

COUNTY OF LASALLE, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2014

Prepared by:

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CERTIFIED PUBLIC ACCOUNTANTS

LASALLE COUNTY, ILLINOIS

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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, 2014, 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, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Comparative Data

Other auditors 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, 2013, which are presented for comparison purposes with the accompanying financial statements, and were not audited by us. In their report dated April 17, 2014, they 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 60-81 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 82-191 and 192-202, 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 3, 2015, 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

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014

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, 2014. 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 \$7,178,961 to \$85,018,259 in 2014 from \$92,197,220 (as adjusted) in 2013.
- For fiscal year 2014 taxes and other revenues of the County's governmental activities were \$53,068,762 and expenses were \$60,552,927. The County's total governmental expenses exceeded total governmental revenues by \$7,484,165. The County's total business-type revenues exceeded total business-type expenses by \$305,204.
- The County's General Fund ended the year with a fund balance of \$14,507,441 which represents a 10% decrease from the prior year. The IMRF Fund ended the year with a fund balance of \$2,295,045 and the Insurance Fund ended the year with a fund balance of \$739,742. Overall, the County's governmental funds ended the year with a fund balance of \$45,259,631 which represents a 5% decrease from the prior year.
- The General Fund's total expenditures of \$26,746,792 were \$2,245,655 less than the \$28,992,447 budgeted for the 2014 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, 2014

Overview of the Financial Statements

This report consists of seven parts: Government-wide Financial Statements, fund financial statements, notes to financial statements, required supplementary information, other supplementary information, other required reporting, 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, 2014

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, IMRF Schedule of Funding Progress, 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, 2014

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, 2014

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 Federal Grant	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, 2014

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	
	2014	2013	2014	2013	2014	2013
<u>Assets</u>						
Current and other assets	\$ 47,918,638	33,883,727	4,185,224	3,881,958	52,103,862	37,765,685
Capital assets	52,566,631	55,132,679	1,721,059	1,808,395	54,287,690	56,941,074
Total assets	100,485,269	89,016,406	5,906,283	5,690,353	106,391,552	94,706,759
<u>Deferred Outflows</u>						
Deferred property taxes	22,328,530	21,669,976	1,633,570	1,650,000	23,962,100	23,319,976
Total deferred outflows	22,328,530	21,669,976	1,633,570	1,650,000	23,962,100	23,319,976
<u>Liabilities</u>						
Current liabilities	5,591,604	3,760,351	291,366	483,046	5,882,970	4,243,397
Noncurrent liabilities	15,203,268	15,262,632	235,852	184,649	15,439,120	15,447,281
Total liabilities	20,794,872	19,022,983	527,218	667,695	21,322,090	19,690,678
<u>Deferred Inflows</u>						
Deferred property taxes	22,328,530	21,669,976	1,633,570	1,650,000	23,962,100	23,319,976
Total deferred inflows	22,328,530	21,669,976	1,633,570	1,650,000	23,962,100	23,319,976
<u>Net Position</u>						
Net investment in capital assets	51,651,631	52,807,679	1,721,059	1,808,395	53,372,690	54,616,074
Restricted	27,406,117	30,186,476	-	-	27,406,117	30,186,476
Unrestricted	632,649	4,180,407	3,606,803	3,214,263	4,239,452	7,394,670
Total net position	\$ 79,690,397	87,174,562	5,327,862	5,022,658	85,018,259	92,197,220

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014

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	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program revenues:						
Charges for services	\$ 9,182,854	8,657,574	4,052,861	3,944,602	13,235,715	12,602,176
Operating grants	6,905,007	9,509,628	-	-	6,905,007	9,509,628
General revenues:						
Property taxes	21,691,323	21,447,476	1,651,608	1,804,786	23,342,931	23,252,262
Other taxes	14,551,278	13,930,054	-	-	14,551,278	13,930,054
Interest	580,919	681,985	13,848	14,568	594,767	696,553
Miscellaneous	115,636	98,134	6,772	2,708	122,408	100,842
Total revenues	53,027,017	54,324,851	5,725,089	5,766,664	58,752,106	60,091,515
Program expenses:						
General and administration	20,535,403	20,082,020	-	-	20,535,403	20,082,020
Public safety	5,922,080	4,686,386	-	-	5,922,080	4,686,386
Corrections	5,948,796	5,777,639	-	-	5,948,796	5,777,639
Judiciary and legal	7,948,413	8,031,418	-	-	7,948,413	8,031,418
Public works	11,908,937	12,728,990	-	-	11,908,937	12,728,990
Social services	8,090,622	7,972,746	-	-	8,090,622	7,972,746
Culture & recreation	149,126	170,373	-	-	149,126	170,373
Unallocated interest expense	49,550	103,100	-	-	49,550	103,100
Nursing home	-	-	5,378,140	5,312,861	5,378,140	5,312,861
Total expenses	60,552,927	59,552,672	5,378,140	5,312,861	65,931,067	64,865,533
Special items:						
Transfers	41,745	41,745	(41,745)	(41,745)	-	-
Change in net position	(7,484,165)	(5,186,241)	305,204	412,259	(7,178,961)	(4,773,982)
Net position, beginning of year, as previously reported	87,174,562	109,541,942	5,022,658	4,610,399	92,197,220	114,152,341
Prior period adjustments	-	(17,181,139)	-	-	-	(17,181,139)
Net position, beginning of year, as adjusted	87,174,562	92,360,803	5,022,658	4,610,399	92,197,220	96,971,202
Net position, end of year	\$ 79,690,397	87,174,562	5,327,862	5,022,658	85,018,259	92,197,220

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014

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 \$109,378,359 to \$101,240,357. Looking at the net position and net expenses of governmental and business-type activities separately, however, two very different stories emerge. Our analysis below focuses on the net position and changes in net position of the County's governmental and business-type activities.

Government-wide Net Position:

On the Government-wide Financial Statements, the net position of the County's governmental activities decreased by 8.6 percent (\$87.2 million compared to \$79.7 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 \$4.2 million to \$0.6 million at the end of this fiscal year.

On the Government-wide Financial Statements, the net position of business-type activities increased by 6.8 percent (\$5.0 million compared to \$5.3 million) in fiscal year 2014. Unrestricted net position increased from \$3.2 million to \$3.6 million at the end of the current fiscal year.

Government-wide Revenues and Expenditures:

On the Government-wide Financial Statements, revenues for the County's governmental activities decreased by 2.4 percent (\$1.3 million), while total expenses increased 1.7 percent (\$1.0 million). Change in net position decreased from a loss of \$5.19 million in fiscal year 2013 to a loss of \$7.48 million in fiscal year 2014. The cost of all governmental activities during the current fiscal year was \$60.6 million compared to \$59.6 million in the prior fiscal year.

On the Government-wide Financial Statements, revenues for the County's business-type activities decreased by 0.7 percent (\$41,575), while total expenses increased by 1.2 percent (\$65,279). Change in net position decreased from \$412,259 in fiscal year 2013 to \$305,204 in fiscal year 2014. The cost of all business-type activities during the current fiscal year was \$5.38 million compared to \$5.31 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, 2014

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, 2014

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, 2014

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 changes yearly and notification comes from the IMRF Board as to the contribution needed by the County. The fund benefited from a healthy financial market and the investment program that the fund followed, and as a result, rates were lower in the past few years. Currently the strength of the stock market and 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, 2014

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, 2014

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 2014, the fund balance for the General Fund was \$14,507,441. This is a decrease of \$1,522,403 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 2014 was approximately \$29.0 million which is an increase from the prior year budget of \$28.5 million. Total budgeted revenues increased from \$19.9 million in the prior year to \$20.5 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 \$4,756 due to payroll
- Planning and Zoning – over by \$10,279 due to various line items
- Industrial Development & Planning – over by \$7,593 due primarily to professional services
- Treasurer's Office – over by \$5,926 due to payroll
- Recorder's Office – over by \$71,689 due to revenue stamps and payroll
- County Radio – over by \$37,546 due to Co-operative expenses and equipment repairs
- Sheriff's Office – over by \$273,790 due to training, salaries, and overtime
- Coroner's Office – over by \$8,265 due to professional services
- Juvenile & Adult Probation – over by \$31,011 due to payroll
- Sheriff Corrections – over by \$156,074 due to overtime
- Circuit Clerk's Office – over by \$23,616 due to payroll
- State's Attorney's Office – over by \$53,764 due to payroll
- Superintendent of Schools – over by \$1,572 due to new equipment and payroll

COUNTY OF LASALLE, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2014

Capital Assets

At November 30, 2014, 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	
	2014	2013	2014	2013	2014	2013
Land	\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
Construction in Progress	-	-	-	237,600	-	237,600
Building & Improvements	23,116,120	23,973,007	1,605,667	1,422,512	24,721,787	25,395,519
Infrastructure	24,684,102	26,768,225	-	-	24,684,102	26,768,225
Equipment and Vehicle	2,135,806	1,760,844	105,442	138,333	2,241,248	1,899,177
Totals	<u>\$ 52,566,631</u>	<u>55,132,679</u>	<u>1,721,059</u>	<u>1,808,395</u>	<u>54,287,690</u>	<u>56,941,074</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 2014, capital assets for the County had a net decrease (including additions, decreases, depreciation, and amortization) of \$2,653,384. Of this amount, a \$2,566,048 decrease was attributed to governmental activities and a \$87,336 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 2014, the County has \$915,000 of outstanding General Obligation Debt of which \$800,000 will be paid in the next fiscal year.

	Primary Government Governmental Activities	
	2014	2013
General Obligation Bonds	\$ 915,000	2,325,000
Totals	<u>\$ 915,000</u>	<u>2,325,000</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, 2014

Economic Factors

Fueled by stronger consumer spending, the U.S. economy grew at a rate of 2.4%. Consumers were energized by the availability of more jobs and by lower energy prices, which put more money in their pockets to pay for other goods and services. Spending by consumers in the fourth quarter of 2014 grew at the fastest rate in more than eight years. With consumers spending more, businesses will increase in new production capacity. Housing is in recovery mode, too, with builders expected to increase the pace of new home production this year. Consumer confidence is at a seven-year high. The unemployment rate is expected to drop to 5.3% by the end of 2015. The rate of inflation in 2014 was less than 1.6%.

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 2014. 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.

The U.S. GDP (Gross Domestic Product) continues to grow at a moderate rate. It has expanded for 16 consecutive quarters. At this point, no double-dip recession is in the outlook. The U.S. economy is expected to grow at a rate of 3.3% in 2015.

Factors Likely to Have a Potential Impact on Financial Position

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

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, 2014
(With Comparative Figures for November 30, 2013)

	Primary Government				Component Units	
	Governmental Activities	Business-type Activities	Totals			Self-Insurance Trust
			2014	2013	E-911	
<u>Assets</u>						
Cash	\$ 16,237,773	1,235,204	17,472,977	20,630,218	323,601	189,654
Investments	25,698,275	2,051,725	27,750,000	28,223,109	508,064	18,854,241
Accounts receivable	5,126,967	823,013	5,949,980	5,394,314	24,302	-
Accrued interest receivable	68,555	4,926	73,481	127,736	86	-
Property taxes receivable, net of allowance for uncollectibles	688,798	52,439	741,237	852,031	-	-
Prepaid expenses	1,425	-	1,425	3,275	-	-
Inventories	96,845	17,917	114,762	71,852	-	-
Capital assets, not depreciated:						
Land	2,630,603	9,950	2,640,553	2,640,553	-	-
Construction in progress	-	-	-	237,600	-	-
Capital assets, net of related depreciation:						
Infrastructure	24,684,102	-	24,684,102	26,768,225	-	-
Buildings and improvements	23,116,120	1,605,667	24,721,787	25,395,519	-	-
Equipment and vehicles	2,135,806	105,442	2,241,248	1,899,177	327,640	-
Total assets	100,485,269	5,906,283	106,391,552	112,243,609	1,183,693	19,043,895
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	22,328,530	1,633,570	23,962,100	23,319,976	-	-
<u>Liabilities</u>						
Accounts payable	1,630,727	245,219	1,875,946	2,320,592	-	275,473
Accrued payroll	490,203	78,643	568,846	852,753	-	-
Compensated absences	2,271,392	235,852	2,507,244	2,085,066	-	-
Payable from restricted assets	-	18,707	18,707	15,763	-	-
Net pension obligation	45,598	-	45,598	104,962	-	-
Net OPEB obligation	15,441,952	-	15,441,952	12,342,253	-	-
General obligation debt payable:						
Due within one year	800,000	-	800,000	1,410,000	-	1,315,000
Due in more than one year	115,000	-	115,000	915,000	-	15,105,000
Total liabilities	20,794,872	578,421	21,373,293	20,046,389	-	16,695,473
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	22,328,530	1,633,570	23,962,100	23,319,976	-	-
<u>Net Position</u>						
Net investment in capital assets	51,651,631	1,721,059	53,372,690	54,616,074	327,640	-
Restricted	27,406,117	-	27,406,117	30,186,476	-	-
Unrestricted	632,649	3,606,803	4,239,452	7,394,670	856,053	2,348,422
Total net position	\$ 79,690,397	5,327,862	85,018,259	92,197,220	1,183,693	2,348,422

The Notes to 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, 2014

(With Comparative Figures for the Year Ended November 30, 2013)

	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	
							2014	2013	E-911	Self-Insurance Trust
Governmental activities:										
General government	\$ 20,535,403	3,260,281	297,040	-	(16,978,082)	-	(16,978,082)	(16,058,684)	-	-
Public safety	5,922,080	486,770	503,694	-	(4,931,616)	-	(4,931,616)	(3,479,648)	-	-
Corrections	5,948,796	774,858	1,770,011	-	(3,403,927)	-	(3,403,927)	(3,055,819)	-	-
Judiciary and legal	7,948,413	2,780,794	401,078	-	(4,766,541)	-	(4,766,541)	(4,454,633)	-	-
Public works	11,908,937	549,742	1,262,212	-	(10,096,983)	-	(10,096,983)	(9,619,947)	-	-
Social services	8,090,622	1,330,409	2,670,972	-	(4,089,241)	-	(4,089,241)	(4,443,311)	-	-
Culture and recreation	149,126	-	-	-	(149,126)	-	(149,126)	(170,373)	-	-
Unallocated interest	49,550	-	-	-	(49,550)	-	(49,550)	(103,100)	-	-
Total governmental activities	60,552,927	9,182,854	6,905,007	-	(44,465,066)	-	(44,465,066)	(41,385,515)	-	-
Business-type activities:										
Nursing home	5,378,140	4,052,861	-	-	-	(1,325,279)	(1,325,279)	(1,368,059)	-	-
Total primary government	\$ 65,931,067	13,235,715	6,905,007	-	(44,465,066)	(1,325,279)	(45,790,345)	(42,753,574)	-	-
Component units:										
E-911	\$ 393,879	290,850	-	-	-	-	-	-	(103,029)	-
Self-Insurance Trust	2,280,482	-	-	-	-	-	-	-	-	(2,280,482)
Total component units	\$ 2,674,361	290,850	-	-	-	-	-	-	(103,029)	(2,280,482)
General revenues:										
Taxes:										
Property taxes					\$ 21,691,323	1,651,608	23,342,931	23,252,265	-	-
Other taxes					14,551,278	-	14,551,278	13,930,054	-	-
Interest					580,919	13,848	594,767	696,431	3,327	574,566
Miscellaneous					115,636	6,772	122,408	100,842	-	348,563
Special Items:										
Transfers					41,745	(41,745)	-	-	-	1,809,356
Total general revenues and transfers					36,980,901	1,630,483	38,611,384	37,979,592	3,327	2,732,485
Change in net position					(7,484,165)	305,204	(7,178,961)	(4,773,982)	(99,702)	452,003
Net position, beginning of year					87,174,562	5,022,658	92,197,220	114,152,341	1,283,395	1,896,419
Prior period adjustment					-	-	-	(17,181,139)	-	-
Net position, beginning of year as restated					87,174,562	5,022,658	92,197,220	96,971,202	1,283,395	1,896,419
Net position, end of year					\$ 79,690,397	5,327,862	85,018,259	92,197,220	1,183,693	2,348,422

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

Balance Sheet - Governmental Funds

November 30, 2014

(With Comparative Figures for November 30, 2013)

	Major Governmental Funds				Total Governmental Funds	
	General	Illinois Municipal Retirement	Insurance	Non-major Governmental Funds	2014	2013
<u>Assets</u>						
Cash	\$ 4,242,457	885,275	-	11,094,866	16,222,598	19,147,264
Investments	7,704,000	1,599,650	1,580,925	14,813,700	25,698,275	26,642,662
Accounts receivable	2,315,336	6,853	-	2,197,235	4,519,424	3,383,034
Accrued interest	20,527	3,212	2,678	42,138	68,555	120,106
Prepaid expenditures	175	-	-	1,250	1,425	3,275
Due from other funds	949,892	-	-	-	949,892	61,200
Inventories	66,066	-	-	30,779	96,845	63,271
Property taxes receivable	189,943	106,411	103,463	288,981	688,798	785,894
Total assets	15,488,396	2,601,401	1,687,066	28,468,949	48,245,812	50,206,706
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	5,930,766	3,452,000	2,900,000	10,045,764	22,328,530	21,669,976
Unavailable revenues	251,980	-	-	355,563	607,543	785,455
Total deferred outflows	6,182,746	3,452,000	2,900,000	10,401,327	22,936,073	22,455,431
Total assets and deferred outflows	\$ 21,671,142	6,053,401	4,587,066	38,870,276	71,181,885	72,662,137
<u>Liabilities</u>						
Accounts payable	\$ 617,310	306,356	6,210	616,210	1,546,086	1,871,137
Accrued payroll	363,645	-	2,341	124,217	490,203	759,215
Due to other funds	-	-	938,773	11,119	949,892	61,200
Total liabilities	980,955	306,356	947,324	751,546	2,986,181	2,691,552
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	5,930,766	3,452,000	2,900,000	10,045,764	22,328,530	21,669,976
Unavailable revenues	251,980	-	-	355,563	607,543	785,455
Total deferred inflows	6,182,746	3,452,000	2,900,000	10,401,327	22,936,073	22,455,431
<u>Fund Balance</u>						
Non-spendable	66,241	-	-	31,579	97,820	66,546
Restricted	-	2,295,045	739,742	24,371,330	27,406,117	30,186,476
Committed	-	-	-	3,316,824	3,316,824	1,283,118
Unassigned	14,441,200	-	-	(2,330)	14,438,870	15,979,014
Total fund balance	14,507,441	2,295,045	739,742	27,717,403	45,259,631	47,515,154
Total liabilities, deferred inflows, and fund balance	\$ 21,671,142	6,053,401	4,587,066	38,870,276	71,181,885	72,662,137

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

Balance Sheet - Governmental Funds

(CONTINUED)

November 30, 2014

(With Comparative Figures for November 30, 2013)

	<u>November 30,</u>	
	<u>2014</u>	<u>2013</u>
Reconciliation of the Balance Sheet to the Statement of Net Position:		
Total fund balance for governmental funds	\$ 45,259,631	47,515,154
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Some receivables were not received within 60 days of year-end; therefore, they are not recorded as revenue in the funds.	607,543	1,141,166
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	116,724,639	116,261,959
Accumulated depreciation	(64,158,008)	(61,129,280)
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.	(69,466)	58,195
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.	(18,673,942)	(16,672,632)
Net position of governmental activities	<u>\$ 79,690,397</u>	<u>87,174,562</u>

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Major Governmental Funds				Total Governmental Funds	
	General	Illinois Municipal	Insurance	Non-major Governmental Funds	2014	2013
		Retirement				
Revenues:						
Taxes	\$ 5,981,863	3,351,185	3,258,124	9,100,151	21,691,323	21,450,237
Intergovernmental revenue	11,490,748	156,231	-	10,867,575	22,514,554	23,076,331
Fines and fees	4,279,399	-	-	4,378,809	8,658,208	8,433,715
Interest	447,021	10,202	7,766	115,930	580,919	681,865
Other	35,241	4,648	2,067	73,680	115,636	208,810
Total revenues	22,234,272	3,522,266	3,267,957	24,536,145	53,560,640	53,850,958
Expenditures:						
Current:						
General government	11,262,226	2,569,513	293,829	2,752,117	16,877,685	16,813,915
Public safety	4,163,592	31,625	-	1,211,325	5,406,542	4,736,864
Corrections	5,595,992	-	-	-	5,595,992	5,409,829
Judiciary and legal	4,439,730	159,819	-	2,412,067	7,011,616	7,021,836
Public works	-	306,163	-	8,182,048	8,488,211	10,821,414
Social services	309,902	597,651	-	6,808,085	7,715,638	7,527,869
Culture and recreation	140,733	-	-	-	140,733	185,687
Capital outlay	834,617	-	-	516,468	1,351,085	72,003
Debt service:						
Principal	-	-	-	1,410,000	1,410,000	1,355,000
Interest	-	-	-	49,550	49,550	103,100
Other	-	-	-	1,500	1,500	1,500
Total expenditures	26,746,792	3,664,771	293,829	23,343,160	54,048,552	54,049,017
Excess (deficiency) of revenues over (under) expenditures	(4,512,520)	(142,505)	2,974,128	1,192,985	(487,912)	(198,059)
Other financing sources (uses):						
Transfers in	2,990,117	-	-	1,651,798	4,641,915	4,387,766
Transfers out	-	-	(1,370,501)	(3,229,669)	(4,600,170)	(4,346,021)
County contribution to self-insurance trust	-	-	(1,809,356)	-	(1,809,356)	(1,459,774)
Total other financing sources (uses)	2,990,117	-	(3,179,857)	(1,577,871)	(1,767,611)	(1,418,029)
Net change in fund balance	(1,522,403)	(142,505)	(205,729)	(384,886)	(2,255,523)	(1,616,088)
Fund balance, beginning of year	16,029,844	2,437,550	945,471	28,102,289	47,515,154	49,131,242
Fund balance, end of year	\$ 14,507,441	2,295,045	739,742	27,717,403	45,259,631	47,515,154

The Notes to 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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	November 30,	
	2014	2013
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	\$ (2,255,523)	(1,616,088)
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.	(533,623)	473,723
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.	(127,661)	58,195
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	1,261,614	2,394,590
Capital asset disposals (net)	(8,270)	-
Depreciation expense	(3,819,392)	(4,208,293)
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	1,410,000	1,355,000
Compensated absences	(370,975)	197,031
Pension obligation	59,364	(68,350)
Net OPEB obligation	(3,099,699)	(3,772,049)
Change in net position of governmental activities	<u>\$ (7,484,165)</u>	<u>(5,186,241)</u>

Statement of Net Position - Proprietary Funds
November 30, 2014
(With Comparative Figures for November 30, 2013)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2014	2013	2014
<u>Assets</u>			
Current assets:			
Cash	\$ 1,216,497	1,333,286	15,175
Investments	2,051,725	1,588,293	-
Receivable from governmental units	712,201	763,801	-
Accounts receivable	110,812	98,581	-
Accrued interest receivable	4,926	7,516	-
Due from other funds	-	-	208,901
Inventories	17,917	8,581	-
Property taxes receivable, net of allowance for uncollectible	52,439	66,137	-
Total current assets	4,166,517	3,866,195	224,076
Non-current assets:			
Restricted assets	18,707	15,763	-
Capital assets:			
Land	9,950	9,950	-
Construction in process	-	237,600	-
Buildings	5,467,655	5,140,529	-
Equipment and vehicles	1,647,076	1,600,289	-
Accumulated depreciation	(5,403,622)	(5,179,973)	-
Total non-current assets	1,739,766	1,824,158	-
Total assets	5,906,283	5,690,353	224,076
<u>Deferred Outflows of Resources</u>			
Deferred property taxes	1,633,570	1,650,000	-
Total assets and deferred outflows of resources	\$ 7,539,853	7,340,353	224,076

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

Statement of Net Position - Proprietary Funds
November 30, 2014
(With Comparative Figures for November 30, 2013)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2014	2013	2014
<u>Liabilities</u>			
Current liabilities			
Accounts payable	\$ 245,219	372,695	293,542
Accrued payroll	78,643	94,588	-
Payable from restricted assets	18,707	15,763	-
Total current liabilities	342,569	483,046	293,542
Non-current liabilities			
Compensated absences	235,852	184,649	-
Total non-current assets	235,852	184,649	-
Total liabilities	578,421	667,695	293,542
<u>Deferred Inflows of Resources</u>			
Deferred property taxes	1,633,570	1,650,000	-
<u>Net Position</u>			
Invested in capital assets	1,721,059	1,808,395	-
Unrestricted	3,606,803	3,214,263	(69,466)
Total net position	\$ 5,327,862	5,022,658	(69,466)

The Notes to 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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2014	2013	2014
Operating revenues:			
Charges for services	\$ 3,176,966	3,154,700	7,924,461
Medicare	875,895	790,102	-
Other	6,772	2,708	-
Total operating revenues	4,059,633	3,947,510	7,924,461
Operating expenses:			
Insurance premiums and claims	-	-	8,052,122
Health and welfare	5,154,491	5,075,793	-
Depreciation	223,649	237,068	-
Total operating expenses	5,378,140	5,312,861	8,052,122
Operating income (loss)	(1,318,507)	(1,365,351)	(127,661)
Non-operating revenues:			
Property taxes	1,651,608	1,804,789	-
Interest	13,848	14,566	-
Total non-operating revenues	1,665,456	1,819,355	-
Other financing sources (uses)			
Operating transfers in	208,255	208,255	-
Operating transfers out	(250,000)	(250,000)	-
Total other financing sources (uses)	(41,745)	(41,745)	-
Net income	305,204	412,259	(127,661)
Net position, beginning of year	5,022,658	4,610,399	58,195
Net position, end of year	\$ 5,327,862	5,022,658	(69,466)

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

Statement of Cash Flows - Proprietary Funds
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2014	2013	2014
Cash flows from operating activities:			
Receipts from customers	\$ 3,164,735	3,522,435	7,924,461
Receipts from Medicare	927,495	790,102	-
Payments to suppliers & employees	(5,256,045)	(5,072,260)	(7,834,290)
Other receipts (payments)	6,772	2,708	-
Net cash provided by (used in) operating activities	(1,157,043)	(757,015)	90,171
Cash flows from noncapital financing activities:			
Net borrowings on inter-fund loans	-	-	(208,901)
Net operating transfers	(41,745)	(41,745)	-
Property taxes received	1,665,306	1,774,098	-
Net cash provided by (used in) noncapital financing activities	1,623,561	1,732,353	(208,901)
Cash flows from capital and related financing activities:			
Acquisition of fixed assets	(136,313)	(408,377)	-
Gain (loss) on disposal of fixed assets	-	-	-
Net cash provided by (used in) capital financing activities	(136,313)	(408,377)	-
Cash flows from investing activities			
Proceeds from sales of investments	-	279,457	-
Purchase of investments	(463,432)	-	-
Interest received	16,438	11,039	-
Net cash provided by (used in) investing activities	(446,994)	290,496	-
Net increase (decrease) in cash and cash equivalents	(116,789)	857,457	(118,730)
Cash and cash equivalents, beginning of year	1,333,286	475,829	133,905
Cash and cash equivalents, end of year	\$ 1,216,497	1,333,286	15,175
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (1,318,507)	(1,365,351)	(127,661)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	223,649	237,068	-
Effects of changes in operating assets and liabilities:			
Receivables from governmental units	51,600	415,705	-
Receivables from others	(12,231)	(47,970)	-
Inventories	(9,336)	-	-
Accounts payable	(127,476)	15,039	217,832
Accrued payroll	(15,945)	19,101	-
Compensated absences payable	51,203	(30,607)	-
Net cash provided by (used in) operating activities	\$ (1,157,043)	(757,015)	90,171

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

Statement of Net Position - Fiduciary Funds
November 30, 2014
(With Comparative Figures for November 30, 2013)

		Agency Funds	
		November 30,	
		2014	2013
<u>Assets</u>			
Cash in bank		\$ 12,424,170	13,783,838
Investments		51,796	51,683
Property taxes receivable		265,747	127,290
Total assets		<u>\$ 12,741,713</u>	<u>13,962,811</u>
<u>Liabilities</u>			
Due to others		<u>\$ 12,741,713</u>	<u>13,962,811</u>

NOTES TO FINANCIAL STATEMENTS

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Introduction*

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

B. *Description of Government-wide Financial Statements*

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

C. *The Financial Reporting Entity*

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

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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 60350.

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 60350.

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, 2014

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 Center 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, 2014

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, 2014

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 2013 levy, in the amount of \$23,319,976 was passed by the board on November 21, 2013. It is the government's intention that property taxes generated from the 2013 property tax levy be used to finance the operating budget of the fiscal year ending November 30, 2014. Therefore, property tax receipts in the accompanying financial statements were primarily generated by the 2013 property tax levy.

On December 29, 2014, the County levied its 2014 taxes, in the amount of \$23,962,030, which will be recognized as revenue in 2015. As of November 30, 2014, the government has recorded the 2014 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, 2014

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.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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

L. Deferred Outflows / Inflows of Resources

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

1. Property taxes receivable and deferred property taxes related to the 2014 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.

M. 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.

N. 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.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2014

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

O. *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.

P. *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, 2014:

Inventories	\$ 96,845
Prepaid expenditures	<u>1,425</u>
Total non-spendable fund balance	<u>\$ 98,720</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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

P. 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, 2014:

Retirement	\$ 2,295,045
Insurance	739,742
Governmental activities	3,249,798
Public safety	4,000,815
Corrections	2,539,643
Judiciary and legal	2,358,005
Public works	4,204,550
Social services	<u>8,018,519</u>
Total	<u>\$ 27,406,117</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, 2014:

Social services	\$ 960,002
Public works	1,622,650
Capital projects	<u>734,172</u>
Total	<u>\$ 3,316,824</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, 2014.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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

P. 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 \$14,438,870 at November 30, 2014.

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, 2014, related to deficit cash balances:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 949,892	-
Insurance Fund	-	938,773
Crime Victim Witness Fund	-	6,132
E-911 Fund	-	1,149
Arrestees' Medical Cost Fund	-	3,838
	<u>\$ 949,892</u>	<u>949,892</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, 2014

NOTE 2: DEPOSITS AND INVESTMENTS – (CONTINUED)

As of November 30, 2014, County's bank balance was \$18,917,666 (excluding agency fund balances), and \$0 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the County's name.

At November 30, 2014, the carrying amount of the component units' deposits, which include demand deposits and certificates of deposit, was \$1,021,319, and the bank balance was \$1,029,765. 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, 2014, the County's investments (including component units) were as follows:

	Carrying Amount	Market Value
Municipal bonds (component unit)	\$ 18,854,241	18,854,241
Certificates of deposit	26,502,413	26,502,413
Investment pools	2,228,760	2,228,760
	<u>\$ 47,585,414</u>	<u>47,585,414</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	\$ 903,303	2,020,150	6,325,545	9,605,243	18,854,241
Certificates of deposit	26,502,413	-	-	-	26,502,413
Investment pools	2,228,760	-	-	-	2,228,760
	<u>\$ 29,634,476</u>	<u>2,020,150</u>	<u>6,325,545</u>	<u>9,605,243</u>	<u>47,585,414</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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, 2014 for each investment type:

Rating	Total
AAA	\$ 827,874
AA+	4,325,837
AA	4,002,484
AA-	1,669,337
A+	2,707,656
A	1,170,005
A-	104,492
U.S. Government-backed Money Market Accounts	5,312,093
Not rated	<u>27,465,636</u>
Total	<u>\$ 47,585,414</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, 2014, 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, 2014

NOTE 3: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended November 30, 2014 was as follows:

	Primary Government		
	Balance as of December 1, 2013*	Additions	Balance as of November 30, 2014
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	34,840,910	110,553	34,951,463
Equipment and vehicles	13,780,834	1,151,061	14,132,969
Infrastructure	65,009,630	-	65,009,630
Total depreciable capital assets:	113,631,374	1,261,614	114,094,062
Less accumulated depreciation:			
Buildings	(10,867,903)	(967,440)	(11,835,343)
Equipment and vehicles	(12,019,990)	(767,829)	(11,997,163)
Infrastructure	(38,241,405)	(2,084,123)	(40,325,528)
Total accumulated depreciation:	(61,129,298)	(3,819,392)	(64,158,034)
Total capital assets being depreciated, net	52,502,076	(2,557,778)	49,936,028
Governmental activities capital assets, net	\$ 55,132,679	(2,557,778)	52,566,631

Depreciation for governmental activities in the current fiscal year was \$3,819,392 and was allocated as follows:

General government	\$ 364,406
Public safety	260,290
Public works	2,726,173
Social services	17,353
Culture and recreation	-
Judiciary and legal	451,170
Total depreciation	\$ 3,819,392

* Balances as of December 1, 2013 have been changed to reflect the prior period adjustment. See Note 16 for further detail.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2014

NOTE 3: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Capital asset activity for business-type activities for the year ended November 30, 2014 was as follows:

	Primary Government			
	Balance as of December 1, 2013	Additions	Deletions	Balance as of November 30, 2014
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 9,950	-	-	9,950
Construction in progress	237,600	-	(237,600)	-
Total capital assets not being depreciated	247,550	-	(237,600)	9,950
Depreciable capital assets:				
Buildings and improvements	5,140,529	327,126	-	5,467,655
Equipment and vehicles	1,600,289	46,787	-	1,647,076
Total depreciable capital assets:	6,740,818	373,913	-	7,114,731
Less accumulated depreciation:				
Buildings and improvements	(3,718,017)	(143,969)	-	(3,861,986)
Equipment and vehicles	(1,461,956)	(79,680)	-	(1,541,636)
Total accumulated depreciation:	(5,179,973)	(223,649)	-	(5,403,622)
Total capital assets being depreciated, net	1,560,845	150,264	-	1,711,109
Business-type activities capital assets, net	\$ 1,808,395	150,264	(237,600)	1,721,059

Capital asset activity for the E-911 Component Unit for the year ended November 30, 2014 was as follows:

	Emergency Telephone System Board of LaSalle County			
	Balance as of December 1, 2013	Additions	Deletions	Balance as of November 30, 2014
Depreciable capital assets:				
Equipment	\$ 882,893	16,759	-	899,652
Total depreciable capital assets:	882,893	16,759	-	899,652
Less accumulated depreciation:				
Equipment	(394,136)	(177,876)	-	(572,012)
Total accumulated depreciation:	(394,136)	(177,876)	-	(572,012)
Discretely presented component unit, capital assets, net	\$ 488,757	(161,117)	-	327,640

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

NOTE 4: LONG-TERM DEBT

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

Description	Balance, December 1, 2013	Additions	Deductions	Balance, November 30, 2014	Due Within One Year
Primary Government - Governmental Activities					
GO Revenue Bonds - Public Safety					
Series 2002	\$ 1,030,000	-	830,000	200,000	200,000
Series 2003	1,295,000	-	580,000	715,000	600,000
Total Primary Government	<u>\$ 2,325,000</u>	<u>-</u>	<u>1,410,000</u>	<u>915,000</u>	<u>800,000</u>
Component Unit - Self-Insurance Trust					
Self-Insurance Bonds					
Series 2004	\$ 1,915,000	-	940,000	975,000	975,000
Series 2011	6,485,000	-	-	6,485,000	-
Series 2013	8,960,000	-	-	8,960,000	340,000
Total Component Unit	<u>\$ 17,360,000</u>	<u>-</u>	<u>940,000</u>	<u>16,420,000</u>	<u>1,315,000</u>
Totals	<u>\$ 19,685,000</u>	<u>-</u>	<u>2,350,000</u>	<u>17,335,000</u>	<u>2,115,000</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, 2014, the County had debt service requirements for the Series 2002 GO Bonds as follows:

Year Ended November 30,	Principal	Interest	Total
2015	\$ 200,000	4,050	204,050
	<u>\$ 200,000</u>	<u>4,050</u>	<u>204,050</u>

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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, 2014, the County had debt service requirements for the Series 2003 GO Bonds as follows:

Year Ended November 30,	Principal	Interest	Total
2015	\$ 600,000	14,732	614,732
2016	115,000	2,041	117,041
	<u>\$ 715,000</u>	<u>16,773</u>	<u>731,773</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 below.

Self-Insurance Bonds - Series 2004				
Date	Principal	Interest	Total P&I	Coupon
12/1/2014	\$ 975,000	17,306	992,306	3.55%
	<u>\$ 975,000</u>	<u>17,306</u>	<u>992,306</u>	

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2014

NOTE 4: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds (continued)

Self-Insurance Bonds - Series 2011				
Date	Principal	Interest	Total P&I	Coupon
12/1/2014	\$ -	122,835	122,835	0.00%
6/1/2015	-	122,835	122,835	0.00%
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>1,642,283</u>	<u>8,127,283</u>	

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2014

NOTE 4: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds (continued)

Self-Insurance Bonds - Series 2013				
Date	Principal	Interest	Total P&I	Coupon
12/1/2014	\$ 340,000	116,515	456,515	0.00%
6/1/2015	-	113,115	113,115	0.00%
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>\$ 8,960,000</u>	<u>1,541,087</u>	<u>10,501,087</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, 2014:

Assessed valuation (2013)	<u>\$ 2,868,236,106</u>
Statutory debt limitation (2.875%)	<u>\$ 82,461,788</u>
Amount of debt applicable to debt limitation	<u>17,335,000</u>
Legal Debt Margin	<u>\$ 65,126,788</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF

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

Funding Policy. As set by statute, the County's Regular, ECO, and SLEP plan members are required to contribute 4.50, 7.50, and 7.50 percent, respectively, of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual required contribution rate for calendar year 2013 for Regular, ECO, and SLEP employees was 12.51, 40.74, and 19.79 percent, respectively. The employer contribution rate for calendar year 2013 used by the County for SLEP plan members was 19.74 percent of annual covered payroll. 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.

Annual Pension Cost. The County's required contribution for calendar year 2013 for Regular, ECO, and SLEP plan members was \$2,038,966, \$276,332, and \$1,144,944, respectively. The actual contribution was equal to the County's required contributions for the Regular plan members. The actual contribution for ECO and SLEP plan members was \$676,332 and \$1,142,051, respectively.

Three-Year Trend Information for the Regular Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 2,038,966	100%	\$ -
12/31/2012	1,946,757	100%	-
12/31/2011	1,937,612	100%	-

Three-Year Trend Information for the ECO Plan

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 276,332	245%	\$ -
12/31/2012	297,931	92%	63,257
12/31/2011	281,633	87%	37,565

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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

Three-Year Trend Information for the SLEP Plan			
Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2013	\$ 1,144,944	100%	\$ 45,598
12/31/2012	1,069,638	96%	41,705
12/31/2011	1,086,403	100%	-

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County Regular, ECO, and SLEP plans' unfunded actuarial accrued liabilities at December 31, 2011 are being amortized as a level percentage of projected payroll on an open 10 year basis.

Funded Status and Funding Progress. As of December 31, 2013, the most recent actuarial valuation date, the Regular plan was 81.27 percent funded. The actuarial accrued liability for benefits was \$46,835,796 and the actuarial value of assets was \$38,062,007 resulting in an underfunded actuarial accrued liability (UAAL) of \$8,773,789. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$16,298,686 and the ratio of the UAAL to the covered payroll was 54 percent.

As of December 31, 2013, the most recent actuarial valuation date, the ECO members plan was 73.98 percent funded. The actuarial accrued liability for benefits was \$4,268,059 and the actuarial value of assets was \$3,157,513 resulting in an underfunded actuarial accrued liability (UAAL) of \$1,110,546. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$678,282 and the ratio of the UAAL to the covered payroll was 164 percent.

As of December 31, 2013, the most recent actuarial valuation date, the SLEP plan was 72.13 percent funded. The actuarial accrued liability for benefits was \$19,115,834 and the actuarial value of assets was \$13,788,628 resulting in an underfunded actuarial accrued liability (UAAL) of \$5,327,206. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$5,785,466 and the ratio of the UAAL to the covered payroll was 92 percent.

The Schedules of Funding Progress, presented as RSI following the notes to the financial statements, present multi-year trend information about whether the actuarial values of plan assets are 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, 2014

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.

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS

Plan Description. In addition to the pension benefits described in Note 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, 2012, membership consisted of:

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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

Funding Policy. For the fiscal year ending November 30, 2014, retirees contributed \$268,006 to the plan. The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

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

Annual required contribution	\$ 5,087,522
Interest on net OPEB obligation	462,834
Adjustment to annual required contribution	<u>(652,736)</u>
Annual OPEB cost	4,897,620
Contributions made	<u>(1,797,921)</u>
Increase in net OPEB obligation	3,099,699
Net OPEB obligation - beginning of year	<u>12,342,253</u>
Net OPEB obligation - end of year	<u>\$ 15,441,952</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
11/30/2014	\$ 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
11/30/2012	4,373,088	1,299,634	29.7%	9,251,646

Funded Status and Funding Progress. As of November 30, 2013, the most recent actuarial valuation date, the OPEB was 0% funded. The actuarial accrued liability for benefits was \$50,511,536 and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability (UAAL) of \$50,511,536. The covered payroll (annual payroll of active employees covered by the OPEB) was \$22,166,508, and the ratio of UAAL to covered payroll was 228 percent.

Notes to Basic Financial Statements
For the Year Ended November 30, 2014

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

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

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

In the November 30, 2013 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions included a 3.75% investment rate of return, an initial healthcare cost trend rate of 6.5%, and an ultimate healthcare inflation rate of 5%. The UAAL is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at November 30, 2013 was 20 years.

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, 2014 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, 2014 were \$4,260.

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, 2014 were \$5,700.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

NOTE 8: LEASE AGREEMENTS – (CONTINUED)

Operating Leases (continued)

D. 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 payments for the year ending November 30, 2014 were \$7,080.

E. Illinois Cooperative Association, Inc.

The County entered into a lease agreement on December 1, 2010, with Illinois Cooperative Association, Inc., d/b/a Clear Talk for the rental of Clear Talk Radio System, at a monthly rate of \$2,500. The lease payments for the year ending November 30, 2014 were \$30,000.

F. Oce Financial Canon Group

On March 31, 2011, the County entered into a lease agreement with Oce Financial Canon Group for the rental of office equipment, at a monthly rate of \$692. The lease payments for the year ending November 30, 2014 were \$8,304.

G. Atrix International

On July 1, 2012, the County entered into a 12 month lease agreement with Atrix International for the rental of office equipment, 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, 2014 were \$4,020.

H. 2011 Corollas

On December 1, 2011, the County entered into a 36 month lease agreement for three 2011 Corollas, at a monthly rate of \$274. The lease payments for the year ending November 30, 2014 were \$3,288.

I. 2013 Impalas

On December 1, 2012, the County entered into a 36 month lease agreement for two 2013 Impalas, at a monthly rate of \$348 each. The lease payments for the year ending November 30, 2014 were \$8,352.

J. 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, 2014 were \$10,344.

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2014

NOTE 8: LEASE AGREEMENTS – (CONTINUED)

Operating Leases (continued)

K. 2015 Malibu

On October 31, 2014, the County entered into a 36 month lease agreement for a 2015 Malibu, at a monthly rate of \$379. The lease payments for the year ending November 30, 2014 were \$379.

L. 2013 Veranos

On October 31, 2014, the County entered into a 36 month lease agreement for two 2013 Veranos, at a monthly rate of \$379 each. The lease payments for the year ending November 30, 2014 were \$758.

M. 2014 Impalas

On November 30, 2013, the County entered into a 36 month lease agreement for five 2014 Impalas, at a monthly rate of \$439 each. The lease payments for the year ending November 30, 2014 were \$26,340.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2015	\$ 108,420
2016	45,587
2017	13,644
2018	-
2019	-
Total	<u>\$ 167,651</u>

County as Lessor

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, 2014

NOTE 8: LEASE AGREEMENTS – (CONTINUED)

County as Lessor (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 is effective December 1, 2014 and expires November 30, 2021, with the option to renew for 10-year term after that. Rent will be paid based on tons of granular material passing over the premises, subject to minimum rents, as follows:

Year Ending November 30,	Minimum Rent	Rent / Ton (First 1,500,000)	Rent / Ton (Over 1,500,000)
2015	\$ 5,000	-	-
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, 2014 was \$21,338.

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, 2014, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2014 was \$6,752,797. In addition, the estimated claims for the stop/loss insurance were \$661,514 and the administrative expenses were \$389,287. The estimated claims for health insurance for the year end November 30, 2013 and November 30, 2012 were \$6,246,570 and \$5,160,972, respectively.

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

NOTE 10: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

<u>Fund</u>	<u>Excess</u>
Tourism and Promotion Fund	\$ 60,653
E-911 Fund	1,168
Environmental Service and Land Use Fund***	91,582
Sheriff Vehicle Fund	3,656
Jail Commissary Fund*	632,658
Public Safety Fund	229,490
Law Library Fund	8,075
Court Appointed Special Advocate Fund**	6,839
Mediation Services Fund**	21,450

* No budget was adopted for this fund.

** New fund in the current year.

*** Revenues for this fund exceeded budgeted amounts by approximately \$686,000.

The County's E-911 Fund had a deficit fund balance of \$2,330.

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, 2014 consisted of the following:

<u>Fund</u>	<u>Transfer to Other Funds</u>	<u>Transfer from Other Funds</u>
Governmental Funds:		
Major Funds:		
General Fund	\$ -	2,990,117
Insurance fund	1,370,501	-
Non-Major Funds	3,229,669	1,651,798
Proprietary Funds:		
Major Funds:		
Nursing Home Fund	250,000	208,255
	<u>\$ 4,850,170</u>	<u>4,850,170</u>

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

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, 2014 was \$717,882. The estimated claims for workers' compensation for the year ended November 30, 2013 and November 30, 2012 were \$1,002,184 and \$738,328, 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 AND PENDING PRONOUNCEMENTS

Accounting Changes

In March 2012, the Governmental Accounting Standards Board (GASB) issued Statement 65 "Items Previously Reported as Assets and Liabilities." The County adopted this guidance for the year ended November 30, 2014.

Pending Pronouncements

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

COUNTY OF LASALLE, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2014

NOTE 15: SUBSEQUENT EVENTS

Management evaluated subsequent events through March 3, 2015, 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, 2014 as a result of events occurring between December 1, 2014 and March 3, 2015.

NOTE 16: PRIOR PERIOD ADJUSTMENT

During the year ended November 30, 2014, it was determined that depreciation of governmental infrastructure assets had not been properly calculated in prior years. As a result, accumulated depreciation was understated and net capital assets and net investment in capital assets of governmental activities was overstated by \$17,181,139 on the Government-wide Statement of Net Position as of November 30, 2013.

A prior period adjustment of governmental net position of \$17,181,139 has been reported on the Government-wide Statement of Activities. The amounts reported for capital assets, net of accumulated depreciation, as of November 30, 2013 have also been adjusted accordingly on the Government-wide Statement of Net Position and in Note 3.

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes:					
Property tax	\$ 5,976,105	5,976,105	5,981,863	5,758	6,097,244
Gambling tax	2,000	2,000	4,240	2,240	2,761
Total taxes	5,978,105	5,978,105	5,986,103	7,998	6,100,005
Intergovernmental revenue:					
Personal property replacement tax	1,280,000	1,280,000	1,341,324	61,324	1,299,478
Illinois income tax	2,500,000	2,500,000	3,332,476	832,476	3,424,135
Illinois retailers occupation tax	1,000,000	1,000,000	1,067,923	67,923	979,593
County-wide sales tax	2,500,000	2,500,000	3,385,762	885,762	3,236,723
Use tax	400,000	400,000	607,189	207,189	540,196
State's attorney and assistants salary reimbursement	108,000	108,000	144,677	36,677	157,839
Probation officers salary reimbursement	550,376	550,376	430,099	(120,277)	413,506
Public defender reimbursement	60,000	60,000	61,794	1,794	72,093
Election judge salary reimbursement	30,000	30,000	47,475	17,475	17,353
Voter registration reimbursement	16,000	16,000	30,067	14,067	8,499
Supervisor of assessment salary reimbursement	40,000	40,000	40,563	563	43,312
Probation reimbursement from other counties	578,989	578,989	648,246	69,257	494,855
Public defender income from other counties	25,000	25,000	20,150	(4,850)	14,821
Medical reserve corp	-	-	-	-	3,338
Tactical interceptable comm grant	5,000	5,000	-	(5,000)	1,250
Mental health reimbursement	50,000	50,000	5,665	(44,335)	5,528
Salary reimbursement - bailiff	-	-	150	150	150
Chief judge salary reimbursement	35,000	35,000	56,523	21,523	39,009
Deputy training reimbursement	10,000	10,000	16,856	6,856	33,019
HAVA Grant	-	-	51,508	51,508	-
HMEP grant	20,000	20,000	16,351	(3,649)	12,729
EMA grant	38,000	38,000	41,163	3,163	42,870
Sheriff's grant	1	1	-	(1)	24,110
County grants	1	1	-	(1)	817
Justice benefits	-	-	9,673	9,673	10,233
IPRA grant	35,000	35,000	104,941	69,941	72,500
Safe haven grant	217,000	217,000	15,933	(201,067)	169,817
Citizens corp	10,000	10,000	10,000	-	10,000
Total intergovernmental revenue	9,508,367	9,508,367	11,486,508	1,978,141	11,127,773

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (continued):					
Fines and fees:					
Liquor licenses	\$ 28,000	28,000	28,599	599	27,621
Amusement licenses	6,000	6,000	6,730	730	5,812
Video gaming	70,000	70,000	167,787	97,787	50,583
County clerk marriage license fees	11,000	11,000	19,983	8,983	18,450
State's attorney fees	75,000	75,000	67,241	(7,759)	81,617
Fines and forfeitures	250,000	250,000	217,063	(32,937)	273,799
Forfeitures	100,000	100,000	19,245	(80,755)	107,975
Other misdemeanors & felony fines	700,000	700,000	565,797	(134,203)	723,786
Variance fee	500	500	-	(500)	250
Treasurer and other fees	70,000	70,000	48,806	(21,194)	74,191
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	9,120	9,120	11,960	2,840	7,770
Farm income	9,500	9,500	16,458	6,958	17,248
Assessor's miscellaneous fees	3,500	3,500	1,991	(1,509)	16,036
Assessor's map sales	100	100	-	(100)	-
Supt of assessment dial-in service	1	1	7,650	7,649	2,400
Zoning fees	25,000	25,000	106,740	81,740	24,671
Probation substance abuse testing	1,500	1,500	250	(1,250)	430
County/appt counsel reimb	10,000	10,000	33,773	23,773	10,148
County clerk redemption fees	10,000	10,000	18,832	8,832	20,241
County clerk fees	115,000	115,000	115,166	166	107,498
County clerk mapping fees	50	50	19	(31)	97
County clerk civil union fees	300	300	100	(200)	175
Circuit clerk filing fees	850,000	850,000	804,994	(45,006)	927,690
Circuit clerk security fees	200,000	200,000	187,311	(12,689)	201,597
Passport fees	12,000	12,000	11,125	(875)	11,725
Recorder recording fees	800,000	800,000	832,992	32,992	839,067
Recorder revenue stamps	500,000	500,000	566,513	66,513	619,331
Support of Rental Housing fee	14,000	14,000	11,314	(2,686)	13,032
Sheriff process fees	325,000	325,000	249,815	(75,185)	359,027
Sheriff miscellaneous fees	25,000	25,000	44,673	19,673	56,947
Sheriff boarding of prisoners	35,000	35,000	28,076	(6,924)	33,789
Sheriff's Americall commission	45,000	45,000	21,760	(23,240)	40,628
Sheriff bond post fee	25,000	25,000	25,559	559	19,332
Sheriff probation transfer fee	2,000	2,000	375	(1,625)	2,155
Medical services fees	5,000	5,000	1,989	(3,011)	8,049
Sheriff insurance claims & car sales	1	1	1,000	999	-
Prisoners transport reimbursement	3,500	3,500	6,848	3,348	5,352
Other reimbursements	3,000	3,000	2,346	(654)	1,585
Central services	20,000	20,000	19,511	(489)	21,825

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (continued):					
Fines and fees (continued):					
Reimbursement for telephone	\$ 2,300	2,300	3,287	987	3,517
COBRA reimbursements	-	-	3,570	3,570	-
Workers' compensation reimb.	-	-	2,151	2,151	1,970
Total fines and fees	4,371,372	4,371,372	4,279,399	(91,973)	4,737,416
Interest:					
Treasurer	65,000	65,000	61,816	(3,184)	83,133
Treasurer - penalty	500,000	500,000	385,035	(114,965)	430,344
Payroll	-	-	128	128	-
Circuit Clerk	500	500	42	(458)	2,660
Total interest	565,500	565,500	447,021	(118,479)	516,137
Other revenues:					
Miscellaneous income	30,000	30,000	34,374	4,374	52,395
Unclaimed money	1	1	-	(1)	-
Designated gifts	1	1	867	866	405
Total other revenues	30,002	30,002	35,241	5,239	52,800
Total revenues	20,453,346	20,453,346	22,234,272	1,780,926	22,534,131

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	\$ 500	500	411	(89)	444
Education	1,500	1,500	1,388	(112)	1,149
Publication expense	40	40	57	17	-
Dues and subscriptions	1,000	1,000	685	(315)	702
Office supplies and expense	800	800	1,177	377	540
New equipment	800	800	1,446	646	1,523
County Auditor	63,000	63,000	63,000	-	60,500
Salaries and wages	79,400	79,400	82,823	3,423	80,294
Overtime	1	1	810	809	-
Total auditor's office	147,041	147,041	151,797	4,756	145,152
County Board office:					
Mileage	27,000	27,000	24,742	(2,258)	26,886
Telephone	1,300	1,300	1,249	(51)	1,028
Education	2,000	2,000	310	(1,690)	676
Lodging and meals	1,200	1,200	400	(800)	2,041
Dues - IL Assoc of Cnty Boards	7,000	7,000	10,276	3,276	6,799
Office supplies and expense	1,200	1,200	370	(830)	659
Office equipment	8,000	8,000	6,180	(1,820)	6,452
Miscellaneous	100	100	-	(100)	-
Board Chairman	63,000	63,000	63,000	-	60,500
Salaries and wages	206,601	206,601	190,927	(15,674)	228,917
Overtime	2,000	2,000	8,063	6,063	4,574
Total County Board office	319,401	319,401	305,517	(13,884)	338,532
Data processing:					
Additional hardware	20,000	20,000	24,664	4,664	37,400
Maintenance of hardware	3,000	3,000	1,506	(1,494)	1,753
Internet services	25,000	25,000	23,824	(1,176)	10,905
County broadband initiative	-	-	-	-	33,334
Software license	28,000	28,000	28,719	719	22,716
Office supplies	1,000	1,000	1,049	49	1,275
New office equipment	1	1	-	(1)	-
Mileage	500	500	669	169	634
Education	20,000	20,000	275	(19,725)	2,985
Lodging and meals	4,000	4,000	-	(4,000)	195
Dues and subscriptions	500	500	-	(500)	330
Mainframe expense	-	-	-	-	1,304
Professional/consultant	50,000	50,000	43,768	(6,232)	28,143
Miscellaneous	500	500	-	(500)	-

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Data processing (continued):					
IT Director	\$ 67,500	67,500	67,462	(38)	66,613
Salaries and wages	160,000	160,000	155,755	(4,245)	152,459
Overtime	-	-	110	110	-
Total data processing	380,001	380,001	347,801	(32,200)	360,046
Planning and zoning:					
Mileage	6,000	6,000	1,228	(4,772)	724
Education	200	200	50	(150)	461
Library	5,000	5,000	9,845	4,845	4,677
Professional services	1	1	1,800	1,799	17,400
Office supplies and expense	500	500	2,047	1,547	535
New equipment	400	400	-	(400)	-
Comp plan update	1	1	-	(1)	-
Vehicle expense	1	1	-	(1)	-
Miscellaneous claims	1	1	2,250	2,249	-
Court reporter	2,000	2,000	5,483	3,483	960
Zoning Board of Appeals	6,000	6,000	5,087	(913)	3,143
Zoning Director	15,000	15,000	15,000	-	15,000
Salaries and wages	10,500	10,500	13,093	2,593	9,000
Total planning and zoning	45,604	45,604	55,883	10,279	51,900
Industrial development and planning:					
Mileage	1	1	-	(1)	-
Education	500	500	25	(475)	330
Professional services	1	1	6,403	6,402	-
Office supplies	100	100	-	(100)	-
Enforcement Officer	7,000	7,000	7,000	-	7,000
Salaries and wages	27,473	27,473	29,240	1,767	22,788
Total industrial development and planning	35,075	35,075	42,668	7,593	30,118
Fee and salary:					
Professional services - physicals	15,000	15,000	5,438	(9,562)	8,350
Arbitrator's fee	5,000	5,000	761	(4,239)	-
Office supplies	6,000	6,000	2,981	(3,019)	2,948
Office equipment	-	-	-	-	1,103
Education	1	1	60	59	-
Miscellaneous expense	1	1	-	(1)	-
Salaries and wages	118,300	118,300	119,028	728	99,023
Overtime	500	500	177	(323)	53
Total fee and salary	144,802	144,802	128,445	(16,357)	111,477

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Finance and miscellaneous claims:					
Mileage	\$ 150	150	170	20	98
Per diem	960	960	900	(60)	600
Publications	6,000	6,000	1,480	(4,520)	1,248
Dues	20,000	20,000	14,949	(5,051)	16,795
Professional services	60,000	60,000	19,953	(40,047)	65,469
Outside audit	50,000	50,000	45,500	(4,500)	44,900
Budget administration	6,000	6,000	6,000	-	6,000
Justice benefits	4,000	4,000	2,128	(1,872)	2,251
Title V Fund for YSB	1	1	-	(1)	-
Site selection	1	1	-	(1)	31,160
Tax objection refund	1	1	9,371	9,370	-
County liability for attorney fees	1	1	-	(1)	-
Office supplies	100	100	131	31	148
County share of judges' fee	4,000	4,000	3,722	(278)	3,722
New equipment	-	-	-	-	3,753
Software purchase / license	250,000	250,000	198,574	(51,426)	-
Law books and statutes	5,000	5,000	4,081	(919)	3,914
Contingency	400,000	300,000	-	(300,000)	-
TIF expenses	25,000	25,000	17,122	(7,878)	3,493
Miscellaneous expenses	1,500	1,500	40	(1,460)	447
Miscellaneous claims	10,000	10,000	17,093	7,093	2,944
Unclaimed money	1	1	-	(1)	(1,877)
Soil and water conservation	33,000	33,000	33,000	-	33,000
LaSalle Co. Extension Service	46,900	46,900	46,900	-	46,900
Safe Haven Grant	217,000	217,000	19,996	(197,004)	165,754
Soldiers' burial	1,200	1,200	-	(1,200)	-
Paupers' burial	2,400	2,400	600	(1,800)	-
Total finance and miscellaneous claims	1,143,215	1,043,215	441,710	(601,505)	430,719
Board of Review:					
Mileage	1,000	1,000	490	(510)	863
Education	1,500	1,500	508	(992)	476
Publication and notices	1,500	1,500	-	(1,500)	542
Office supplies and expense	500	500	132	(368)	93
Miscellaneous expense	1	1	-	(1)	-
New equipment	4,500	4,500	3,817	(683)	-
Professional services	125,000	125,000	7,950	(117,050)	2,000
Review board members	38,500	38,500	37,476	(1,024)	35,760
Total Board of Review	172,501	172,501	50,373	(122,128)	39,734

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Treasurer's office:					
Mileage	\$ 1,400	1,400	632	(768)	1,042
Software maintenance	29,890	29,890	27,959	(1,931)	26,290
Education	2,650	2,650	742	(1,908)	1,959
Publications	11,500	11,500	9,363	(2,137)	4,642
Directories	1	1	-	(1)	-
Association dues	550	550	800	250	550
Office supplies and expenses	2,700	2,700	2,956	256	2,723
New office equipment	1	1	-	(1)	-
Software purchase	1	1	-	(1)	-
Tax bills	8,600	8,600	13,732	5,132	6,367
Miscellaneous expense	1	1	-	(1)	-
NSF Chargeback	-	-	32	32	-
County Treasurer	63,000	63,000	63,000	-	60,500
Salaries and wages	175,400	175,400	181,811	6,411	172,058
Overtime	500	500	1,093	593	819
Total Treasurer's office	296,194	296,194	302,120	5,926	276,950
Insurance:					
Health and life insurance	5,015,407	5,015,407	4,882,482	(132,925)	4,253,041
Total Insurance	5,015,407	5,015,407	4,882,482	(132,925)	4,253,041
County Clerk's office:					
Maintenance and repair	500	500	-	(500)	-
Software maintenance	23,000	23,000	21,591	(1,409)	21,519
Education	1,000	1,000	312	(688)	531
Association dues	600	600	545	(55)	545
Publications	400	400	418	18	289
Non-contract printing	1,000	1,000	-	(1,000)	-
Office supplies and expenses	1,000	1,000	670	(330)	801
Software purchase	1	1	-	(1)	-
New equipment	1	1	-	(1)	-
County Clerk	63,000	63,000	63,000	-	60,500
Salaries and wages	291,500	291,500	277,495	(14,005)	260,116
Overtime	5,000	5,000	1,773	(3,227)	2,321
Total County Clerk's office	387,002	387,002	365,804	(21,198)	346,622

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

Expenditures (Continued):	2014				2013
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
General government (continued):					
Liquor Commission:					
Stenographer services	\$ 100	100	-	(100)	-
Background check	300	300	73	(227)	146
Office supplies and expenses	1	1	-	(1)	-
New office equipment	50	50	-	(50)	-
Miscellaneous expense	1	1	-	(1)	-
Salaries and wages	13,001	13,001	13,000	(1)	13,000
Overtime	1	1	-	(1)	-
Total Liquor Commission	13,454	13,454	13,073	(381)	13,146
Recorder's office:					
Association dues	1,000	1,000	858	(142)	858
State revenue stamps	300,000	400,000	366,304	(33,696)	416,135
Miscellaneous expense	-	-	204	204	-
Recorder of Deeds	63,000	63,000	63,000	-	60,500
Salaries and wages	235,100	235,100	240,423	5,323	232,530
Total Recorder's office	599,100	699,100	670,789	(28,311)	710,023
Election:					
Additional hardware / license	110,000	110,000	81,320	(28,680)	-
Custodial fees	1	1	-	(1)	-
Mileage for election training	3,000	3,000	2,617	(383)	1,845
General maintenance & repair	75,000	75,000	16,650	(58,350)	18,500
Machinery, misc. equip & repair	2,000	2,000	2,061	61	987
Material - repairs	1	1	-	(1)	-
Rent - polling places	19,000	19,000	18,450	(550)	9,225
Postage - voter information	2,000	2,000	1,246	(754)	792
Postage - registration	1	1	-	(1)	-
Education	500	500	472	(28)	-
Publications	20,000	20,000	16,656	(3,344)	6,321
Election judge pay and mileage	220,000	220,000	195,397	(24,603)	91,382
Election worker	-	-	634	634	-
Miscellaneous election expense	1	1	-	(1)	-
Professional services hired	30,000	30,000	22,233	(7,767)	16,075
Supervisors' pay	5,550	5,550	5,550	-	2,775
Office supplies	4,000	4,000	3,871	(129)	2,080
Maps	500	500	4,500	4,000	-
Printing	100,000	100,000	64,655	(35,345)	29,042
New equipment	1	1	-	(1)	9,698
Software purchase / licenses	4,000	4,000	-	(4,000)	-
Salaries and wages	187,900	187,900	184,449	(3,451)	183,737
Overtime	10,000	10,000	5,019	(4,981)	3,678
Total Election	793,455	793,455	625,780	(167,675)	376,137

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014				2013
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
General government (continued):					
Microfilm and printing:					
Maintenance contracts	\$ 54,000	54,000	43,267	(10,733)	47,514
Typewriter repairs	1,000	1,000	1,303	303	383
Mileage	1	1	-	(1)	-
Postage	123,000	123,000	90,000	(33,000)	120,000
Postage for election	5,000	5,000	6,201	1,201	30,452
Postage for assessment	7,000	7,000	-	(7,000)	5,325
Postage for treasurer	44,000	44,000	44,835	835	24,274
Printing	17,000	17,000	16,970	(30)	23,718
Office supplies expense	115,000	115,000	122,129	7,129	111,187
Miscellaneous expense	1	1	-	(1)	-
Equipment repairs	1,000	1,000	-	(1,000)	-
New equipment	32,500	32,500	32,356	(144)	18,857
Director	47,900	47,900	49,316	1,416	48,400
Salaries and wages	135,400	135,400	141,781	6,381	131,795
Total microfilm and printing	582,802	582,802	548,158	(34,644)	561,905
Supervisor of Assessments:					
Automobile expense	600	600	393	(207)	593
Mileage	7,000	7,000	5,438	(1,562)	6,025
Maintenance contract - software	20,000	20,000	22,680	2,680	22,978
Education	4,000	4,000	2,796	(1,204)	4,123
Publications	29,325	29,325	15,474	(13,851)	12,697
Professional services hired	105,000	105,000	3,625	(101,375)	-
Office supplies and expenses	7,500	7,500	6,170	(1,330)	6,906
Miscellaneous expense	1	1	-	(1)	-
Software purchases	4,000	4,000	-	(4,000)	-
New equipment	5,125	5,125	5,111	(14)	25,025
Supervisor of Assessments	80,400	80,400	81,128	728	80,011
Salaries and wages	410,500	410,500	413,647	3,147	390,600
Total Supervisor of Assessments	673,451	673,451	556,462	(116,989)	548,958
County Radio:					
Maintenance and repair of equip.	3,600	3,600	9,166	5,566	15,542
Tower rental	-	-	500	500	500
800 MHz-II Co-op	-	-	32,100	32,100	32,165
Professional services	1	1	-	(1)	-
New equipment	2,500	2,500	1,881	(619)	2,774
Total County Radio	6,101	6,101	43,647	37,546	50,981

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
County Courthouse Building:					
Maintenance and repair of equip. \$	25,000	25,000	33,121	8,121	23,933
Vehicle fuel	325,000	325,000	242,004	(82,996)	247,914
Maintenance and repair of bldgs.	523,000	523,000	237,273	(285,727)	358,246
Electricity	300,000	300,000	308,570	8,570	293,989
Telephone	175,000	175,000	76,929	(98,071)	84,962
Water	90,000	90,000	107,877	17,877	73,652
Gas	100,000	100,000	117,921	17,921	74,428
Maintenance contracts	100,000	100,000	88,173	(11,827)	64,215
Education	8,000	8,000	350	(7,650)	864
Professional services	90,000	90,000	18,903	(71,097)	28,067
Contract janitor service	100,000	100,000	87,564	(12,436)	78,756
Office supplies	1,001	1,001	491	(510)	994
Facility supplies	50,000	50,000	40,484	(9,516)	37,804
Clothing	-	-	-	-	307
New office equipment	-	-	57,874	57,874	-
New equipment	802,000	802,000	55,367	(746,633)	226,679
New vehicles	1	1	-	(1)	-
Improvements of site	110,000	110,000	79,584	(30,416)	61,734
Construction	25,000	25,000	17,066	(7,934)	11,740
Miscellaneous	150	150	111	(39)	99
Maintenance Superintendent	69,000	69,000	69,020	20	68,549
Salaries and wages	495,702	495,702	507,152	11,450	495,309
Overtime	50,000	50,000	43,139	(6,861)	40,908
Total County Courthouse building	3,438,854	3,438,854	2,188,973	(1,249,881)	2,273,149
Total General Government	14,193,460	14,193,460	11,721,482	(2,471,978)	10,918,590

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety:					
Sheriff's office:					
Maintenance & repair of vehicles	\$ 40,000	40,000	21,458	(18,542)	38,660
Auto expenses	25,000	25,000	25,657	657	15,715
Towing fees	2,500	2,500	2,768	268	1,656
Telephone	30,000	30,000	23,298	(6,702)	22,406
Maintenance contracts	20,328	20,328	27,763	7,435	20,010
Transport prisoners	10,000	10,000	6,732	(3,268)	6,469
Education	8,500	8,500	15,908	7,408	9,149
Education - PTI	3,000	3,000	3,009	9	-
Expense merit commission	2,000	2,000	1,435	(565)	3,227
Dues	1,500	1,500	775	(725)	775
Ammunition	8,500	8,500	9,247	747	8,337
Weapons and repair	3,000	3,000	3,549	549	3,117
Random drug testing	4,800	4,800	4,816	16	3,741
Non-contract medical	1,000	1,000	456	(544)	139
Office supplies and expenses	3,000	3,000	2,292	(708)	1,555
Non-contract printing	250	250	54	(196)	213
Deputies' uniforms	3,500	3,500	4,341	841	4,302
Crime prevention	5,500	5,500	5,476	(24)	5,476
New equipment	76,850	76,850	77,191	341	23,764
New office equipment	3,400	3,400	3,336	(64)	16,129
New automobiles	188,500	188,500	188,488	(12)	164,792
Miscellaneous	2,500	2,500	1,536	(964)	280
Investigation expense	2,000	2,000	2,000	-	2,000
Sheriff	72,000	72,000	72,029	29	69,500
Salaries and wages	2,685,784	2,685,784	2,880,707	194,923	2,669,855
Overtime	300,000	300,000	392,881	92,881	356,141
Total Sheriff's office	3,503,412	3,503,412	3,777,202	273,790	3,447,408
911 Services:					
Service charges	3,500	3,500	1,013	(2,487)	2,954
Total 911 Services	3,500	3,500	1,013	(2,487)	2,954
Coroner's office:					
Stenographer services	2,000	2,000	-	(2,000)	860
Mileage for deputies	5,000	5,000	3,680	(1,320)	3,936
Maintenance & repair of vehicles	750	750	1,903	1,153	293
Maintenance - software	475	475	475	-	-
Telephone	6,500	6,500	6,476	(24)	6,075
Education	6,000	6,000	2,372	(3,628)	4,353
Dues and subscriptions	1,025	1,025	1,095	70	1,107
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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety (Continued):					
Coroner's office (continued):					
Prof. services - post mortems	\$ 120,000	120,000	140,746	20,746	118,742
Prof. services - toxicology	22,000	22,000	21,378	(622)	18,816
Prof. services - transport fees	50,000	50,000	46,978	(3,022)	47,074
Office supplies and expenses	1,000	1,000	1,172	172	1,325
Coroner's supplies	5,000	5,000	4,190	(810)	3,824
New equipment	1,500	1,500	2,633	1,133	3,245
Coroner	63,000	63,000	63,000	-	60,500
Salaries and wages	146,301	146,301	142,819	(3,482)	125,114
Overtime	1	1	-	(1)	-
Total Coroner's office	430,652	430,652	438,917	8,265	395,264
EMA:					
Mileage	1,500	1,500	50	(1,450)	401
Vehicle maintenance	5,000	5,000	1,250	(3,750)	2,839
Building maintenance	10,000	10,000	2,100	(7,900)	10,459
Telephone	7,000	7,000	4,104	(2,896)	5,647
Education	2,000	2,000	237	(1,763)	252
Warning systems	10,000	10,000	-	(10,000)	-
Publication expense	500	500	-	(500)	-
Emergency operations center	13,000	13,000	-	(13,000)	-
Dues and subscriptions	1,000	1,000	668	(332)	614
Professional services	10,000	10,000	174	(9,826)	9,250
Office supplies and expenses	2,000	2,000	1,802	(198)	674
Miscellaneous expense	1	1	-	(1)	-
LEPC expense	20,000	20,000	13,730	(6,270)	2,669
Equipment supplies	5,000	5,000	1,667	(3,333)	1,992
New equipment	10,000	10,000	410	(9,590)	35
New equipment - grant funded	10,000	10,000	2,960	(7,040)	1,250
Automobile, new	1	1	-	(1)	27,782
CERT	10,000	10,000	6,789	(3,211)	10,013
IPRA expense	47,950	47,950	88,833	40,883	21,917
Animal rescue team	5,000	5,000	194	(4,806)	105
Hazmat team	5,000	5,000	576	(4,424)	545
Ground search team	5,000	5,000	1,040	(3,960)	601
Disaster expense	10,000	10,000	-	(10,000)	4,390
Exercise expense	15,000	15,000	-	(15,000)	-
Medical reserve corp	-	-	-	-	7,009
TICP	5,000	5,000	-	(5,000)	-
Technical rescue team	5,000	5,000	657	(4,343)	1,751
Radio maintenance (EMA)	5,000	5,000	360	(4,640)	700
Coordinator	48,900	48,900	48,934	34	48,211

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety (Continued):					
EMA (continued):					
Salaries and wages	\$ 47,300	47,300	41,573	(5,727)	40,670
Overtime	1	1	-	(1)	-
Total EMA	316,153	316,153	218,108	(98,045)	199,776
Total Public Safety	4,253,717	4,253,717	4,435,240	181,523	4,045,402
Corrections:					
Juvenile and adult probation:					
Education	500	500	-	(500)	-
Electronic monitoring	1,000	1,000	-	(1,000)	732
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	25,000	25,000	-	(25,000)	-
Director of Court Services	63,900	63,900	66,065	2,165	64,677
Director of Probation Services	52,200	52,200	54,250	2,050	52,861
Salaries and wages	1,153,700	1,153,700	1,207,971	54,271	1,152,565
Overtime	12,000	12,000	11,038	(962)	10,857
Total juvenile and adult probation	1,308,313	1,308,313	1,339,324	31,011	1,281,692
Sheriff corrections:					
Maint. & repair of equipment	18,730	18,730	2,408	(16,322)	657
Teletype service mtce contract	382	382	288	(94)	273
Education	10,000	10,000	6,890	(3,110)	3,245
Education - PTI	44,000	44,000	16,341	(27,659)	31,561
Out of Co. prisoner housing	4,000	4,000	-	(4,000)	14,040
Live scan maint. fees	3,600	3,600	-	(3,600)	-
Physicians contract	435,358	435,358	375,751	(59,607)	433,383
Office supplies and expenses	3,000	3,000	2,724	(276)	1,434
Deputies' uniforms	10,000	10,000	7,715	(2,285)	14,556

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Corrections (Continued):					
Sheriff corrections (continued):					
Inmate supplies	\$ 5,000	5,000	6,171	1,171	-
Jail supplies	30,000	30,000	29,328	(672)	19,302
Laundry & cleaning supplies	13,000	13,000	11,974	(1,026)	12,910
Provisions	341,550	341,550	280,138	(61,412)	292,229
New equipment	41,000	41,000	39,503	(1,497)	6,900
New office equipment	13,600	13,600	11,128	(2,472)	6,309
Miscellaneous	1,000	1,000	27	(973)	-
Salaries and wages	3,002,005	3,002,005	3,066,005	64,000	2,795,344
Overtime	175,000	175,000	450,908	275,908	495,994
Total Sheriff corrections	4,151,225	4,151,225	4,307,299	156,074	4,128,137
Total Corrections	5,459,538	5,459,538	5,646,623	187,085	5,409,829
Judiciary and legal:					
Circuit court and jury:					
Appointed atty - juvenile defense	28,770	28,770	28,764	(6)	28,764
Juries	70,000	70,000	29,161	(40,839)	34,769
Maintenance & repair - security & computer	700	700	281	(419)	193
Jury mileage	60,500	60,500	42,026	(18,474)	53,240
Maintenance contract - software	9,100	9,100	8,351	(749)	8,351
Education	1,500	1,500	334	(1,166)	-
Mileage	-	-	672	672	-
Lodging and meals	5,500	5,500	4,600	(900)	3,447
Publication - court ordered	1,500	1,500	-	(1,500)	856
Child placement	350,000	350,000	259,348	(90,652)	376,360
Dues and memberships	5,000	5,000	4,465	(535)	4,457
Prevention	20,000	20,000	10,000	(10,000)	10,000
Professional services	-	-	-	-	15,253
Office supplies & expense	15,000	15,000	9,515	(5,485)	11,532
Library supplies	25,000	25,000	28,549	3,549	26,282
Clothing	1,500	1,500	1,266	(234)	1,433
Miscellaneous expense	1	1	-	(1)	-
New equipment	7,540	7,540	3,808	(3,732)	7,970
Trial expense	80,000	80,000	65,057	(14,943)	26,758
Salaries and wages	406,700	406,700	399,021	(7,679)	409,373
Overtime	500	500	-	(500)	117
Total circuit court and jury	1,088,811	1,088,811	895,218	(193,593)	1,019,155

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Judiciary and legal (continued):					
Public Defender					
Secretary expense	\$ 21,109	21,109	12,459	(8,650)	19,471
Mileage	-	-	573	573	-
Lodging & meals	1,000	1,000	151	(849)	768
Library	8,500	8,500	8,315	(185)	9,174
Trial expense	50,000	50,000	30,322	(19,678)	40,465
Office supplies	2,000	2,000	1,719	(281)	1,415
New equipment	6,000	6,000	14,522	8,522	2,937
Public Defender	98,500	98,500	101,634	3,134	99,870
Salaries and wages	256,200	256,200	266,958	10,758	257,148
Total Public Defender	443,309	443,309	436,653	(6,656)	431,248
Court Security:					
Clothing	2,800	2,800	700	(2,100)	1,081
Education	2,000	2,000	-	(2,000)	-
Miscellaneous	500	500	38	(462)	-
Court security officer	306,300	306,300	300,347	(5,953)	273,633
Overtime	10,000	10,000	13,072	3,072	11,512
Total Court Security	321,600	321,600	314,157	(7,443)	286,226
Circuit Clerk's office:					
Mileage	3,000	3,000	2,476	(524)	3,318
Education	200	200	-	(200)	320
Publications	750	750	626	(124)	593
Association dues	800	800	745	(55)	780
Office supplies expense	2,000	2,000	2,079	79	2,260
Printing	500	500	-	(500)	-
Circuit Clerk	63,000	63,000	63,000	-	60,500
Salaries and wages	1,005,100	1,005,100	1,029,943	24,843	1,002,438
Overtime	-	-	97	97	-
Total Circuit Clerk's office	1,075,350	1,075,350	1,098,966	23,616	1,070,209
State's Attorney office:					
Maintenance of equipment	1,000	1,000	1,991	991	1,331
Mileage	2,000	2,000	1,199	(801)	1,697
Court Reporter	24,000	24,000	37,660	13,660	32,494
Education	5,500	5,500	5,890	390	5,826
Trial expense	50,000	50,000	22,671	(27,329)	46,105
Appellate assistance	20,000	20,000	20,000	-	20,000
Office expense	10,000	10,000	10,092	92	11,745
Miscellaneous expense	-	-	4,306	4,306	24

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014				2013
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Expenditures (Continued):					
Judiciary and legal (continued):					
State's Attorney office (continued):					
Book expense	\$ 25,000	25,000	23,787	(1,213)	22,900
New equipment	5,000	5,000	3,199	(1,801)	51,065
Professional services	-	-	1,035	1,035	-
Crime investigation	6,000	6,000	6,000	-	6,000
State's Attorney	160,900	160,900	160,877	(23)	160,877
Salaries and wages	1,353,100	1,353,100	1,417,558	64,458	1,342,763
Overtime	1	1	-	(1)	-
Total State's Attorney office	1,662,501	1,662,501	1,716,265	53,764	1,702,827
Total judiciary and legal	4,591,571	4,591,571	4,461,259	(130,312)	4,509,665
Social Services:					
School service:					
Maintenance & repair of equip.	500	500	450	(50)	247
Mileage	4,500	4,500	3,430	(1,070)	3,769
Education	1,200	1,200	851	(349)	1,154
Office supplies and expenses	1,080	1,080	1,038	(42)	1,038
Nursing supplies	300	300	528	228	294
Eyeglass expenses	5,717	5,717	1,345	(4,372)	370
New equipment	1	1	-	(1)	247
Director	41,500	41,500	42,267	767	41,356
Salaries and wages	60,600	60,600	62,343	1,743	60,127
Total school service	115,398	115,398	112,252	(3,146)	108,602
Superintendent of Schools:					
Mileage	7,000	7,000	3,055	(3,945)	2,561
Education	750	750	810	60	-
Work study	10,000	10,000	10,422	422	-
Professional services	750	750	-	(750)	-
Printing	500	500	-	(500)	-
Publications	500	500	-	(500)	-
Office supplies	1,000	1,000	189	(811)	-
New equipment	2,000	2,000	4,123	2,123	8,330
Salaries and wages	177,701	177,701	183,174	5,473	179,844
Total Superintendent of Schools	200,201	200,201	201,773	1,572	190,735
Total Social Services	315,599	315,599	314,025	(1,574)	299,337

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Culture & Recreation:					
County parks:					
Mileage	\$ 200	200	-	(200)	-
Maint & repairs - machinery	10,000	10,000	9,446	(554)	9,927
Maint & repairs - building	5,000	5,000	337	(4,663)	1,364
General maintenance & repairs	12,685	12,685	11,244	(1,441)	31,207
Electricity	13,500	13,500	5,623	(7,877)	11,934
Gas	-	-	3,763	3,763	-
Telephone	-	-	1,702	1,702	-
Waste disposal	-	-	3,255	3,255	-
Pest control	-	-	414	414	-
Maintenance contracts	10,000	10,000	6,750	(3,250)	-
Education	500	500	-	(500)	-
Professional services	5,000	5,000	-	(5,000)	-
Oil, gas, tires	8,875	8,875	8,921	46	11,237
Clothing allowance	500	500	127	(373)	358
General supplies	4,000	4,000	3,337	(663)	3,149
New equipment	17,500	17,500	25,362	7,862	25,278
Improvement of site	6,500	6,500	2,052	(4,448)	8,363
New vehicles	1	1	16	15	-
Miscellaneous	2	2	-	(2)	-
Park Manager	41,200	41,200	41,459	259	40,452
Salaries and wages	43,100	43,100	44,355	1,255	42,418
Total county parks	178,563	178,563	168,163	(10,400)	185,687
Total culture & recreation	178,563	178,563	168,163	(10,400)	185,687
Total expenditures	28,992,448	28,992,448	26,746,792	(2,245,656)	25,368,510
Excess of revenues over (under) expenditures	(8,539,102)	(8,539,102)	(4,512,520)	4,026,582	(2,834,379)
Other financing sources (uses):					
Operating transfers in	2,983,370	2,983,370	2,990,117	(6,747)	2,721,716
Operating transfers out	-	-	-	-	(15,703)
Total other financing sources (uses)	2,983,370	2,983,370	2,990,117	(6,747)	2,706,013
Net change in fund balance	\$ (5,555,732)	(5,555,732)	(1,522,403)	4,019,835	(128,366)
Fund balance, beginning of year			16,029,844		16,158,210
Fund balance, end of year			14,507,441		16,029,844

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 3,348,000	3,348,000	3,351,185	3,185	3,090,969
Personal property replacement	149,000	149,000	156,231	7,231	151,921
Interest	20,000	20,000	10,202	(9,798)	15,859
Miscellaneous	5,000	5,000	4,648	(352)	9,059
Total revenues	3,522,000	3,522,000	3,522,266	266	3,267,808
Expenditures:					
General County employees	3,178,000	3,178,000	2,554,222	(623,778)	2,845,574
Recorder's equipment	500	500	373	(127)	-
Insurance	7,700	7,700	13,700	6,000	9,418
GIS Fund	26,000	26,000	16,776	(9,224)	15,285
Tax sale automation	2,800	2,800	2,812	12	2,803
Tax objection refund	1	1	5,251	5,250	-
E-911	7,600	7,600	8,004	404	7,480
S.O.A. Drug Fund	46,000	46,000	10,418	(35,582)	16,799
S.O.A. Crime Victim	11,000	11,000	7,158	(3,842)	8,684
Law library	600	600	511	(89)	524
Detention home employees	145,000	145,000	124,117	(20,883)	113,675
Child support	2,500	2,500	2,410	(90)	2,412
Circuit Clerk Doc Storage	4,300	4,300	3,766	(534)	3,569
Court automation	7,600	7,600	7,372	(228)	7,442
Minor in possession	4,000	4,000	4,067	67	5,160
County Highway employees	342,000	342,000	306,163	(35,837)	262,835
Nursing home employees	460,000	460,000	367,387	(92,613)	349,597
County Health employees	183,000	183,000	175,528	(7,472)	161,489
Environmental services	33,000	33,000	23,621	(9,379)	20,314
VAC	15,000	15,000	16,185	1,185	14,815
Mental Health employees	5,000	5,000	4,236	(764)	4,968
Animal Control	9,600	9,600	10,694	1,094	9,778
Total expenditures	4,491,201	4,491,201	3,664,771	(826,430)	3,862,621
Excess (deficiency) of revenues over (under) expenditures	\$ (969,201)	(969,201)	(142,505)	826,696	(594,813)
Fund balance, beginning of year			2,437,550		3,032,363
Fund balance, end of year			2,295,045		2,437,550

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 3,255,021	3,255,021	3,258,124	3,103	2,891,524
Interest	4,000	4,000	7,766	3,766	10,457
Workers' compensation reimb.	-	-	267	267	-
Miscellaneous	1,000	1,000	1,800	800	3,814
Total revenues	3,260,021	3,260,021	3,267,957	7,936	2,905,795
Expenditures:					
Education	6,500	6,500	1,253	(5,247)	629
Mileage	500	500	221	(279)	118
Safety training	12,000	12,000	5,301	(6,699)	10,685
Safety membership	2,000	2,000	989	(1,011)	1,069
Safety incentive program	4,000	4,000	1,997	(2,003)	1,957
Safety supplies	2,500	2,500	601	(1,899)	573
Surety bonds	7,000	7,000	6,477	(523)	5,623
Dues and subscriptions	1,500	1,500	685	(815)	-
Professional appraisal service	12,000	12,000	2,210	(9,790)	6,460
Professional services hired	30,000	30,000	17,275	(12,725)	12,013
Library	6,000	6,000	69	(5,931)	270
Workers' compensation	3,000	3,000	23,574	20,574	10,891
Unemployment insurance	110,000	110,000	105,504	(4,496)	101,145
Claims - general	-	-	-	-	22,497
Tax objection refund	-	-	5,104	5,104	500,000
General & professional liability ins.	18,000	18,000	15,351	(2,649)	12,263
HR Director	70,000	70,000	70,866	866	55,693
Salaries and wages	35,600	35,600	36,335	735	20,001
Overtime	1,000	1,000	17	(983)	862
Total expenditures	321,600	321,600	293,829	(27,771)	762,749
Excess (deficiency) of revenue over (under) expenditures	2,938,421	2,938,421	2,974,128	35,707	2,143,046
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	(1,460,002)	(1,460,002)	(1,809,356)	(349,354)	(1,459,774)
Total other financing sources (uses)	(2,830,503)	(2,830,503)	(3,179,857)	(349,354)	(2,830,275)
Net change in fund balance	\$ 107,918	107,918	(205,729)	(313,647)	(687,229)
Fund balance, beginning of year			945,471		1,632,700
Fund balance, end of year			739,742		945,471

Required Supplementary Information
Illinois Municipal Retirement Fund
Schedules of Funding Progress

IMRF - Regular Employees						
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)
12/31/13	\$ 38,062,007	46,835,796	8,773,789	81.27%	16,298,686	53.83%
12/31/12	33,776,227	45,119,622	11,343,395	74.86%	16,049,107	70.68%
12/31/11	30,867,380	43,055,501	12,188,121	71.69%	15,947,422	76.43%

On a market value basis, actuarial value of assets as of December 31, 2013 is \$45,731,711. On a market value basis, the funded ratio would be 97.64 percent.

IMRF - Sheriff's Law Enforcement Personnel						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/13	\$ 13,788,628	19,115,834	5,327,206	72.13%	5,785,466	92.08%
12/31/12	11,888,135	18,721,647	6,833,512	63.50%	5,873,902	116.34%
12/31/11	10,920,143	17,803,380	6,883,237	61.34%	5,763,413	119.43%

On a market value basis, actuarial value of assets as of December 31, 2013 is \$16,736,901. On a market value basis, the funded ratio would be 87.56 percent.

IMRF - Elected County Officials						
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)
12/31/13	\$ 3,157,513	4,268,059	1,110,546	73.98%	678,282	163.73%
12/31/12	2,059,003	4,203,072	2,144,069	48.99%	733,459	292.32%
12/31/11	747,745	3,885,111	3,137,366	19.25%	721,026	435.13%

On a market value basis, actuarial value of assets as of December 31, 2013 is \$3,961,199. On a market value basis, the funded ratio would be 92.81 percent.

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

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)
12/31/2012*	\$ -	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
11/30/2012*	\$ 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, 2014

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 2014 budget was adopted on November 21, 2013 and was not amended, although line item transfers were made during the year ended November 30, 2014.

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, 2014.

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes	\$ 5,978,105	5,978,105	5,986,103	7,998	6,100,005
Intergovernmental	9,508,367	9,508,367	11,486,508	1,978,141	11,127,773
Fines and fees	4,371,372	4,371,372	4,279,399	(91,973)	4,737,416
Interest	565,500	565,500	447,021	(118,479)	516,137
Miscellaneous	30,002	30,002	35,241	5,239	52,800
Total revenues	20,453,346	20,453,346	22,234,272	1,780,926	22,534,131
Expenditures:					
General government	14,193,460	14,193,460	11,721,482	(2,471,978)	10,918,590
Public safety	4,253,717	4,253,717	4,435,240	181,523	4,045,402
Corrections	5,459,538	5,459,538	5,646,623	187,085	5,409,829
Judiciary and legal	4,591,571	4,591,571	4,461,259	(130,312)	4,509,665
Social services	315,599	315,599	314,025	(1,574)	299,337
Culture and recreation	178,563	178,563	168,163	(10,400)	185,687
Total expenditures	28,992,448	28,992,448	26,746,792	(2,245,656)	25,368,510
Excess (deficiency) of revenue over (under) expenditures	(8,539,102)	(8,539,102)	(4,512,520)	4,026,582	(2,834,379)
Other financing sources (uses):					
Transfers from other funds	2,983,370	2,983,370	2,990,117	6,747	2,721,716
Contribution to Self-Insurance Trust	-	-	-	-	(15,703)
Total other financing sources (uses)	2,983,370	2,983,370	2,990,117	6,747	2,706,013
Net change in fund balance	\$ (5,555,732)	(5,555,732)	(1,522,403)	4,033,329	(128,366)
Fund balance, beginning of year			16,029,844		16,158,210
Fund balance, end of year			14,507,441		16,029,844

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE B-2

Schedule of Fee Office Revenues
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Treasurer fees:					
Fines and fees	\$ 70,000	70,000	48,806	(21,194)	74,191
State's Attorney fees					
Fines and fees	\$ 75,000	75,000	67,241	(7,759)	81,617
Assessment Office fees:					
Miscellaneous fees	\$ 3,500	3,500	1,991	(1,509)	16,036
Amusement licenses	6,000	6,000	6,730	730	5,812
Dial-in-service	1	1	7,650	7,649	2,400
Total Assessment Office fees	\$ 9,501	9,501	16,371	6,870	24,248
Associate Court fees:					
Fines and forfeitures	\$ 250,000	250,000	217,063	(32,937)	273,799
Other misdemeanor & felony fines	700,000	700,000	565,797	(134,203)	723,786
Total Associate Court fees	\$ 950,000	950,000	782,860	(167,140)	997,585
County Clerk fees:					
Marriage licenses	\$ 11,000	11,000	19,983	8,983	18,450
Redemption fees	10,000	10,000	18,832	8,832	20,241
Mapping fees	50	50	19	(31)	97
Other fees	115,000	115,000	115,166	166	107,498
Total County Clerk fees	\$ 136,050	136,050	154,000	17,950	146,286
Circuit Clerk fees:					
Filing fees	\$ 850,000	850,000	804,994	(45,006)	927,690
Court security fees	200,000	200,000	187,311	(12,689)	201,597
Total Circuit Clerk fees	\$ 1,050,000	1,050,000	992,305	(57,695)	1,129,287
Recorder fees:					
Recording fees	\$ 800,000	800,000	832,992	32,992	839,067
Recorder - RHSP fee	14,000	14,000	11,314	(2,686)	13,032
Revenue stamps	500,000	500,000	566,513	66,513	619,331
Total Recorder fees	\$ 1,314,000	1,314,000	1,410,819	96,819	1,471,430
Sheriff fees:					
Process fees	\$ 325,000	325,000	249,815	(75,185)	359,027
Sheriff probation transfer fee	2,000	2,000	375	(1,625)	2,155
Other fees	25,000	25,000	44,673	19,673	56,947
Medical service fees	5,000	5,000	1,989	(3,011)	8,049
Prisoner boarding	35,000	35,000	28,076	(6,924)	33,789
Total Sheriff fees	\$ 392,000	392,000	324,928	(67,072)	459,967
County fees:					
Passport fees	\$ 12,000	12,000	11,125	(875)	11,725
Zoning fees	25,000	25,000	106,740	81,740	24,671
Liquor licenses	28,000	28,000	28,599	599	27,621
Total County fees	\$ 65,000	65,000	146,464	81,464	64,017

COUNTY OF LASALLE, ILLINOIS
NONMAJOR SPECIAL REVENUE FUNDS

SCHEDULE C-1

Combining Balance Sheet

November 30, 2014

(With Comparative Figures for November 30, 2013)

			Special Revenue Funds						
	Totals		Governmental	Tax	Highways &	Judiciary &	Debt	Capital	
	2014	2013	Group	Supported	Streets	Court-Related	Service	Projects	
				Group	Group	Group	Fund	Fund	
<u>Assets</u>									
Cash	\$ 11,094,866	10,799,406	1,227,310	6,504,529	2,023,075	1,213,892	-	126,060	
Investments	14,813,700	16,308,824	1,546,150	7,807,875	3,501,575	1,701,300	-	256,800	
Accounts receivable	2,197,235	1,429,903	317,617	1,102,048	324,201	103,188	-	350,181	
Prepays	1,250	750	200	1,050	-	-	-	-	
Inventory	30,779	30,901	-	30,779	-	-	-	-	
Accrued interest	42,138	66,726	4,431	23,056	8,581	4,939	-	1,131	
Property taxes receivable	288,981	343,284	-	137,011	151,970	-	-	-	
Total assets	28,468,949	28,979,794	3,095,708	15,606,348	6,009,402	3,023,319	-	734,172	
<u>Deferred Outflows of Resources</u>									
Deferred property taxes	10,045,764	9,090,850	-	5,301,152	4,744,612	-	-	-	
Unavailable revenues	355,563	477,430	-	355,563	-	-	-	-	
Total deferred outflows of resources	10,401,327	9,568,280	-	5,656,715	4,744,612	-	-	-	
Total assets and deferred outflows	\$ 38,870,276	38,548,074	3,095,708	21,263,063	10,754,014	3,023,319	-	734,172	
<u>Liabilities</u>									
Accounts payable	\$ 616,210	641,812	184,728	280,896	129,228	21,358	-	-	
Accrued payroll	124,217	174,493	12,534	52,436	52,974	6,273	-	-	
Due to other funds	11,119	61,200	7,281	-	-	3,838	-	-	
Total liabilities	751,546	877,505	204,543	333,332	182,202	31,469	-	-	
<u>Deferred Inflows of Resources</u>									
Deferred property taxes	10,045,764	9,090,850	-	5,301,152	4,744,612	-	-	-	
Unavailable revenues	355,563	477,430	-	355,563	-	-	-	-	
Total deferred inflows of resources	10,401,327	9,568,280	-	5,656,715	4,744,612	-	-	-	
<u>Fund Balances</u>									
Nonspendable	31,579	31,651	-	31,579	-	-	-	-	
Restricted	24,371,330	26,805,980	1,933,493	15,241,437	4,204,550	2,991,850	-	-	
Committed	3,316,824	1,283,118	960,002	-	1,622,650	-	-	734,172	
Unassigned	(2,330)	(18,460)	(2,330)	-	-	-	-	-	
Total fund balance	27,717,403	28,102,289	2,891,165	15,273,016	5,827,200	2,991,850	-	734,172	
Total liabilities, deferred inflows, and fund balances	\$ 38,870,276	38,548,074	3,095,708	21,263,063	10,754,014	3,023,319	-	734,172	

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

SCHEDULE C-2

Combining Balance Sheet

November 30, 2014

(With Comparative Figures for November 30, 2013)

	Totals		Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund	State's Attorney Records Automation Fund
	2014	2013					
<u>Assets</u>							
Cash	\$ 1,227,310	1,115,669	2,664	134,158	55,182	-	8,432
Investments	1,546,150	1,198,461	56,175	187,250	80,250	-	13,375
Accounts receivable	317,617	126,044	30,296	1,150	99	7,846	34
Prepays	200	200	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	4,431	6,384	144	549	233	-	592
Property taxes receivable	-	-	-	-	-	-	-
Total assets	3,095,708	2,446,758	89,279	323,107	135,764	7,846	22,433
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 3,095,708	2,446,758	89,279	323,107	135,764	7,846	22,433
<u>Liabilities</u>							
Accounts payable	\$ 184,728	99,937	2,650	25,894	8,965	-	-
Accrued payroll	12,534	14,669	-	96	-	1,076	-
Due to other funds	7,281	61,200	-	-	-	6,132	-
Total liabilities	204,543	175,806	2,650	25,990	8,965	7,208	-
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	200	-	-	-	-	-
Restricted	1,933,493	1,983,408	86,629	297,117	126,799	638	22,433
Committed	960,002	305,804	-	-	-	-	-
Unassigned	(2,330)	(18,460)	-	-	-	-	-
Total fund balance	2,891,165	2,270,952	86,629	297,117	126,799	638	22,433
Total liabilities, deferred inflows, and fund balance	\$ 3,095,708	2,446,758	89,279	323,107	135,764	7,846	22,433

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

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet

November 30, 2014

(With Comparative Figures for November 30, 2013)

	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	\$ -	37,274	5,972	89,079	329,668	279,678	69,443
Investments	-	40,125	5,350	112,350	478,825	441,375	109,675
Accounts receivable	-	-	-	-	198,464	2,650	4,540
Prepays	-	-	-	-	200	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	-	117	14	315	769	1,330	295
Property taxes receivable	-	-	-	-	-	-	-
Total assets	-	77,516	11,336	201,744	1,007,926	725,033	183,953
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ -	77,516	11,336	201,744	1,007,926	725,033	183,953
<u>Liabilities</u>							
Accounts payable	\$ -	726	-	4,476	44,364	18,100	8,050
Accrued payroll	1,181	-	258	438	3,560	2,521	1,564
Due to other funds	1,149	-	-	-	-	-	-
Total liabilities	2,330	726	258	4,914	47,924	20,621	9,614
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	76,790	11,078	196,830	-	704,412	174,339
Committed	-	-	-	-	960,002	-	-
Unassigned	(2,330)	-	-	-	-	-	-
Total fund balance	(2,330)	76,790	11,078	196,830	960,002	704,412	174,339
Total liabilities, deferred inflows, and fund balance	\$ -	77,516	11,336	201,744	1,007,926	725,033	183,953

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

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
November 30, 2014
(With Comparative Figures for November 30, 2013)

	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	\$ 3,679	1,575	2,584	84	91,226	8,904	107,708
Investments	2,675	-	5,350	-	-	13,375	-
Accounts receivable	-	-	-	-	72,318	220	-
Prepays	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	7	-	18	-	-	48	-
Property taxes receivable	-	-	-	-	-	-	-
Total assets	6,361	1,575	7,952	84	163,544	22,547	107,708
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 6,361	1,575	7,952	84	163,544	22,547	107,708
<u>Liabilities</u>							
Accounts payable	\$ 1,122	-	-	-	70,381	-	-
Accrued payroll	-	-	-	-	1,840	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	1,122	-	-	-	72,221	-	-
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	5,239	1,575	7,952	84	91,323	22,547	107,708
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	5,239	1,575	7,952	84	91,323	22,547	107,708
Total liabilities, deferred inflows, and fund balance	\$ 6,361	1,575	7,952	84	163,544	22,547	107,708

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

SCHEDULE C-3

Combining Balance Sheet

November 30, 2014

(With Comparative Figures for November 30, 2013)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2014	2013						
<u>Assets</u>								
Cash	\$ 6,504,529	5,550,698	2,228,760	657,942	1,804,605	657,413	888,851	266,958
Investments	7,807,875	10,422,099	1,000,000	1,086,050	2,779,325	1,045,925	1,479,275	417,300
Accounts receivable	1,102,048	736,323	655,210	3,583	374,254	64,941	4,060	-
Prepays	1,050	550	-	-	800	250	-	-
Inventory	30,779	30,901	-	-	30,779	-	-	-
Accrued interest	23,056	35,013	4,217	2,621	7,565	2,839	4,532	1,282
Property taxes receivable	137,011	164,583	-	50,862	29,086	11,403	43,990	1,670
Total assets	15,606,348	16,940,167	3,888,187	1,801,058	5,026,414	1,782,771	2,420,708	687,210
<u>Deferred Outflows of Resources</u>								
Deferred property taxes	5,301,152	4,309,966	-	1,658,000	915,000	355,846	2,372,306	-
Unavailable revenues	355,563	477,430	-	-	-	355,563	-	-
Total deferred outflows of resources	5,656,715	4,787,396	-	1,658,000	915,000	711,409	2,372,306	-
Total assets and deferred outflows	\$ 21,263,063	21,727,563	3,888,187	3,459,058	5,941,414	2,494,180	4,793,014	-
<u>Liabilities</u>								
Accounts payable	\$ 280,896	304,561	-	37,486	21,873	9,225	212,160	152
Accrued payroll	52,436	51,483	-	-	26,593	22,809	630	2,404
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	333,332	356,044	-	37,486	48,466	32,034	212,790	2,556
<u>Deferred Inflows of Resources</u>								
Deferred property taxes	5,301,152	4,309,966	-	1,658,000	915,000	355,846	2,372,306	-
Unavailable revenues	355,563	477,430	-	-	-	355,563	-	-
Total deferred inflows of resources	5,656,715	4,787,396	-	1,658,000	915,000	711,409	2,372,306	-
<u>Fund Balances</u>								
Nonspendable	31,579	31,451	-	-	31,579	-	-	-
Restricted	15,241,437	16,552,672	3,888,187	1,763,572	4,946,369	1,750,737	2,207,918	684,654
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	15,273,016	16,584,123	3,888,187	1,763,572	4,977,948	1,750,737	2,207,918	684,654
Total liabilities, deferred inflows, and fund balance	\$ 21,263,063	21,727,563	3,888,187	3,459,058	5,941,414	2,494,180	4,793,014	687,210

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

SCHEDULE C-4

Combining Balance Sheet
November 30, 2014
(With Comparative Figures for November 30, 2013)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2014	2013				
<u>Assets</u>						
Cash	\$ 2,023,075	2,375,979	461,879	237,608	855,977	467,611
Investments	3,501,575	2,938,948	992,425	441,375	1,219,800	847,975
Accounts receivable	324,201	136,237	15,541	162,178	145,887	595
Prepays	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Accrued interest	8,581	15,861	2,079	995	3,148	2,359
Property taxes receivable	151,970	178,701	75,978	37,996	-	37,996
Total assets	6,009,402	5,645,726	1,547,902	880,152	2,224,812	1,356,536
<u>Deferred Outflows of Resources</u>						
Deferred property taxes	4,744,612	4,780,884	2,372,306	1,186,153	-	1,186,153
Unavailable revenues	-	-	-	-	-	-
Total deferred outflows of resources	4,744,612	4,780,884	2,372,306	1,186,153	-	1,186,153
Total assets and deferred outflows	\$ 10,754,014	10,426,610	3,920,208	2,066,305	2,224,812	2,542,689
<u>Liabilities</u>						
Accounts payable	\$ 129,228	182,421	32,137	16,372	-	80,719
Accrued payroll	52,974	95,967	23,186	5,048	23,512	1,228
Due to other funds	-	-	-	-	-	-
Total liabilities	182,202	278,388	55,323	21,420	23,512	81,947
<u>Deferred Inflows of Resources</u>						
Deferred property taxes	4,744,612	4,780,884	2,372,306	1,186,153	-	1,186,153
Unavailable revenues	-	-	-	-	-	-
Total deferred inflows of resources	4,744,612	4,780,884	2,372,306	1,186,153	-	1,186,153
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	4,204,550	5,367,338	1,469,079	340,094	2,111,286	284,091
Committed	1,622,650	-	23,500	518,638	90,014	990,498
Unassigned	-	-	-	-	-	-
Total fund balance	5,827,200	5,367,338	1,492,579	858,732	2,201,300	1,274,589
Total liabilities, deferred inflows, and fund balance	\$ 10,754,014	10,426,610	3,920,208	2,066,305	2,224,812	2,542,689

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

SCHEDULE C-5

Combining Balance Sheet

November 30, 2014

(With Comparative Figures for November 30, 2013)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund
	2014	2013					
<u>Assets</u>							
Cash	\$ 1,213,892	1,450,834	279,713	9,784	234,847	1,421	48,166
Investments	1,701,300	1,438,932	433,350	29,425	436,025	-	74,900
Accounts receivable	103,188	71,966	13,295	4,511	13,255	694	4,690
Prepays	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	4,939	8,097	1,296	82	1,262	-	330
Property taxes receivable	-	-	-	-	-	-	-
Total assets	3,023,319	2,969,829	727,654	43,802	685,389	2,115	128,086
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 3,023,319	2,969,829	727,654	43,802	685,389	2,115	128,086
<u>Liabilities</u>							
Accounts payable	21,358	54,893	495	4,105	2,755	2,115	22
Accrued payroll	6,273	12,374	774	81	1,163	-	494
Due to other funds	3,838	-	-	-	-	-	-
Total liabilities	31,469	67,267	1,269	4,186	3,918	2,115	516
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	2,991,850	2,902,562	726,385	39,616	681,471	-	127,570
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	2,991,850	2,902,562	726,385	39,616	681,471	-	127,570
Total liabilities, deferred inflows, and fund balance	\$ 3,023,319	2,969,829	727,654	43,802	685,389	2,115	128,086

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

SCHEDULE C-5
(CONTINUED)

Combining Balance Sheet
November 30, 2014
(With Comparative Figures for November 30, 2013)

	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	\$ 27,227	4,350	251,301	260,725	-	21,297	75,061
Investments	2,675	-	181,900	393,225	8,025	32,100	109,675
Accounts receivable	-	2,850	46,541	12,454	1,399	1,115	2,384
Prepays	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Accrued interest	21	-	419	1,111	27	89	302
Property taxes receivable	-	-	-	-	-	-	-
Total assets	29,923	7,200	480,161	667,515	9,451	54,601	187,422
<u>Deferred Outflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 29,923	7,200	480,161	667,515	9,451	54,601	187,422
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	11,237	-	-	629
Accrued payroll	344	-	3,417	-	-	-	-
Due to other funds	-	-	-	-	3,838	-	-
Total liabilities	344	-	3,417	11,237	3,838	-	629
<u>Deferred Inflows of Resources</u>							
Deferred property taxes	-	-	-	-	-	-	-
Unavailable revenues	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-
<u>Fund Balances</u>							
Nonspendable	-	-	-	-	-	-	-
Restricted	29,579	7,200	476,744	656,278	5,613	54,601	186,793
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	29,579	7,200	476,744	656,278	5,613	54,601	186,793
Total liabilities, deferred inflows, and fund balance	\$ 29,923	7,200	480,161	667,515	9,451	54,601	187,422

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

			Special Revenue Funds						
	Totals		Governmental	Tax	Highways &	Judiciary &	Debt	Capital	
	2014	2013	Group	Supported	Streets	Court-Related	Service	Projects	
				Group	Group	Group	Fund	Fund	
Revenues:									
Property taxes	\$ 9,100,151	9,367,739	-	4,314,663	4,785,488	-	-	-	
Intergovernmental revenue	10,867,575	11,796,637	757,617	6,559,263	3,207,367	108,111	-	235,217	
Fines and fees	4,378,809	3,696,299	2,762,918	221,460	325,740	1,068,691	-	-	
Interest	115,930	139,412	11,074	63,287	24,334	14,063	-	3,172	
Other	73,680	143,137	10,759	11,705	48,180	3,036	-	-	
Total revenues	24,536,145	25,143,224	3,542,368	11,170,378	8,391,109	1,193,901	-	238,389	
Expenditures:									
General government	2,752,117	2,331,075	1,531,833	1,220,284	-	-	-	-	
Public safety	1,211,325	658,499	794,413	416,912	-	-	-	-	
Judiciary and legal	2,412,067	2,307,810	-	1,346,454	-	1,065,613	-	-	
Public works	8,182,048	10,558,579	-	194,991	7,987,057	-	-	-	
Social services	6,808,085	6,667,571	570,925	6,237,160	-	-	-	-	
Debt Service:									
Principal	1,410,000	1,355,000	-	-	-	-	1,410,000	-	
Interest	49,550	103,100	-	-	-	-	49,550	-	
Other	1,500	1,500	-	-	-	-	1,500	-	
Capital Outlay	516,468	72,003	2,167	-	-	15,000	-	499,301	
Total expenditures	23,343,160	24,055,137	2,899,338	9,415,801	7,987,057	1,080,613	1,461,050	499,301	
Excess (deficiency) of revenues over (under) expenditures	1,192,985	1,088,087	643,030	1,754,577	404,052	113,288	(1,461,050)	(260,912)	
Other financing sources (uses):									
Transfers in	1,651,798	1,666,050	14,933	102,235	55,810	-	1,461,050	17,770	
Transfers out	(3,229,669)	(2,959,817)	(37,750)	(3,167,919)	-	(24,000)	-	-	
Total other financing sources (uses)	(1,577,871)	(1,293,767)	(22,817)	(3,065,684)	55,810	(24,000)	1,461,050	17,770	
Net change in fund balance	(384,886)	(205,680)	620,213	(1,311,107)	459,862	89,288	-	(243,142)	
Fund balance, beginning of year	28,102,289	28,307,969	2,270,952	16,584,123	5,367,338	2,902,562	-	977,314	
Fund balance, end of year	\$ 27,717,403	28,102,289	2,891,165	15,273,016	5,827,200	2,991,850	-	734,172	

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Totals		Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund	State's Attorney Records Automation Fund
	2014	2013					
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	757,617	451,946	51,024	-	-	54,087	-
Fines and fees	2,762,918	2,086,635	193,085	391,703	26,842	-	8,492
Interest	11,074	12,662	417	1,611	670	-	84
Other	10,759	71,007	-	288	2	-	-
Total revenues	3,542,368	2,622,250	244,526	393,602	27,514	54,087	8,576
Expenditures:							
General government	1,531,833	1,211,048	220,806	443,712	28,394	-	-
Public safety	794,413	486,453	-	-	-	53,904	-
Judiciary and legal	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Social services	570,925	561,395	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	2,167	17,585	-	-	-	-	-
Total expenditures	2,899,338	2,276,481	220,806	443,712	28,394	53,904	-
Excess (deficiency) of revenues over (under) expenditures	643,030	345,769	23,720	(50,110)	(880)	183	8,576
Other financing sources (uses):							
Transfers in	14,933	30,636	-	-	-	-	-
Transfers out	(37,750)	(142,048)	(37,750)	-	-	-	-
Total other financing sources (uses)	(22,817)	(111,412)	(37,750)	-	-	-	-
Net change in fund balance	620,213	234,357	(14,030)	(50,110)	(880)	183	8,576
Fund balance, beginning of year	2,270,952	2,036,595	100,659	347,227	127,679	455	13,857
Fund balance, end of year	\$ 2,891,165	2,270,952	86,629	297,117	126,799	638	22,433

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	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	65,427	-	-	-	104,151	-	-
Fines and fees	-	7,293	27,740	40,655	925,868	368,439	162,811
Interest	-	340	45	906	2,009	3,936	844
Other	-	2,000	-	-	46	8,423	-
Total revenues	65,427	9,633	27,785	41,561	1,032,074	380,798	163,655
Expenditures:							
General government	-	-	-	27,274	-	441,664	-
Public safety	66,599	10,405	18,051	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Social services	-	-	-	-	393,009	-	154,114
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	2,167	-	-	-
Total expenditures	66,599	10,405	18,051	29,441	393,009	441,664	154,114
Excess (deficiency) of revenues over (under) expenditures	(1,172)	(772)	9,734	12,120	639,065	(60,866)	9,541
Other financing sources (uses):							
Transfers in	-	-	-	-	14,933	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	14,933	-	-
Net change in fund balance	(1,172)	(772)	9,734	12,120	653,998	(60,866)	9,541
Fund balance, beginning of year	(1,158)	77,562	1,344	184,710	306,004	765,278	164,798
Fund balance, end of year	\$ (2,330)	76,790	11,078	196,830	960,002	704,412	174,339

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	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	-	4,320	-	-	478,608	-	-
Fines and fees	24,350	-	710	-	-	6,215	578,715
Interest	26	-	40	-	-	146	-
Other	-	-	-	-	-	-	-
Total revenues	24,376	4,320	750	-	478,608	6,361	578,715
Expenditures:							
General government	-	-	-	-	369,983	-	-
Public safety	-	3,140	-	-	-	9,656	632,658
Judiciary and legal	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Social services	23,802	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	23,802	3,140	-	-	369,983	9,656	632,658
Excess (deficiency) of revenues over (under) expenditures	574	1,180	750	-	108,625	(3,295)	(53,943)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balance	574	1,180	750	-	108,625	(3,295)	(53,943)
Fund balance, beginning of year	4,665	395	7,202	84	(17,302)	25,842	161,651
Fund balance, end of year	\$ 5,239	1,575	7,952	84	91,323	22,547	107,708

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2014	2013						
Revenues:								
Property taxes	\$ 4,314,663	4,491,243	-	1,601,718	915,987	359,055	1,385,374	52,529
Intergovernmental revenue	6,559,263	6,191,334	2,972,420	81,682	2,561,156	851,785	92,220	-
Fines and fees	221,460	200,071	-	-	217,380	4,080	-	-
Interest	63,287	74,628	8,440	7,976	21,540	7,993	13,602	3,736
Other	11,705	48,150	-	3,481	4,413	3,811	-	-
Total revenues	11,170,378	11,005,426	2,980,860	1,694,857	3,720,476	1,226,724	1,491,196	56,265
Expenditures:								
General government	1,220,284	1,120,027	-	1,220,284	-	-	-	-
Public safety	416,912	172,046	397,490	19,422	-	-	-	-
Judiciary and legal	1,346,454	1,305,434	-	87,413	-	1,259,041	-	-
Public works	194,991	178,523	-	194,991	-	-	-	-
Social services	6,237,160	6,106,176	-	353,067	3,130,601	-	2,583,240	170,252
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total expenditures	9,415,801	8,882,206	397,490	1,875,177	3,130,601	1,259,041	2,583,240	170,252
Excess (deficiency) of revenues over (under) expenditures	1,754,577	2,123,220	2,583,370	(180,320)	589,875	(32,317)	(1,092,044)	(113,987)
Other financing sources (uses):								
Transfers in	102,235	102,235	-	-	32,334	69,901	-	-
Transfers out	(3,167,919)	(2,797,769)	(3,114,750)	-	(50,169)	-	-	(3,000)
Total other financing sources (uses)	(3,065,684)	(2,695,534)	(3,114,750)	-	(17,835)	69,901	-	(3,000)
Net change in fund balance	(1,311,107)	(572,314)	(531,380)	(180,320)	572,040	37,584	(1,092,044)	(116,987)
Fund balance, beginning of year	16,584,123	17,156,437	4,419,567	1,943,892	4,405,908	1,713,153	3,299,962	801,641
Fund balance, end 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

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2014	2013				
Revenues:						
Property taxes	\$ 4,785,488	4,876,496	2,392,744	1,196,372	-	1,196,372
Intergovernmental revenue	3,207,367	4,457,280	46,192	400,232	2,747,389	13,554
Fines and fees	325,740	343,105	256,600	69,140	-	-
Interest	24,334	32,716	6,143	2,901	8,604	6,686
Other	48,180	17,470	48,180	-	-	-
Total revenues	8,391,109	9,727,067	2,749,859	1,668,645	2,755,993	1,216,612
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-
Public works	7,987,057	10,380,056	3,020,032	1,545,913	2,196,675	1,224,437
Social services	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	7,987,057	10,380,056	3,020,032	1,545,913	2,196,675	1,224,437
Excess (deficiency) of revenues over (under) expenditures	404,052	(652,989)	(270,173)	122,732	559,318	(7,825)
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	459,862	(597,179)	(214,363)	122,732	559,318	(7,825)
Fund balance, beginning of year	5,367,338	5,964,517	1,706,942	736,000	1,641,982	1,282,414
Fund balance, end of year	\$ 5,827,200	5,367,338	1,492,579	858,732	2,201,300	1,274,589

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund
	2014	2013					
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	108,111	100,533	-	-	-	-	27,102
Fines and fees	1,068,691	1,066,488	198,868	61,477	200,902	6,839	13,722
Interest	14,063	16,672	3,830	240	3,638	-	802
Other	3,036	4,412	-	-	-	-	-
Total revenues	1,193,901	1,188,105	202,698	61,717	204,540	6,839	41,626
Expenditures:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and legal	1,065,613	1,002,376	220,446	67,376	244,224	6,839	52,104
Public works	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	15,000	49,075	-	-	-	-	-
Total expenditures	1,080,613	1,051,451	220,446	67,376	244,224	6,839	52,104
Excess (deficiency) of revenues over (under) expenditures	113,288	136,654	(17,748)	(5,659)	(39,684)	-	(10,478)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(24,000)	(20,000)	-	-	-	-	-
Total other financing sources (uses)	(24,000)	(20,000)	-	-	-	-	-
Net change in fund balance	89,288	116,654	(17,748)	(5,659)	(39,684)	-	(10,478)
Fund balance, beginning of year	2,902,562	2,785,908	744,133	45,275	721,155	-	138,048
Fund balance, end of year	\$ 2,991,850	2,902,562	726,385	39,616	681,471	-	127,570

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	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	-	-	81,009	-	-	-	-
Fines and fees	28,200	28,650	244,104	191,813	21,718	30,564	41,834
Interest	63	-	1,150	3,159	92	250	839
Other	-	-	-	3,036	-	-	-
Total revenues	28,263	28,650	326,263	198,008	21,810	30,814	42,673
Expenditures:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and legal	18,763	21,450	247,053	167,020	-	5,964	14,374
Public works	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	15,000	-
Total expenditures	18,763	21,450	247,053	167,020	-	20,964	14,374
Excess (deficiency) of revenues over (under) expenditures	9,500	7,200	79,210	30,988	21,810	9,850	28,299
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(24,000)	-	-
Total other financing sources (uses)	-	-	-	-	(24,000)	-	-
Net change in fund balance	9,500	7,200	79,210	30,988	(2,190)	9,850	28,299
Fund balance, beginning of year	20,079	-	397,534	625,290	7,803	44,751	158,494
Fund balance, end of year	\$ 29,579	7,200	476,744	656,278	5,613	54,601	186,793

COUNTY OF LASALLE, ILLINOIS
TOURISM AND PROMOTION FUND

SCHEDULE C-11

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 2,664
Investments	56,175
Accounts receivable	30,296
Accrued interest	144
Total assets	<u>\$ 89,279</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 2,650</u>
Fund balance:	
Restricted	<u>86,629</u>
Total liabilities and fund balance	<u>\$ 89,279</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tourism fees	\$ 170,000	170,000	181,674	11,674	158,211
Visitor guide ad revenue	10,000	10,000	11,411	1,411	11,234
Interest	500	500	417	(83)	522
Grants	51,777	51,777	51,024	(753)	49,573
Miscellaneous income	1	1	-	(1)	-
Total revenues	232,278	232,278	244,526	12,249	219,540
Expenditures:					
Education	500	500	590	90	-
Miscellaneous	1,100	1,100	770	(330)	1,064
Grant expense	51,777	51,777	39,280	(12,497)	45,802
Tourism distribution	96,777	96,777	169,716	72,940	120,211
Visitor guide distribution	10,000	10,000	10,450	450	8,889
Total expenditures	160,153	160,153	220,806	60,653	175,966
Excess (deficiency) of revenues over (under) expenditures	72,125	72,125	23,720	(48,405)	43,574
Other financing sources (uses):					
Transfers to other funds	(42,000)	(42,000)	(37,750)	4,250	(42,048)
Total other financing sources (uses)	(42,000)	(42,000)	(37,750)	4,250	(42,048)
Net change in fund balance	\$ 30,125	30,125	(14,030)	(44,155)	1,526
Fund balance, beginning of year			100,659		99,133
Fund balance, end of year			86,629		100,659

COUNTY OF LASALLE, ILLINOIS
RECORDER'S EQUIPMENT FUND

SCHEDULE C-13

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 134,158
Investments	187,250
Accrued interest	549
Other receivable	1,150
Total assets	<u>\$ 323,107</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 25,894
Accrued payroll	96
Total liabilities	<u>25,990</u>
Fund balance:	
Restricted	<u>297,117</u>
Total liabilities and fund balance	<u>\$ 323,107</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 190,000	190,000	151,915	(38,085)	157,530
G.I.S. fees	30,000	30,000	24,831	(5,169)	28,337
Rental house support fee	250,000	250,000	214,957	(35,043)	247,599
Interest	2,000	2,000	1,611	(389)	1,848
Miscellaneous income	-	-	288	288	30,297
Total revenues	472,000	472,000	393,602	(78,398)	465,611
Expenditures:					
Maintenance of equipment	90,000	90,000	85,973	(4,027)	61,864
Mileage	2,000	2,000	1,711	(289)	1,719
Education	2,000	2,000	6,283	4,283	3,410
Rent - equipment	18,000	18,000	12,790	(5,210)	12,200
Supplies	10,000	10,000	4,057	(5,943)	3,275
G.I.S. supplies	10,000	10,000	-	(10,000)	-
Salaries and wages	6,000	6,000	3,558	(2,442)	-
Offsite storage	12,000	12,000	12,000	-	14,089
State share rental housing fee	230,000	230,000	202,491	(27,509)	234,567
Miscellaneous	1	1	-	(1)	150
New equipment	140,000	140,000	114,849	(25,151)	17,390
Total expenditures	520,001	520,001	443,712	(76,289)	348,664
Excess (deficiency) of revenues over (under) expenditures	\$ (48,001)	(48,001)	(50,110)	(2,109)	116,947
Fund balance, beginning of year			347,227		230,280
Fund balance, end of year			297,117		347,227

COUNTY OF LASALLE, ILLINOIS
COUNTY CLERK RECORDS FUND

SCHEDULE C-15

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 55,182
Investments	80,250
Accounts receivable	99
Accrued interest	233
Total assets	<u>\$ 135,764</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 8,965</u>
Fund balance:	
Restricted	<u>126,799</u>
Total liabilities and fund balance	<u>\$ 135,764</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
County clerk records fees	\$ 15,000	15,000	18,210	3,210	17,236
Death certificate fees	3,000	3,000	4,552	1,552	3,068
Marriage license fees	3,000	3,000	4,065	1,065	3,765
Civil union fees	75	75	15	(60)	35
Interest	350	350	670	320	851
Miscellaneous	-	-	2	2	-
Total revenues	21,425	21,425	27,514	6,089	24,955
Expenditures:					
New equipment	5,000	5,000	-	(5,000)	21,936
Software and licenses	10,000	10,000	9,973	(27)	-
Maintenance and repair of equipment	1,000	1,000	239	(761)	568
Office expense	15,000	15,000	7,682	(7,318)	2,917
Book restoration	7,500	7,500	2,294	(5,206)	2,166
Marriage license fee reimbursement	3,000	3,000	4,000	1,000	3,690
Civil union fees	75	75	20	(55)	35
Miscellaneous	-	-	6	6	-
State death certificate reimbursement	3,000	3,000	4,180	1,180	3,068
Total expenditures	44,575	44,575	28,394	(16,181)	34,380
Excess (deficiency) of revenues over (under) expenditures	\$ (23,150)	(23,150)	(880)	22,270	(9,425)
Fund balance, beginning of year			127,679		137,104
Fund balance, end of year			126,799		127,679

COUNTY OF LASALLE, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-17

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ -
Accounts receivable	7,846
Total assets	<u>\$ 7,846</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 1,076
Due to other funds	6,132
Total liabilities	<u>7,208</u>
Fund balance:	
Restricted	<u>638</u>
Total liabilities and fund balance	<u>\$ 7,846</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014				2013
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Salary reimb. - crime victim witness	\$ 20,970	20,970	25,358	4,388	22,560
Salary reimb. - crime victim witness assistant	35,338	35,338	28,729	(6,609)	42,367
Total revenues	56,308	56,308	54,087	(2,221)	64,927
Expenditures:					
Refunds	-	-	1,672	1,672	-
Salaries and wages	57,550	57,550	52,232	(5,318)	69,880
Total expenditures	57,550	57,550	53,904	(3,646)	69,880
Excess (deficiency) of revenues over (under) expenditures	(1,242)	(1,242)	183	1,425	(4,953)
Other financing sources (uses):					
Transfers from other funds	-	-	-	-	15,703
Total other financing sources (uses)	-	-	-	-	15,703
Net change in fund balance	\$ (1,242)	(1,242)	183	1,425	10,750
Fund balance (deficit), beginning of year			455		(10,295)
Fund balance, end of year			638		455

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

SCHEDULE C-19

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 8,432
Investments	13,375
Accounts receivable	34
Accrued interest	592
Total assets	<u>\$ 22,433</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 22,433
Total fund balance	<u>\$ 22,433</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-20

	2014			2013	
	<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	8,492	492	10,097
Interest	-	-	84	84	52
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>8,576</u>	<u>576</u>	<u>10,149</u>
Expenditures:					
Miscellaneous equipment	8,000	8,000	-	(8,000)	-
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>\$ -</u>	<u>-</u>	<u>8,576</u>	<u>8,576</u>	<u>10,149</u>
Fund balance, beginning of year			<u>13,857</u>		<u>3,708</u>
Fund balance, end of year			<u>22,433</u>		<u>13,857</u>

COUNTY OF LASALLE, ILLINOIS
E-911 FUND

SCHEDULE C-21

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ -
Total assets	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 1,181
Due to other funds	1,149
Total liabilities	2,330
Fund Balance (Deficit):	
Unassigned	(2,330)
Total liabilities and fund balance	\$ -

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-22

	2014				2013
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Reimbursements	\$ 65,431	65,431	65,427	(4)	65,224
Total revenues	65,431	65,431	65,427	(4)	65,224
Expenditures:					
Health insurance	5,200	5,200	5,464	264	5,292
Salaries and wages	60,231	60,231	61,135	904	59,954
Total expenditures	65,431	65,431	66,599	1,168	65,246
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(1,172)	(1,172)	(22)
Fund balance (deficit), beginning of year			(1,158)		(1,136)
Fund balance (deficit), end of year			(2,330)		(1,158)

COUNTY OF LASALLE, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-23

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 37,274
Investments	40,125
Accounts receivable	-
Accrued interest	117
Total assets	<u>\$ 77,516</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 726</u>
Fund balance:	
Restricted	<u>76,790</u>
Total liabilities and fund balance	<u>\$ 77,516</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
State drug enforcement	\$ 19,690	19,690	7,293	(12,397)	5,742
Federal drug enforcement	200	200	-	(200)	-
Interest	100	100	340	240	437
Miscellaneous income	10	10	2,000	1,990	399
Total revenues	20,000	20,000	9,633	(10,367)	6,578
Expenditures:					
Vehicle expense	8,000	8,000	4,391	(3,609)	6,691
Investigation expenses	1	1	965	964	1,520
State drug enforcement	6,896	6,896	2,000	(4,896)	6,166
Federal drug enforcement	1,000	1,000	-	(1,000)	-
K-9 expense	1	1	-	(1)	-
New equipment	1,000	1,000	-	(1,000)	-
Vehicle insurance	1	1	-	(1)	-
Salaries and wages	3,100	3,100	3,049	(51)	3,067
Miscellaneous	1	1	-	(1)	-
Total expenditures	20,000	20,000	10,405	(9,595)	17,444
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(772)	(772)	(10,866)
Fund balance, beginning of year			77,562		88,428
Fund balance, end of year			76,790		77,562

COUNTY OF LASALLE, ILLINOIS
CORONER FEE FUND

SCHEDULE C-25

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 5,972
Investments	5,350
Accrued interest	14
Total assets	<u>\$ 11,336</u>
<u>Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 258
Fund Balance:	
Restricted	11,078
Total liabilities and fund balance	<u>\$ 11,336</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-26

	2014			2013
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Coroner fees	\$ 24,000	24,000	27,740	22,800
Interest	100	100	45	76
Total revenues	<u>24,100</u>	<u>24,100</u>	<u>27,785</u>	<u>22,876</u>
Expenditures:				
Supplies	4,000	4,000	-	55
New equipment	6,200	6,200	4,625	23,145
Miscellaneous	500	500	-	-
Salaries and wages	13,400	13,400	13,426	16,720
Total expenditures	<u>24,100</u>	<u>24,100</u>	<u>18,051</u>	<u>39,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>9,734</u>	<u>(17,044)</u>
Fund balance, beginning of year			<u>1,344</u>	<u>18,388</u>
Fund balance, end of year			<u>11,078</u>	<u>1,344</u>

COUNTY OF LASALLE, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 89,079
Investments	112,350
Accrued interest	315
Total assets	<u>\$ 201,744</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 4,476
Accrued payroll	438
Total liabilities	<u>4,914</u>
Fund balance:	
Restricted	<u>196,830</u>
Total liabilities and fund balance	<u>\$ 201,744</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tax sale automation fees	\$ 40,000	40,000	34,965	(5,035)	37,950
Sale of duplicate tax bill	4,000	4,000	5,690	1,690	6,546
Interest	500	500	906	406	1,099
Total revenues	44,500	44,500	41,561	(2,939)	45,595
Expenditures:					
Tax sale automation	5,800	5,800	4,476	(1,324)	-
New equipment	-	-	2,167	2,167	17,585
Software and licenses	22,000	22,000	-	(22,000)	-
Maintenance & repair of equipment	700	700	-	(700)	-
Miscellaneous	700	700	-	(700)	74
Salaries and wages	22,500	22,500	22,798	298	22,798
Total expenditures	51,700	51,700	29,441	(22,259)	40,457
Excess (deficiency) of revenues over (under) expenditures	\$ (7,200)	(7,200)	12,120	19,320	5,138
Fund balance, beginning of year			184,710		179,572
Fund balance, end of year			196,830		184,710

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-29

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 329,668
Investments	478,825
Accounts receivable	198,464
Prepays	200
Accrued interest	769
Total assets	<u>\$ 1,007,926</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 44,364
Accrued payroll	3,560
Total liabilities	<u>47,924</u>
Fund balance:	
Committed	<u>960,002</u>
Total liabilities and fund balance	<u>\$ 1,007,926</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State grant	\$ 40,000	40,000	104,151	64,151	89,114
Tipping fees	235,000	235,000	715,677	480,677	251,047
Building inspection fees	70,000	70,000	207,191	137,191	136,701
Enforcement fines	1	1	3,000	2,999	-
Interest	500	500	2,009	1,509	1,781
Miscellaneous income	1	1	46	45	17,500
Total revenues	345,502	345,502	1,032,074	686,572	496,143
Expenditures:					
Solid waste management:					
Mileage	250	250	160	(90)	-
Telephone	1	1	-	(1)	-
Printing	1	1	-	(1)	-
Postage	200	200	577	377	253
Education	500	500	975	475	565
Publications and notices	1	1	-	(1)	-
Material for public education	5,000	5,000	-	(5,000)	2,962
Office supplies expense	2,500	2,500	2,956	456	3,237
Professional services	1	1	2,042	2,041	11,555
Recycling collection	2,000	2,000	154	(1,846)	168
New equipment	1,500	1,500	-	(1,500)	-
Vehicle maintenance	750	750	2,643	1,893	5,819
Enforcement fines	500	500	1,680	1,180	612
Building inspector	55,000	55,000	147,010	92,010	83,710
Director	65,620	65,620	65,633	13	64,148
Salaries and wages	73,401	73,401	76,182	2,781	74,166
Group health and life	34,200	34,200	35,273	1,073	34,242
Total solid waste management	241,425	241,425	335,285	93,860	281,437
Solid waste enforcement:					
Mileage	100	100	-	(100)	-
Education	1	1	-	(1)	-
Office supplies expense	1,200	1,200	1,128	(72)	-
New equipment	1	1	-	(1)	18,989
Vehicle maintenance	500	500	318	(182)	289
Salaries and wages	41,100	41,100	42,973	1,873	40,693
Group health and life	17,100	17,100	13,305	(3,795)	16,770
Total solid waste enforcement	60,002	60,002	57,724	(2,278)	76,741
Total expenditures	301,427	301,427	393,009	91,582	358,178

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess (deficiency) of revenues over (under) expenditures	44,075	44,075	639,065	594,990	137,965
Other financing sources (uses):					
Transfers from other funds	14,933	14,933	14,933	-	14,933
Transfers to other funds	-	-	-	-	(100,000)
Total other financing sources (uses)	14,933	14,933	14,933	-	(85,067)
Net change in fund balance	\$ 59,008	59,008	653,998	594,990	52,898
Fund balance, beginning of year			306,004		253,106
Fund balance, end of year			960,002		306,004

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

SCHEDULE C-31

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 279,678
Investments	441,375
Accounts receivable	2,650
Accrued interest	1,330
Total assets	<u>\$ 725,033</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 18,100
Accrued payroll	2,521
Total liabilities	<u>20,621</u>
Fund balance:	
Restricted	<u>704,412</u>
Total liabilities and fund balance	<u>\$ 725,033</u>

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

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
G.I.S. recording fee	\$ 410,000	410,000	368,439	(41,561)	421,458
Miscellaneous income	20,000	20,000	8,423	(11,577)	22,811
Interest	2,000	2,000	3,936	1,936	4,737
Total revenues	432,000	432,000	380,798	(51,202)	449,006
Expenditures:					
G.I.S. mapping contract	207,000	207,000	207,000	-	207,000
G.I.S. equipment	17,750	17,750	14,591	(3,159)	12,432
G.I.S. software license	20,500	20,500	12,000	(8,500)	13,800
Maintenance contract - software	27,782	27,782	19,450	(8,332)	23,752
Education	10,000	10,000	560	(9,440)	-
Professional services	16,000	16,000	9,050	(6,950)	10,650
Office supplies	4,500	4,500	3,168	(1,332)	2,889
Benefit reimbursement	35,000	35,000	44,246	9,246	41,870
Miscellaneous	1,000	1,000	50	(950)	50
Salaries and wages	126,801	126,801	131,549	4,748	127,640
Total expenditures	466,333	466,333	441,664	(24,669)	440,083
Excess (deficiency) of revenues over (under) expenditures	\$ (34,333)	(34,333)	(60,866)	(26,533)	8,923
Fund balance, beginning of year			765,278		756,355
Fund balance, end of year			704,412		765,278

COUNTY OF LASALLE, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-33

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 69,443
Investments	109,675
Accounts receivable	4,540
Accrued interest	295
Total assets	<u>\$ 183,953</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 8,050
Accrued payroll	1,564
Total liabilities	<u>9,614</u>
Fund balance:	
Restricted	<u>174,339</u>
Total liabilities and fund balance	<u>\$ 183,953</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Dog licenses	\$ 178,000	178,000	161,291	(16,709)	182,652
Animal control fines	1,400	1,400	1,520	120	1,480
Intact pet fines	-	-	-	-	5,874
Interest	750	750	844	94	1,025
Total revenues	180,150	180,150	163,655	(16,495)	191,031
Expenditures:					
Professional services	55,000	55,000	28,582	(26,418)	30,405
Intact fees	-	-	-	-	35,414
Health / life insurance	10,700	10,700	10,927	227	10,584
Mileage	300	300	-	(300)	-
Gas, oil, & tires	9,000	9,000	6,077	(2,923)	5,435
Education	300	300	65	(235)	65
Repairs & maintenance	2,000	2,000	2,132	132	1,030
Office supplies	300	300	183	(117)	167
Rabies tags	1,300	1,300	2,378	1,078	973
Uniform allowance	500	500	-	(500)	-
Claims	800	800	-	(800)	-
New office equipment	1,000	1,000	-	(1,000)	-
Vehicles	1	1	-	(1)	-
Construction	1	1	-	(1)	-
Administrator	22,000	22,000	22,000	-	23,833
Salaries and wages	79,201	79,201	81,770	2,569	78,454
Total expenditures	182,403	182,403	154,114	(28,289)	186,360
Excess (deficiency) of revenues over (under) expenditures	\$ (2,253)	(2,253)	9,541	11,794	4,671
Fund balance, beginning of year			164,798		160,127
Fund balance, end of year			174,339		164,798

COUNTY OF LASALLE, ILLINOIS
INTACT PET FEE FUND

SCHEDULE C-35

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 3,679
Investments	2,675
Accrued interest	7
Total assets	<u>\$ 6,361</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 1,122</u>
Fund balance:	
Restricted	<u>5,239</u>
Total liabilities and fund balance	<u>\$ 6,361</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-36

	2014			2013
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Intact pet fines	\$ 25,000	25,000	(650)	21,509
Interest	-	-	26	13
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>(624)</u>	<u>21,522</u>
Expenditures:				
Intact fees	<u>28,000</u>	<u>28,000</u>	<u>(4,198)</u>	<u>16,857</u>
Total expenditures	<u>28,000</u>	<u>28,000</u>	<u>(4,198)</u>	<u>16,857</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,000)</u>	<u>(3,000)</u>	<u>574</u>	<u>4,665</u>
Fund balance, beginning of year			<u>4,665</u>	<u>-</u>
Fund balance, end of year			<u>5,239</u>	<u>4,665</u>

COUNTY OF LASALLE, ILLINOIS
CORONER GRANT FUND

SCHEDULE C-37

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 1,575
Total assets	<u>\$ 1,575</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 1,575
Total fund balance	<u>\$ 1,575</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-38

	2014			2013
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Grant funds	\$ 4,000	4,000	320	4,625
Interest	3	3	(3)	27
Total revenues	<u>4,003</u>	<u>4,003</u>	<u>317</u>	<u>4,652</u>
Expenditures:				
Equipment	<u>4,625</u>	<u>4,625</u>	<u>(1,485)</u>	<u>8,540</u>
Total expenditures	<u>4,625</u>	<u>4,625</u>	<u>(1,485)</u>	<u>8,540</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (622)</u>	<u>(622)</u>	<u>1,180</u>	<u>(3,888)</u>
Fund balance, beginning of year			<u>395</u>	<u>4,283</u>
Fund balance, end of year			<u>1,575</u>	<u>395</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-39

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 2,584
Investments	5,350
Accrued interest	18
Total assets	<u>\$ 7,952</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 7,952
Total fund balance	<u>\$ 7,952</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-40

	2014			2013
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Automation fees	\$ 750	750	710 (40)	1,180
Interest	25	25	40 15	53
Total revenues	<u>775</u>	<u>775</u>	<u>750 (25)</u>	<u>1,233</u>
Expenditures:				
Automation expenses	3,000	3,000	- (3,000)	2,561
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>- (3,000)</u>	<u>2,561</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,225)</u>	<u>(2,225)</u>	750 <u>2,975</u>	(1,328)
Fund balance, beginning of year			<u>7,202</u>	<u>8,530</u>
Fund balance, end of year			<u>7,952</u>	<u>7,202</u>

COUNTY OF LASALLE, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-41

Balance Sheet
November 30, 2014

<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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-42

	2014			2013
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
HAVA grant revenue	\$ 62,185	62,185	-	(62,185)
Total revenues	<u>62,185</u>	<u>62,185</u>	<u>-</u>	<u>(62,185)</u>
Expenditures:				
New election equipment	62,185	62,185	-	(62,185)
Total expenditures	<u>62,185</u>	<u>62,185</u>	<u>-</u>	<u>(62,185)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year			84	84
Fund balance, end of year			<u>84</u>	<u>84</u>

COUNTY OF LASALLE, ILLINOIS
GRANT FUND

SCHEDULE C-43

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 91,226
Accounts receivable	<u>72,318</u>
Total assets	<u>\$ 163,544</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 70,381
Accrued payroll	<u>1,840</u>
Total liabilities	<u>72,221</u>
Fund balance:	
Restricted	<u>91,323</u>
Total liabilities and fund balance	<u>\$ 163,544</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Redeploy Illinois grant	\$ 124,000	124,000	260,585	136,585	166,005
Adult Redeploy Illinois grant	273,179	273,179	151,620	(121,559)	12,478
Transit grant reimbursement	-	-	66,403	66,403	-
Total revenues	397,179	397,179	478,608	81,429	178,483
Expenditures:					
Mileage	-	-	140	140	146
Education	23,100	23,100	810	(22,290)	1,780
Incentives	2,700	2,700	438	(2,262)	-
Lodging and meals	-	-	930	930	1,917
Telephone	1,080	1,080	-	(1,080)	-
Office supplies expense	1,125	1,125	988	(137)	-
Professional services - counseling	124,000	124,000	237,399	113,399	147,556
Professional services - physicals	6,750	6,750	1,136	(5,614)	-
Professional services - other	132,600	132,600	56,070	(76,530)	7,550
Miscellaneous	-	-	-	-	1,138
Health and life insurance	17,025	17,025	4,098	(12,927)	-
Salaries and wages	60,000	60,000	66,015	6,015	-
Overtime	-	-	120	120	-
Vehicles	7,200	7,200	-	(7,200)	-
New equipment	21,600	21,600	1,839	(19,761)	26,435
Total expenditures	397,180	397,180	369,983	(27,197)	186,522
Excess (deficiency) of revenues over (under) expenditures	\$ (1)	(1)	108,625	108,626	(8,039)
Fund balance (deficit), beginning of year			(17,302)		(9,263)
Fund balance (deficit), end of year			91,323		(17,302)

COUNTY OF LASALLE, ILLINOIS
SHERIFF VEHICLE FUND

SCHEDULE C-45

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 8,904
Investments	13,375
Accounts receivable	220
Accrued interest	48
Total assets	<u>\$ 22,547</u>
<u>Fund Balance</u>	
Restricted	\$ 22,547
Total liabilities and fund balance	<u>\$ 22,547</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-46

	2014			2013	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Vehicle fines	\$ 5,995	5,995	6,215	220	7,207
Interest	5	5	146	141	141
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>6,361</u>	<u>361</u>	<u>7,348</u>
Expenditures:					
New vehicles	5,000	5,000	9,656	4,656	10,000
Maintenance & repair of equipment	1,000	1,000	-	(1,000)	-
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>9,656</u>	<u>3,656</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(3,295)</u>	<u>(3,295)</u>	<u>(2,652)</u>
Fund balance, beginning of year			<u>25,842</u>		<u>28,494</u>
Fund balance, end of year			<u>22,547</u>		<u>25,842</u>

COUNTY OF LASALLE, ILLINOIS
JAIL COMMISSARY FUND

SCHEDULE C-47

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 107,708
Total assets	<u>\$ 107,708</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 107,708
Total fund balance	<u>\$ 107,708</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-48

	2014			2013
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Commissary revenues	\$ -	-	578,715	347,377
Total revenues	-	-	578,715	347,377
Expenditures:				
Commissary expense	-	-	632,658	275,423
Total expenditures	-	-	632,658	275,423
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(53,943)	71,954
Fund balance, beginning of year			161,651	89,697
Fund balance, end of year			107,708	161,651

COUNTY OF LASALLE, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-49

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 2,228,760
Investments	1,000,000
Accounts receivable	655,210
Accrued interest	4,217
Total assets	<u>\$ 3,888,187</u>
 <u>Fund Balance</u>	
Restricted fund balance	<u>\$ 3,888,187</u>
Total fund balance	<u>\$ 3,888,187</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Public safety sales tax	\$ 2,500,000	2,500,000	2,722,377	222,377	2,628,616
Grant income	-	-	250,043	250,043	-
Interest	4,000	4,000	8,440	4,440	3,538
Total revenues	2,504,000	2,504,000	2,980,860	476,860	2,632,154
Expenditures:					
New equipment	168,000	168,000	397,490	229,490	145,644
Total expenditures	168,000	168,000	397,490	229,490	145,644
Excess (deficiency) of revenues over (under) expenditures	2,336,000	2,336,000	2,583,370	247,370	2,486,510
Other financing sources (uses):					
Transfers to other funds	(3,133,212)	(3,133,212)	(3,114,750)	18,462	(2,742,800)
Total other financing sources (uses)	(3,133,212)	(3,133,212)	(3,114,750)	18,462	(2,742,800)
Net change in fund balance	\$ (797,212)	(797,212)	(531,380)	265,832	(256,290)
Fund balance, beginning of year			4,419,567		4,675,857
Fund balance, end of year			3,888,187		4,419,567

COUNTY OF LASALLE, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-51

Balance Sheet
November 30, 2014

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 657,942
Investments	1,086,050
Accounts receivable	3,583
Accrued interest	2,621
Property taxes receivable	50,862
Total assets	<u>1,801,058</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>1,658,000</u>
Total assets and deferred outflows of resources	<u>\$ 3,459,058</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 37,486</u>
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Deferred Inflows of Resources:

Deferred property taxes	<u>1,658,000</u>
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Fund balance:

Restricted	<u>1,763,572</u>
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Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,459,058</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,600,000	1,600,000	1,601,718	1,718	997,251
Personal property replacement tax	78,000	78,000	81,682	3,682	79,672
Interest	5,000	5,000	7,976	2,976	13,032
Miscellaneous	-	-	3,481	3,481	3,481
Total revenues	1,683,000	1,683,000	1,694,857	11,857	1,093,436
Expenditures:					
General county employees	1,325,200	1,325,200	1,200,225	(124,975)	1,104,033
Recorder's equipment	400	400	221	(179)	-
Insurance	5,400	5,400	7,857	2,457	5,700
Tax sale automation	12,400	12,400	9,472	(2,928)	10,294
E-911	5,300	5,300	4,677	(623)	4,500
S.O.A. Drug Fund	24,900	24,900	10,561	(14,339)	16,689
S.O.A. Crime Victim	6,600	6,600	4,184	(2,416)	5,213
Law library	500	500	1,189	689	315
Detention home employees	83,000	83,000	74,017	(8,983)	69,839
Child support	2,700	2,700	2,129	(571)	1,720
Circuit clerk document storage	5,000	5,000	3,140	(1,860)	3,645
Court automation	5,400	5,400	4,066	(1,334)	4,474
Minors in possession	3,000	3,000	2,872	(128)	3,126
County highway employees	202,300	202,300	184,896	(17,404)	169,037
County health employees	117,000	117,000	104,482	(12,518)	98,916
Nursing home employees	247,000	247,000	215,761	(31,239)	212,306
Environmental services	15,900	15,900	14,524	(1,376)	13,346
VAC	10,100	10,100	9,466	(634)	8,919
Mental health employees	3,600	3,600	2,579	(1,021)	3,084
G.I.S. Fund	11,500	11,500	10,095	(1,405)	9,486
Animal control	6,800	6,800	6,255	(545)	5,881
Tax objection refund	-	-	2,509	2,509	-
Total expenditures	2,094,000	2,094,000	1,875,177	(218,823)	1,750,523
Excess (deficiency) of revenues over (under) expenditures	\$ (411,000)	(411,000)	(180,320)	230,680	(657,087)
Fund balance, beginning of year			1,943,892		2,600,979
Fund balance, end of year			1,763,572		1,943,892

COUNTY OF LASALLE, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-53

Balance Sheet
November 30, 2014

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 1,804,605
Investments	2,779,325
Accounts receivable	374,254
Property taxes receivable	29,086
Accrued interest	7,565
Prepays	800
Vaccine inventory	30,779
Total assets	<u>5,026,414</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>915,000</u>
Total assets and deferred outflows of resources	<u>\$ 5,941,414</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 21,873
Accrued payroll	<u>26,593</u>
Total liabilities	<u>48,466</u>

Deferred Inflows of Resources:

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

Nonspendable	31,579
Restricted	<u>4,946,369</u>
Total fund balance	<u>4,977,948</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,941,414</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 915,000	915,000	915,987	987	909,468
Federal / State funds:					
Basic health protection grant	194,371	194,371	97,186	(97,185)	307,754
Bioterrorism grant	80,507	80,507	92,934	12,427	96,468
Communicable disease control	40,000	40,000	72,785	32,785	59,894
Immunizations	120,000	120,000	43,493	(76,507)	53,689
AIDS / Counseling & testing grant	15,000	15,000	20,037	5,037	11,434
Non-community water agreement	7,750	7,750	7,475	(275)	7,588
Breast & cervical cancer grant	190,548	190,548	177,120	(13,428)	182,406
Genetic clinic grant	15,500	15,500	14,273	(1,227)	15,776
Vector control grant	22,788	22,788	15,932	(6,856)	28,279
Family health - WIC grant	1,653,365	1,653,365	1,419,185	(234,180)	1,429,926
Family Case Management	297,914	297,914	427,766	129,852	297,914
Health promotion / disease prev.	2,000	2,000	2,586	586	1,141
Illinois Tobacco Free grant	46,603	46,603	46,603	-	70,020
IPC grant	126,464	126,464	106,230	(20,234)	-
Health Works	16,715	16,715	17,551	836	16,715
Fines and fees:					
Licenses:					
Restaurant	100,000	100,000	78,401	(21,599)	53,163
Sewage and septic	20,000	20,000	20,948	948	20,455
Wells	8,000	8,000	6,520	(1,480)	9,200
Temporary food service	9,000	9,000	9,020	20	8,965
Body art	4,500	4,500	1,613	(2,887)	5,400
Tanning booth inspections	3,500	3,500	1,850	(1,650)	3,650
Mortgage surveys	100	100	580	480	70
Subdivision plats	400	400	-	(400)	575
Medicaid reimbursement	80,000	80,000	94,948	14,948	87,531
Medical reserve corp	5,000	5,000	3,500	(1,500)	662
Interest	20,000	20,000	21,540	1,540	23,858
Miscellaneous	2,500	2,500	4,413	1,913	41,306
Total revenues	3,997,525	3,997,525	3,720,476	(277,049)	3,743,307

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Office equipment repair & maint.	15,000	15,000	12,259	(2,741)	11,306
B.O.H. travel	1,500	1,500	1,129	(371)	988
Telephone:					
Administration	22,000	22,000	18,188	(3,812)	18,064
Environmental health	-	-	4,791	4,791	-
Electricity	20,000	20,000	8,911	(11,089)	13,595
Water / sewer	-	-	1,030	1,030	-
Gas	-	-	4,278	4,278	-
Family case management	25,000	25,000	20,293	(4,707)	21,865
Immunizations	175,000	175,000	89,701	(85,299)	152,711
Breast & cervical cancer	117,868	117,868	69,436	(48,432)	98,469
STD services	3,500	3,500	3,031	(469)	1,325
Family health - WIC	1,335,000	1,335,000	1,094,444	(240,556)	1,094,798
IPC grant	126,464	126,464	638	(125,826)	-
Medical reserve corp	5,500	5,500	2,707	(2,793)	-
Postage	15,000	15,000	10,613	(4,387)	11,808
Public notices and advertising	10,000	10,000	7,705	(2,295)	5,184
Fees	-	-	117	117	-
NSF Chargeback	-	-	1,750	1,750	-
Printing:					
Administration	100	100	-	(100)	61
Environmental health	500	500	1,095	595	227
Personal health	500	500	259	(241)	351
Education:					
Administration	4,000	4,000	384	(3,616)	1,276
Environmental health	3,500	3,500	3,493	(7)	2,314
Personal health	6,000	6,000	1,656	(4,344)	2,858
Books and education:					
Administration	500	500	-	(500)	-
Environmental health	500	500	115	(385)	483
Personal health	500	500	-	(500)	265
Dues and memberships:					
Administration	5,000	5,000	4,120	(880)	4,131
Environmental health	3,000	3,000	960	(2,040)	2,152
Personal health	1,000	1,000	286	(714)	294
Office supplies and expense	20,000	20,000	6,193	(13,807)	6,428
Lab tests:					
Environmental health	300	300	88	(212)	25
Personal health	300	300	22	(278)	150
Medicine and drugs	2,500	2,500	512	(1,988)	882

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Contractual labor:					
Administration	50,000	50,000	13,279	(36,721)	46,283
Environmental health	15,000	15,000	13,725	(1,275)	14,996
Personal health	2,100	2,100	1,321	(779)	461
Supplies and equipment:					
Administration	3,000	3,000	2,112	(888)	887
Environmental health	1,500	1,500	1,337	(163)	997
Personal health	6,000	6,000	2,521	(3,479)	2,132
New office equipment:					
Administration	32,000	32,000	10,003	(21,997)	24,849
Environmental health	-	-	-	-	1,985
Personal health	-	-	-	-	2,000
New equipment	-	-	259	259	-
Buildings alterations	1,000	1,000	-	(1,000)	215
Mileage:					
Administration	38,000	38,000	1,705	(36,295)	25,052
Environmental health	-	-	19,240	19,240	-
Personal health	-	-	4,399	4,399	-
New programs:					
Administration	80,000	80,000	650	(79,350)	40,357
Environmental health	-	-	3,956	3,956	-
Personal health	-	-	3,960	3,960	-
Administrator	87,210	87,210	87,210	-	84,670
Salaries and wages	1,320,947	1,320,947	1,279,372	(41,575)	1,233,629
Tax objection refund	-	-	1,435	1,435	-
Contingency	1	1	-	(1)	-
Health and life insurance	284,000	284,000	313,913	29,913	263,779
Total expenditures	3,840,790	3,840,790	3,130,601	(710,189)	3,194,302
Excess (deficiency) of revenues over (under) expenditures	156,735	156,735	589,875	433,140	549,005
Other financing sources (uses):					
Transfers from other funds	32,334	32,334	32,334	-	32,334
Transfers to other funds	(51,000)	(51,000)	(50,169)	831	(50,169)
Total other financing sources (uses)	(18,666)	(18,666)	(17,835)	831	(17,835)
Net change in fund balance	\$ 138,069	138,069	572,040	433,971	531,170
Fund balance, beginning of year			4,405,908		3,874,738
Fund balance, end of year			4,977,948		4,405,908

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-55

Balance Sheet
November 30, 2014

Assets and Deferred Outflows of Resources

Assets

Cash in bank	\$ 657,413
Investments	1,045,925
Accounts receivable	64,941
Accrued interest	2,839
Prepays	250
Property tax receivable	11,403
Total assets	<u>1,782,771</u>

Deferred Outflows of Resources:

Deferred property taxes	355,846
Unavailable revenues	355,563
Total deferred outflows of resources	<u>711,409</u>

Total assets and deferred outflows of resources	<u>\$ 2,494,180</u>
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Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 9,225
Accrued payroll	22,809
Total liabilities	<u>32,034</u>

Deferred Inflows of Resources:

Deferred property taxes	355,846
Unavailable revenues	355,563
Total deferred inflows of resources	<u>711,409</u>

Fund balance:

Restricted	<u>1,750,737</u>
Total liabilities and fund balance	<u>\$ 2,494,180</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 358,566	358,566	359,055	489	365,731
Resident fees	7,500	7,500	4,080	(3,420)	10,400
Intergovernmental revenue:					
Personal property replacement tax	37,000	37,000	38,701	1,701	37,757
State of IL - salary reimbursement	450,000	450,000	558,148	108,148	571,071
State Board of Education	100,000	100,000	233,432	133,432	183,873
State and Federal lunch / milk	12,000	12,000	21,504	9,504	20,955
Federal grants	1	1	-	(1)	-
Interest	4,000	4,000	7,993	3,993	9,678
Other income:					
Commissions - pay telephone	1,000	1,000	540	(460)	2,815
Miscellaneous income	1	1	3,271	3,270	548
Total revenues	970,068	970,068	1,226,724	256,656	1,202,828
Expenditures:					
Maintenance & repair of vehicles	500	500	182	(318)	88
Mileage	1,500	1,500	746	(754)	1,063
Auto expense	500	500	202	(298)	67
Maintenance & repair of buildings	14,000	14,000	418	(13,582)	6,084
Electricity	20,000	20,000	17,691	(2,309)	18,184
Telephone	2,200	2,200	1,565	(635)	1,912
Water	2,500	2,500	2,573	73	2,371
Gas	3,000	3,000	2,498	(502)	1,720
Fire alarm service	2,350	2,350	2,340	(10)	2,209
Maintenance contracts	3,000	3,000	2,773	(227)	3,718
Staff education	12,000	12,000	7,308	(4,692)	8,258
Hospital and emergency care	3,000	3,000	-	(3,000)	-
Dues and memberships	1,500	1,500	1,108	(392)	969
Physician's contract	15,000	15,000	13,203	(1,797)	12,831
Psychological services	16,000	16,000	4,394	(11,606)	2,250
General supplies	15,000	15,000	14,463	(537)	14,547
Library supplies	500	500	-	(500)	133
School supplies	5,000	5,000	4,450	(550)	3,264
Clothing	2,200	2,200	2,102	(98)	2,075
Provisions	38,000	38,000	45,040	7,040	39,934
Medicine and drugs	1,000	1,000	84	(916)	-
Material for repairs	7,000	7,000	2,188	(4,812)	2,319
New equipment	14,200	14,200	10,848	(3,352)	1,647

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (continued):					
Miscellaneous	\$ 500	500	-	(500)	-
Tax objection refund	-	-	562	562	-
Grant expense	1	1	-	(1)	-
Health & life insurance	187,500	187,500	156,639	(30,861)	156,474
Superintendent	49,800	49,800	51,792	1,992	50,414
Salaries and wages	865,900	865,900	884,175	18,275	856,987
Overtime	40,000	40,000	29,697	(10,303)	32,797
Contingency	33,000	33,000	-	(33,000)	-
Total expenditures	1,356,651	1,356,651	1,259,041	(97,610)	1,222,315
Excess (deficiency) of revenues over (under) expenditures	(386,583)	(386,583)	(32,317)	354,266	(19,487)
Other financing sources (uses):					
Transfers from other funds	69,901	69,901	69,901	-	69,901
Total other financing sources (uses)	69,901	69,901	69,901	-	69,901
Net change in fund balance	\$ (316,682)	(316,682)	37,584	354,266	50,414
Fund balance, beginning of year			1,713,153		1,662,739
Fund balance, end of year			1,750,737		1,713,153

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-57

Balance Sheet
November 30, 2014

Assets and Deferred Outflows of Resources

Assets

Cash in bank	\$ 888,851
Investments	1,479,275
Accounts receivable	4,060
Accrued interest	4,532
Property tax receivable	43,990
Total assets	<u>2,420,708</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>2,372,306</u>
Total assets and deferred outflows of resources	<u>\$ 4,793,014</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 212,160
Accrued payroll	630
Total liabilities	<u>212,790</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>2,372,306</u>
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Fund balance:

Restricted	<u>2,207,918</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,793,014</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,384,000	1,384,000	1,385,374	1,374	2,093,964
Personal property replacement tax	88,000	88,000	92,220	4,220	90,386
Interest	5,000	5,000	13,602	8,602	19,531
Total revenues	1,477,000	1,477,000	1,491,196	14,196	2,203,881
Expenditures:					
Salaries and wages	41,763	41,763	33,829	(7,934)	41,097
Maintenance of equipment	400	400	-	(400)	-
Mileage	900	900	389	(511)	894
Telephone	2,100	2,100	-	(2,100)	230
Postage	500	500	67	(433)	46
Education	4,400	4,400	475	(3,925)	1,343
Lodging and meals	-	-	134	134	122
Dues and subscriptions	11,546	11,546	11,246	(300)	11,898
CASA	29,849	29,849	29,849	-	28,428
Distributions to agencies:					
Youth Service Bureau	192,220	192,220	192,220	-	183,006
Youth Service Bureau (SC)	145,308	145,308	145,308	-	-
Horizon House	282,277	282,277	282,277	-	268,835
Friendship House	230,341	230,341	230,341	-	219,372
Streator Unlimited	170,367	170,367	170,367	-	162,254
Easter Seal	130,145	130,145	130,145	-	123,947
Alternatives to Domestic Violence	100,744	100,744	100,744	-	95,946
Open Door	26,390	26,390	15,799	(10,591)	14,036
North Central Behavioral Systems	935,229	935,229	935,229	-	890,694
Detention Home - NCBHS	96,059	96,059	96,059	-	91,484
Jail - NCBHS	85,050	85,050	85,050	-	-
New programs	48,172	48,172	84,000	35,828	223,257
Grant seed	228,622	228,622	13,983	(214,639)	13,983
Professional services hired	25,000	25,000	-	(25,000)	-
Labor hired	100	100	-	(100)	-
Office supplies and expense	1,900	1,900	273	(1,627)	390
Printing	400	400	29	(371)	-
Office equipment	3,000	3,000	799	(2,201)	1,258
Health and life insurance	30,000	30,000	22,425	(7,575)	36,535
Miscellaneous	26,000	26,000	33	(25,967)	-
Tax objection refund	-	-	2,170	2,170	-
Contingency	108,150	108,150	-	(108,150)	-
Total expenditures	2,956,932	2,956,932	2,583,240	(373,692)	2,409,055

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Excess (deficiency) of revenues over (under) expenditures	\$ (1,479,932)	(1,479,932)	(1,092,044)	387,888	(205,174)
Other financing sources (uses):					
Transfers to other funds	(1,800)	(1,800)	-	1,800	(1,800)
Total other financing sources (uses)	(1,800)	(1,800)	-	1,800	(1,800)
Net change in fund balance	<u>\$ (1,481,732)</u>	<u>(1,481,732)</u>	(1,092,044)	<u>389,688</u>	(206,974)
Fund balance, beginning of year			<u>3,299,962</u>		<u>3,506,936</u>
Fund balance, end of year			<u>2,207,918</u>		<u>3,299,962</u>

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-59

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 266,958
Investments	417,300
Accrued interest	1,282
Property taxes receivable	1,670
Total assets	<u>\$ 687,210</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 152
Accrued payroll	2,404
Total liabilities	<u>2,556</u>
Fund balance:	
Restricted	<u>684,654</u>
Total liabilities and fund balance	<u>\$ 687,210</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 52,400	52,400	52,529	129	124,829
Interest	2,500	2,500	3,736	1,236	4,991
Miscellaneous	-	-	-	-	-
Total revenues	54,900	54,900	56,265	1,365	129,820
Expenditures:					
Telephone	3,000	3,000	-	(3,000)	-
Postage	2,500	2,500	283	(2,217)	382
Education	3,000	3,000	650	(2,350)	-
Travel and transportation	4,000	4,000	24	(3,976)	88
Dues and memberships	400	400	300	(100)	475
Office supplies expense	1,500	1,500	318	(1,182)	85
Books and periodicals	750	750	289	(461)	331
Office equipment repair	1,100	1,100	-	(1,100)	-
Printing	2,500	2,500	492	(2,008)	31
New equipment	1,500	1,500	-	(1,500)	1,045
Emergency relief	15,000	15,000	15,221	221	12,502
New programs	300	300	-	(300)	-
Liability insurance	6,500	6,500	699	(5,801)	6,797
Workers' compensation	700	700	738	38	773
Umbrella insurance	650	650	743	93	650
Employee dishonesty bond	300	300	111	(189)	111
Catastrophic medical	10,000	10,000	-	(10,000)	-
Miscellaneous	1	1	-	(1)	-
Tax objection refund	-	-	82	82	-
Superintendent	69,056	69,056	69,079	23	66,401
Salaries and wages	54,529	54,529	54,613	84	52,491
Overtime	1	1	-	(1)	-
Health and life insurance	18,000	18,000	26,610	8,610	18,205
Contingency	40,000	40,000	-	(40,000)	-
Total expenditures	235,287	235,287	170,252	(65,035)	160,367

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ (180,387)	(180,387)	(113,987)	66,400	(30,547)
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>\$ (183,387)</u>	<u>(183,387)</u>	(116,987)	<u>66,400</u>	(33,547)
Fund balance, beginning of year			<u>801,641</u>		<u>835,188</u>
Fund balance, end of year			<u>684,654</u>		<u>801,641</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-61

Balance Sheet
November 30, 2014

Assets and Deferred Outflows of Resources

Assets

Cash in bank	\$ 461,879
Investments	992,425
Accounts receivable	15,541
Property taxes receivable	75,978
Accrued interest	2,079
Total assets	<u>1,547,902</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>2,372,306</u>
Total assets and deferred outflows of resources	<u>\$ 3,920,208</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 32,137
Accrued payroll	23,186
Total liabilities	<u>55,323</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>2,372,306</u>
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Fund balance:

Committed	23,500
Restricted	1,469,079
Total fund balance	<u>1,492,579</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,920,208</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 2,390,442	2,390,442	2,392,744	2,302	2,438,254
Intergovernmental revenue:					
Personal property replacement tax	44,000	44,000	46,192	2,192	45,198
Federal and state grants	25,000	25,000	-	(25,000)	-
Fees					
Permitted load fees	50,000	50,000	31,665	(18,335)	24,086
Lease and rental	1,000	1,000	-	(1,000)	-
Access permits	1,000	1,000	8,362	7,362	11,601
Restitution	1,000	1,000	10,368	9,368	17,318
Township engineering fees	175,000	175,000	186,868	11,868	213,001
Municipal materials and services	100,000	100,000	4,704	(95,296)	28,764
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	14,633	9,633	13,462
Interest	10,000	10,000	6,143	(3,857)	8,948
Miscellaneous	1,000	1,000	48,180	47,180	17,470
Total revenues	3,038,442	3,038,442	2,749,859	(288,583)	2,818,102
Expenditures:					
Administration:					
Software & licenses	14,000	14,000	11,101	(2,899)	8,838
Custodian	19,500	19,500	15,130	(4,370)	15,821
Utilities	70,000	70,000	39,067	(30,933)	43,219
Machinery rent	1,000	1,000	171	(829)	-
Burglar alarm service	4,000	4,000	5,261	1,261	4,058
Education	8,000	8,000	921	(7,079)	1,536
Publications and notices	7,000	7,000	4,133	(2,867)	4,370
Dues	3,000	3,000	2,504	(496)	1,444
General expenses	15,000	15,000	6,231	(8,769)	3,511
Professional services hired	1,000	1,000	5,399	4,399	766
Office supplies and expense	15,000	15,000	6,153	(8,847)	10,182
New equipment	1,200	1,200	22,997	21,797	-
Traffic enforcement	12,000	12,000	3,840	(8,160)	-
County Engineer	-	-	1,154	1,154	-
Salaries and wages	131,001	131,001	136,564	5,563	135,838
Overtime	-	-	255	255	-
Tax objection refund	-	-	3,748	3,748	-
Contingency	5,000	5,000	-	(5,000)	-
Total administration	306,701	306,701	264,629	(42,072)	229,583

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
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:					
Appraiser	100,000	100,000	-	(100,000)	5,816
County Engineer	-	-	2,607	2,607	-
Engineering salaries & wages	340,010	340,010	284,967	(55,043)	267,390
Overtime	-	-	6,043	6,043	-
Maintenance & repair of equipment	6,500	6,500	3,820	(2,680)	3,844
Professional services hired	100,000	100,000	75,605	(24,395)	28,731
Map printing	1,000	1,000	-	(1,000)	-
Engineering supplies	12,000	12,000	5,104	(6,896)	2,905
Miscellaneous	1	1	-	(1)	-
New equipment	5,000	5,000	9,718	4,718	3,687
Construction carry-over projects	100,000	100,000	-	(100,000)	17,464
New construction projects	500,005	500,005	166,203	(333,802)	387,649
Contingency	50,000	50,000	-	(50,000)	-
Total construction and engineering	1,214,516	1,214,516	554,067	(660,449)	717,486
Highway maintenance					
Maintenance salaries and wages	198,000	198,000	222,001	24,001	169,627
Overtime	-	-	34,131	34,131	-
Maintenance & repairs - equipment	50,000	50,000	36,109	(13,891)	9,151
Maintenance & repairs - buildings	100,000	100,000	6,064	(93,936)	53,825
Equipment rental	25,000	25,000	15,814	(9,186)	16,965
General expenses	13,001	13,001	1,134	(11,867)	7,730
Maintenance supplies	40,000	40,000	24,502	(15,498)	17,753
Vehicle expenses	325,000	325,000	354,571	29,571	300,337
Materials for repairs - equipment	70,000	70,000	69,171	(829)	62,164
Materials for repairs - buildings	20,000	20,000	21,282	1,282	11,749
Surface	100,000	100,000	60,319	(39,681)	19,945
Shoulders	70,000	70,000	19,852	(50,148)	50,266
Ditches and drains	30,000	30,000	36,534	6,534	18,014
Bridges and culverts	50,000	50,000	25,039	(24,961)	16,698

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Highway maintenance (continued):					
Signs and markings	100,000	100,000	46,820	(53,180)	68,483
Guard rail	5,000	5,000	418	(4,582)	10,018
Cleaning & clearing right-of-way	40,000	40,000	7,253	(32,747)	39,282
Snow removal	275,000	275,000	252,646	(22,354)	219,084
Mowing	40,000	40,000	11,794	(28,206)	31,435
Township purchase of materials	100,000	100,000	10,580	(89,420)	26,023
Other County department maint.	5,000	5,000	-	(5,000)	-
New equipment	50,000	50,000	90,920	40,920	49,493
Special equipment - radios	3,000	3,000	123	(2,877)	5,294
New trucks	450,001	450,001	412,780	(37,221)	418,103
Health & life insurance	458,000	458,000	441,479	(16,521)	432,851
Contingency	50,000	50,000	-	(50,000)	-
Total highway maintenance	2,667,002	2,667,002	2,201,336	(465,666)	2,054,290
Total expenditures	4,423,219	4,423,219	3,020,032	(1,403,187)	3,001,359
Excess (deficiency) of revenues over (under) expenditures	(1,384,777)	(1,384,777)	(270,173)	1,114,604	(183,257)
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	\$ (1,328,967)	(1,328,967)	(214,363)	1,114,604	(127,447)
Fund balance, beginning of year			1,706,942		1,834,389
Fund balance, end of year			1,492,579		1,706,942

COUNTY OF LASALLE, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-63

Balance Sheet
November 30, 2014

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 237,608
Investments	441,375
Accounts receivable	162,178
Property taxes receivable	37,996
Accrued interest	995
Total assets	<u>880,152</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>1,186,153</u>
Total assets and deferred outflows of resources	<u>\$ 2,066,305</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 16,372
Accrued payroll	5,048
Total liabilities	<u>21,420</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>1,186,153</u>
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Fund balance:

Committed	518,638
Restricted	340,094
Total fund balance	<u>858,732</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,066,305</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,195,221	1,195,221	1,196,372	1,151	1,219,121
Bridge engineering fees	50,000	50,000	69,140	19,140	34,873
Intergovernmental revenue:					
Personal property replacement tax	13,000	13,000	13,554	554	13,988
Municipal bridge income	71,000	71,000	58,953	(12,047)	84,030
Township bridge reimbursements	359,200	359,200	165,049	(194,151)	43,634
Township bridge program	-	-	-	-	34,148
Federal / State funds	170,000	170,000	162,676	(7,324)	1,486,062
Interest	5,000	5,000	2,901	(2,099)	6,047
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	1,864,421	1,864,421	1,668,645	(195,776)	2,921,903
Expenditures:					
Engineering - County bridge	185,000	185,000	-	(185,000)	155,097
Engineering - Township bridge	145,000	145,000	-	(145,000)	122,846
Township bridge aid	540,000	540,000	447,602	(92,398)	194,881
Township bridge aid - carry over	100,000	100,000	82,347	(17,653)	-
Municipal bridge aid	142,000	142,000	35,743	(106,257)	98,681
County bridges	979,000	979,000	561,503	(417,497)	2,406,315
County bridges - carry over	928,400	928,400	170,815	(757,585)	335,903
County line bridge	-	-	-	-	68,711
Tax objection refund	-	-	1,874	1,874	-
Miscellaneous	1	1	-	(1)	-
Salaries and wages	-	-	238,297	238,297	-
Overtime	-	-	7,732	7,732	-
Total expenditures	3,019,401	3,019,401	1,545,913	(1,473,488)	3,382,434
Excess (deficiency) of revenues over (under) expenditures	\$ (1,154,980)	(1,154,980)	122,732	1,277,712	(460,531)
Fund balance, beginning of year			736,000		1,196,531
Fund balance, end of year			858,732		736,000

COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-65

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 855,977
Investments	1,219,800
Accounts receivable	145,887
Accrued interest	3,148
Total assets	<u>\$ 2,224,812</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 23,512</u>
Fund balance:	
Committed	90,014
Restricted	<u>2,111,286</u>
Total fund balance	<u>2,201,300</u>
Total liabilities and fund balance	<u>\$ 2,224,812</u>

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Allotments - State of Illinois	\$ 1,699,000	1,699,000	1,647,853	(51,147)	1,635,642
Federal / State funds	327,104	327,104	403,702	76,598	396,923
State funds	284,667	284,667	578,334	293,667	284,667
State TARP funds	894,450	894,450	57,000	(837,450)	359,500
Reimbursement - County Engineer	59,500	59,500	60,500	1,000	59,500
Interest	10,000	10,000	8,604	(1,396)	9,360
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	<u>3,275,721</u>	<u>3,275,721</u>	<u>2,755,993</u>	<u>(519,728)</u>	<u>2,745,592</u>
Expenditures:					
County Engineer	119,000	119,000	127,663	8,663	118,327
Salaries & wages	2,020,004	2,020,004	1,109,986	(910,018)	1,918,389
Overtime	-	-	220,301	220,301	-
Construction project carryover	100,000	100,000	9,750	(90,250)	12,737
New construction projects	1,600,002	1,600,002	408,527	(1,191,475)	754,875
Maintenance Patrol	-	-	320,448	320,448	-
Miscellaneous	1	1	-	(1)	-
Contingency	100,000	100,000	-	(100,000)	-
Total expenditures	<u>3,939,007</u>	<u>3,939,007</u>	<u>2,196,675</u>	<u>(1,742,332)</u>	<u>2,804,328</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (663,286)</u>	<u>(663,286)</u>	559,318	<u>1,222,604</u>	(58,736)
Fund balance, beginning of year			<u>1,641,982</u>		<u>1,700,718</u>
Fund balance, end of year			<u>2,201,300</u>		<u>1,641,982</u>

COUNTY OF LASALLE, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-67

Balance Sheet
November 30, 2014

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 467,611
Investments	847,975
Accounts receivable	595
Property taxes receivable	37,996
Accrued interest	2,359
Total assets	<u>1,356,536</u>

Deferred Outflows of Resources:

Deferred property taxes	<u>1,186,153</u>
Total assets and deferred outflows of resources	<u>\$ 2,542,689</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 80,719
Accrued payroll	1,228
Total liabilities	<u>81,947</u>

Deferred Inflows of Resources:

Deferred property taxes	<u>1,186,153</u>
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Fund balance:

Committed	990,498
Restricted	284,091
Total fund balance	<u>1,274,589</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,542,689</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 1,195,221	1,195,221	1,196,372	1,151	1,219,121
Personal property replacement tax	13,000	13,000	13,554	554	13,988
Federal / State funds	1,000	1,000	-	(1,000)	-
Interest	15,000	15,000	6,686	(8,314)	8,361
Miscellaneous	1,000	1,000	-	(1,000)	-
Total revenues	1,225,221	1,225,221	1,216,612	(8,609)	1,241,470
Expenditures:					
New construction projects	1,200,000	1,200,000	1,176,028	(23,972)	1,096,573
New projects engineering	-	-	-	-	23,601
New projects right of way	100,000	100,000	9,618	(90,382)	-
Construction projects - carry over	550,000	550,000	16,479	(533,521)	71,761
Miscellaneous	1	1	-	(1)	-
Salaries and wages	50,009	50,009	19,510	(30,499)	-
Overtime	-	-	928	928	-
Tax objection refund	-	-	1,874	1,874	-
Contingency	50,000	50,000	-	(50,000)	-
Total expenditures	1,950,010	1,950,010	1,224,437	(725,573)	1,191,935
Excess (deficiency) of revenues over (under) expenditures	\$ (724,789)	(724,789)	(7,825)	716,964	49,535
Fund balance, beginning of year			1,282,414		1,232,879
Fund balance, end of year			1,274,589		1,282,414

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-69

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 279,713
Investments	433,350
Accounts receivable	13,295
Accrued interest	1,296
Total assets	<u>\$ 727,654</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 495
Accrued payroll	774
Total liabilities	<u>1,269</u>
Fund balance:	
Restricted	<u>726,385</u>
Total liabilities and fund balance	<u>\$ 727,654</u>

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Document fees	\$ 240,000	240,000	198,868	(41,132)	221,071
Interest	5,000	5,000	3,830	(1,170)	4,658
Total revenues	245,000	245,000	202,698	(42,302)	225,729
Expenditures:					
Software purchase	66,000	66,000	4,010	(61,990)	32,250
Maintenance of equipment	14,000	14,000	13,607	(393)	12,798
Maintenance contract - software	5,500	5,500	3,000	(2,500)	3,000
Education	2,000	2,000	451	(1,549)	2,257
Administrative expense	250	250	-	(250)	17
Set-up expense	10,000	10,000	9,270	(730)	-
Supplies	43,500	43,500	25,019	(18,481)	37,980
Record retention expense	155,000	155,000	116,636	(38,364)	91,520
New equipment	12,000	12,000	4,191	(7,809)	3,214
Salaries and wages	63,200	63,200	44,262	(18,938)	48,965
Overtime	1,000	1,000	-	(1,000)	-
Miscellaneous	2,500	2,500	-	(2,500)	23
Total expenditures	374,950	374,950	220,446	(154,504)	232,024
Excess (deficiency) of revenues over (under) expenditures	\$ (129,950)	(129,950)	(17,748)	112,202	(6,295)
Fund balance, beginning of year			744,133		750,428
Fund balance, end of year			726,385		744,133

COUNTY OF LASALLE, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-71

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 9,784
Investments	29,425
Accounts receivable	4,511
Accrued interest	82
Total assets	<u>\$ 43,802</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 4,105
Accrued payroll	81
Total liabilities	<u>4,186</u>
Fund balance:	
Restricted	<u>39,616</u>
Total liabilities and fund balance	<u>\$ 43,802</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Document fees	\$ 55,000	55,000	61,477	6,477	61,945
Interest	150	150	240	90	316
Total revenues	55,150	55,150	61,717	6,567	62,261
Expenditures:					
Supplies	100	100	-	(100)	-
Law books and statutes	55,000	55,000	63,176	8,176	57,178
Miscellaneous	1	1	-	(1)	-
Salaries and wages	4,200	4,200	4,200	-	4,200
Total expenditures	59,301	59,301	67,376	8,075	61,378
Excess (deficiency) of revenues over (under) expenditures	\$ (4,151)	(4,151)	(5,659)	(1,508)	883
Fund balance, beginning of year			45,275		44,392
Fund balance, end of year			39,616		45,275

COUNTY OF LASALLE, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-73

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 234,847
Investments	436,025
Accounts receivable	13,255
Accrued interest	1,262
Total assets	<u>\$ 685,389</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,755
Accrued payroll	1,163
Total liabilities	<u>3,918</u>
Fund balance:	
Restricted	<u>681,471</u>
Total liabilities and fund balance	<u>\$ 685,389</u>

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Court automation fees	\$ 240,000	240,000	200,902	(39,098)	222,507
Interest	4,500	4,500	3,638	(862)	4,473
Total revenues	244,500	244,500	204,540	(39,960)	226,980
Expenditures:					
Software purchase	85,000	85,000	23,761	(61,239)	21,820
Maintenance of equipment	28,000	28,000	5,495	(22,505)	13,081
Internet	42,000	42,000	20,548	(21,452)	22,266
Maintenance contract - software	66,000	66,000	60,285	(5,715)	54,271
Professional services	-	-	-	-	28,405
Education	2,000	2,000	1,224	(776)	1,021
Administration	500	500	-	(500)	-
Miscellaneous	2,500	2,500	-	(2,500)	-
Set-up expense	25,000	25,000	-	(25,000)	7,837
Supplies	6,000	6,000	589	(5,411)	1,072
New equipment	95,000	95,000	72,832	(22,168)	17,548
Salaries and wages	59,600	59,600	59,490	(110)	60,464
Overtime	1,000	1,000	-	(1,000)	-
Total expenditures	412,600	412,600	244,224	(168,376)	227,785
Excess (deficiency) of revenues over (under) expenditures	\$ (168,100)	(168,100)	(39,684)	128,416	(805)
Fund balance, beginning of year			721,155		721,960
Fund balance, end of year			681,471		721,155

COUNTY OF LASALLE, ILLINOIS
COURT APPOINTED SPECIAL ADVOCATE FUND

SCHEDULE C-75

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 1,421
Accounts receivable	694
Total assets	<u>\$ 2,115</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,115
Fund balance:	
Restricted	-
Total liabilities and fund balance	<u>\$ 2,115</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-76

	2014			2013
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fees	\$ -	-	6,839	6,839
Total revenues	-	-	6,839	6,839
Expenditures:				
Court appointed special advocate	-	-	6,839	6,839
Total expenditures	-	-	6,839	6,839
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			-	-

COUNTY OF LASALLE, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-77

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 48,166
Investments	74,900
Accounts receivable	4,690
Accrued interest	330
Total assets	<u>\$ 128,086</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 22
Accrued payroll	494
Total liabilities	<u>516</u>
Fund balance:	
Restricted	<u>127,570</u>
Total liabilities and fund balance	<u>\$ 128,086</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fees	\$ 25,000	25,000	13,722	(11,278)	13,344
Federal child support revenue	27,000	27,000	27,102	102	27,268
Interest	1,000	1,000	802	(198)	918
Total revenues	53,000	53,000	41,626	(11,374)	41,530
Expenditures:					
Office equipment repair & maint.	1,000	1,000	925	(75)	878
Maintenance contract - software	5,000	5,000	3,480	(1,520)	3,480
Child support administration	250	250	-	(250)	-
Education	250	250	-	(250)	624
Supplies	5,000	5,000	45	(4,955)	1,203
Miscellaneous	1,000	1,000	-	(1,000)	8,085
New equipment	2,000	2,000	-	(2,000)	-
Health insurance	17,100	17,100	17,637	537	17,121
Salaries and wages	49,600	49,600	30,017	(19,583)	23,149
Total expenditures	81,200	81,200	52,104	(29,096)	54,540
Excess (deficiency) of revenues over (under) expenditures	\$ (28,200)	(28,200)	(10,478)	17,722	(13,010)
Fund balance, beginning of year			138,048		151,058
Fund balance, end of year			127,570		138,048

COUNTY OF LASALLE, ILLINOIS
MINORS IN POSSESSION FUND

SCHEDULE C-79

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 27,227
Investments	2,675
Accrued interest	21
Total assets	<u>\$ 29,923</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 344
Fund balance:	
Restricted	29,579
Total liabilities and fund balance	<u>\$ 29,923</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-80

	2014			2013
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Fees	\$ 10,000	10,000	18,200	18,750
Interest	100	100	(37)	451
Total revenues	10,100	10,100	18,163	19,201
Expenditures:				
New programs	1,200	1,200	(535)	7,943
Professional services	-	-	200	-
Salaries and wages	17,900	17,900	(2)	42,125
Total expenditures	19,100	19,100	(337)	50,068
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (9,000)</u>	<u>(9,000)</u>	<u>18,500</u>	<u>(30,867)</u>
Fund balance, beginning of year			20,079	50,946
Fund balance, end of year			<u>29,579</u>	<u>20,079</u>

COUNTY OF LASALLE, ILLINOIS
MEDIATION SERVICES FUND

SCHEDULE C-81

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 4,350
Accounts receivable	2,850
Total assets	<u>\$ 7,200</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 7,200
Total liabilities and fund balance	<u>\$ 7,200</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-82

	2014			2013
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Fees	\$ -	-	28,650	28,650
Total revenues	-	-	28,650	28,650
Expenditures:				
Professional services	-	-	21,450	21,450
Total expenditures	-	-	21,450	21,450
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>7,200</u>	<u>7,200</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>7,200</u>	<u>-</u>

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

SCHEDULE C-83

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 251,301
Investments	181,900
Accounts receivable	46,541
Accrued interest	419
Total assets	<u>\$ 480,161</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 3,417</u>
Fund balance:	
Restricted	<u>476,744</u>
Total liabilities and fund balance	<u>\$ 480,161</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State's Attorney salary reimburse	\$ 40,000	40,000	40,113	113	36,833
Investigator salary reimbursement	-	-	40,896	40,896	36,432
Drug traffic law enforcement fee	100,000	100,000	244,104	144,104	204,267
Interest	1,500	1,500	1,150	(350)	1,051
Total revenues	141,500	141,500	326,263	184,763	278,583
Expenditures:					
Drug enforcement expense	1,500	1,500	17,220	15,720	3,800
Miscellaneous expense	-	-	77,137	77,137	-
Health insurance	27,600	27,600	5,464	(22,136)	5,292
Salaries and wages	218,200	218,200	147,232	(70,968)	221,956
Total expenditures	247,300	247,300	247,053	(247)	231,048
Excess (deficiency) of revenues over (under) expenditures	\$ (105,800)	(105,800)	79,210	185,010	47,535
Fund balance, beginning of year			397,534		349,999
Fund balance, end of year			476,744		397,534

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-85

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 260,725
Investments	393,225
Accounts receivable	12,454
Accrued interest	<u>1,111</u>
Total assets	<u>\$ 667,515</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 11,237</u>
Fund balance:	
Restricted	<u>656,278</u>
Total liabilities and fund balance	<u>\$ 667,515</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Probation service fees	\$ 140,000	140,000	191,813	51,813	221,005
Interest	2,000	2,000	3,159	1,159	3,573
Miscellaneous income	500	500	3,036	2,536	4,412
Total revenues	142,500	142,500	198,008	55,508	228,990
Expenditures:					
Mileage	10,000	10,000	6,758	(3,242)	9,223
Education	8,000	8,000	3,700	(4,300)	6,108
JSOP	125,000	125,000	73,270	(51,730)	76,010
Communications	6,000	6,000	6,019	19	4,877
Software maintenance	1,500	1,500	720	(780)	720
Lodging and meals	4,000	4,000	5,869	1,869	2,839
Dues and subscriptions	2,000	2,000	1,060	(940)	925
Maintenance and repair - vehicles	8,000	8,000	1,806	(6,194)	3,343
Office supplies	4,800	4,800	4,337	(463)	3,176
Family counseling	3,000	3,000	-	(3,000)	-
Emergency shelter	1,000	1,000	280	(720)	-
Substance evaluation	4,000	4,000	440	(3,560)	-
Mental health evaluation	4,000	4,000	1,272	(2,728)	540
Substance abuse testing	15,000	15,000	8,056	(6,944)	5,976
Sex offender testing	9,000	9,000	4,000	(5,000)	1,000
Incentives	4,000	4,000	381	(3,619)	-
Miscellaneous	2,200	2,200	3,494	1,294	2,843
New equipment	16,210	16,210	19,890	3,680	6,007
New vehicles	27,000	27,000	25,668	(1,332)	22,306
Total expenditures	254,710	254,710	167,020	(87,690)	145,893
Excess (deficiency) of revenues over (under) expenditures	\$ (112,210)	(112,210)	30,988	143,198	83,097
Fund balance, beginning of year			625,290		542,193
Fund balance, end of year			656,278		625,290

COUNTY OF LASALLE, ILLINOIS
ARRESTEES' MEDICAL COST FUND

SCHEDULE C-87

Balance Sheet
November 30, 2014

Assets

Cash in bank	\$ -
Investments	8,025
Accounts receivable	1,399
Accrued interest	27
Total assets	<u>\$ 9,451</u>

Liabilities and Fund Balance

Liabilities:	
Overdraft payable	<u>\$ 3,838</u>
Fund balance:	
Restricted	<u>5,613</u>
Total liabilities and fund balance	<u>\$ 9,451</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-88

	2014			2013	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Medical services	\$ 24,000	24,000	21,718	(2,282)	25,995
Interest	1	1	92	91	79
Total revenues	<u>24,001</u>	<u>24,001</u>	<u>21,810</u>	<u>(2,191)</u>	<u>26,074</u>
Expenditures:					
Medical services	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	24,001	24,001	21,810	(2,191)	26,074
Other financing sources (uses):					
Transfers to other funds	(24,000)	(24,000)	(24,000)	-	(20,000)
Total other financing sources (uses)	<u>(24,000)</u>	<u>(24,000)</u>	<u>(24,000)</u>	<u>-</u>	<u>(20,000)</u>
Net change in fund balance	<u>\$ 1</u>	<u>1</u>	<u>(2,190)</u>	<u>(2,191)</u>	<u>6,074</u>
Fund balance, beginning of year			7,803		1,729
Fund balance, end of year			<u>5,613</u>		<u>7,803</u>

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

SCHEDULE C-89

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 21,297
Investments	32,100
Accounts receivable	1,115
Accrued interest	89
Total assets	<u>\$ 54,601</u>
<u>Fund Balance</u>	
Restricted fund balance	\$ 54,601
Total fund balance	<u>\$ 54,601</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-90

	2014				2013
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
D.U.I. fines	\$ 27,800	27,800	30,564	2,764	28,878
Interest	200	200	250	50	264
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>30,814</u>	<u>2,814</u>	<u>29,142</u>
Expenditures:					
D.U.I. equipment	28,000	28,000	5,964	(22,036)	30,702
New vehicles	-	-	15,000	15,000	-
Total expenditures	<u>28,000</u>	<u>28,000</u>	<u>20,964</u>	<u>(7,036)</u>	<u>30,702</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>9,850</u>	<u>9,850</u>	<u>(1,560)</u>
Fund balance, beginning of year			<u>44,751</u>		<u>46,311</u>
Fund balance, end of year			<u>54,601</u>		<u>44,751</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-91

Balance Sheet
November 30, 2014

<u>Assets</u>	
Cash in bank	\$ 75,061
Investments	109,675
Accounts receivable	2,384
Accrued interest	302
Total assets	<u>\$ 187,422</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 629</u>
Fund balance:	
Restricted	<u>186,793</u>
Total liabilities and fund balance	<u>\$ 187,422</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Clerk fees	\$ 50,000	50,000	41,834	(8,166)	48,726
Interest	700	700	839	139	889
Total revenues	50,700	50,700	42,673	(8,027)	49,615
Expenditures:					
Maintenance of equipment	1,000	1,000	75	(925)	-
Internet	2,000	2,000	606	(1,394)	780
Maintenance contract - software	1,000	1,000	-	(1,000)	-
Education	5,000	5,000	2,590	(2,410)	3,047
Administrative expense	3,000	3,000	67	(2,933)	781
Set-up expense	5,000	5,000	3,012	(1,988)	2,329
Office supplies	6,000	6,000	4,000	(2,000)	3,486
New equipment	5,000	5,000	3,974	(1,026)	7,509
Miscellaneous	500	500	50	(450)	81
Total expenditures	28,500	28,500	14,374	(14,126)	18,013
Excess (deficiency) of revenues over (under) expenditures	\$ 22,200	22,200	28,299	6,099	31,602
Fund balance, beginning of year			158,494		126,892
Fund balance, end of year			186,793		158,494

COUNTY OF LASALLE, ILLINOIS
DEBT SERVICE FUND

SCHEDULE C-93

Balance Sheet
November 30, 2014

<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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

SCHEDULE C-94

	2014			2013	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Interest	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Bond principal	1,410,000	1,410,000	1,410,000	-	1,355,000
Bond interest	69,512	69,512	49,550	(19,962)	103,100
Miscellaneous fees	1,500	1,500	1,500	-	1,500
Total expenditures	1,481,012	1,481,012	1,461,050	(19,962)	1,459,600
Excess (deficiency) of revenues over (under) expenditures	(1,481,012)	(1,481,012)	(1,461,050)	19,962	(1,459,600)
Other financing sources (uses):					
Transfers from other funds	1,479,512	1,479,512	1,461,050	(18,462)	1,459,600
Total other financing sources (uses)	1,479,512	1,479,512	1,461,050	(18,462)	1,459,600
Net change in fund balance	\$ (1,500)	(1,500)	-	1,500	-
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, 2014

<u>Assets</u>	
Cash in bank	\$ 126,060
Investments	256,800
Accounts receivable	350,181
Accrued interest	<u>1,131</u>
Total assets	<u>\$ 734,172</u>
 <u>Fund Balance</u>	
Committed fund balance	<u>\$ 734,172</u>
Total fund balance	<u>\$ 734,172</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Grant income	\$ 1	1	-	(1)	-
Income from TIFs	260,000	260,000	225,607	(34,393)	586,314
TIF administrative	10,000	10,000	9,610	(390)	9,230
Interest	1,200	1,200	3,172	1,972	2,734
Miscellaneous income	1	1	-	(1)	2,098
Total revenues	271,202	271,202	238,389	(32,813)	600,376
Expenditures:					
Equipment	-	-	-	-	5,343
Downtown courthouse	250,000	250,000	349,619	99,619	-
Capital improvement	350,000	350,000	149,682	(200,318)	-
Total expenditures	600,000	600,000	499,301	(100,699)	5,343
Excess (deficiency) of revenues over (under) expenditures	(328,798)	(328,798)	(260,912)	67,886	595,033
Other financing sources (uses):					
Transfers from other funds	17,769	17,769	17,770	1	17,769
Total other financing sources (uses)	17,769	17,769	17,770	1	17,769
Net change in fund balance	\$ (311,029)	(311,029)	(243,142)	67,887	612,802
Fund balance, beginning of year			977,314		364,512
Fund balance, end of year			734,172		977,314

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1

Balance Sheet
November 30, 2014

	November 30,	
	2014	2013
<u>Assets and Deferred Outflows of Resources</u>		
Current assets:		
Cash in bank	\$ 1,216,497	1,333,286
Investments	2,051,725	1,588,293
Receivable from governmental units	712,201	763,801
Accounts receivable	110,812	98,581
Accrued interest	4,926	7,516
Inventory	17,917	8,581
Property taxes receivable	52,439	66,137
Total current assets	<u>4,166,517</u>	<u>3,866,195</u>
Restricted assets		
Residents' trust account	1,458	1,442
Employers' trust account	17,249	14,321
Total restricted assets	<u>18,707</u>	<u>15,763</u>
Fixed assets:		
Land	9,950	9,950
Construction in process	-	237,600
Building and improvements	5,467,655	5,140,529
Equipment	1,647,076	1,600,289
Less: accumulated depreciation	(5,403,622)	(5,179,973)
Total fixed assets	<u>1,721,059</u>	<u>1,808,395</u>
Deferred Outflows of Resources:		
Deferred property taxes	<u>1,633,570</u>	<u>1,650,000</u>
Total assets and deferred outflows of resources	<u>\$ 7,539,853</u>	<u>7,340,353</u>

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1
(CONTINUED)

Balance Sheet
November 30, 2014

	November 30,	
	2014	2013
<u>Liabilities, Deferred Inflows of Resources, and Net Position</u>		
Liabilities (payable from current assets):		
Accounts payable	\$ 245,219	372,695
Accrued payroll	78,643	94,588
Compensated absences	235,852	184,649
Total liabilities (payable from current assets)	559,714	651,932
Liabilities (payable from restricted assets):		
Residents' trust account	1,458	1,442
Employees' trust account	17,249	14,321
Total liabilities (payable from restricted assets)	18,707	15,763
Total liabilities	578,421	667,695
Deferred Inflows of Resources:		
Deferred property taxes	1,633,570	1,650,000
Net Position	5,327,862	5,022,658
Total liabilities, deferred inflows of resources, and net position	\$ 7,539,853	7,340,353

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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014			2013	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,650,000	1,650,000	1,651,608	1,608	1,804,789
Charges for services:					
Public aid wire transfer	1,700,000	1,700,000	1,649,336	(50,664)	1,596,369
Private pay patients	1,000,000	1,000,000	1,023,366	23,366	955,353
Patient contributions	650,000	650,000	492,405	(157,595)	596,322
Patient insurance payment	15,000	15,000	11,859	(3,141)	6,656
Medicare Part A	815,000	815,000	730,521	(84,479)	638,535
Medicare Part B	200,000	200,000	145,374	(54,626)	151,567
Interest	9,000	9,000	13,848	4,848	14,566
Miscellaneous income	2,000	2,000	6,772	4,772	2,708
Total revenues	6,041,000	6,041,000	5,725,089	(315,911)	5,766,865
Expenses:					
Health and welfare	6,773,400	6,773,400	5,154,491	(1,618,909)	5,075,793
Depreciation	-	-	223,649	223,649	237,068
Total expenses	6,773,400	6,773,400	5,378,140	(1,395,260)	5,312,861
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)
Total other financing sources (uses)	(41,745)	(41,745)	(41,745)	-	(41,745)
Net income (loss)	\$ (774,145)	(774,145)	305,204	1,079,349	412,259
Net position, beginning of year			5,022,658		4,610,399
Net position, end of year			5,327,862		5,022,658

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014				2013
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses:					
Health and welfare:					
Extra help	\$ 75,000	75,000	15,408	(59,592)	61,565
Dietary consultant	1,200	1,200	-	(1,200)	-
Mileage	2,000	2,000	710	(1,290)	877
Lodging & meals	-	-	300	300	-
Maintenance and repairs - building	35,000	35,000	35,862	862	43,899
Maintenance and repairs - vehicles	2,500	2,500	2,826	326	-
Food purchases	513,000	513,000	471,178	(41,822)	466,243
Housekeeping supplies	22,500	22,500	16,365	(6,135)	19,040
Laundry supplies for machines	14,000	14,000	6,331	(7,669)	8,045
Laundry - incontinent	30,000	30,000	35,440	5,440	34,427
Electricity	54,000	54,000	34,999	(19,001)	39,503
Gas	44,000	44,000	35,197	(8,803)	29,301
Maintenance supplies	36,000	36,000	27,840	(8,160)	31,383
Maintenance and repairs - equip.	15,000	15,000	14,987	(13)	15,536
City of Ottawa - sewer	20,000	20,000	19,051	(949)	26,626
Water engineer	5,000	5,000	4,500	(500)	4,500
Pest control	2,200	2,200	1,309	(891)	1,190
Refuse disposal	26,000	26,000	29,546	3,546	34,378
Maintenance contract	56,000	56,000	40,098	(15,902)	20,388
Provider participation fee	200,000	200,000	125,303	(74,697)	166,603
Medicare Part B ancillary cost	160,000	160,000	191,219	31,219	198,981
Contract serve / part A therapy	240,000	240,000	292,582	52,582	255,282
Nursing supplies	94,000	94,000	91,956	(2,044)	96,682
Linens	17,000	17,000	2,721	(14,279)	11,888
Nursing consultants	22,000	22,000	13,991	(8,009)	18,758
Medical advisor	14,000	14,000	14,000	-	12,833
Activities supplies	6,500	6,500	7,113	613	6,961
Education - books and supplies	6,000	6,000	2,302	(3,698)	6,249
Auto gas and oil expense	-	-	1,734	1,734	2,760
Printing	1,000	1,000	108	(892)	33
Fees, subscriptions, and promo	25,000	25,000	16,510	(8,490)	18,049
Marketing	18,000	18,000	16,786	(1,214)	18,496
General office supplies	16,000	16,000	15,661	(339)	14,703
Postage	4,000	4,000	3,680	(320)	3,841
Telephone	4,000	4,000	2,614	(1,386)	2,006
Miscellaneous	-	-	1,169	1,169	1,328
Tax objection refund	-	-	2,587	2,587	-
Refunds	150,000	150,000	55,305	(94,695)	-
Patient insurance payments	10,000	10,000	34,556	24,556	12,549
Professional services	75,000	75,000	23,868	(51,132)	19,746
Drugs and medications	12,000	12,000	4,384	(7,616)	2,301
Improvements - capital	836,500	836,500	39,504	(796,996)	-

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3
(CONTINUED)

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	2014				2013
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses (Continued):					
Health and welfare (continued):					
New equipment - computer	\$ 140,000	140,000	22,810	(117,190)	-
New equipment	69,100	69,100	57,395	(11,705)	39,769
Disaster expense	-	-	-	-	48,391
Administrator	85,000	85,000	86,280	1,280	85,000
Salaries and wages	2,868,900	2,868,900	2,377,479	(491,421)	2,365,270
Overtime	325,000	325,000	359,385	34,385	379,934
Compensated absences	-	-	51,203	51,203	(30,607)
Health and life insurance	421,000	421,000	448,339	27,339	481,086
Total health and welfare expenses	\$ 6,773,400	6,773,400	5,154,491	(1,618,909)	5,075,793

COUNTY OF LASALLE, ILLINOIS
AGENCY FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities
November 30, 2014
(With Comparative Figures for November 30, 2013)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	Other Agency Funds	Township Motor Fuel Tax Fund	Township Bridge Aid Fund
	2014	2013						
<u>Assets</u>								
Cash	\$ 12,424,170	13,854,194	1,039,609	316,130	8,342,644	353,016	2,321,919	50,852
Investments	51,796	51,683	25,580	26,216	-	-	-	-
Property taxes receivable	265,747	127,290	-	-	265,747	-	-	-
Total assets	<u>\$ 12,741,713</u>	<u>14,033,167</u>	<u>1,065,189</u>	<u>342,346</u>	<u>8,608,391</u>	<u>353,016</u>	<u>2,321,919</u>	<u>50,852</u>
<u>Liabilities</u>								
Liabilities:								
Due to others	\$ 12,741,713	14,033,167	1,065,189	342,346	8,608,391	353,016	2,321,919	50,852
Total liabilities	<u>\$ 12,741,713</u>	<u>14,033,167</u>	<u>1,065,189</u>	<u>342,346</u>	<u>8,608,391</u>	<u>353,016</u>	<u>2,321,919</u>	<u>50,852</u>

COUNTY OF LASALLE, ILLINOIS
 AGENCY FUNDS - COUNTY COLLECTOR FUNDS

SCHEDULE E-2

Combining Statement of Assets and Liabilities
 November 30, 2014
 (With Comparative Figures for November 30, 2013)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2014	2013			
<u>Assets</u>					
Cash	\$ 8,342,644	9,038,990	8,306,440	14,493	21,711
Investments	-	-	-	-	-
Property taxes receivable	265,747	127,290	265,747	-	-
Total assets	<u>\$ 8,608,391</u>	<u>9,166,280</u>	<u>8,572,187</u>	<u>14,493</u>	<u>21,711</u>
<u>Liabilities</u>					
Liabilities:					
Due to taxing bodies for taxes not yet collected	\$ 265,747	127,290	265,747	-	-
Available for distribution	8,342,644	9,038,990	8,306,440	14,493	21,711
Total liabilities	<u>\$ 8,608,391</u>	<u>9,166,280</u>	<u>8,572,187</u>	<u>14,493</u>	<u>21,711</u>

COUNTY OF LASALLE, ILLINOIS
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-3

Combining Statement of Assets and Liabilities
 November 30, 2014
 (With Comparative Figures for November 30, 2013)

	Totals		Juvenile Probation Fund	State's Attorney Restitution Fund	Sheriff's Prisoner Trust Fund	County Clerk Redemption Certificates Fund	Drunk Driving Impact Panel Fund	State's Attorney Investigation Fund
	2014	2013						
<u>Assets</u>								
Cash	\$ 353,016	495,440	350	4,957	4,239	322,019	21,397	54
Investments	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	<u>\$ 353,016</u>	<u>495,440</u>	<u>350</u>	<u>4,957</u>	<u>4,239</u>	<u>322,019</u>	<u>21,397</u>	<u>54</u>
<u>Liabilities</u>								
Liabilities:								
Due to others	\$ 353,016	495,440	350	4,957	4,239	322,019	21,397	54
Total liabilities	<u>\$ 353,016</u>	<u>495,440</u>	<u>350</u>	<u>4,957</u>	<u>4,239</u>	<u>322,019</u>	<u>21,397</u>	<u>54</u>

AGENCY FUNDS

Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2014

(With Comparative Figures for the Year Ended November 30, 2013)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	Other Agency Funds	Township Motor Fuel Tax Fund	Township Bridge Aid Fund
	2014	2013						
Cash and investments								
balance, beginning of year	\$ 14,033,167	10,911,195	1,338,070	294,907	9,166,280	495,440	2,552,529	185,941
Receipts	225,235,882	230,231,562	6,964,180	94,954	211,412,295	3,366,600	3,133,165	264,688
Disbursements	(226,527,336)	(227,109,590)	(7,237,061)	(47,515)	(211,970,184)	(3,509,024)	(3,363,775)	(399,777)
Cash and investments								
balance, end of year	\$ 12,741,713	14,033,167	1,065,189	342,346	8,608,391	353,016	2,321,919	50,852

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, 2014
 (With Comparative Figures for the Year Ended November 30, 2013)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2014	2013			
Cash and investments balance, beginning of year	\$ 9,166,280	5,734,389	9,097,483	54,615	14,182
Receipts	211,412,295	203,441,599	211,356,048	48,105	8,142
Disbursements	(211,970,184)	(200,009,708)	(211,881,344)	(88,227)	(613)
Cash and investments balance, end of year	<u>\$ 8,608,391</u>	<u>9,166,280</u>	<u>8,572,187</u>	<u>14,493</u>	<u>21,711</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, 2014
 (With Comparative Figures for the Year Ended November 30, 2013)

	Totals		Juvenile Probation Fund	State's Attorney Restitution Fund	Sheriff's Prisoner Trust Fund	County Clerk Redemption Certificates Fund	Drunk Driving Impact Panel Fund	State's Attorney Investigation Fund
	2014	2013						
Cash and investments balance, beginning of year	\$ 495,440	358,396	433	5,342	6,961	457,884	24,272	548
Receipts	3,366,600	4,576,898	889	1,773	187,121	3,154,517	16,300	6,000
Disbursements	(3,509,024)	(4,439,854)	(972)	(2,158)	(189,843)	(3,290,382)	(19,175)	(6,494)
Cash and investments balance, end of year	<u>\$ 353,016</u>	<u>495,440</u>	<u>350</u>	<u>4,957</u>	<u>4,239</u>	<u>322,019</u>	<u>21,397</u>	<u>54</u>

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

SCHEDULE E-7

Schedule of Changes in Assets and Liabilities
For the Year Ended November 30, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Year Ended November 30,	
	2014	2013
Cash and investment balance, beginning of year	\$ 2,552,529	2,730,231
Receipts:		
State of Illinois allotments	3,132,876	3,085,988
Interest	289	508
Total receipts	<u>3,133,165</u>	<u>3,086,496</u>
Disbursements:		
Distributions	<u>3,363,775</u>	<u>3,264,198</u>
Total disbursements	<u>3,363,775</u>	<u>3,264,198</u>
Cash and investment balance, end of year	<u>\$ 2,321,919</u>	<u>2,552,529</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, 2014
(With Comparative Figures for the Year Ended November 30, 2013)

	Year Ended November 30,	
	2014	2013
Cash and investment balance, beginning of year	\$ 185,941	107,303
Receipts:		
Township bridge aid	264,688	418,610
Total receipts	264,688	418,610
Disbursements:		
Distributions	399,777	339,972
Total disbursements	399,777	339,972
Cash and investment balance, end of year	\$ 50,852	185,941

OTHER MANAGEMENT INFORMATION

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

	Tax Year				
	2009	2010	2011	2012	2013
Assessed valuations	<u>\$2,598,082,415</u>	<u>2,590,163,760</u>	<u>2,526,411,037</u>	<u>2,934,346,368</u>	<u>2,868,236,106</u>
Tax rates:					
General	0.2500	0.2500	0.2500	0.2500	0.2494
Detention Home	0.0150	0.0150	0.0150	0.0150	0.0150
Illinois Municipal Retirement	0.2009	0.1250	0.1311	0.1268	0.1397
Social Security	0.0000	0.0673	0.0504	0.0409	0.0668
County Highway	0.1000	0.1000	0.0998	0.1000	0.0998
Special Tax Match	0.0500	0.0500	0.0499	0.0500	0.0498
County Bridge	0.0500	0.0500	0.0499	0.0500	0.0499
Mental Health	0.0944	0.0947	0.0952	0.0859	0.0578
Insurance	0.0760	0.0855	0.0946	0.1186	0.1358
Veterans' Assistance Commission	0.0121	0.0122	0.0109	0.0051	0.0022
County Health	0.0351	0.0353	0.0361	0.0373	0.0382
Nursing Home	0.0569	0.0571	0.0606	0.0740	0.0689
Totals	<u>0.9404</u>	<u>0.9421</u>	<u>0.9435</u>	<u>0.9536</u>	<u>0.9732</u>
Tax extensions:					
General	\$ 6,495,505	6,475,715	6,316,028	6,113,796	5,976,105
Detention Home	389,712	388,525	378,962	366,828	358,566
Illinois Municipal Retirement	5,219,548	3,237,705	3,312,125	3,100,184	3,348,000
Social Security	-	1,743,180	1,274,322	1,000,217	1,600,000
County Highway	2,598,082	2,590,164	2,520,348	2,445,518	2,390,442
Special Tax Match	1,299,041	1,295,082	1,260,174	1,222,759	1,195,221
County Bridge	1,299,041	1,295,082	1,260,174	1,222,759	1,195,221
Mental Health	2,452,590	2,452,885	2,403,880	2,100,211	1,384,000
Insurance	1,974,543	2,214,590	2,390,490	2,900,140	3,255,021
Veterans' Assistance Commission	314,368	316,000	275,126	125,211	52,400
County Health	911,927	914,328	912,034	912,178	915,000
Nursing Home	1,478,309	1,478,984	1,530,500	1,810,173	1,650,000
Totals	<u>\$ 24,432,666</u>	<u>24,402,240</u>	<u>23,834,163</u>	<u>23,319,974</u>	<u>23,319,976</u>
Tax Collections	<u>\$ 24,257,321</u>	<u>24,252,787</u>	<u>23,775,828</u>	<u>23,120,035</u>	<u>23,342,931</u>

General Governmental Expenditures by Function
10-Year Comparison

Fiscal Year	General Government	Public Safety	Public Works	Social Services	Culture and Recreation	Corrections	Judiciary and Legal	Projects	Debt Service	Totals
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
2005	14,470,348	3,714,772	8,099,771	5,577,974	132,726	4,852,507	5,750,932	1,403,021	-	44,002,051

General Governmental Revenues by Source
10-Year Comparison

Fiscal Year	Taxes	Inter- Governmental Revenue	Fines and Fees	Interest	Other	Totals
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
2005	25,353,572	12,665,044	10,133,009	914,004	876,396	49,942,025

Property Tax Levies and Collections
10-Year Comparison

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
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	24,432,666	24,257,321	99.28%
2009	0.9333	21,205,840	21,090,874	99.46%
2008	0.9819	21,180,331	21,082,554	99.54%
2007	1.0897	21,832,526	21,807,614	99.89%
2006	1.1089	20,800,111	20,774,176	99.88%
2005	1.0668	19,813,548	19,791,751	99.89%

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	
2014	\$ 2,849,383,202	8,549,004,506	18,852,904	56,564,368	2,868,236,106	8,605,568,875	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%
2005	2,271,471,830	6,814,415,490	95,077	285,231	2,271,566,907	6,814,700,721	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
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
2004	0.2042	0.8626	2.6959	2.4108	0.3040	0.6473	0.9805	0.3090	0.2000	8.6143

Principal Taxpayers

Taxpayer	Type of Business	2013 Assessed Valuation	Percentage of Total Assessed Valuation
Exelon	Electric Utility	\$ 455,000,000	15.86%
Silverleaf Resorts, Inc.	Leasing Corporation	14,002,145	0.49%
Wal-Mart	Shopping	11,826,265	0.41%
TAU Midwest	Manufacturing	11,038,519	0.38%
James Hardie Building Products	Manufacturing	11,950,517	0.42%
Eakas Corporation	Manufacturing	5,821,268	0.20%
Peru Mall	Shopping Mall	5,703,597	0.20%
Wedron Silica Co	Sand Mining	5,167,818	0.18%
DMB Holdings, LLC	Trucking	4,740,976	0.17%
Kohl's Department Store, LLC	Shopping	4,627,922	0.16%
Con-Way Freight	Transportation	4,088,333	0.14%
Totals		<u>\$ 533,967,360</u>	<u>18.62%</u>

Source: LaSalle County Supervisor of Assessments

Legal Debt Margin
November 30, 2014

Assessed Valuation (2013)	<u>\$ 2,868,236,106</u>
Statutory debt limitation (2.875% of 2013 assessed valuation)	\$ 82,461,788
Amount of debt applicable to debt limit	<u>17,335,000</u>
Legal Debt Margin	<u>\$ 65,126,788</u>

Demographic Statistics
10-Year Comparison

Fiscal Year	Population (1)	Per-Capita Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
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
2005	112,604	19,276	38.1	19,621	7.5

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>
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	*
2005	13,818,871,000	101,804,000	*

Source: *Reporting banks to LaSalle County Treasurer*

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

Miscellaneous Statistics**November 30, 2014**

Date of incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,134
Transportation (1):	
Miles of roads	371.83
Employees (1):	
Elected:	
Board members	29
Elected officials	10
Total elected employees	<u>39</u>
Other:	
General government	121
Public safety	227
Roads and bridges	38
Health	117
Recreation	3
Education	5
Total other employees	<u>511</u>
Total employees	<u><u>550</u></u>
Police protection (1):	
Number of stations	1
Number of police officers	104
Recreation (1):	
Number of parks	2
Census:	
Number of people (2)	113,000
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, 2014, 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 3, 2015.

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 2014-1 and 2014-2) 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 3, 2015.

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 3, 2015

SINGLE AUDIT SECTION

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, 2014. 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, 2014.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 3, 2015

COUNTY OF LASALLE, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2014**

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-Cluster</i>				
National School Lunch Program	10.555			
Food Donation Program			\$ 478	
National School Lunch Program		2014-4210	10,237	
National School Lunch Program		2015-4210	2,280	12,995
School Breakfast Program	10.553			
School Breakfast Program		2014-4220	6,877	
School Breakfast Program		2015-4220	1,509	8,386
<u>Passed-through Illinois Department of Human Services</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	*		
WIC Administration 2014		FCSSQ00916	197,411	
WIC Administration 2015		FCSTQ00916	147,204	
WIC Vouchers 2015		366006612	263,660	
WIC Vouchers 2014		366006612	810,911	1,419,186
Department of Homeland Security				
<u>Passed-through Illinois Emergency Management Agency</u>				
Disaster Grants -				
Public Assistance (Presidentially Declared Disasters)	97.036	4116-099- U0160-00	9,000	9,000
Emergency Management Performance Grants	97.042			
2013 Performance Grant		13EMALASAL	2,948	
2014 Performance Grant		14EMALASAL	38,215	41,163
Homeland Security Grant -				
Citizen Corps Program	97.067	11LASALCCP	10,000	10,000
United States Department of Justice				
<u>United States Department of Justice Direct Programs</u>				
State Criminal Alien Assistance Program	16.606		9,673	9,673

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, 2014**

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 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	62,100	
Redeploy Illinois 2014		FSCCR03216	134,233	196,333
<u>Passed-through Illinois Criminal Justice Information Authority</u>				
Crime Victim Assistance	16.575			
2013 Law Enforcement & Prosecutor Based Victim Assistance		213040	10,778	
2014 Law Enforcement & Prosecutor Based Victim Assistance		214040	7,846	18,624
Department of Transportation				
<u>Passed-through Illinois Department of Transportation</u>				
Highway Planning and Construction				
13-00742-00-DR	20.205	C-93-014-14	76,598	
13-00738-00-BR		P-93-011-14	5,332	
13-00738-00-BR		P-93-002-14	157,344	239,274
<u>Passed-through Illinois Emergency Management Agency</u>				
Interagency Hazardous Materials Public Sector Training and Planning Grants - HazMat Emergency Preparedness Training	20.703	13HMELASAL	16,351	16,351
United States Environmental Protection Agency				
<u>Passed-through Illinois Department of Public Health</u>				
State Public Water System Supervision - Potable Water Supply	66.432	45382048B	5,450	5,450

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, 2014

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				
<u>Passed-through Illinois Department of Healthcare and Family Services</u>				
Medical Assistance Program	93.778			
Medical Assistance Program 2014		366006612002	68,878	
Medical Assistance Program 2015		366006612002	26,070	94,948
Child Support Enforcement	93.563			
Child Support Enforcement 2015		2015-55-007-KD	3,478	
Child Support Enforcement 2014		2014-55-007-KC	14,409	17,887
<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	12,948	
Breast & Cervical Cancer Prevention 2014		46180016B	35,903	48,851
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074			
Public Health Emergency Response 2014		47180048B	54,874	
Public Health Emergency Response 2015		57180048C	38,059	92,933
<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	586	
Oral Health Program 2014		43480123B	452	1,038
<u>Passed-through Illinois Public Health Association</u>				
HIV Prevention Activities - Health Department Based	93.940			
HIV/AIDS Prevention		14-75-02	20,037	20,037
<u>Passed-through National Association of County and City Health Officials</u>				
Medical Reserve Corps Small Grant Program	93.008	MRC-14-1552	3,500	3,500
Various Agencies – 2				
<u>Passed-through Illinois State Board of Elections</u>				
Help America Vote Act Requirements Payments	90.401		51,508	51,508
Total Expenditures of Federal Awards			\$ 2,317,137	2,317,137

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, 2014

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, 2014. 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, 2014

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, 2014, 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	\$ 478
WIC vouchers (food instruments)	10.557	<u>1,074,571</u>
Total non-cash assistance		<u>\$ 1,075,049</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, 2014.

COUNTY OF LASALLE, ILLINOIS

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2014**

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. Two 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), and ARRA - Recovery Act – Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.803).
- 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.

COUNTY OF LASALLE, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2014

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES

Finding 2014-1: 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.

COUNTY OF LASALLE, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2014

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

Finding 2014-2: 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, 2014**

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

COUNTY OF LASALLE, ILLINOIS

Corrective Action Plan For the Year Ended November 30, 2014

Finding 2014-1: 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.

Anticipated Date of Completion:

None. The County lacks sufficient resources to completely address the finding. As mentioned in the plan above, Management and the County Board will continue to supervise and review all information to reduce the likelihood of errors.

Contact Person:

Jody Wilkinson, County Auditor

Finding 2014-2: 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, 2015

Contact Person:

Andy Skoog, Circuit Clerk

COUNTY OF LASALLE, ILLINOIS

Summary Schedule of Prior Audit Findings For the Year Ended November 30, 2014

Financial Statement Findings:

Finding 2013-II-01: 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'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. This is a repeat finding for 2014; see Finding 2014-1.

Finding 2013-II-02: Nursing Home Accounts Receivable

Condition:

The aging of accounts receivable for the Nursing Home contains small amounts that should be reviewed to determine if the amount should be written off or pursued for collection.

Recommendation:

The listing should be reviewed monthly or, at a minimum, quarterly so that the Nursing Home can follow up on old outstanding amounts to receive all payments that are due to the Nursing Home and to get a better picture of where the Nursing Home is financially.

Current Status:

The County has implemented new accounting software, and personnel are periodically following up on unpaid bills. This finding has been removed for 2014.

COUNTY OF LASALLE, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2014

Financial Statement Findings (continued):

Finding 2013-II-03: Old Outstanding Items

Condition:

During the prior year audit, a check to the LaSalle County General Fund was listed as outstanding for almost four months.

Recommendation:

Someone should review the listings of outstanding checks each month for unusual items and follow up on any amounts that appear to be unusual.

Current Status:

The County has implemented the recommendations, and no such outstanding items were identified during the current year audit. This finding has been removed for 2014.

Finding 2013-II-04: 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 2014; see Finding 2014-2.