-	-
Property taxes receivable	126,984	265,747	-	-	126,984	-	-	-	-
Total assets	<u>\$ 13,103,469</u>	<u>12,741,713</u>	<u>1,589,635</u>	<u>323,025</u>	<u>9,866,072</u>	<u>112,654</u>	<u>279,425</u>	<u>932,633</u>	<u>25</u>
<u>Liabilities</u>									
Liabilities:									
Due to others	\$ 13,103,469	12,741,713	1,589,635	323,025	9,866,072	112,654	279,425	932,633	25
Total liabilities	<u>\$ 13,103,469</u>	<u>12,741,713</u>	<u>1,589,635</u>	<u>323,025</u>	<u>9,866,072</u>	<u>112,654</u>	<u>279,425</u>	<u>932,633</u>	<u>25</u>

COUNTY OF LASALLE, ILLINOIS
 AGENCY FUNDS - COUNTY COLLECTOR FUNDS

SCHEDULE E-2

Combining Statement of Assets and Liabilities
 November 30, 2015
 (With Comparative Figures for November 30, 2014)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2015	2014			
<u>Assets</u>					
Cash	\$ 9,739,088	8,342,644	9,605,054	69,393	64,641
Investments	-	-	-	-	-
Property taxes receivable	126,984	265,747	126,984	-	-
Total assets	<u>\$ 9,866,072</u>	<u>8,608,391</u>	<u>9,732,038</u>	<u>69,393</u>	<u>64,641</u>
<u>Liabilities</u>					
Liabilities:					
Due to taxing bodies for taxes not yet collected	\$ 126,984	265,747	126,984	-	-
Available for distribution	9,739,088	8,342,644	9,605,054	69,393	64,641
Total liabilities	<u>\$ 9,866,072</u>	<u>8,608,391</u>	<u>9,732,038</u>	<u>69,393</u>	<u>64,641</u>

COUNTY OF LASALLE, ILLINOIS
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-3

Combining Statement of Assets and Liabilities
 November 30, 2015
 (With Comparative Figures for November 30, 2014)

	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
	2015	2014								
<u>Assets</u>										
Cash	\$ 279,425	353,016	350	12,185	5,169	547	16,345	231,395	4,401	9,033
Investments	-	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 279,425</u>	<u>353,016</u>	<u>350</u>	<u>12,185</u>	<u>5,169</u>	<u>547</u>	<u>16,345</u>	<u>231,395</u>	<u>4,401</u>	<u>9,033</u>
<u>Liabilities</u>										
Liabilities:										
Due to others	\$ 279,425	353,016	350	12,185	5,169	547	16,345	231,395	4,401	9,033
Total liabilities	<u>\$ 279,425</u>	<u>353,016</u>	<u>350</u>	<u>12,185</u>	<u>5,169</u>	<u>547</u>	<u>16,345</u>	<u>231,395</u>	<u>4,401</u>	<u>9,033</u>

AGENCY FUNDS

Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2015

(With Comparative Figures for the Year Ended November 30, 2014)

	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
	2015	2014							
Cash and investments									
balance, beginning of year	\$ 12,741,713	14,033,167	1,065,189	342,346	8,608,391	-	353,016	2,321,919	50,852
Receipts	226,688,499	225,235,882	6,820,011	105,032	213,283,102	112,654	4,184,410	1,735,804	447,486
Disbursements	(226,326,743)	(226,527,336)	(6,295,565)	(124,353)	(212,025,421)	-	(4,258,001)	(3,125,090)	(498,313)
Cash and investments									
balance, end of year	\$ 13,103,469	12,741,713	1,589,635	323,025	9,866,072	112,654	279,425	932,633	25

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, 2015
 (With Comparative Figures for the Year Ended November 30, 2014)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2015	2014			
Cash and investments balance, beginning of year	\$ 8,608,391	9,166,280	8,572,187	14,493	21,711
Receipts	213,283,102	211,412,295	213,176,889	54,900	51,313
Disbursements	(212,025,421)	(211,970,184)	(212,017,038)	-	(8,383)
Cash and investments balance, end of year	<u>\$ 9,866,072</u>	<u>8,608,391</u>	<u>9,732,038</u>	<u>69,393</u>	<u>64,641</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, 2015

(With Comparative Figures for the Year Ended November 30, 2014)

	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
	2015	2014								
Cash and investments										
balance, beginning of year	\$ 353,016	495,440	350	4,239	4,957	54	21,397	322,019	-	-
Receipts	4,184,410	3,366,600	4,487	741,597	1,775	6,042	13,700	3,138,188	228,430	50,191
Disbursements	(4,258,001)	(3,508,024)	(4,487)	(733,651)	(1,563)	(5,549)	(18,752)	(3,228,812)	(224,029)	(41,158)
Cash and investments										
balance, end of year	\$ 279,425	353,016	350	12,185	5,169	547	16,345	231,395	4,401	9,033

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Year Ended November 30,	
	2015	2014
Cash and investment balance, beginning of year	\$ 2,321,919	2,552,529
Receipts:		
State of Illinois allotments	1,735,461	3,132,876
Interest	343	289
Total receipts	<u>1,735,804</u>	<u>3,133,165</u>
Disbursements:		
Distributions	<u>3,125,090</u>	<u>3,363,775</u>
Total disbursements	<u>3,125,090</u>	<u>3,363,775</u>
Cash and investment balance, end of year	<u>\$ 932,633</u>	<u>2,321,919</u>

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, 2015
(With Comparative Figures for the Year Ended November 30, 2014)

	Year Ended November 30,	
	2015	2014
Cash and investment balance, beginning of year	\$ 50,852	185,941
Receipts:		
Township bridge aid	447,486	264,688
Total receipts	447,486	264,688
Disbursements:		
Distributions	498,313	399,777
Total disbursements	498,313	399,777
Cash and investment balance, end of year	\$ 25	50,852

OTHER MANAGEMENT INFORMATION

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

	Tax Year				
	2010	2011	2012	2013	2014
Assessed valuations	\$2,590,163,760	2,526,411,037	2,934,346,368	2,868,236,106	2,832,819,117
Tax rates:					
General	0.2500	0.2500	0.2500	0.2494	0.2497
Detention Home	0.0150	0.0150	0.0150	0.0150	0.0150
Illinois Municipal Retirement	0.1250	0.1311	0.1268	0.1397	0.1453
Social Security	0.0673	0.0504	0.0409	0.0668	0.0698
County Highway	0.1000	0.0998	0.1000	0.0998	0.0999
Special Tax Match	0.0500	0.0499	0.0500	0.0498	0.0499
County Bridge	0.0500	0.0499	0.0500	0.0499	0.0499
Mental Health	0.0947	0.0952	0.0859	0.0578	0.0999
Insurance	0.0855	0.0946	0.1186	0.1358	0.1221
Veterans' Assistance Commission	0.0122	0.0109	0.0051	0.0022	0.0000
County Health	0.0353	0.0361	0.0373	0.0382	0.0385
Nursing Home	0.0571	0.0606	0.0740	0.0689	0.0688
Totals	0.9421	0.9435	0.9536	0.9732	1.0089
Tax extensions:					
General	\$ 6,475,715	6,316,028	6,113,796	5,976,105	5,882,420
Detention Home	388,525	378,962	366,828	358,566	353,148
Illinois Municipal Retirement	3,237,705	3,312,125	3,100,184	3,348,000	3,423,814
Social Security	1,743,180	1,274,322	1,000,217	1,600,000	1,644,646
County Highway	2,590,164	2,520,348	2,445,518	2,390,442	2,353,062
Special Tax Match	1,295,082	1,260,174	1,222,759	1,195,221	1,176,531
County Bridge	1,295,082	1,260,174	1,222,759	1,195,221	1,176,531
Mental Health	2,452,885	2,403,880	2,100,211	1,384,000	2,353,062
Insurance	2,214,590	2,390,490	2,900,140	3,255,021	2,876,305
Veterans' Assistance Commission	316,000	275,126	125,211	52,400	-
County Health	914,328	912,034	912,178	915,000	907,724
Nursing Home	1,478,984	1,530,500	1,810,173	1,650,000	1,620,145
Totals	\$ 24,402,240	23,834,163	23,319,974	23,319,976	23,767,388
Tax Collections	\$ 24,252,787	23,775,828	23,120,035	23,342,931	23,701,331

General Governmental Expenditures by Function
10-Year Comparison

Fiscal Year	General Government	Public Safety	Public Works	Social Services	Culture and Recreation	Corrections	Judiciary and Legal	Projects	Debt Service	Totals
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
2006	17,561,079	4,385,034	10,745,303	5,682,889	116,062	5,728,052	6,979,277	379,056	1,483,004	53,059,756

General Governmental Revenues by Source
10-Year Comparison

Fiscal Year	Taxes	Inter- Governmental Revenue	Fines and Fees	Interest	Other	Totals
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
2006	30,717,714	12,208,617	11,224,444	1,299,902	4,019,624	59,470,301

Property Tax Levies and Collections
10-Year Comparison

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
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%
2006	1.1089	20,800,111	20,774,176	99.88%

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	
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%
2006	2,435,443,590	7,306,330,770	88,519	265,557	2,435,532,109	7,306,596,327	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
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
2005	0.1775	0.9314	2.6306	2.4291	0.3947	0.6501	0.9562	0.3148	0.2000	8.6844

Principal Taxpayers

Taxpayer	Type of Business	2014 Assessed Valuation	Percentage of Total Assessed Valuation
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%
Peru Mall	Shopping Mall	5,473,151	0.19%
Wedron Silica Co	Sand Mining	5,167,818	0.18%
DMB Holdings, LLC	Trucking	4,740,976	0.17%
Con-Way Freight	Transportation	4,088,333	0.14%
Totals		<u>\$ 531,156,083</u>	<u>18.75%</u>

Source: LaSalle County Supervisor of Assessments

Legal Debt Margin
November 30, 2015

Assessed Valuation (2014)	<u>\$ 2,832,819,117</u>
Statutory debt limitation (2.875% of 2014 assessed valuation)	\$ 81,443,550
Amount of debt applicable to debt limit	<u>15,210,000</u>
Legal Debt Margin	<u>\$ 66,233,550</u>

Demographic Statistics
10-Year Comparison

Fiscal Year	Population (1)	Per-Capita Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
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
2006	112,230	N/A	38.1	19,350	5.2

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

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

<u>Fiscal Year</u>	<u>Bank Deposits</u>	<u>Savings & Loan Deposits</u>	<u>Credit Union Deposits</u>
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	*
2006	15,799,037,000	100,349,000	*

Source: Reporting banks to LaSalle County Treasurer

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

Miscellaneous Statistics**November 30, 2015**

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>550</u>
Police protection (1):	
Number of stations	1
Number of police officers	104
Recreation (1):	
Number of parks	2
Census:	
Number of people (2)	114,000
Number of registered voters (1)	67,693

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

OTHER REQUIRED REPORTING

INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH 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, 2015, 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 1, 2016.

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 certain deficiencies in internal control, described in the Schedule of Findings and Questioned Costs included in the Single Audit section of this report (Items 2015-1, 2015-2, and 2015-3) that we consider to be significant deficiencies.

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 1, 2016.

County of LaSalle, Illinois' Response to Findings

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

Purpose of this Report

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
March 1, 2016

SINGLE AUDIT SECTION



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INDEPENDENT AUDITORS REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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 Circular A-133 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, 2015. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2015.

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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
March 1, 2016

COUNTY OF LASALLE, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2015

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
United States Department of Agriculture				
<u>Passed-through Illinois State Board of Education</u>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program	10.555			
Food Donation Program			\$ 1,052	
National School Lunch Program		2015-4210	10,044	11,096
School Breakfast Program	10.553			
School Breakfast Program		2015-4220	6,482	
School Breakfast Program		2016-4220	754	7,236
<u>Passed-through Illinois Department of Human Services</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557 *			
WIC Administration 2015		FCSTQ00916	206,134	
WIC Administration 2016		FCSUQ00916	179,604	
WIC Vouchers 2015		366006612	770,074	
WIC Vouchers 2016		366006612	230,096	1,385,908
Department of Homeland Security				
<u>Passed-through Illinois Emergency Management Agency</u>				
Emergency Management Performance Grants 2015 Performance Grant	97.042	15EMALASAL	37,163	37,163
United States Department of Justice				
<u>United States Department of Justice</u>				
<u>Direct Programs</u>				
State Criminal Alien Assistance Program	16.606	2015-AB-BX-0099	6,926	6,926
<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 2015		FCSTR03216	185,900	
Redeploy Illinois 2016		FCSUR03216	101,492	287,392

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, 2015

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
United States Department of Justice (continued)				
<u>Passed-through Illinois Criminal Justice Information Authority</u>				
Crime Victim Assistance	16.575			
2014 Law Enforcement & Prosecutor Based Victim Assistance		214040	25,192	
2015 Law Enforcement & Prosecutor Based Victim Assistance		215040	8,585	33,777
Department of Transportation				
<u>Passed-through Illinois Department of Transportation</u>				
Highway Planning and Construction 13-00738-00-BR		C-93-002-14	88,139	88,139
<u>Passed-through Illinois Emergency Management Agency</u>				
Interagency Hazardous Materials Public Sector Training and Planning Grants - HazMat Emergency Preparedness Training	20.703		6,305	6,305
United States Environmental Protection Agency				
<u>Passed-through Illinois Department of Public Health</u>				
Performance Partnership Grants - Potable Water Supply	66.605	45382048B	2,113	
Potable Water Supply		55382048B	8,400	10,513
Department of Health and Human Services				
<u>Passed-through Illinois Department of Healthcare and Family Services</u>				
Medical Assistance Program	93.778			
Medical Assistance Program 2015		366006612002	68,306	
Medical Assistance Program 2016		366006612002	29,269	97,575
Child Support Enforcement	93.563			
Child Support Enforcement 2015		2015-55-007-KD	5,476	
Child Support Enforcement 2016		2016-55-007-KD	2,833	8,309

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, 2015

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
Department of Health and Human Services (continued)				
<u>Passed-through Illinois Department of Public Health</u>				
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283			
Breast & Cervical Cancer Prevention 2015		56180016C	36,016	
Breast & Cervical Cancer Prevention 2016		66180016D	50,313	86,329
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074			
Public Health Emergency Response 2015		57180048C	46,673	
Public Health Emergency Response 2016		67180048D	34,122	
Ebola 2016		67180159D	4,076	84,871
<u>Passed-through Illinois Department of Human Services</u>				
Maternal and Child Health Services Block Grant to the States -	93.994			
Oral Health Program 2015		53480122C	4,644	
Oral Health Program 2016		63480121D	255	4,899
<u>Passed-through Illinois Public Health Association</u>				
HIV Prevention Activities - Health Department Based	93.940			
HIV/AIDS Prevention		14-75-02	3,135	
HIV/AIDS Prevention		16-75-02	2,440	5,575
<u>Passed-through National Association of County and City Health Officials</u>				
Medical Reserve Corps Small Grant Program	93.008	15-1552	3,500	3,500
Department of Housing and Urban Development				
<u>Passed Through Illinois Department of Commerce and Economic Opportunity</u>				
Disaster Assistance	14.228	247003	4,338	4,338
Total Expenditures of Federal Awards			\$ 2,169,851	2,169,851

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, 2015

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, 2015. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. 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: 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, 2015

NOTE 3: 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, WIC food instruments, and immunizations. During the year ended November 30, 2015, 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	\$ 1,052
WIC vouchers (food instruments)	10.557	<u>1,000,170</u>
Total non-cash assistance		<u>\$ 1,001,222</u>

NOTE 4: 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, 2015.

COUNTY OF LASALLE, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2015

SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unqualified opinion on the financial statements of County of LaSalle, Illinois.
- b. Three significant deficiencies 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 OMB Circular A-133.
- e. The Auditors' Report on Compliance for the major federal award programs for County of LaSalle, Illinois expresses an unqualified 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 \$300,000.
- i. County of LaSalle, Illinois was determined to be a low-risk auditee.

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2015

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES

Finding 2015-1: Segregation of Duties

Condition:

Due to the limited number of personnel performing functions in various offices of the County, there is inadequate segregation of duties over accounting transactions in those offices.

Criteria or Specific Requirement:

An effective system of internal control is based on adequate segregation of duties. In order to properly segregate duties, there must be a number of personnel available to whom responsibilities can be assigned to provide the appropriate checks and balances of any system.

Effect:

As a result of the inadequate segregation of duties, and due to the limited number of personnel involved in accounting transactions, there is a higher risk that errors or misappropriations could occur and not be detected within a timely period.

Cause:

There are a limited number of personnel involved in accounting transactions within the County offices.

Recommendation:

When there is an inadequate segregation of duties caused by limited availability of personnel, management's close supervision and review of accounting information is the best means of preventing or detecting errors and irregularities.

Management's Response:

The County's management and County Board's close supervision and review of accounting information is the most economical and appropriate manner to help prevent and detect errors and irregularities in the County's accounting and financial reporting. For the 2015-2016 fiscal year, additional procedures have been implemented to improve segregation of duties.

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2015**

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

Finding 2015-2: 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 overstated 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, 2015

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

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.

Criteria or Specific Requirement:

Detailed accounting records supporting financial statement balances should be complete and accurate.

Effect:

The accounts receivable aging report as of November 30, 2015 may not be accurate, which would result in a misstatement of assets and revenues of the Nursing Home Fund.

Cause:

Accounting for revenues and receivables related to the Nursing Home is complex due to the nature of the transactions (medical billings). The Nursing Home began using new accounting software late in fiscal year 2014 and was still in the process of training at the time of the audit.

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.

Management's Response:

The Nursing Home management is aware of this issue and has devoted resources to identifying the cause of the discrepancy. The cause was identified and the balances were corrected subsequent to year-end; however, due to the software functionality, a corrected November 30, 2015 report could not be generated. All accounts receivable aging reports are expected to be accurate going forward.

COUNTY OF LASALLE, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2015

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

COUNTY OF LASALLE, ILLINOIS

Corrective Action Plan
For the Year Ended November 30, 2015

Finding 2015-1: Segregation of Duties

Condition:

Due to the limited number of personnel performing functions in various offices of the County, there is inadequate segregation of duties over accounting transactions in those offices.

Plan:

The County Board of LaSalle County, Illinois, is aware that this condition exists and will closely supervise and review all accounting information and results on a regular basis. Additionally, the County Treasurer has implemented a bank statement and reconciliation review process subsequent to November 30, 2015.

Anticipated Date of Completion:

November 30, 2016

Contact Person:

Jody Wilkinson, County Auditor
Jim Spelich, County Treasurer

Finding 2015-2: 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, 2016

Contact Person:

Jim Olson, Circuit Clerk

COUNTY OF LASALLE, ILLINOIS

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2015**

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.

Plan:

The Nursing Home management is aware of this issue and has devoted resources to identifying the cause of the discrepancy. The cause was identified and the balances were corrected subsequent to year-end; however, due to the software functionality, a corrected November 30, 2015 report could not be generated. All accounts receivable aging reports are expected to be accurate going forward.

Anticipated Date of Completion:

March 31, 2016

Contact Person:

Chris Csernus, Nursing Home Administrator

COUNTY OF LASALLE, ILLINOIS

Summary Schedule of Prior Audit Findings
For the Year Ended November 30, 2015

Financial Statement Findings:

Finding 2014-1: 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. This is a repeat finding for 2015; see Finding 2015-1.

Finding 2014-2: 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 2015; see Finding 2015-2.



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March 1, 2016

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of LaSalle, Illinois, for the year ended November 30, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 13, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of LaSalle, Illinois, are described in Note 1 to the financial statements. As described in Note 14 to the financial statements, the County changed accounting policies related to pensions by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, in 2015. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Government-wide Statement of Net Position and Statement of Activities.

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the County's financial statements were:

Management's estimates of the Net Pension Liability and Net OPEB Obligations are based on actuarial studies performed, and the assumptions used in those studies. We evaluated the key factors and assumptions used to develop the Net Pension Liability and Net OPEB Obligation in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 1, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the Major Fund Budgetary Comparison Schedules, and the IMRF and OPEB Schedules of Funding Progress, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combining and Individual non-major fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the various schedules comprising the Other Management Information section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the County Board and management of the County of LaSalle, Illinois, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants