

LASALLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2019



LASALLE COUNTY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



CERTIFIED PUBLIC ACCOUNTANTS

116 E. Washington Street
Suite One
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
CHRIS CHRISTENSEN
SONDRA RANKIN, MBA

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of November 30, 2019, 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 the 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 an opinion 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 statement is 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 opinion.

Opinion

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of November 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and other required supplementary information on pages 4-13 and pages 59-84 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise LaSalle County, Illinois' basic financial statements. The schedules listed in the table of contents as "Other Supplementary Information" and "Other Management Information" on pages 85-212 and 213-223, respectively, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

Comparative Data

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of LaSalle County, Illinois, for the year ended November 30, 2018, which are presented for comparison purposes with the accompanying financial statements. In our report dated April 2, 2019, we expressed unmodified opinions on the respective financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2020, on our consideration of LaSalle County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle County, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 7, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

This section of the LaSalle County's (County) Annual Financial Report presents its Management's Discussion and Analysis (MD&A) which provides an overview of the County's financial performance for the fiscal year ending November 30, 2019. Please read it in conjunction with the Independent Auditors' Report on pages 1-3 and the County's financial statements beginning on page 14.

Financial Highlights

- The County's net position increased \$11,892,993 to \$12,236,661 in 2019 from \$343,668 in 2018.
- For fiscal year 2019 revenues of the County's governmental activities were \$58,479,545 and expenses were \$46,314,555. The County's total governmental revenues exceeded total governmental expenses by \$12,164,990 before special items and transfers. The County's total business-type expenses exceeded total business-type revenues by \$271,997 before special items and transfers.
- The County's General Fund ended the year with a fund balance of \$10,255,767 which represents a 9.1% increase from the prior year. The IMRF Fund ended the year with a fund balance of \$5,385,209 and the Insurance Fund ended the year with a fund balance of \$2,681,403. Overall, the County's governmental funds ended the year with a fund balance of \$46,363,644 which represents an 11% increase from the prior year.
- The General Fund's total expenditures of \$27,797,912 exceed the budgeted amount by \$161,060 for the 2019 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 14 and 15) 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 16. For governmental activities, the fund financial statements explain how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The business-type activities statements provide financial information related to operations of the County Nursing Home on the accrual basis of accounting. The fiduciary statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

The County's Reporting Entity Presentation

This annual report includes all activities for which the County Board is fiscally responsible. These activities, defined as the County's reporting entity, are operated within separate legal entities that make up the primary government and other separate legal entities that are included as component units. The County has included one component unit in its report: Self-Insurance Trust.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

Overview of the Financial Statements

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

Government-wide Financial Statements: The Government-wide Financial Statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the County's assets and how they have changed. Net position, the difference between the County's assets and liabilities, is one way to measure the County's overall financial position. All of the current year's revenues and expenses are accounted for in the Statement of Activities.

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

- Over time, increases or decreases in the County's net position is an indicator of whether its financial position is improving or deteriorating.
- To assess the overall financial condition of the County, additional non-financial factors such as changes in the County's property tax base and the condition of buildings and other facilities should be considered.

In the Government-wide Financial Statements, the County's activities are categorized as:

- *Governmental activities:* Most of the County's basic services are reported here, including public safety, general administration, and public works. Property taxes, sales taxes, franchise fees, fines and state and federal grants finance most of these activities.
- *Business-type activities:* Services provided by the County that are supported wholly by services revenues.
- *Component unit:* This is a separate legal entity from the County but is under the control of the County Board. The County is financially accountable for this entity's operations. The County had control of one component unit during fiscal year 2019.

Fund Financial Statements: Fund financial statements focus on the individual parts of the County government. Fund financial statements also report the County's operations in more detail than the government-wide financial statements by focusing on its most significant or "major" funds. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law and by bond covenants. The County can establish other funds to control and manage monies for particular purposes or to show that it is properly using certain revenues. The three types of funds used by the County are as follows:

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

Overview of the Financial Statements (Continued)

- Governmental funds: Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps to determine (through a review of changes to fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the basic fund financial statements. The County considers the General Fund, the Illinois Municipal Retirement Fund, and the Insurance Fund to be its significant or major governmental funds. All other governmental funds, which include special revenues and capital projects funds, are aggregated in a single column titled non-major governmental funds.
- Proprietary funds: Proprietary funds consist of enterprise funds. These funds account for operations that are performed in a manner similar to private business in which costs are charged as a user fee. Proprietary fund financial statements provide both long and short-term financial information. The County's Nursing Home Fund is the County's business-type activity reported in the government-wide statements. The fund financial statements provide more detail and additional information such as cash flows.
- Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's programs. The County's fiduciary funds consist of agency funds. Agency funds are used to account for monies received, held and disbursed, as required by statute.

Notes to the Financial Statements: The Notes to the Financial Statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Required Supplementary Information: The Management's Discussion and Analysis, the Major Funds' Budgetary Comparison Schedules, Pension and OPEB Schedules, and Notes to Required Supplementary Information represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide financial statements, fund financial statements, and notes (referred to as "the basic financial statements").

Other Supplementary Information: This part of the annual report includes optional financial information such as combining and individual fund statements for the non-major funds (shown in the fund financial statements in a single column). This other supplemental financial information is provided to address certain specific needs of various users of the County's annual report.

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

Other Management Information: Statistical data presented for additional information.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

Overview of the Financial Statements (Continued)

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

Overview of LaSalle County Financial Procedures:

The LaSalle County's discussion and analysis is designed to:

- Assist the reader in focusing on significant financial issues facing the County;
- Provide an overview of the County's financial activity;
- Identify changes in the County's financial position that could impact its ability to address the subsequent year's challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Independent Auditors' Report and the County's audited financial statements.

Governmental financial statements summarize fund-type information on a current financial resource basis. The County's financial statements present two different perspectives each with a different snapshot of the County's finances. The financial statement's focus is on both the County as a whole through the consolidated statements and on the major individual funds. Either perspective allows the reviewer to address relevant questions.

The financial philosophy is to remain fiscally responsible while providing for growth within the County. The County continued to seek authority to generate non-property tax revenues to meet the growth.

Most vendor claims for compensation are first reviewed by the Budget and Finance Committee and then approved by the County Board prior to payment of the invoice. In addition to regular claims, supplemental claims are reviewed at the end of the month by the Budget and Finance Committee chair to ensure all claims are paid in a timely fashion.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

Overview of LaSalle County Financial Procedures (Continued):

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

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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

Condensed Financial Information

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
<u>Assets</u>						
Current and other assets	\$ 76,955,179	71,646,791	3,246,023	3,269,199	80,201,202	74,915,990
Capital assets, net	53,883,066	53,227,131	2,366,588	2,513,778	56,249,654	55,740,909
Total assets	130,838,245	124,873,922	5,612,611	5,782,977	136,450,856	130,656,899
<u>Deferred Outflows</u>						
Retirement-related	37,354,376	11,165,580	-	-	37,354,376	11,165,580
Total deferred outflows	37,354,376	11,165,580	-	-	37,354,376	11,165,580
<u>Liabilities</u>						
Current liabilities	3,041,973	2,741,805	294,609	332,814	3,336,582	3,074,619
Noncurrent liabilities	118,750,936	95,595,678	252,475	267,808	119,003,411	95,863,486
Total liabilities	121,792,909	98,337,483	547,084	600,622	122,339,993	98,938,105
<u>Deferred Inflows</u>						
Property taxes	26,721,464	26,167,433	1,306,914	1,300,000	28,028,378	27,467,433
Retirement related	11,200,200	15,073,273	-	-	11,200,200	15,073,273
Total deferred inflows	37,921,664	41,240,706	1,306,914	1,300,000	39,228,578	42,540,706
<u>Net Position</u>						
Net investment in capital assets	53,883,066	53,227,131	2,366,588	2,434,678	56,249,654	55,661,809
Restricted	34,621,728	30,711,536	-	-	34,621,728	30,711,536
Unrestricted	(80,026,746)	(87,477,354)	1,392,025	1,447,677	(78,634,721)	(86,029,677)
Total net position	\$ 8,478,048	(3,538,687)	3,758,613	3,882,355	12,236,661	343,668

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program revenues:						
Charges for services	\$ 9,577,986	9,097,925	3,514,095	3,058,530	13,092,081	12,156,455
Operating grants	5,535,646	7,718,514	-	-	5,535,646	7,718,514
General revenues:						
Property taxes	25,666,177	24,729,271	1,278,363	1,376,670	26,944,540	26,105,941
Other taxes	16,069,408	14,294,368	-	-	16,069,408	14,294,368
Interest	1,373,546	887,828	36,259	6,462	1,409,805	894,290
Miscellaneous	256,782	1,123,398	10	43	256,792	1,123,441
Total revenues	58,479,545	57,851,304	4,828,727	4,441,705	63,308,272	62,293,009
Program expenses:						
General and administration	16,053,159	22,278,827	-	-	16,053,159	22,278,827
Public safety	3,801,519	6,318,422	-	-	3,801,519	6,318,422
Corrections	4,987,982	8,719,447	-	-	4,987,982	8,719,447
Judiciary and legal	7,112,387	9,539,236	-	-	7,112,387	9,539,236
Public works	7,053,364	10,892,299	-	-	7,053,364	10,892,299
Social services	7,235,899	8,448,027	-	-	7,235,899	8,448,027
Culture & recreation	70,245	129,562	-	-	70,245	129,562
Nursing home	-	-	5,100,724	5,396,994	5,100,724	5,396,994
Total expenses	46,314,555	66,325,820	5,100,724	5,396,994	51,415,279	71,722,813
Special items:						
Transfers & contributions	(148,255)	(148,255)	148,255	148,255	-	-
Change in net position	12,016,735	(8,622,771)	(123,742)	(807,034)	11,892,993	(9,429,805)
Net position, beginning of year	(3,538,687)	5,084,084	3,882,355	4,689,389	343,668	9,773,473
Net position, end of year	\$ 8,478,048	(3,538,687)	3,758,613	3,882,355	12,236,661	343,668

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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

The County's combined net position increased compared to the prior fiscal year – from \$343,668 to \$12,236,661. 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 increased by 340 percent (\$8.5 million compared to a deficit of \$3.5 million). Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased from a deficit of \$87.5 million to a deficit of \$80.0 million at the end of this fiscal year.

On the Government-wide Financial Statements, the net position of business-type activities decreased by 3 percent (\$3.8 million compared to \$3.9 million) in fiscal year 2019. Unrestricted net position remained fairly consistent at \$1.4 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 increased by one percent (\$0.6 million), while total expenses decreased 30 percent (\$20.3 million). Change in net position increased from a loss of \$8.6 million in fiscal year 2018 to a gain of \$12 million in fiscal year 2019. The cost of all governmental activities during the current fiscal year was \$46.3 million compared to \$66.3 million in the prior fiscal year. While revenues remained fairly consistent with 2018, total expenses declined in 2019 due to staff turnover and the County's initiative to lower costs of operation to reduce deficit spending. Changes in Pension & OPEB valuations also contributed to the decrease in expenses in 2019.

On the Government-wide Financial Statements, revenues for the County's business-type activities increased by 8.7 percent (\$387,022), while total expenses decreased by 5.5 percent (\$296,270). Change in net position increased from (\$807,734) in fiscal year 2018 to (\$123,742) in fiscal year 2019. The cost of all business-type activities during the current fiscal year was \$5.1 million compared to \$5.4 million in the prior fiscal year. The increase in the current year revenues and expenses is attributable the Nursing Home being open for the entire fiscal year in 2019. While the Nursing Home was open for most of the 2018 fiscal year, the Nursing Home did not reach normal capacity until 2019. Again, expenditures decreased due to a county-wide initiative in the current year to lower operating costs.

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 2019, the fund balance for the General Fund was \$10,255,767. This is an increase of \$880,831 from the prior fiscal year.

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

The County applies the General Fund Balance as a "benchmark" in its analysis of the County's financial position. The General Fund Balance peaked at the end of the 2010 fiscal year at a \$16.6 million balance. The General Fund ended the 2019 fiscal year at a balance of \$10.3 million. The change results in a 38 percent decrease from year end 2010 and year end 2019.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

General Fund Budgetary Highlights

The adopted General Fund budget for fiscal year 2019 was approximately \$27.64 million, which is an increase from the prior year budget of \$27.24 million. Total budgeted revenues increased from \$21.57 million in the prior year to \$21.63 million in the current year.

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

- County Board Office – over by \$337 due to mileage reimbursements and association dues
- Treasurer's Office – over by \$2,966 due to payroll
- Insurance – over by \$25,503 due to health and life insurance premiums
- Central Services – over by \$10,849 due to employee retirements with significant employee compensation time
- Supervisor of Assessments – over by \$60,182 due to Assessor and staff raises
- Sheriff's Office – over by \$141,281 due to overtime
- Juvenile and Adult Probation – over by \$183,968 due to payroll
- Sheriff Corrections – over by \$458,712 due to salaries, overtime, and the physician's contract payments
- Public Defender – over by \$26,250 due to employee retirements with significant employee compensation time
- Court Security – over by \$28,671 due to court security officer and overtime
- Circuit Clerk's Office – over by \$114,559 due to a renegotiated contract with back pay
- State's Attorney's Office – over by \$73,884 due to payroll
- Supervisor of Schools – over by \$6,093 due to payroll

Capital Assets

At November 30, 2019, 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	
	2019	2018	2019	2018	2019	2018
Land	\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
Construction in Progress	1,660,987	111,854	-	-	1,660,987	111,854
Building & Improvements	23,550,936	23,846,058	2,347,195	2,409,630	25,898,131	26,255,688
Infrastructure	24,182,879	24,634,694	-	-	24,182,879	24,634,694
Equipment and Vehicle	1,857,661	2,003,922	9,443	15,098	1,867,104	2,019,020
Totals	<u>\$ 53,883,066</u>	<u>53,227,131</u>	<u>2,366,588</u>	<u>2,434,678</u>	<u>56,249,654</u>	<u>55,661,809</u>

Additional information relative to the County's capital assets can be found in the notes to the financial statements on pages 40-41 (Note 4).

During fiscal year 2019, capital assets for the County had a net increase (including additions, disposals, depreciation, and amortization) of \$587,845. Of this amount, a \$655,935 increase was attributed to governmental activities and a \$68,090 decrease was attributable to business-type activities.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

Capital Assets (Continued):

Significant capital assets included the following as of November 30, 2019:

Construction in Progress:	
Highway Administrative Building	\$ 1,384,944
Millington Bridge Construction	265,668
Buildings & Improvements:	
Government Center - West Side Roof	441,958
Government Center - East Bathrooms	147,442
Health Department - A/C Units	139,425
Infrastructure:	
Highway Improvements	1,802,853

Economic Factors

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

LaSalle County became a self-insured entity in FY2004 with the issuance of bonds to cover expenses in the areas of "general liability" and "workman's compensation" claims. The cost savings of this endeavor have been noticeable, with an approximate savings of \$4.5 million over the last ten years.

The County's General Fund cash reserves have increased \$1.15 million during 2019. GASB recommends that cash reserves be at least one half, if not more, of the fund's total budget for the fiscal year. The beginning year balance is just under 35%. This trend cannot continue.

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

Factors Likely to Have a Potential Impact on Financial Position

Future EAV amounts are anticipated to have a positive impact on our financial position. We are working diligently to improve our competitive position with respect to economic development, and have attempted to anticipate our physical, personal, and fixed assets need for the future.

Contacting the County's Financial Management

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

BASIC FINANCIAL STATEMENTS

LASALLE COUNTY, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT A

Statement of Net Position

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Primary Government				Component Unit
	Governmental Activities	Business-type Activities	Totals		Self-Insurance Trust
			2019	2018	
<u>Assets</u>					
Cash	\$ 28,048,201	661,199	28,709,400	23,184,204	878,757
Investments	16,573,456	403,889	16,977,345	19,097,000	22,171,999
Accounts receivable	4,636,044	814,997	5,451,041	4,031,813	-
Accrued interest receivable	185,039	5,474	190,513	260,490	-
Property taxes receivable, net of allowance for uncollectibles	27,457,023	1,343,552	28,800,575	28,345,522	-
Prepaid expenses	1,425	-	1,425	1,425	-
Inventories	53,991	16,912	70,903	74,636	-
Capital assets, not depreciated:					
Land	2,630,603	9,950	2,640,553	2,640,553	-
Construction in progress	1,660,987	-	1,660,987	111,854	-
Capital assets, net of related depreciation:					
Infrastructure	24,182,879	-	24,182,879	24,634,694	-
Buildings and improvements	23,550,936	2,347,195	25,898,131	26,255,688	-
Equipment and vehicles	1,857,661	9,443	1,867,104	2,019,020	-
Total assets	130,838,245	5,612,611	136,450,856	130,656,899	23,050,756
<u>Deferred Outflows of Resources</u>					
Deferred outflows from retirement benefits	5,965,603	-	5,965,603	-	-
Deferred outflows from pensions	31,388,773	-	31,388,773	11,165,580	-
Total deferred outflows	37,354,376	-	37,354,376	11,165,580	-
<u>Liabilities</u>					
Accounts payable	1,889,344	183,084	2,072,428	1,827,061	1,323,930
Accrued payroll	1,152,629	111,525	1,264,154	1,247,558	-
Compensated absences	2,246,634	231,252	2,477,886	2,536,469	-
Payable from restricted assets	-	21,223	21,223	21,585	-
Net pension liability	29,964,239	-	29,964,239	3,951,652	-
Net OPEB obligation	86,540,063	-	86,540,063	89,353,780	-
General obligation debt payable:					
Due within one year	-	-	-	-	1,505,000
Due in more than one year	-	-	-	-	17,375,000
Total liabilities	121,792,909	547,084	122,339,993	98,938,105	20,203,930
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	26,721,464	1,306,914	28,028,378	27,467,433	-
Deferred inflows from retirement benefits	501,215	-	501,215	-	-
Deferred inflows from pensions	10,698,985	-	10,698,985	15,073,273	-
Total deferred outflows	37,921,664	1,306,914	39,228,578	42,540,706	-
<u>Net Position</u>					
Net investment in capital assets	53,883,066	2,366,588	56,249,654	55,661,809	-
Restricted	34,621,728	-	34,621,728	30,711,536	3,291,999
Unrestricted	(80,026,746)	1,392,025	(78,634,721)	(86,029,677)	(445,173)
Total net position	\$ 8,478,048	3,758,613	12,236,661	343,668	2,846,826

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

LASALLE COUNTY, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT B

Statement of Activities

For the Year Ended November 30, 2019

(With Comparative Figures for the Year Ended November 30, 2018)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals		Component Units
							2019	2018	Self-Insurance Trust
Governmental activities:									
General government	\$ 16,053,159	4,392,508	292,085	-	(11,368,566)	-	(11,368,566)	(16,472,328)	-
Public safety	3,801,519	446,291	107,857	-	(3,247,371)	-	(3,247,371)	(5,621,829)	-
Corrections	4,987,982	212,957	2,243,542	-	(2,531,483)	-	(2,531,483)	(5,827,518)	-
Judiciary and legal	7,112,387	2,338,749	465,941	-	(4,307,697)	-	(4,307,697)	(7,038,492)	-
Public works	7,053,364	670,952	266,406	-	(6,116,006)	-	(6,116,006)	(9,625,700)	-
Social services	7,235,899	1,516,529	2,159,815	-	(3,559,555)	-	(3,559,555)	(4,793,952)	-
Culture and recreation	70,245	-	-	-	(70,245)	-	(70,245)	(129,562)	-
Unallocated interest	-	-	-	-	-	-	-	-	-
Total governmental activities	46,314,555	9,577,986	5,535,646	-	(31,200,923)	-	(31,200,923)	(49,509,381)	-
Business-type activities:									
Nursing home	5,100,724	3,514,095	-	-	-	(1,586,629)	(1,586,629)	(2,338,464)	-
Total primary government	\$ 51,415,279	13,092,081	5,535,646	-	(31,200,923)	(1,586,629)	(32,787,552)	(51,847,845)	-
Component unit:									
Self-Insurance Trust	3,779,457	1,771,245	-	-	-	-	-	-	(2,008,212)
Total component units	\$ 3,779,457	1,771,245	-	-	-	-	-	-	(2,008,212)
General revenues:									
Taxes:									
Property taxes					\$ 25,666,177	1,278,363	26,944,540	26,105,941	-
Other taxes					16,069,408	-	16,069,408	14,294,368	-
Interest					1,373,546	36,259	1,409,805	894,290	282,079
Miscellaneous					256,782	10	256,792	1,123,441	871,740
Total general revenues					43,365,913	1,314,632	44,680,545	42,418,040	1,153,819
Special Items:									
Transfers					(148,255)	148,255	-	-	-
Bond issuance premium					-	-	-	-	1,301,511
Total special items					(148,255)	148,255	-	-	1,301,511
Total general revenues and transfers					43,217,658	1,462,887	44,680,545	42,418,040	2,455,330
Change in net position					12,016,735	(123,742)	11,892,993	(9,429,805)	447,118
Net position, beginning of year					(3,538,687)	3,882,355	343,668	9,773,473	2,399,708
Net position, end of year					\$ 8,478,048	3,758,613	12,236,661	343,668	2,846,826

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

Balance Sheet - Governmental Funds

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Major Governmental Funds				Total Governmental Funds	
	Illinois			Non-major Governmental Funds	2019	2018
	General	Municipal Retirement	Insurance			
<u>Assets</u>						
Cash	\$ 7,193,099	3,377,549	509,160	16,267,881	27,347,689	21,907,692
Investments	2,258,253	2,198,951	2,030,664	10,085,588	16,573,456	18,569,923
Accounts receivable	1,658,826	19,990	4,783	2,412,871	4,096,470	2,512,217
Accrued interest	28,355	21,029	12,700	122,955	185,039	249,780
Prepaid expenditures	175	-	-	1,250	1,425	1,425
Due from other funds	20,459	-	-	-	20,459	736,010
Inventories	-	-	-	53,991	53,991	41,842
Property taxes receivable	181,378	110,779	132,414	310,988	735,559	831,783
Total assets	11,340,545	5,728,298	2,689,721	29,255,524	49,014,088	44,850,672
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	6,806,844	3,930,624	4,698,247	11,285,749	26,721,464	26,167,433
Total deferred outflows	6,806,844	3,930,624	4,698,247	11,285,749	26,721,464	26,167,433
Total assets and deferred outflows	\$ 18,147,389	9,658,922	7,387,968	40,541,273	75,735,552	71,018,105
<u>Liabilities</u>						
Accounts payable	\$ 334,413	216,313	1,319	925,311	1,477,356	1,248,087
Accrued payroll and benefits	750,365	126,776	6,999	268,489	1,152,629	1,121,584
Due to other funds	-	-	-	20,459	20,459	736,010
Total liabilities	1,084,778	343,089	8,318	1,214,259	2,650,444	3,105,681
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	6,806,844	3,930,624	4,698,247	11,285,749	26,721,464	26,167,433
Total deferred inflows	6,806,844	3,930,624	4,698,247	11,285,749	26,721,464	26,167,433
<u>Fund Balance</u>						
Non-spendable	175	-	-	55,241	55,416	43,267
Restricted	-	5,385,209	2,681,403	26,015,701	34,082,313	29,900,262
Committed	-	-	-	2,019,238	2,019,238	2,466,339
Unassigned	10,255,592	-	-	(48,915)	10,206,677	9,335,123
Total fund balance	10,255,767	5,385,209	2,681,403	28,041,265	46,363,644	41,744,991
Total liabilities, deferred inflows, and fund balance	\$ 18,147,389	9,658,922	7,387,968	40,541,273	75,735,552	71,018,105

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

Balance Sheet - Governmental Funds

November 30, 2019

(With Comparative Figures for November 30, 2018)

	November 30,	
	2019	2018
Reconciliation of the Balance Sheet to the Statement of Net Position:		
Total fund balance for governmental funds	\$ 46,363,644	41,744,991
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	539,415	811,274
Capital assets used in government activities are not financial resources, and, therefore, are not report in the funds. These consist of:		
Capital assets	132,618,743	129,434,879
Accumulated depreciation	(78,735,677)	(76,207,748)
Deferred inflows and outflows of resources related to pensions and other post employment benefits are not reported in governmental funds:		
Deferred outflows	37,354,376	11,165,580
Deferred inflows	(11,200,200)	(15,073,273)
Internal services are used to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.	288,683	181,288
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long-term – are reported in the Statement of Net Position.		
Compensated absences	(2,246,634)	(2,290,246)
Net pension liability	(29,964,239)	(3,951,652)
Net OPEB obligation	(86,540,063)	(89,353,780)
Net position of governmental activities	<u>\$ 8,478,048</u>	<u>(3,538,687)</u>

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Major Governmental Funds				Total Governmental Funds	
		Illinois Municipal		Non-major Governmental		
	General	Retirement	Insurance	Funds	2019	2018
Revenues:						
Taxes	\$ 6,328,517	3,865,208	4,620,080	10,852,372	25,666,177	24,729,271
Intergovernmental revenue	12,383,504	258,774	-	11,020,056	23,662,334	21,684,897
Fines and fees	3,596,987	-	-	4,195,578	7,792,565	8,369,601
Interest	673,748	83,995	56,938	558,865	1,373,546	887,828
Other	67,470	2,120	1,156	186,036	256,782	1,123,398
Total revenues	23,050,226	4,210,097	4,678,174	26,812,907	58,751,404	56,794,995
Expenditures:						
Current:						
General government	11,256,295	2,139,937	361,599	2,492,475	16,250,306	17,083,908
Public safety	4,436,316	20,311	-	590,608	5,047,235	4,956,612
Corrections	7,026,979	-	-	-	7,026,979	7,084,273
Judiciary and legal	4,681,238	119,598	-	2,649,374	7,450,210	7,792,288
Public works	-	204,856	-	5,221,054	5,425,910	8,677,039
Social services	186,078	431,297	-	7,261,420	7,878,795	7,901,673
Culture and recreation	96,193	-	-	-	96,193	103,455
Capital outlay	114,813	-	-	4,450,950	4,565,763	1,832,784
Total expenditures	27,797,912	2,915,999	361,599	22,665,881	53,741,391	55,432,032
Excess (deficiency) of revenues over (under) expenditures	(4,747,686)	1,294,098	4,316,575	4,147,026	5,010,013	1,362,963
Other financing sources (uses):						
Transfers in	5,640,438	2,943	730	331,059	5,975,170	8,105,687
Transfers out	(11,921)	-	(1,370,511)	(4,740,993)	(6,123,425)	(8,253,942)
County contribution (to)/from others	-	-	(1,771,246)	1,528,141	(243,105)	(734,295)
Total other financing sources (uses)	5,628,517	2,943	(3,141,027)	(2,881,793)	(391,360)	(882,550)
Net change in fund balance	880,831	1,297,041	1,175,548	1,265,233	4,618,653	480,413
Fund balance, beginning of year	9,374,936	4,088,168	1,505,855	26,776,032	41,744,991	41,264,578
Fund balance, end of year	\$ 10,255,767	5,385,209	2,681,403	28,041,265	46,363,644	41,744,991

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

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	November 30,	
	2019	2018
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	\$ 4,618,653	480,413
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.		
	(271,859)	(943,691)
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.		
	107,395	(106,978)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reports as depreciation expense.		
Capital asset purchases	4,875,356	1,595,913
Capital asset disposals (net)	(156,607)	(13,784)
Depreciation expense	(4,062,814)	(4,033,050)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment results from the net change below:		
Compensated absences	43,612	(96,929)
Pension liability	(1,415,106)	(1,347,403)
Net OPEB obligation	8,278,105	(4,157,262)
Change in net position of governmental activities	\$ 12,016,735	(8,622,771)

Statement of Net Position - Proprietary Funds
November 30, 2019
(With Comparative Figures for November 30, 2018)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2019	2018	2019
<u>Assets</u>			
Current assets:			
Cash	\$ 639,976	701,505	700,512
Investments	403,889	527,077	-
Property taxes receivable, net of allowance for uncollectible	36,638	46,306	-
Receivable from governmental units, net of allowance for uncollectible	747,779	527,967	-
Accounts receivable, net of allowance for uncollectible	67,218	180,355	159
Accrued interest receivable	5,474	10,710	-
Inventories	16,912	32,794	-
Total current assets	1,917,886	2,026,714	700,671
Non-current assets:			
Restricted assets	21,223	21,585	-
Capital assets:			
Land	9,950	9,950	-
Buildings	6,822,360	6,732,485	-
Equipment and vehicles	1,139,175	1,310,969	-
Accumulated depreciation	(5,604,897)	(5,618,726)	-
Total non-current assets	2,387,811	2,456,263	-
Total assets	4,305,697	4,482,977	700,671
<u>Deferred Outflows of Resources</u>			
Property taxes levied for subsequent years	1,306,914	1,300,000	-
Total assets and deferred outflows of resources	5,612,611	5,782,977	700,671

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

Statement of Net Position - Proprietary Funds
November 30, 2019
(With Comparative Figures for November 30, 2018)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	November 30,		November 30,
	2019	2018	2019
<u>Liabilities</u>			
Current liabilities			
Accounts payable	\$ 183,084	206,840	411,988
Accrued payroll	111,525	125,974	-
Payable from restricted assets	21,223	21,585	-
Total current liabilities	315,832	354,399	411,988
Non-current liabilities			
Compensated absences	231,252	246,223	-
Total non-current assets	231,252	246,223	-
Total liabilities	547,084	600,622	411,988
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	1,306,914	1,300,000	-
<u>Net Position</u>			
Invested in capital assets	2,366,588	2,434,678	-
Unrestricted	1,392,025	1,447,677	288,683
Total net position	\$ 3,758,613	3,882,355	288,683

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2019	2018	2019
Operating revenues:			
Charges for services	\$ 3,024,404	2,316,079	10,046,527
Medicare	489,691	742,451	-
Other	10	43	-
Total operating revenues	3,514,105	3,058,573	10,046,527
Operating expenses:			
Insurance premiums and claims	-	-	9,939,132
Health and welfare	4,942,759	5,237,391	-
Depreciation	157,965	159,603	-
Total operating expenses	5,100,724	5,396,994	9,939,132
Operating income (loss)	(1,586,619)	(2,338,421)	107,395
Non-operating revenues:			
Property taxes	1,278,363	1,376,670	-
Interest	36,259	6,462	-
Total non-operating revenues	1,314,622	1,383,132	-
Other financing sources (uses)			
Operating transfers in	208,255	208,255	-
Operating transfers out	(60,000)	(60,000)	-
Total other financing sources (uses)	148,255	148,255	-
Net income	(123,742)	(807,034)	107,395
Net position, beginning of year	3,882,355	4,689,389	181,288
Net position, end of year	\$ 3,758,613	3,882,355	288,683

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

Statement of Cash Flows - Proprietary Funds**For the Year Ended November 30, 2019****(With Comparative Figures for the Year Ended November 30, 2018)**

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2019	2018	2019
Cash flows from operating activities:			
Receipts from customers	\$ 3,137,541	2,397,768	10,046,368
Receipts from Medicare	269,879	511,735	-
Payments to suppliers & employees	(4,980,053)	(5,227,398)	(9,899,278)
Other receipts (payments)	10	43	-
Net cash provided by (used in) operating activities	(1,572,623)	(2,317,852)	147,090
Cash flows from noncapital financing activities:			
Net operating transfers	148,255	148,255	-
Property taxes received	1,288,031	1,371,847	-
Net cash provided by (used in) noncapital financing activities	1,436,286	1,520,102	-
Cash flows from capital and related financing activities:			
Acquisition of fixed assets	(89,875)	(7,174)	-
Net cash provided by (used in) capital financing activities	(89,875)	(7,174)	-
Cash flows from investing activities			
Maturity of investments	123,188	740,237	-
Interest received	41,495	15,223	-
Net cash provided by (used in) investing activities	164,683	755,460	-
Net increase (decrease) in cash and cash equivalents	(61,529)	(49,464)	147,090
Cash and cash equivalents, beginning of year	701,505	750,969	553,422
Cash and cash equivalents, end of year	\$ 639,976	701,505	700,512
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (1,586,619)	(2,338,421)	107,395
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	157,965	159,603	-
Effects of changes in operating assets and liabilities:			
Receivables from governmental units	(219,812)	(230,716)	-
Receivables from others	113,137	81,689	(159)
Inventories	15,882	(6,347)	-
Accounts payable	(23,756)	2,492	39,854
Accrued payroll	(14,449)	23,740	-
Compensated absences payable	(14,971)	(9,892)	-
Net cash provided by (used in) operating activities	\$ (1,572,623)	(2,317,852)	147,090

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

Statement of Net Position - Fiduciary Funds

November 30, 2019

(With Comparative Figures for November 30, 2018)

		Agency Funds	
		November 30,	
		2019	2018
<u>Assets</u>			
Cash in bank		\$ 13,931,940	14,501,104
Investments		89,987	88,937
Accrued interest		271,272	-
Property taxes receivable		149,673	136,515
Total assets		<u>\$ 14,442,872</u>	<u>14,726,556</u>
<u>Liabilities</u>			
Due to others		<u>\$ 14,442,872</u>	<u>14,726,556</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Introduction

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

B. Description of Government-wide Financial Statements

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

C. The Financial Reporting Entity

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

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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

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

LaSalle County Self-Insurance Trust

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

Other Districts

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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

D. Basis of Presentation

Government-wide Financial Statements

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

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

Fund Financial Statements

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

The County reports the following major funds:

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

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

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

The County reports the following major enterprise fund:

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

D. Basis of Presentation (continued)

Additionally, the government reports the following fund types:

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

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

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

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County Nursing Home enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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

E. Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and proprietary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. Property taxes are recognized as deferred inflows and outflows of resources in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

F. Property Taxes

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

The 2018 levy, in the amount of \$27,467,433 (reduced by statutory limitations to \$26,971,765) was passed by the board on November 29, 2018. It is the government's intention that property taxes generated from the 2018 property tax levy be used to finance the operating budget of the fiscal year ending November 30, 2019. Therefore, property tax revenues in the accompanying financial statements were primarily generated by the 2018 property tax levy.

On November 26, 2019, the County levied its 2019 taxes in the amount of \$28,889,064. The levy was subsequently amended on February 13, 2020. However, the total amount of the levy remained at \$28,889,064, which will be recognized as revenue in 2020. As of November 30, 2019, the government has recorded the 2019 tax levy as property taxes receivable and deferred inflows of resources on the government-wide financial statements.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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. Capitalization threshold levels for determining capital assets are described below:

<u>Capital Asset Classes</u>	<u>Threshold</u>
Moveable property	\$ 5,000
Computer software	50,000
Buildings and improvements	20,000
Leasehold improvements	100,000
Land	1
Depreciable land improvements	25,000
Infrastructure	5,000

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

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

<u>Capital Asset Classes</u>	<u>Useful Lives</u>
Moveable property	3-18
Computer software	3
Buildings and improvements	40
Leasehold improvements	20-40
Land	N/A
Depreciable land improvements	20
Infrastructure	20-40

H. Cash and Cash Equivalents

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

I. Investments

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

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

J. Inventories

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

K. Prepaid Items

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

L. Pensions

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

M. *Other Postemployment Benefits (OPEB)*

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Livingston County Postretirement Health Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Plan has no assets at November 30, 2019.

N. *Deferred Outflows / Inflows of Resources*

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

1. Property taxes receivable and deferred property taxes related to the 2019 property tax levy are reported as deferred outflows and inflows on the fund financial statements. Because the government-wide financial statements are subject to the full accrual basis of accounting, deferred property taxes related to the 2019 levy are recorded as property taxes receivable and deferred inflows on the government-wide statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions and other post-employment benefit plans, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.

O. *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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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

P. 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.

Q. 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.

R. 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, 2019:

Inventories	\$ 53,991
Prepaid expenditures	<u>1,425</u>
Total non-spendable fund balance	<u><u>\$ 55,416</u></u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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

R. 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, 2019:

Retirement	\$ 7,586,584
Insurance	2,681,403
Governmental activities	1,578,072
Public safety	3,033,279
Corrections	2,173,808
Judiciary and legal	1,478,036
Public works	7,846,610
Social services	<u>7,704,521</u>
Total	<u>\$ 34,082,313</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 County Board is the highest level of decision-making authority for the County 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, 2019:

Social services	\$ 794,555
Capital projects	<u>1,224,683</u>
Total	<u>\$ 2,019,238</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, 2019.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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

Q. Fund Balance Policies (continued)

5. Unassigned:

This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts. Unassigned fund balance in the governmental funds was \$10,206,677 at November 30, 2019.

R. Net Position Classification

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

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

	Governmental Activities	Business- Type Activities	Total Primary Government
Capital Assets, Net of Accumulated Depreciation	\$ 53,883,066	2,366,588	56,249,654
Less: Long-Term Obligations Payable	-	-	-
Net Investment in Capital Assets	<u>\$ 53,883,066</u>	<u>2,366,588</u>	<u>56,249,654</u>

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

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

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 2: DEPOSITS AND INVESTMENTS

Separate bank accounts are not maintained for all County Funds. Instead, certain funds maintain their uninvested cash balances in a common bank account with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally, certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the County Board. A deficit in one fund restricts the cash available for use by other funds in the same common account. Accordingly, deficit balances have been reclassified in the financial statements as due to other funds. The following interfund balances existed at November 30, 2019, related to deficit cash balances:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 20,459	-
HAVA Grant Fund	-	16,500
Court-Appointed Special Advocate Fund	-	2,618
Arrestees' Medical Cost Fund	-	1,341
	<u>\$ 20,459</u>	<u>20,459</u>

Custodial Credit Risk - Deposits

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

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

As of November 30, 2019, \$0 of the County's bank balance was exposed to custodial credit risk because it was uninsured and not collateralized.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 2: DEPOSITS AND INVESTMENTS – (CONTINUED)

Investments

As of November 30, 2019, the County's investments (including the component unit) were as follows:

	Primary Government		Component Unit		Total	
	Carrying Amount	Market Value	Carrying Amount	Market Value	Carrying Amount	Market Value
Municipal bonds	\$ -	-	8,197,723	8,005,118	8,197,723	8,005,118
Certificates of deposit	16,977,345	16,977,345	1,933,788	1,946,221	18,911,133	18,923,566
Government agency securities	-	-	1,041,689	1,037,834	1,041,689	1,037,834
Money market accounts	-	-	10,998,799	10,998,799	10,998,799	10,998,799
Total investments	<u>\$ 16,977,345</u>	<u>16,977,345</u>	<u>22,171,999</u>	<u>21,987,972</u>	<u>39,149,344</u>	<u>38,965,317</u>

Interest Rate Risk

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

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

Primary Government					
	Remaining Maturity (in Months)				
	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$ -	-	-	-	-
Certificates of deposit	16,727,345	250,000	-	-	16,977,345
Government agency securities	-	-	-	-	-
Money market accounts	-	-	-	-	-
Total	<u>\$ 16,727,345</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>16,977,345</u>

Component Unit					
	Remaining Maturity (in Months)				
	12 Months or Less	13-24 Months	25-60 Months	61+ Months	Total
Municipal bonds	\$ 1,845,650	1,692,693	2,308,217	2,351,163	8,197,723
Certificates of deposit	400,000	245,000	691,888	596,900	1,933,788
Government agency securities	-	-	281,689	760,000	1,041,689
Money market accounts	10,998,799	-	-	-	10,998,799
Total	<u>\$ 13,244,449</u>	<u>1,937,693</u>	<u>3,281,794</u>	<u>3,708,063</u>	<u>22,171,999</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 2: DEPOSITS AND INVESTMENTS – (CONTINUED)

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below are the actual rating as of November 30, 2019 for each investment type:

Rating	Primary Government	Component Unit	Total
AAA	\$ -	52,116	52,116
AA+	-	1,280,151	1,280,151
AA	-	3,682,464	3,682,464
AA-	-	808,128	808,128
A+	-	241,263	241,263
Certificates of deposit	16,977,345	1,933,788	18,911,133
U.S. Government-backed money market accounts	-	10,998,799	10,998,799
U.S. Treasury Notes	-	-	-
Not rated	-	3,175,290	3,175,290
Total	<u>\$ 16,977,345</u>	<u>22,171,999</u>	<u>39,149,344</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, 2019, there are no investments with custodial risk.

Foreign Currency Credit Risk

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

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 3: FAIR VALUE MEASUREMENTS

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

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

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

	Balance at November 30, 2019	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Primary Government:				
Certificates of deposit	\$ 16,977,345	-	16,977,345	-
Total Primary Government	<u>\$ 16,977,345</u>	<u>-</u>	<u>16,977,345</u>	<u>-</u>
Component Unit:				
Municipal bonds	\$ 8,005,118	-	8,005,118	-
Certificates of deposit	1,946,221	-	1,946,221	-
Government agency	1,037,834	1,037,834	-	-
Money market accounts	10,998,799	10,998,799	-	-
Total Component Unit	<u>\$ 21,987,972</u>	<u>12,036,633</u>	<u>9,951,339</u>	<u>-</u>

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

The fair value of certificates of deposit, treasury notes, and municipal bonds at November 30, 2019, was determined primarily based on level 2 inputs. The County estimates the fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended November 30, 2019 was as follows:

	Primary Government		
	Balance as of December 1, 2018	Additions	Deletions
Governmental activities:			
Capital assets not being depreciated:			
Land	\$ 2,630,603	-	-
Construction in progress	111,854	1,660,987	(111,854)
Total capital assets not being depreciated	2,742,457	1,660,987	(111,854)
Depreciable capital assets:			
Buildings	39,831,978	897,704	-
Equipment and vehicles	13,284,570	513,813	(1,579,638)
Infrastructure	73,575,874	1,802,852	-
Total depreciable capital assets:	126,692,422	3,214,369	(1,579,638)
Total capital assets:	129,434,879	4,875,356	(1,691,492)
Less accumulated depreciation:			
Buildings	(15,985,920)	(1,192,826)	-
Equipment and vehicles	(11,280,648)	(615,321)	1,534,885
Infrastructure	(48,941,180)	(2,254,667)	-
Total accumulated depreciation:	(76,207,748)	(4,062,814)	1,534,885
Total capital assets being depreciated, net	50,484,674	(848,445)	(44,753)
Governmental activities capital assets, net	\$ 53,227,131	812,542	(156,607)

Depreciation for governmental activities in the current fiscal year was \$4,062,814 and was allocated as follows:

General government	\$ 853,191
Public safety	609,422
Public works	1,503,241
Social services	40,628
Judiciary and legal	1,056,332
Total depreciation	\$ 4,062,814

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Capital asset activity for business-type activities for the year ended November 30, 2019 was as follows:

	Primary Government		
	Balance as of December 1, 2018	Additions	Balance as of November 30, 2019
Business-type activities:			
Capital assets not being depreciated:			
Land	\$ 9,950	-	9,950
Total capital assets not being depreciated	9,950	-	9,950
Depreciable capital assets:			
Buildings and improvements	6,732,485	89,875	6,822,360
Equipment and vehicles	1,310,969	-	1,139,175
Total depreciable capital assets:	8,043,454	89,875	7,961,535
Total capital assets:	8,053,404	89,875	7,971,485
Less accumulated depreciation:			
Buildings and improvements	(4,322,856)	(152,310)	(4,475,166)
Equipment and vehicles	(1,295,870)	(5,655)	(1,129,731)
Total accumulated depreciation:	(5,618,726)	(157,965)	(5,604,897)
Total capital assets being depreciated, net	2,424,728	(68,090)	2,356,638
Business-type activities capital assets, net	\$ 2,434,678	(68,090)	2,366,588

NOTE 5: LONG-TERM DEBT

The County did not have any outstanding debt obligations as of November 30, 2019. The following debt disclosures are for the County's discretely presented component unit, the Self-Insurance Trust. A summary of changes in long-term debt is as follows:

Description	Balance, December 1, 2018	Additions	Deductions	Balance, November 30, 2019	Due Within One Year
Component Unit - Self-Insurance Trust					
Self-Insurance Bonds					
Series 2011	\$ 1,240,000	-	610,000	630,000	630,000
Series 2013	6,250,000	-	825,000	5,425,000	840,000
Series 2017 - Refunding	3,665,000	-	35,000	3,630,000	35,000
Series 2019	-	9,195,000	-	9,195,000	-
Total Component Unit	\$ 11,155,000	9,195,000	1,470,000	18,880,000	1,505,000

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 5: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds

The County has issued Self-Insurance Bonds in the amounts of \$6,485,000 for the Series 2011 Bonds, \$8,960,000 for the Series 2013 Bonds, and \$3,710,000 for the Series 2017 Refunding Bonds. The Series 2011 Bonds were partially refunded in the amount of \$3,540,000 with the issuance of Series 2017 Refunding Bonds. The Self-Insurance Trust also issued Series 2019 General Obligation Bonds totaling \$9,195,000 during 2019. Repayment schedules and interest rates as of November 30, 2019 are as follows:

Self-Insurance Bonds - Series 2011				
Date	Principal	Interest	Total P&I	Coupon
2020	\$ 630,000	11,025	641,025	3.50%

Self-Insurance Bonds - Series 2013				
Date	Principal	Interest	Total P&I	Coupon
2020	\$ 840,000	152,460	992,460	2.35%
2021	865,000	130,913	995,913	2.70%
2022	885,000	105,960	990,960	3.00%
2023	915,000	78,273	993,273	3.15%
2024	945,000	48,506	993,506	3.25%
2025	975,000	16,575	991,575	3.40%
	<u>\$ 5,425,000</u>	<u>532,687</u>	<u>5,957,687</u>	

Self-Insurance Bonds - Series 2017				
Date	Principal	Interest	Total P&I	Coupon
2020	\$ 35,000	101,325	136,325	2.00%
2021	680,000	92,475	772,475	2.50%
2022	695,000	75,288	770,288	2.50%
2023	715,000	55,875	770,875	3.00%
2024	745,000	33,975	778,975	3.00%
2025	760,000	11,400	771,400	3.00%
	<u>\$ 3,630,000</u>	<u>370,338</u>	<u>4,000,338</u>	

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 5: LONG-TERM DEBT – (CONTINUED)

Self-Insurance Bonds – (Continued)

Self-Insurance Bonds - Series 2019				
Date	Principal	Interest	Total P&I	Coupon
2020	\$ -	199,225	199,225	4.00%
2021	-	367,800	367,800	4.00%
2022	-	367,800	367,800	4.00%
2023	-	367,800	367,800	4.00%
2024	-	367,800	367,800	4.00%
2025	-	367,800	367,800	4.00%
2026	1,795,000	331,900	2,126,900	4.00%
2027	1,870,000	258,600	2,128,600	4.00%
2028	1,945,000	182,300	2,127,300	4.00%
2029	2,025,000	102,900	2,127,900	4.00%
2030	1,560,000	31,200	1,591,200	4.00%
	<u>\$ 9,195,000</u>	<u>2,945,125</u>	<u>12,140,125</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, 2019:

Assessed valuation (2018)	<u>\$ 2,574,282,238</u>
Statutory debt limitation (2.875%)	\$ 74,010,614
Amount of debt applicable to debt limitation	<u>18,880,000</u>
Legal Debt Margin	<u>\$ 55,130,614</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

NOTE 6: DEFINED BENEFIT PENSION PLAN - IMRF

Plan Description

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

Benefits Provided

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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

Membership

As of December 31, 2018, the County's plan membership consisted of the following:

	RP	SLEP	ECO
Retirees and beneficiaries	385	56	24
Inactive, non-retired members	298	20	11
Active members	378	101	7
Total	1,061	177	42

Contributions

As set by statute, the County's Regular, SLEP, and ECO plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2018 and the fiscal year ended November 30, 2019 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	RP	SLEP	ECO	Total
Plan member required contribution rate	4.50%	7.50%	7.50%	N/A
County required contribution rate for 2018	10.80%	16.94%	45.69%	N/A
County required contribution rate for 2019	9.26%	15.19%	57.94%	N/A
County actual contributions for 2018	\$ 2,064,386	1,294,033	114,765	3,473,184
County actual contributions for fiscal year 2019	\$ 1,718,754	1,102,450	94,795	2,915,999

Payable to the Pension Plan

The County had \$216,313 payable for the outstanding amount of County contributions to the plans for the year ended November 30, 2019.

LASALLE COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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

Net Pension Liability

At December 31, 2018, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	ECO	Total
Total Pension Liability	\$ 110,454,873	52,393,631	9,636,574	172,485,078
Plan Fiduciary Net Position	93,417,507	41,220,453	7,882,879	142,520,839
Net Pension Liability	<u>\$ 17,037,366</u>	<u>11,173,178</u>	<u>1,753,695</u>	<u>29,964,239</u>

The net pension liabilities were measured as of December 31, 2018, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2018.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2018, are included as Required Supplementary Information on pages 78-80 of this report. Below is a summary of changes in the County's total net pension liability for the calendar year ending December 31, 2018.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A)-(B)
Balances at December 31, 2017	\$ 154,518,777	150,567,125	3,951,652
Changes for the year:			
Service cost	2,972,799	-	2,972,799
Interest on the total pension liability	11,446,725	-	11,446,725
Benefit changes	-	-	-
Differences between expected and actual experience	5,454,920	-	5,454,920
Assumption changes	5,035,387	-	5,035,387
Employer contributions	-	3,473,184	(3,473,184)
Employee contributions	-	1,481,044	(1,481,044)
Net plan investment income	-	(7,950,194)	7,950,194
Benefit payments and refunds	(7,122,830)	(7,122,830)	-
Other	-	1,893,210	(1,893,210)
Net changes	<u>17,787,001</u>	<u>(8,225,586)</u>	<u>26,012,587</u>
Balances at December 31, 2018	<u>\$ 172,305,778</u>	<u>142,341,539</u>	<u>29,964,239</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- For non-disabled retirees, and IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2018:

Asset Class	Portfolio Target Percentage	Expected Real Rate of Return
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	3.20-8.50%
Cash Equivalents	1%	2.50%
Total	100%	

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Single Discount Rate

Single Discount Rates of 7.25% were used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For purposes of the December 31, 2018 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	3.71%	3.71%	3.71%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

	<u>Regular Plan</u>		
	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Total Pension Liability	\$ 124,846,806	110,454,873	98,639,113
Plan Fiduciary Net Position	93,417,507	93,417,507	93,417,507
Net Pension Liability/(Asset)	<u>\$ 31,429,299</u>	<u>17,037,366</u>	<u>5,221,606</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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

SLEP Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 59,883,489	52,393,631	46,291,323
Plan Fiduciary Net Position	41,220,453	41,220,453	41,220,453
Net Pension Liability/(Asset)	<u>\$ 18,663,036</u>	<u>11,173,178</u>	<u>5,070,870</u>
ECO Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 10,652,287	9,636,574	8,779,652
Plan Fiduciary Net Position	7,882,879	7,882,879	7,882,879
Net Pension Liability/(Asset)	<u>\$ 2,769,408</u>	<u>1,753,695</u>	<u>896,773</u>
County Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 195,382,582	172,485,078	153,710,088
Plan Fiduciary Net Position	142,520,839	142,520,839	142,520,839
Net Pension Liability/(Asset)	<u>\$ 52,861,743</u>	<u>29,964,239</u>	<u>11,189,249</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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

For the year ended November 30, 2019, the County recognized pension expense of \$5,066,687. At November 30, 2019, the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 5,955,233	699,202
Changes in assumptions	3,825,236	1,912,920
Net difference between projected and actual earnings on pension plan investments	17,449,527	8,086,863
Contributions subsequent to the measurement date	4,158,777	-
Total	<u>\$ 31,388,773</u>	<u>10,698,985</u>

\$4,158,777 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Net Deferred Outflows (Inflows) of Resources			
Year Ending December 31,	RP	SLEP	ECO	Total
2019	\$ 2,782,188	1,808,012	167,895	4,758,095
2020	2,037,728	1,319,314	45,287	3,402,329
2021	1,481,827	1,100,337	33,453	2,615,617
2022	2,522,783	1,864,414	247,160	4,634,357
2023	-	792,166	-	792,166
Thereafter	-	328,447	-	328,447
Total	<u>\$ 8,824,526</u>	<u>7,212,690</u>	<u>493,795</u>	<u>16,531,011</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

NOTE 7: DEFERRED COMPENSATION PLAN

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

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

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

In addition to the benefits described in Notes 6 and 7, the County provides post-employment healthcare benefits (OPEB) for retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contribution are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental and business-type activities.

Benefits Provided

County retirees hired before August 1, 2019 who qualify for retirement under one of the County's retirement plans and their eligible dependents are allowed to remain on the County's insurance plans. Retirees hired after August 1, 2019 that meet the requirements to remain on the County's insurance plan are required to pay the premium cost per month for self, spouse and age eligible dependent children. Coverage can continue upon Medicare eligibility. Coverage ceases when premium payments cease.

Membership

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

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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

Contributions

The County Board determines the benefits to be provided and contribution requirements. The County currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. The retiree group pays an approximate 13-14% share of the monthly premiums and the County pays the remainder of the health care premiums. The County made retiree healthcare payments totaling \$1,249,479 during the fiscal year ending November 30, 2019.

Retiree health coverage is implicitly more expensive than active health coverage. The County's implicit contributions for the fiscal year ending November 30, 2019 were \$2,623,756.

Net OPEB Liability

At November 30, 2019, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 86,540,063
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u><u>\$ 86,540,063</u></u>

The net OPEB liability was measured as of November 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2017, rolled forward to December 1, 2018.

Changes in the Net OPEB Liability

A schedules of changes in the net OPEB liability for the fiscal year November 30, 2019, is included as Required Supplementary Information on page 82 of this report.

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2019:

- The Actuarial Cost Method used was Entry Age Normal, Level Dollar.
- Amortization rate was based on 20 year paydown with 4% salary scale, Open Period
- Annual Medical/Rx trend rate was assumed to be 5.50%, decreasing to 4.75%
- Retiree contribution increase rate was assumed to be 0% for pre-2013 hires, medical trend for post-2013 hires
- Expense load rate was assumed to be 3.0% based on current BCBS administrative fees and Medicare broker fee.
- Investment rate of return was not applicable, as the plan has no assets.
- Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table with 10 year Scale AA projection.
- Retirement rates were updated base on the 2017 experience review. (Sheriff – Age 56 and All Others – 63)
- Withdrawal rates were based on the Sarason T-5 Table with a 40% load for observed 2010 experience.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Actuarial Assumptions – (Continued)

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

Single Discount Rate

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

A rate of 3.76% is used, which is the SAPIHG Municipal Bond 20-Year High-Grade Rate Index as of November 30, 2019.

Sensitivity of Net OPEB Liability to the Single Discount Rate

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

	1% Decrease (2.76%)	Current Discount Rate (3.76%)	1% Increase (4.76%)
Net OPEB Liability at December 1, 2018	\$ 97,447,945	82,675,083	70,972,099

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

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

	1% Decrease (4.50% decreasing to 3.50%)	Current Discount Rate (5.50% decreasing to 4.50%)	1% Increase (6.50% decreasing to 5.50%)
Net OPEB Liability at December 1, 2018	\$ 70,720,877	82,675,083	97,871,436

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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

For the year ended November 30, 2019, the County recognized OPEB expense of \$5,274,427. At November 30, 2019, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	-
Changes in assumptions	5,965,603	501,215
Net difference between projected and actual earnings on pension plan investments	-	-
Total	<u>\$ 5,965,603</u>	<u>501,215</u>

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

Fiscal Year Ending November 30,	Net Deferred Flows
2020	\$ (1,214,309)
2021	(1,214,309)
2022	(1,214,309)
2023	(1,214,309)
2024	(607,152)
Total	<u>\$ (5,464,388)</u>

NOTE 9: LEASE AGREEMENTS

Operating Leases

A. Illinois Cooperative Association, Inc.

The County entered into a lease agreement on December 1, 2017, with Illinois Cooperative Association, Inc., d/b/a Clear Talk for the rental of Clear Talk Radio System, at a monthly rate of \$3,300 for five years. The lease payments for the year ending November 30, 2019 were \$39,600.

B. Oce Financial Canon Group

On March 31, 2016, the County entered into a lease agreement with Oce Financial Canon Group for the rental of office equipment, at a monthly rate of \$716 for five years. The lease payments for the year ending November 30, 2019 were \$8,592.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 9: LEASE AGREEMENTS – (CONTINUED)

Operating Leases – (Continued)

C. Postage Machines

The County leases various postage machines at a quarterly rate of \$3,299. The earliest lease expired August 30, 2019 and most recent lease expires on September 30, 2024. The lease payments for the year ending November 30, 2019 were \$12,173.

D. 2017 Impalas

On December 1, 2016, the County entered into a 36 month lease agreement with Starved Rock Leasing for five 2017 Impalas, at a monthly rate of \$390 each. Four of the vehicles were assigned to Grundy and Bureau County Probation officers. The lease payments for the year ending November 30, 2019 were \$23,399.

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

<u>Year Ending November 30,</u>	<u>Amount</u>
2020	\$ 60,006
2021	53,562
2022	2,074
2023	900
2024	900
Total	<u>\$ 117,442</u>

County as Lessor

Archer Daniels

On December 1, 2006, the County entered a 60 month lease agreement with Archer Daniels for marina access, at a monthly rate of \$590. The lease has expired, but it has been verbally renewed on an annual basis. The lease income for the year ending November 30, 2019 was \$6,490.

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, 2019 was \$16,458.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 10: EMPLOYEE HEALTH INSURANCE PROGRAM

Employee health benefits are provided by the County under a self-insurance program with a plan year-end of November 30. The self-insurance program is reported as an internal service fund. A medical stop loss policy, effective for the plan year ended November 30, 2019, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2019 was \$7,177,116. In addition, the premiums for the stop/loss insurance were \$917,271 and the administrative expenses were \$319,949.

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

NOTE 11: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
General Fund*	\$ 161,060
Insurance Fund*	12,389
Crime Victim Witness Coordinator Fund	292
State's Attorney Records Automation Fund	5,002
E-911 Fund	143,029
Tax Sale Automation Fund	1,108
Sheriff Vehicle Fund	8,000
Jail Commissary Fund	155,243
Public Safety Fund	7,484
Court Appointed Special Advocate Fund	3,091
Drunk Driving Impact Panel Fund	7,364
State's Attorney Drug Enforcement Fund	3,590
Probation Services Fund	29,513
Drug Court Fund	37,699
Child Advocacy Fund	9,611
Capital Improvement, Repair, & Equipment Fund	1,332,986

**Major Fund*

NOTE 12: INTER-FUND TRANSACTIONS

All interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

The County recorded a transfer from the Mental Health Fund to the Grant Fund in the amount of \$70,000 for partial funding of the Treatment Alternative Court. In addition, a \$40,000 transfer was made from the State's Attorney Drug Enforcement Fund to the Drug Court Fund to partially fund the new drug court. 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.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 12: INTER-FUND TRANSACTIONS – (CONTINUED)

Inter-fund transfers for the year ended November 30, 2019 consisted of the following:

Fund	Transfer to Other Funds	Transfer from Other Funds
Governmental Funds:		
Major Funds:		
General Fund	\$ 11,921	5,640,438
Insurance fund	1,370,511	730
IMRF Fund	-	2,943
Non-Major Funds	4,740,993	331,059
Proprietary Funds:		
Major Funds:		
Nursing Home Fund	-	148,255
	<u>\$ 6,123,425</u>	<u>6,123,425</u>

NOTE 13: RISK MANAGEMENT

The County is exposed to various risks of losses related to tort immunity. The County is self-insured for general liability, workers' compensation and property damage.

The County's risk management activities are reported with governmental activities and recorded in the Insurance fund. The purpose of this fund is to administer general liability, safety, and unemployment programs of the County. This fund accounts for the risk financial activities of the County.

The County of LaSalle Insurance Trust carries all risk related to workers' compensation, general liability, and automobile programs. The estimated claims for workers' compensation for the years ended November 30, 2019 and November 30, 2018 were \$405,530 and \$430,503 respectively.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. The County carries reinsurance policies to provide coverage for claims exceeding the reinsurance limit.

NOTE 14: CONTINGENCIES

Litigation

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

Grants

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

NOTE 15: ACCOUNTING CHANGES

Current Changes

GASB Statement No. 83, *Certain Asset Retirement Obligations* establishes criteria for determining the timing and pattern recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations, and requires the current value of a government's asset retirement obligations to be adjusted for the effects of general inflation or deflation at least annually. The requirements of this Statement are effective for reporting period in which the measurement date of the pension liability is after June 15, 2018. Adoption of this Statement had no impact on the County's financial statements for 2019.

Future Accounting Pronouncements

GASB Statement No. 84, *Fiduciary Activities* establishes criteria for identifying fiduciary activities of all state and local governments. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The County has yet to determine the effect of this Statement.

GASB Statement No. 87, *Leases* improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County has not determined the effect of this Statement.

NOTE 16: SUBSEQUENT EVENTS

Management evaluated subsequent events through May 7, 2020, 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, 2019 as a result of events occurring between December 1, 2019 and May 7, 2020.

REQUIRED SUPPLEMENTARY INFORMATION

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Taxes:					
Property tax	\$ 6,471,930	6,471,930	6,328,517	(143,413)	6,187,948
Gambling tax	1,000	1,000	-	(1,000)	886
Total taxes	6,472,930	6,472,930	6,328,517	(144,413)	6,188,834
Intergovernmental revenue:					
Personal property replacement tax	1,116,913	1,116,913	1,512,307	395,394	1,216,137
Illinois income tax	3,000,000	3,000,000	3,596,898	596,898	2,889,235
Illinois retailers occupation tax	925,000	925,000	872,736	(52,264)	934,939
County-wide sales tax	3,500,000	3,500,000	3,568,932	68,932	3,608,401
Use tax	850,000	850,000	1,233,537	383,537	745,796
State's attorney and assistants salary reimbursement	144,677	144,677	149,829	5,152	146,204
Probation officers salary reimbursement	650,000	650,000	571,398	(78,602)	812,375
Public defender reimbursement	96,516	96,516	105,309	8,793	96,516
Election judge salary reimbursement	20,000	20,000	20,250	250	40,410
Voter registration reimbursement	-	-	22,004	22,004	21,630
Supervisor of assessment salary reimbursement	43,935	43,935	44,861	926	44,105
Probation reimbursement from other counties	475,000	475,000	506,684	31,684	541,575
Public defender income from other counties	20,000	20,000	23,090	3,090	24,286
Mental health reimbursement	5,000	5,000	-	(5,000)	8,068
Salary reimbursement - bailiff	200	200	2,370	2,170	180
Chief judge salary reimbursement	50,000	50,000	75,247	25,247	57,726
Deputy training reimbursement	10,000	10,000	-	(10,000)	13,696
HMEP grant	7,500	7,500	-	(7,500)	1,771
EMA grant	60,000	60,000	41,192	(18,808)	88,763
Homeland security grant	-	-	10,810	10,810	-
County grants	100	100	-	(100)	-
IPRA grant	42,050	42,050	26,050	(16,000)	55,796
Community Resiliency Grant	20,000	20,000	-	(20,000)	-
LEPC	5,000	-	-	-	4,000
Total intergovernmental revenue	11,041,891	11,036,891	12,383,504	1,346,613	11,351,609

**LASALLE COUNTY, ILLINOIS
GENERAL FUND**

**SCHEDULE A-1
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019			2018	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues (continued):					
Fines and fees:					
Liquor licenses	\$ 25,000	25,000	26,985	1,985	27,813
Amusement licenses	2,670	2,670	16,073	13,403	5,370
Video gaming	150,000	150,000	150,423	423	178,886
County clerk marriage license fees	20,000	20,000	20,467	467	21,300
State's attorney fees	60,000	60,000	54,862	(5,138)	68,191
State's attorney collection fees	-	-	3,732	3,732	-
Fines and forfeitures	170,000	170,000	135,099	(34,901)	162,258
Forfeitures	20,000	20,000	34,204	14,204	99,255
Other misdemeanors & felony fines	450,000	450,000	388,559	(61,441)	424,953
Variance fee	500	500	600	100	100
Treasurer and other fees	35,000	35,000	82,375	47,375	46,030
Dependent child care SS reimb	100	100	-	(100)	750
Unclaimed money	100	100	-	(100)	-
Lease / rental income	7,080	7,080	19,696	12,616	7,105
Farm income	15,900	15,900	16,458	558	16,458
Assessor's miscellaneous fees	2,000	2,000	1,487	(513)	1,510
Supt of assessment dial-in service	5,200	5,200	4,500	(700)	6,600
Zoning fees	45,000	45,000	25,004	(19,996)	227,425
Probation substance abuse testing	500	500	3,105	2,605	2,555
County/appt counsel reimb	25,000	25,000	38,746	13,746	15,098
County clerk redemption fees	22,000	22,000	32,940	10,940	30,216
County clerk fees	115,000	115,000	112,680	(2,320)	102,294
County clerk mapping fees	-	-	27	27	3,196
County clerk civil union fees	100	100	30	(70)	-
Circuit clerk filing fees	725,000	725,000	509,285	(215,715)	712,853
Circuit clerk security fees	180,000	180,000	105,219	(74,781)	162,536
Circuit clerk criminal assessment	-	-	239,091	239,091	-
Circuit clerk civil assessment	-	-	176,973	176,973	-
Passport fees	11,000	11,000	15,155	4,155	12,129
Recorder recording fees	536,098	536,098	444,284	(91,814)	502,979
Recorder revenue stamps	708,000	708,000	583,415	(124,585)	653,503
Support of Rental Housing fee	8,300	8,300	7,771	(529)	7,804
Sheriff process fees	185,000	185,000	191,320	6,320	200,298
Sheriff miscellaneous fees	10,000	10,000	16,320	6,320	16,646
Sheriff boarding of prisoners	10,000	10,000	77,594	67,594	52,101
Sheriff's Americall commission	-	-	-	-	37,521
Sheriff bond post fee	25,000	25,000	22,784	(2,216)	28,391
Sheriff probation transfer fee	375	375	1,250	875	1,650
Medical services fees	5,000	5,000	-	(5,000)	-
Sheriff insurance claims & car sales	100	100	-	(100)	1,000
Prisoners transport reimbursement	3,000	3,000	4,930	1,930	4,402
Sheriff's grant	100	100	-	(100)	-
Justice benefits	-	-	6,856	6,856	5,191
Other reimbursements	4,000	4,000	5,532	1,532	5,757
Central services	12,000	12,000	18,669	6,669	13,802

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (continued):					
Fines and fees (continued):					
Reimbursement for telephone	\$ 8,000	8,000	2,487	(5,513)	2,487
Total fines and fees	3,602,123	3,602,123	3,596,987	(5,136)	3,868,413
Interest:					
Treasurer	46,000	46,000	137,667	91,667	43,967
Treasurer - penalty	425,000	425,000	466,331	41,331	470,176
Payroll	-	-	45	45	42
Circuit Clerk	40,000	40,000	69,705	29,705	82,858
Total interest	511,000	511,000	673,748	162,748	597,043
Other revenues:					
Miscellaneous income	11,200	11,200	67,470	56,270	11,762
Total other revenues	11,200	11,200	67,470	56,270	11,762
Total revenues	21,639,144	21,634,144	23,050,226	1,416,082	22,017,661

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
General government:					
Auditor's office:					
Mileage and travel	\$ 400	400	229	(171)	324
Education	900	900	880	(20)	784
Publication expense	-	-	-	-	39
Dues and subscriptions	500	500	500	-	500
Office supplies and expense	2,700	2,700	3,588	888	300
County Auditor	66,990	66,990	66,990	-	66,253
Salaries and wages	92,271	92,271	79,237	(13,034)	100,418
Overtime	-	-	15	15	215
Total auditor's office	163,761	163,761	151,439	(12,322)	168,833
County Board office:					
Mileage	24,000	24,000	27,965	3,965	25,527
Telephone	1,300	1,300	377	(923)	1,306
Education	250	250	115	(135)	175
Lodging and meals	375	375	-	(375)	80
Dues - IL Assoc of Cnty Boards	5,400	5,400	7,678	2,278	5,400
Office supplies and expense	300	300	109	(191)	166
Board Chairman	66,990	66,990	66,990	-	66,253
Salaries and wages - board	110,000	110,000	87,840	(22,160)	86,112
Salaries and wages	71,782	71,782	89,701	17,919	78,749
Overtime	250	250	209	(41)	-
Total County Board office	280,647	280,647	280,984	337	263,768
Information technology:					
Additional hardware	84,558	84,558	81,438	(3,120)	36,319
Maintenance of hardware	1,000	1,000	250	(750)	946
Maintenance contract	22,969	22,969	2,402	(20,567)	-
Telephone	60,000	60,000	72,549	12,549	94,391
Internet services	24,000	24,000	23,400	(600)	21,600
Software license	5,200	5,200	10,069	4,869	75,379
Office supplies	600	600	14	(586)	47
Supplies	-	-	-	-	50
Mileage	750	750	774	24	1,117
Education	4,000	4,000	3,976	(24)	3,494
Lodging and meals	200	200	15	(185)	-
Dues and subscriptions	500	500	102	(398)	332
Professional/consultant	25,000	54,000	52,008	(1,992)	29,383
Miscellaneous	200	200	200	-	26

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Information technology (continued):					
IT Director	\$ 75,000	75,000	75,000	-	75,274
Salaries and wages	126,264	97,264	104,451	7,187	148,036
Total information technology	430,241	430,241	426,648	(3,593)	486,394
Planning and zoning:					
Mileage	1,800	1,800	968	(832)	1,788
Publications	10,000	10,000	3,040	(6,960)	19,507
Professional services	5,000	5,000	-	(5,000)	58,418
Office supplies and expense	200	200	-	(200)	170
Miscellaneous expense	-	-	-	-	3,491
Court reporter	3,000	3,000	2,043	(957)	6,953
Zoning Board of Appeals	6,500	6,500	4,233	(2,267)	8,000
Zoning Director	19,890	19,890	19,890	-	19,202
Salaries and wages	32,407	32,407	-	(32,407)	35,934
Total planning and zoning	78,797	78,797	30,174	(48,623)	153,463
Fee and salary:					
Professional services - physicals	17,500	17,500	5,928	(11,572)	11,482
Professional services - attorney	-	-	1,469	1,469	-
Arbitrator's fee	2,500	2,500	-	(2,500)	-
Office supplies	1,500	2,000	1,699	(301)	4,502
Education	500	-	-	-	398
Miscellaneous expense	-	-	554	554	341
Salaries and wages	123,699	123,699	111,873	(11,826)	130,779
Overtime	250	250	1,741	1,491	-
Total fee and salary	145,949	145,949	123,264	(22,685)	147,502

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Finance and miscellaneous claims:					
Mileage	\$ 50	50	-	(50)	-
Per diem	800	800	120	(680)	240
Maintenance - software	26,000	26,000	27,400	1,400	-
Publications	4,600	4,600	3,242	(1,358)	6,921
Dues	12,200	12,200	24,323	12,123	12,162
Professional services	145,000	145,000	194,962	49,962	38,256
Outside audit	43,500	43,500	42,800	(700)	42,100
Justice benefits	1,600	1,600	2,650	1,050	-
Office supplies	400	400	582	182	238
County share of judges' fee	500	500	3,722	3,222	3,722
Contingency	230,000	230,000	-	(230,000)	-
TIF expenses	3,000	3,000	-	(3,000)	2,208
Miscellaneous expenses	2,000	2,000	-	(2,000)	1,479
Miscellaneous claims	-	-	-	-	100
Soil and water conservation	29,780	29,780	29,780	-	29,780
LaSalle Co. Extension Service	42,325	42,325	42,325	-	42,325
Paupers' burial	2,400	2,400	-	(2,400)	1,000
Salaries and wages	-	-	1,000	1,000	-
Total finance and miscellaneous claims	544,155	544,155	372,906	(171,249)	180,531
Board of Review:					
Mileage	400	400	-	(400)	89
Education	700	700	618	(82)	686
Office supplies and expense	1,500	1,500	31	(1,469)	964
Professional services	10,000	10,000	1,050	(8,950)	-
Review board members	35,420	35,420	40,444	5,024	38,500
Total Board of Review	48,020	48,020	42,143	(5,877)	40,239

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
General government (continued):					
Treasurer's office:					
Mileage	\$ 600	600	186	(414)	301
Software maintenance	26,381	26,381	26,533	152	26,394
Education	2,000	2,000	963	(1,037)	912
Publications	8,000	8,000	4,639	(3,361)	8,957
Association dues	1,525	1,525	1,083	(442)	1,270
Office supplies and expenses	2,185	2,185	2,187	2	1,261
Tax bills	8,600	8,600	8,901	301	8,787
NSF Chargeback	100	100	20	(80)	786
County Treasurer	67,995	67,995	67,995	-	68,253
Salaries and wages	172,078	172,078	179,637	7,559	187,422
Overtime	250	250	536	286	275
Total Treasurer's office	289,714	289,714	292,680	2,966	304,618
Insurance:					
Professional services	51,735	51,735	55,870	4,135	62,533
Health and life insurance	5,068,554	5,068,554	5,089,922	21,368	5,412,337
Total Insurance	5,120,289	5,120,289	5,145,792	25,503	5,474,870
County Clerk's office:					
Maintenance and repair	200	200	-	(200)	-
Software maintenance	23,000	23,000	21,740	(1,260)	21,599
Education	500	500	320	(180)	60
Association dues	1,000	1,000	797	(203)	845
Publications	400	400	-	(400)	-
Non-contract printing	500	500	-	(500)	-
Office supplies and expenses	500	500	524	24	360
County Clerk	69,495	69,495	69,495	-	69,759
Salaries and wages	290,298	290,298	236,280	(54,018)	269,191
Overtime	3,000	3,000	663	(2,337)	4,500
Total County Clerk's office	388,893	388,893	329,819	(59,074)	366,314

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Expenditures (Continued):					
General government (continued):					
Liquor Commission:					
Miscellaneous expense	\$ -	-	25	25	-
Salaries and wages	12,328	12,328	12,300	(28)	13,400
Total Liquor Commission	12,328	12,328	12,325	(3)	13,400
Recorder's office:					
State revenue stamps	487,136	487,136	388,943	(98,193)	435,669
Recorder of Deeds	66,990	66,990	66,990	-	66,253
Salaries and wages	244,044	239,044	224,521	(14,523)	265,342
Total Recorder's office	798,170	793,170	680,454	(112,716)	767,264
Election:					
Additional hardware / license	150,000	123,450	103,844	(19,606)	99,769
Mileage for election training	2,000	2,850	2,509	(341)	3,157
General maintenance & repair	51,000	43,357	40,824	(2,533)	35,132
Machinery, misc. equip & repair	2,000	2,000	-	(2,000)	1,790
Rent - polling places	10,000	10,300	10,300	-	19,671
Rent - equipment	500	500	373	(127)	334
Postage - voter information	1,000	1,000	933	(67)	1,344
Education	500	500	416	(84)	560
Publications	14,000	14,000	10,023	(3,977)	18,366
Election judge pay and mileage	85,000	85,350	85,348	(2)	169,402
Election worker	1,000	1,000	558	(442)	1,869
Professional services hired	21,000	34,200	15,084	(19,116)	49,011
Supervisors' pay	3,000	3,000	2,775	(225)	5,550
Office supplies	3,500	3,500	1,564	(1,936)	2,418
Supplies - miscellaneous	20,000	9,743	9,757	14	1,499
Telephone	2,500	2,850	2,832	(18)	3,681
Maps	200	200	-	(200)	-
Printing	35,000	44,400	44,328	(72)	47,768
Equipment	-	20,000	-	(20,000)	-
Salaries and wages	193,864	193,864	201,636	7,772	209,562
Overtime	3,000	3,000	2,550	(450)	8,957
Total Election	599,064	599,064	535,654	(63,410)	679,840

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (continued):					
Central Service:					
Maintenance contracts	\$ 48,000	48,000	49,879	1,879	49,021
Postage	100,000	100,000	100,000	-	90,000
Postage for election	40,000	40,000	33,740	(6,260)	2,300
Postage for assessment	7,000	7,000	1,997	(5,003)	1,360
Postage for treasurer	44,300	44,300	40,214	(4,086)	39,934
Office supplies expense	121,000	121,000	117,117	(3,883)	117,997
Equipment repairs	500	500	222	(278)	-
Director	59,547	59,547	46,537	(13,010)	48,189
Salaries and wages	151,656	151,656	193,146	41,490	176,510
Total Central Service	572,003	572,003	582,852	10,849	525,311
Supervisor of Assessments:					
Mileage	4,291	4,291	2,785	(1,506)	4,119
Maintenance contract - software	25,475	25,475	24,125	(1,350)	23,910
Education	2,500	2,500	2,337	(163)	2,360
Publications	60,000	60,000	60,598	598	5,769
Dues and subscriptions	350	350	-	(350)	-
Professional services hired	2,500	2,500	-	(2,500)	-
Office supplies and expenses	4,025	4,025	1,642	(2,383)	2,145
Software purchases	7,630	7,630	6,509	(1,121)	5,411
Supervisor of Assessments	88,885	88,885	89,726	841	90,031
Salaries and wages	398,024	398,024	466,140	68,116	430,920
Total Supervisor of Assessments	593,680	593,680	653,862	60,182	564,665
County Radio:					
Maintenance and repair of equip.	4,000	4,000	2,291	(1,709)	4,027
Tower rental	500	500	500	-	500
800 MHz-II Co-op	44,200	44,200	41,475	(2,725)	41,955
Office supplies and expense	2,000	2,000	2,007	7	1,984
Total County Radio	50,700	50,700	46,273	(4,427)	48,466

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
General government (continued):					
County Buildings:					
Maintenance and repair of equip.	\$ 41,200	101,200	95,387	(5,813)	69,669
Vehicle fuel	175,000	175,000	170,781	(4,219)	150,096
Maintenance and repair of bldgs.	325,000	195,000	100,116	(94,884)	210,143
Electricity	250,000	285,000	260,625	(24,375)	282,480
Telephone	2,800	2,800	1,038	(1,762)	2,553
Water	50,000	50,000	44,828	(5,172)	38,644
Gas	95,000	95,000	75,997	(19,003)	80,740
Maintenance contracts	135,000	170,000	167,922	(2,078)	128,861
Education	3,000	3,000	-	(3,000)	2,990
Professional services	40,000	39,000	6,366	(32,634)	14,510
Contract janitor service	77,000	117,000	103,720	(13,280)	75,000
Office supplies	600	600	136	(464)	72
Facility supplies	52,000	52,000	43,130	(8,870)	41,168
Supplies	25,000	26,000	5,813	(20,187)	8,236
New equipment	25,000	12,500	931	(11,569)	22,471
Improvements of site	25,000	12,500	10,424	(2,076)	66,300
Construction	25,000	10,000	807	(9,193)	1,266
Miscellaneous	250	250	13	(237)	53
Maintenance Superintendent	87,000	87,000	87,000	-	83,305
Salaries and wages	375,012	375,012	367,265	(7,747)	366,185
Seasonal salaries and wages	16,485	16,485	-	(16,485)	7,392
Overtime	25,000	25,000	18,082	(6,918)	28,715
Total County Buildings	1,850,347	1,850,347	1,560,381	(289,966)	1,680,849
Total General Government	11,966,758	11,961,758	11,297,770	(663,988)	11,866,327

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Public Safety:					
Sheriff's office:					
Maintenance & repair of vehicles	\$ 30,000	30,000	29,991	(9)	29,956
Auto expenses	20,000	20,000	16,502	(3,498)	12,058
Towing fees	2,000	2,000	1,888	(112)	1,317
Telephone	30,000	30,000	27,327	(2,673)	26,841
Maintenance contracts	27,468	27,468	20,469	(6,999)	20,522
Transport prisoners	5,000	5,000	10,819	5,819	14,097
Education	10,000	10,000	7,927	(2,073)	8,498
Education - PTI	4,800	4,800	4,553	(247)	682
Expense merit commission	1,500	1,500	2,768	1,268	1,813
Dues	1,150	1,150	1,100	(50)	1,220
Ammunition	9,000	9,000	8,999	(1)	8,999
Weapons and repair	2,500	2,500	2,496	(4)	2,494
Random drug testing	5,000	5,000	3,535	(1,465)	4,974
Non-contract medical	1,000	1,000	461	(539)	150
Office supplies and expenses	5,800	5,800	3,385	(2,415)	3,746
Non-contract printing	3,500	3,500	2,387	(1,113)	1,205
Deputies' uniforms	6,000	6,000	16,250	10,250	7,946
Crime prevention	7,087	7,087	7,087	-	6,443
Supplies	44,500	44,500	38,174	(6,326)	23,575
New automobiles	106,684	106,684	103,458	(3,226)	54,610
Miscellaneous	1,500	1,500	261	(1,239)	525
Investigation expense	2,000	2,000	2,219	219	2,000
Sheriff	80,418	80,418	80,418	-	78,214
Salaries and wages	3,245,804	3,245,804	3,224,822	(20,982)	3,315,674
Salaries and wages - part time	-	-	2,724	2,724	3,251
Overtime	159,000	159,000	332,972	173,972	342,269
Holiday overtime	-	-	-	-	105,694
Total Sheriff's office	3,811,711	3,811,711	3,952,992	141,281	4,078,773
Coroner's office:					
Mileage for deputies	3,900	3,900	4,306	406	5,075
Maintenance & repair of vehicles	1,800	1,800	719	(1,081)	1,505
Maintenance - software	750	750	600	(150)	600
Telephone	5,800	5,800	5,868	68	5,408
Education	4,000	4,000	3,393	(607)	2,784
Lodging and meals	1,000	1,000	933	(67)	1,018
Dues and subscriptions	1,500	1,500	1,100	(400)	2,151

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Public Safety (Continued):					
Coroner's office (continued):					
Prof. services - post mortems	\$ 139,827	139,827	115,298	(24,529)	163,796
Prof. services - toxicology	22,960	22,960	19,191	(3,769)	28,153
Prof. services - transport fees	52,250	52,250	38,780	(13,470)	50,890
Office supplies and expenses	1,100	1,100	421	(679)	1,080
Coroner's supplies	4,200	4,200	3,968	(232)	3,914
Miscellaneous	-	-	35	35	-
Coroner	66,990	66,990	66,990	-	66,253
Salaries and wages	76,533	76,533	83,741	7,208	81,139
Salaries and wages - part time	74,500	74,500	68,615	(5,885)	78,415
Seasonal salaries and wages	600	600	84	(516)	378
Overtime	250	250	-	(250)	-
Total Coroner's office	457,960	457,960	414,042	(43,918)	492,559
EMA:					
Mileage	500	500	26	(474)	294
Building maintenance	5,000	5,000	-	(5,000)	1,862
Vehicle maintenance	8,000	8,000	4,918	(3,082)	-
Telephone	18,150	18,150	25,371	7,221	17,262
Education	7,500	6,500	230	(6,270)	2,807
Warning systems	11,000	11,000	10,000	(1,000)	10,125
Dues and subscriptions	1,100	1,100	1,144	44	1,471
Professional services	20,000	20,000	-	(20,000)	-
Professional services LEPC	8,000	-	-	-	-
Office supplies and expenses	1,750	1,500	242	(1,258)	1,009
Supplies - provisions	500	500	148	(352)	446
Supplies	6,500	6,500	12,822	6,322	2,898
Maintenance and repair - equip	2,500	2,500	1,991	(509)	5,013
New equipment - grant	-	-	-	-	425
Exercise	4,000	-	5,492	5,492	4,893
Radio maintenance (EMA)	2,000	2,000	809	(1,191)	899
Coordinator	60,000	60,000	60,000	-	60,231
Salaries and wages	45,583	45,583	49,547	3,964	49,510
Total EMA	202,083	188,833	172,740	(16,093)	159,145
Total Public Safety	4,471,754	4,458,504	4,539,774	81,270	4,730,477

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Expenditures (Continued):					
Corrections:					
Juvenile and adult probation:					
Directors	\$ 144,970	144,970	145,573	603	145,357
Salaries and wages	1,336,293	1,336,293	1,525,658	189,365	1,432,843
Overtime	6,000	6,000	-	(6,000)	4,407
Total juvenile and adult probation	1,487,263	1,487,263	1,671,231	183,968	1,582,607
Sheriff corrections:					
Maint. & repair of equipment	25,000	25,000	19,935	(5,065)	4,858
Teletype service mtce contract	22,489	22,489	12,739	(9,750)	7,201
Education	18,000	18,000	9,487	(8,513)	2,545
Education - PTI	15,000	15,000	11,581	(3,419)	4,535
Out of Co. prisoner housing	2,000	2,000	-	(2,000)	-
Live scan maint. fees	3,600	3,600	3,495	(105)	3,495
Physicians contract	632,071	632,071	680,439	48,368	644,281
Office supplies and expenses	7,000	7,000	6,263	(737)	6,739
Deputies' uniforms	6,000	6,000	1,322	(4,678)	5,734
Inmate supplies	5,000	5,000	1,490	(3,510)	907
Jail supplies	15,000	15,000	14,723	(277)	18,061
Laundry & cleaning supplies	10,000	10,000	10,608	608	11,414
Provisions	334,214	334,214	239,270	(94,944)	257,659
Miscellaneous	500	500	244	(256)	107
Software purchase/license	7,280	7,280	7,794	514	7,217
Salaries and wages	3,621,632	3,621,632	3,919,776	298,144	4,018,139
Overtime	172,250	172,250	416,582	244,332	369,700
Holiday overtime	-	-	-	-	139,074
Total Sheriff corrections	4,897,036	4,897,036	5,355,748	458,712	5,501,666
Total Corrections	6,384,299	6,384,299	7,026,979	642,680	7,084,273

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Judiciary and legal:					
Circuit court and jury:					
Appointed atty - juvenile defense	\$ 30,000	30,000	27,500	(2,500)	28,764
Juries	36,000	36,000	32,567	(3,433)	25,718
Jury mileage	44,000	44,000	50,457	6,457	38,661
Maintenance contract - software	8,351	8,351	8,351	-	8,351
Education	400	400	-	(400)	195
Mileage	500	500	682	182	871
Lodging and meals	3,000	3,000	928	(2,072)	953
Publication - court ordered	500	500	1,491	991	1,012
Child placement	250,000	250,000	144,119	(105,881)	384,361
Dues and memberships	5,060	5,060	1,956	(3,104)	4,860
Prevention	8,000	8,000	8,000	-	8,000
Office supplies & expense	10,450	10,450	9,349	(1,101)	8,891
Library supplies	15,000	15,000	29,843	14,843	26,837
Clothing	1,000	1,000	501	(499)	501
Trial expense	65,000	65,000	57,092	(7,908)	43,369
Salaries and wages	387,740	387,740	401,323	13,583	448,219
Salaries and wages - part time	21,000	21,000	15,493	(5,507)	12,323
Seasonal salaries and wages	-	-	1,573	1,573	-
Overtime	75	75	14	(61)	17
Total circuit court and jury	886,076	886,076	791,239	(94,837)	1,041,903
Public Defender					
Mileage	300	300	371	71	712
Lodging & meals	75	75	-	(75)	-
Library	6,800	6,800	5,438	(1,362)	6,486
Trial expense	30,000	30,000	13,230	(16,770)	36,692
Office supplies	3,500	3,500	2,415	(1,085)	2,585
Public Defender	153,154	153,154	154,267	1,113	146,556
Salaries and wages	295,596	295,596	339,954	44,358	337,544
Total Public Defender	489,425	489,425	515,675	26,250	530,575

**LASALLE COUNTY, ILLINOIS
GENERAL FUND**

**SCHEDULE A-1
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Judiciary and legal (continued):					
Court Security:					
Clothing	\$ 1,000	1,000	816	(184)	700
Education	500	500	-	(500)	-
Miscellaneous	500	500	500	-	-
Court security officer	303,202	303,202	334,653	31,451	338,034
Salaries and wages - part time	42,500	42,500	31,765	(10,735)	39,185
Overtime	9,090	9,090	17,729	8,639	27,509
Total Court Security	356,792	356,792	385,463	28,671	405,428
Circuit Clerk's office:					
Mileage	2,500	2,500	1,562	(938)	3,405
Education	50	50	-	(50)	-
Publications	300	300	-	(300)	-
Association dues	950	950	780	(170)	846
Office supplies expense	2,000	2,000	1,974	(26)	3,967
Circuit Clerk	66,990	66,990	66,990	-	66,253
Salaries and wages	1,025,494	1,025,494	1,141,537	116,043	1,115,088
Total Circuit Clerk's office	1,098,284	1,098,284	1,212,843	114,559	1,189,559
State's Attorney office:					
Maintenance of equipment	5,250	5,250	2,821	(2,429)	821
Mileage	1,000	1,015	875	(140)	1,006
Court Reporter	21,500	25,400	25,921	521	22,565
Education	3,000	3,520	3,507	(13)	6,096
Trial expense	40,000	43,200	43,029	(171)	30,594
Appellate assistance	24,000	24,000	24,000	-	24,000
Office expense	22,500	18,600	14,026	(4,574)	19,957
Book expense	19,750	16,015	13,496	(2,519)	21,534
Crime investigation	6,000	6,000	5,000	(1,000)	6,000
Office equipment	15,000	15,000	7,046	(7,954)	-
State's Attorney	170,171	170,171	171,546	1,375	162,840
Salaries and wages	1,373,963	1,373,963	1,463,417	89,454	1,541,590
Seasonal salaries and wages	-	-	1,334	1,334	-
Total State's Attorney office	1,702,134	1,702,134	1,776,018	73,884	1,837,003
Total judiciary and legal	4,532,711	4,532,711	4,681,238	148,527	5,004,468

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Social Services:					
Superintendent of Schools:					
Mileage	\$ 6,375	6,375	6,075	(300)	5,810
Education	750	750	-	(750)	-
Professional services	750	750	649	(101)	374
Printing	500	500	-	(500)	-
Publications	250	250	-	(250)	-
Office supplies	3,000	3,000	2,793	(207)	1,035
New equipment	-	-	-	-	2,110
Salaries and wages	168,360	168,360	176,561	8,201	179,774
Total Superintendent of Schools	179,985	179,985	186,078	6,093	189,103
Total Social Services	179,985	179,985	186,078	6,093	189,103
Culture & Recreation:					
County parks:					
Maint & repairs - machinery	4,000	4,000	2,100	(1,900)	1,073
Maint & repairs - building	2,000	2,000	89	(1,911)	99
General maintenance & repairs	13,500	13,500	11,205	(2,295)	10,574
Electricity	5,000	5,000	3,822	(1,178)	3,560
Gas	2,340	2,340	1,303	(1,037)	1,960
Telephone	2,510	2,510	2,274	(236)	2,306
Waste disposal	2,598	2,598	2,543	(55)	2,388
Pest control	852	852	-	(852)	639
Professional services	14,375	14,375	12,693	(1,682)	13,375
Oil, gas, tires	9,837	9,837	10,053	216	5,668
General supplies	2,700	2,700	4,022	1,322	3,501
Park Manager	45,633	45,633	45,633	-	45,800
Salaries and wages	-	-	-	-	(114)
Seasonal salaries and wages	14,250	14,250	456	(13,794)	12,626
Total county parks	119,595	119,595	96,193	(23,402)	103,455
Total culture & recreation	119,595	119,595	96,193	(23,402)	103,455

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Total expenditures	\$ 27,655,102	27,636,852	27,797,912	161,060	28,978,103
Excess of revenues over (under) expenditures	(6,015,958)	(6,002,708)	(4,747,686)	1,255,022	(6,960,442)
Other financing sources (uses):					
Operating transfers in	6,045,468	6,045,468	5,640,438	405,030	5,678,230
Operating transfers out	-	-	(11,921)	11,921	(2,000,000)
County Contribution from self-insurance trust	-	-	-	-	2,000,000
Total other financing sources (uses)	6,045,468	6,045,468	5,628,517	416,951	5,678,230
Net change in fund balance	\$ 29,510	42,760	880,831	1,671,973	(1,282,212)
Fund balance, beginning of year			9,374,936		10,657,148
Fund balance, end of year			10,255,767		9,374,936

LASALLE COUNTY, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE A-2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 3,930,624	3,930,624	3,865,208	(65,416)	3,752,512
Personal property replacement	130,143	130,143	176,215	46,072	141,704
Interest	-	-	83,995	83,995	30,879
Reimbursements	-	-	82,559	82,559	89,515
Miscellaneous	-	-	2,120	2,120	2,438
Total revenues	4,060,767	4,060,767	4,210,097	149,330	4,017,048
Expenditures:					
General County employees	2,737,683	2,737,683	2,128,046	(609,637)	2,570,170
Recorder's equipment	540	540	-	(540)	-
Insurance	15,046	15,046	12,469	(2,577)	13,343
GIS Fund	16,918	16,918	13,335	(3,583)	14,941
Tax sale automation	2,462	2,462	-	(2,462)	-
Sheriff Drug Fund	336	336	-	(336)	-
E-911	8,064	8,064	6,398	(1,666)	7,274
S.O.A. Drug Fund	1,091	1,091	-	(1,091)	33
S.O.A. Crime Victim	3,186	3,186	3,444	258	3,937
Law library	454	454	-	(454)	-
Detention home employees	118,924	118,924	100,985	(17,939)	118,602
Child support	2,175	2,175	2,996	821	3,205
Circuit Clerk Doc Storage	11,948	11,948	7,652	(4,296)	7,851
Court automation	6,254	6,254	4,521	(1,733)	5,132
Minor in possession	1,456	1,456	-	(1,456)	-
County Highway employees	276,227	276,227	204,856	(71,371)	254,014
Nursing home employees	343,057	343,057	238,921	(104,136)	289,642
County Health employees	186,669	186,669	153,013	(33,656)	172,376
Grant Fund	10,717	10,717	-	(10,717)	-
Environmental services	14,115	14,115	13,913	(202)	15,997
VAC	13,176	13,176	12,560	(616)	12,610
Mental Health employees	4,805	4,805	4,165	(640)	4,555
Animal Control	1,089	1,089	8,725	7,636	10,111
Total expenditures	3,776,392	3,776,392	2,915,999	(860,393)	3,503,793
Excess (deficiency) of revenues over (under) expenditures	284,375	284,375	1,294,098	1,009,723	513,255
Other financing sources (uses):					
Transfers from other funds	-	-	2,943	2,943	-
Total other financing sources (uses)	-	-	2,943	2,943	-
Net change in fund balance	\$ 284,375	284,375	1,297,041	1,012,666	513,255
Fund balance, beginning of year			4,088,168		3,574,913
Fund balance, end of year			5,385,209		4,088,168

LASALLE COUNTY, ILLINOIS
INSURANCE FUND

SCHEDULE A-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019				2018
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 4,698,247	4,698,247	4,620,080	(78,167)	4,389,840
Interest	-	-	56,938	56,938	18,054
Reimbursements	-	-	957	957	-
Miscellaneous	-	-	199	199	15,885
Total revenues	4,698,247	4,698,247	4,678,174	(20,073)	4,423,779
Expenditures:					
Education	4,000	4,000	1,187	(2,813)	1,809
Mileage	500	500	298	(202)	116
Lodging and meals					
Safety training	10,000	10,000	177	(9,823)	5,299
Safety membership	1,200	1,200	1,021	(179)	1,021
Safety incentive program	3,000	3,000	1,956	(1,044)	2,916
Office supplies	500	500	-	(500)	-
Miscellaneous expense	200	200	-	(200)	-
Safety supplies	15,000	15,000	11,370	(3,630)	7,480
Surety bonds	-	-	-	-	-
Dues and subscriptions	2,000	2,000	1,251	(749)	1,111
Professional appraisal service	10,000	10,000	-	(10,000)	11,295
Professional services hired	40,000	40,000	11,146	(28,854)	15,636
Library	500	500	542	42	599
Workers' compensation	-	-	1,876	1,876	43,715
Unemployment insurance	120,000	120,000	169,029	49,029	108,841
General & professional liability ins.	3,000	3,000	2,185	(815)	2,295
HR Director	80,794	80,794	81,243	449	80,598
Salaries and wages	58,316	58,316	72,386	14,070	59,213
Overtime	200	200	5,932	5,732	125
Total expenditures	349,210	349,210	361,599	12,389	342,069
Excess (deficiency) of revenue over (under) expenditures	4,349,037	4,349,037	4,316,575	(32,462)	4,081,710
Other financing sources (uses):					
Transfers from other funds	-	-	730	730	-
Transfers to other funds	(1,370,511)	(1,370,511)	(1,370,511)	-	(1,370,511)
Contribution to Self-Insurance Trust	(1,775,330)	(1,775,330)	(1,771,246)	4,084	(1,703,158)
Total other financing sources (uses)	(3,145,841)	(3,145,841)	(3,141,027)	4,814	(3,073,669)
Net change in fund balance	\$ 1,203,196	1,203,196	1,175,548	(27,648)	1,008,041
Fund balance, beginning of year			1,505,855		497,814
Fund balance, end of year			2,681,403		1,505,855

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan

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

	Calendar Year				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service Cost	\$ 1,737,178	1,854,619	1,899,146	1,884,491	1,915,296
Interest on the Total Pension Liability	7,461,968	7,226,836	7,004,508	6,691,975	6,096,767
Benefits & Changes	-	-	-	-	-
Differences Between Expected and Actual Experience	1,838,155	1,856,952	(1,698,672)	(567,702)	629,970
Assumption Changes	3,167,373	(3,141,956)	(246,324)	122,344	2,966,158
Benefit Payments and Refunds	(4,748,249)	(4,457,019)	(3,986,446)	(3,695,036)	(3,380,072)
Net Change in Total Pension Liability	9,456,425	3,339,432	2,972,212	4,436,072	8,228,119
Total Pension Liability - Beginning	100,998,448	97,659,016	94,686,804	90,250,732	82,022,613
Total Pension Liability - Ending (a)	<u>\$ 110,454,873</u>	<u>100,998,448</u>	<u>97,659,016</u>	<u>94,686,804</u>	<u>90,250,732</u>
PLAN FIDUCIARY NET POSITION					
Contributions - Employer	\$ 2,064,386	2,025,370	2,134,932	1,964,858	2,006,292
Contributions - Employee	867,944	793,021	833,528	846,512	796,439
Pension Plan Net Investment Income	(5,206,730)	15,108,458	5,635,516	416,532	4,855,256
Benefit Payments and Refunds	(4,748,249)	(4,457,019)	(3,986,446)	(3,695,036)	(3,380,072)
Other	1,539,558	(1,269,753)	(363,606)	(834,503)	(412,710)
Net Change in Plan Fiduciary Net Position	(5,483,091)	12,200,077	4,253,924	(1,301,637)	3,865,205
Plan Fiduciary Net Position - Beginning	98,900,598	86,700,521	82,446,597	83,748,234	79,883,029
Plan Fiduciary Net Position - Ending (b)	<u>\$ 93,417,507</u>	<u>98,900,598</u>	<u>86,700,521</u>	<u>82,446,597</u>	<u>83,748,234</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ 17,037,366</u>	<u>2,097,850</u>	<u>10,958,495</u>	<u>12,240,207</u>	<u>6,502,498</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	84.58%	97.92%	88.78%	87.07%	92.80%
Covered Valuation Payroll	\$ 18,325,438	17,211,845	17,566,227	17,379,271	16,876,343
Net Pension Liability as a Percentage of Covered Valuation Payroll	92.97%	12.19%	62.38%	70.43%	38.53%

*Schedule to be built prospectively from 2014 as the information is available

Required Supplementary Information

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

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

	Calendar Year				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service Cost	\$ 1,182,112	1,209,087	1,198,497	1,192,587	1,165,921
Interest on the Total Pension Liability	3,282,907	3,150,235	2,945,755	2,783,761	2,503,454
Benefits & Changes	-	-	-	-	-
Differences Between Expected and Actual Experience	4,004,289	(375,415)	274,764	(299,916)	840,882
Assumption Changes	1,640,284	(436,232)	(113,668)	54,288	585,742
Benefit Payments and Refunds	(1,794,003)	(1,736,440)	(1,642,079)	(1,394,515)	(1,250,187)
Net Change in Total Pension Liability	8,315,589	1,811,235	2,663,269	2,336,205	3,845,812
Total Fiduciary Pension Liability - Beginning	44,078,042	42,266,807	39,603,538	37,267,333	33,421,521
Total Fiduciary Pension Liability - Ending (a)	<u>\$ 52,393,631</u>	<u>44,078,042</u>	<u>42,266,807</u>	<u>39,603,538</u>	<u>37,267,333</u>
PLAN FIDUCIARY NET POSITION					
Contributions - Employer	\$ 1,294,033	1,139,766	1,165,076	1,135,635	1,173,863
Contributions - Employee	594,311	499,136	473,609	472,390	467,768
Pension Plan Net Investment Income	(2,166,038)	6,436,752	2,337,082	165,992	1,885,093
Benefit Payments and Refunds	(1,794,003)	(1,736,440)	(1,642,079)	(1,394,515)	(1,250,187)
Other	542,876	(401,906)	1,054,159	(46,966)	107,603
Net Change in Plan Fiduciary Net Position	(1,528,821)	5,937,308	3,387,847	332,536	2,384,140
Plan Fiduciary Net Position - Beginning	42,749,274	36,811,966	33,424,119	33,091,583	30,707,443
Plan Fiduciary Net Position - Ending (b)	<u>\$ 41,220,453</u>	<u>42,749,274</u>	<u>36,811,966</u>	<u>33,424,119</u>	<u>33,091,583</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ 11,173,178</u>	<u>1,328,768</u>	<u>5,454,841</u>	<u>6,179,419</u>	<u>4,175,750</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.67%	96.99%	87.09%	84.40%	88.80%
Covered Valuation Payroll	\$ 7,635,819	6,383,449	6,314,772	6,297,989	6,047,718
Net Pension Liability as a Percentage of Covered Valuation Payroll	146.33%	20.82%	86.38%	98.12%	69.05%

*Schedule to be built prospectively from 2014 as the information is available

Required Supplementary Information

Illinois Municipal Retirement Fund - Elected County Officials Plan

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

	Calendar Year				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service Cost	\$ 53,509	59,245	132,341	128,434	150,493
Interest on the Total Pension Liability	701,850	702,118	683,128	678,103	648,124
Benefits & Changes	-	-	-	-	-
Differences Between Expected and Actual Experience	(387,524)	(72,416)	34,541	(231,031)	(74,427)
Assumption Changes	227,730	(105,258)	(9,992)	9,905	151,414
Benefit Payments and Refunds	(580,478)	(588,311)	(536,536)	(479,892)	(449,817)
Net Change in Total Pension Liability	15,087	(4,622)	303,482	105,519	425,787
Total Pension Liability - Beginning	9,621,487	9,626,109	9,322,627	9,217,108	8,791,321
Total Pension Liability - Ending (a)	<u>\$ 9,636,574</u>	<u>9,621,487</u>	<u>9,626,109</u>	<u>9,322,627</u>	<u>9,217,108</u>
PLAN FIDUCIARY NET POSITION					
Contributions - Employer	\$ 114,765	61,880	161,292	211,673	326,962
Contributions - Employee	18,789	19,508	40,992	47,829	51,966
Pension Plan Net Investment Income	(577,426)	1,682,279	580,584	43,803	508,451
Benefit Payments and Refunds	(580,478)	(588,311)	(536,536)	(479,892)	(449,817)
Other	(189,224)	(1,031,100)	17,146	(5,420)	62,453
Net Change in Plan Fiduciary Net Position	(1,213,574)	144,256	263,478	(182,007)	500,015
Plan Fiduciary Net Position - Beginning	9,096,453	8,952,197	8,688,719	8,870,726	8,370,711
Plan Fiduciary Net Position - Ending (b)	<u>\$ 7,882,879</u>	<u>9,096,453</u>	<u>8,952,197</u>	<u>8,688,719</u>	<u>8,870,726</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ 1,753,695</u>	<u>525,034</u>	<u>673,912</u>	<u>633,908</u>	<u>346,382</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	81.80%	94.54%	93.00%	93.20%	96.24%
Covered Valuation Payroll	\$ 251,902	260,111	544,200	626,821	618,117
Net Pension Liability as a Percentage of Covered Valuation Payroll	696.18%	201.85%	123.84%	101.13%	56.04%

*Schedule to be built prospectively from 2014 as the information is available

Required Supplementary Information
Illinois Municipal Retirement Fund
Schedules of Employer Contributions

Regular Plan					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 1,979,147	2,064,386	(85,239)	18,325,438	11.27%
2017	1,901,909	2,025,370	(123,461)	17,211,845	11.77%
2016	2,016,603	2,134,932	(118,329)	17,566,227	12.15%
2015	1,955,168	1,964,858	(9,690)	17,379,271	11.31%
2014	1,942,467	2,006,292	(63,825)	16,876,343	11.89%
Sheriff's Law Enforcement Personnel Plan					

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 1,293,508	1,294,033	(525)	7,635,819	16.95%
2017	1,117,742	1,139,766	(22,024)	6,383,449	17.86%
2016	1,165,075	1,165,076	(1)	6,314,772	18.45%
2015	1,128,600	1,135,635	(7,035)	6,297,989	18.03%
2014	1,129,714	1,173,863	(44,149)	6,047,718	19.41%
Elected County Officials Plan					

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 115,094	114,765	329	251,902	45.56%
2017	61,880	61,880	-	260,111	23.79%
2016	161,246	161,292	(46)	544,200	29.64%
2015	203,341	211,673	(8,332)	626,821	33.77%
2014	292,678	326,962	(34,284)	618,117	52.90%

Notes to Schedules:

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

Methods and assumptions used to determine 2018 contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of pay, closed
Remaining amortization period	Non-Taxing bodies: 10 year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 25-year closed period Early Retirement Incentive Plan Liabilities: a period up to 10 years selected by the employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 20 years for most employers (three employers were financed over 29 years). 5-year smoothed market; 20% corridor
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.50%
Inflation	2.75%
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

*Schedule to be built prospectively from 2014 as the information is available

Required Supplementary Information

Other Post Employment Benefits - Retiree Health Insurance

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

	Fiscal Year Ended November 30,	
	2019	2018
TOTAL OPEB LIABILITY		
Service Cost	\$ 3,366,321	4,013,090
Interest on the Total OPEB Liability	3,122,415	2,799,363
Benefits & Changes	-	-
Differences Between Expected and Actual Experience	-	-
Assumption Changes	(6,678,697)	-
Benefit Payments and Refunds	(2,623,756)	(2,655,191)
Net Change in Total OPEB Liability	(2,813,717)	4,157,262
Total OPEB Liability - Beginning	89,353,780	85,196,518
Total OPEB Liability - Ending (a)	<u>\$ 86,540,063</u>	<u>89,353,780</u>
FIDUCIARY NET POSITION		
Fiduciary Net Position - Beginning	\$ -	-
Fiduciary Net Position - Ending (b)	<u>\$ -</u>	<u>-</u>
EMPLOYER'S NET OPEB LIABILITY (ASSET) (a-b)	<u>\$ 86,540,063</u>	<u>89,353,780</u>
Covered Valuation Payroll - Beginning of Year	\$ 24,269,550	24,369,060
Net OPEB Liability as a Percentage of Covered Valuation Payroll	368.17%	349.61%

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

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

Fiscal Year Ended November 30,	Actuarially Determined Contribution	Net Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2019	\$ 7,419,063	2,623,756	4,795,307	24,269,550	10.81%
2018	8,054,456	2,655,191	5,399,265	24,369,060	10.90%

Notes to Schedules:Methods and assumptions used to determine contribution rates:

Valuation date	December 1, 2017																			
Measurement date	Decemer 1, 2018																			
Data	Detailed census data, claim data, and summary plan descriptions were provided by the plan administrator																			
Actuarial cost method	Entry Age Normal, Level Dollar																			
Amortization	20 year paydown with 4% salary scale, Open Period																			
Discount rate	3.76% based on 20-year municipal bond index (SAPIHG)																			
Mortality	RP-2000 Healthy Annuitant Mortality Table with 10 year Scale AA projection																			
Disability	No disabilities were assumed																			
Withdrawal	Sarason T-5 Table with a 40% load for observed 2010 experience																			
Percent married	For future retirees, 50% were assumed to have an eligible spouse who also opts for health coverage																			
Morbidity factor	3.2% for pre-65, 2.5% for post-65																			
Retirement rates	Updated based on 2017 experience review																			
Age at hire	Used IMRF pension data																			
Composite claim costs	For 2019 plan year:																			
	<table><tr><th>Age</th><th>Claim Cost</th></tr><tr><td>55</td><td>\$ 18,209</td></tr><tr><td>60</td><td>21,315</td></tr><tr><td>64</td><td>24,178</td></tr></table>	Age	Claim Cost	55	\$ 18,209	60	21,315	64	24,178	<table><tr><th>Age</th><th>Claim Cost</th></tr><tr><td>65</td><td>\$ 5,703</td></tr><tr><td>70</td><td>6,452</td></tr><tr><td>75</td><td>7,300</td></tr></table>	Age	Claim Cost	65	\$ 5,703	70	6,452	75	7,300		
Age	Claim Cost																			
55	\$ 18,209																			
60	21,315																			
64	24,178																			
Age	Claim Cost																			
65	\$ 5,703																			
70	6,452																			
75	7,300																			
Annual medical/Rx trend	Set below 5.0% ultimate rate if US wage growth under 3.5%, per Atlanta Fed																			
	<table><tr><th>2018</th><th>2019</th><th>2020</th><th>2021+</th></tr><tr><td>5.50%</td><td>5.25%</td><td>5.00%</td><td>4.75%</td></tr></table>	2018	2019	2020	2021+	5.50%	5.25%	5.00%	4.75%											
2018	2019	2020	2021+																	
5.50%	5.25%	5.00%	4.75%																	
Monthly contribution rates (per person)	<table><tr><th>Coverage</th><th>pre-12/1/2013 hire</th><th>post-12/1/2013 hire</th></tr><tr><td>Pre-Medicare</td><td>\$ 100.00</td><td>158.73</td></tr><tr><td>Medicare</td><td>60.00</td><td>158.73</td></tr></table>	Coverage	pre-12/1/2013 hire	post-12/1/2013 hire	Pre-Medicare	\$ 100.00	158.73	Medicare	60.00	158.73										
Coverage	pre-12/1/2013 hire	post-12/1/2013 hire																		
Pre-Medicare	\$ 100.00	158.73																		
Medicare	60.00	158.73																		
Retirement contribution increase rate	0% annually for pre-2013 hires, medical trend for post.																			
Expense load	Assumed 3.0% based on current BCBS administrative fees and Medicare broker fee																			
Opt-in rate	100% for eligible retirees choose the County's plan																			
Pre-65 benefit selection	100% of pre-Medicare retirees are assumed to choose the lowest deductible PPO option																			

Other Information:

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Notes to Required Supplementary Information
For the Year Ended November 30, 2019

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 2019 budget was adopted on November 29, 2018 and line item transfers and budgetary amendments were approved by the Board at various times throughout the year based on the needs of the County.

NOTE 2: BUDGETARY PROCEDURES

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

- At the first meeting in November, the County Finance Committee submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed disbursements and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments on the proposal budget, prior to adoption.
- Formal Budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
- Appropriations lapse at the end of each fiscal year in accordance with Illinois Revised Statutes.
- The Finance Committee of the County Board is authorized to transfer budgeted amounts between department within any fund; however, any revisions which change the total budgeted expenditures of any fund must be made by the County Board using the same procedures required of its original adoption.

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS – MAJOR FUNDS

The General Fund expenditures exceeded budgeted amounts by \$161,060 for the year ended November 30, 2019. The excess is attributable to the following departments that exceeded budgeted amounts during the year ended November 30, 2019: County Board Office, Treasurers' Office, Insurance, Central Services, Supervisor of Assessments, Sheriff, Juvenile and Adult Probation, Sheriff Corrections, Public Defender, Circuit Court Security, Circuit Clerk Office, State's Attorney Office, and the Superintendent of Schools. In addition, expenditures also exceeded appropriations in the Insurance Fund by \$12,389, largely attributable to unemployment insurance expenditures that exceeded budgeted amounts.

OTHER SUPPLEMENTARY INFORMATION

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-1

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Taxes	\$ 6,472,930	6,472,930	6,328,517	(144,413)	6,188,834
Intergovernmental	11,041,891	11,036,891	12,383,504	1,346,613	11,351,609
Fines and fees	3,602,123	3,602,123	3,596,987	(5,136)	3,868,413
Interest	511,000	511,000	673,748	162,748	597,043
Miscellaneous	11,200	11,200	67,470	56,270	11,762
Total revenues	21,639,144	21,634,144	23,050,226	1,416,082	22,017,661
Expenditures:					
General government	11,966,758	11,961,758	11,267,650	(694,108)	11,866,327
Public safety	4,471,754	4,458,504	4,539,774	81,270	4,730,477
Corrections	6,384,299	6,384,299	7,026,979	642,680	7,084,273
Judiciary and legal	4,532,711	4,532,711	4,681,238	148,527	5,004,468
Social services	179,985	179,985	186,078	6,093	189,103
Culture and recreation	119,595	119,595	96,193	(23,402)	103,455
Total expenditures	27,655,102	27,636,852	27,797,912	161,060	28,978,103
Excess (deficiency) of revenue over (under) expenditures	(6,015,958)	(6,002,708)	(4,747,686)	1,255,022	(6,960,442)
Other financing sources (uses):					
Transfers from other funds	6,045,468	6,045,468	5,640,438	(405,030)	5,678,230
Transfers to other funds	-	-	(11,921)	(11,921)	(2,000,000)
Contributions from others	-	-	-	-	2,000,000
Total other financing sources (uses)	6,045,468	6,045,468	5,628,517	(416,951)	5,678,230
Net change in fund balance	\$ 29,510	42,760	880,831	1,671,973	(1,282,212)
Fund balance, beginning of year			9,374,936		10,657,148
Fund balance, end of year			10,255,767		9,374,936

LASALLE COUNTY, ILLINOIS
GENERAL FUND

SCHEDULE B-2

Schedule of Office Fee Revenues
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Treasurer fees:					
Fines and fees	\$ 35,000	35,000	82,375	47,375	46,030
State's Attorney fees					
Fines and fees	\$ 60,000	60,000	54,862	(5,138)	68,191
Collection fees	-	-	3,732	3,732	-
Total State's Attorney fees	\$ 60,000	60,000	58,594	(1,406)	68,191
Assessment Office fees:					
Miscellaneous fees	\$ 2,000	2,000	1,487	(513)	1,510
Amusement licenses	2,670	2,670	16,073	13,403	5,370
Dial-in-service	5,200	5,200	4,500	(700)	6,600
Total Assessment Office fees	\$ 9,870	9,870	22,060	12,190	13,480
Associate Court fees:					
Fines and forfeitures	\$ 170,000	170,000	135,099	(34,901)	162,258
Other misdemeanor & felony fines	450,000	450,000	388,559	(61,441)	424,953
Total Associate Court fees	\$ 620,000	620,000	523,658	(96,342)	587,211
County Clerk fees:					
Marriage licenses	\$ 20,000	20,000	20,467	467	21,300
Redemption fees	22,000	22,000	32,940	10,940	30,216
Mapping fees	-	-	27	27	3,196
Other fees	115,000	115,000	112,680	(2,320)	102,294
Total County Clerk fees	\$ 157,000	157,000	166,114	9,114	157,006
Circuit Clerk fees:					
Filing fees	\$ 725,000	725,000	509,285	(215,715)	712,853
Court security fees	180,000	180,000	105,219	(74,781)	162,536
Criminal assessment	-	-	239,091	239,091	-
Civil assessment	-	-	176,973	176,973	-
Total Circuit Clerk fees	\$ 905,000	905,000	1,030,568	125,568	875,389
Recorder fees:					
Recording fees	\$ 536,098	536,098	444,284	(91,814)	502,979
Recorder - RHSP fee	8,300	8,300	7,771	(529)	7,804
Revenue stamps	708,000	708,000	583,415	(124,585)	653,503
Total Recorder fees	\$ 1,252,398	1,252,398	1,035,470	(216,928)	1,164,286
Sheriff fees:					
Process fees	\$ 185,000	185,000	191,320	6,320	200,298
Sheriff probation transfer fee	375	375	1,250	875	1,650
Other fees	10,000	10,000	16,320	6,320	16,646
Medical service fees	5,000	5,000	-	(5,000)	-
Prisoner boarding	10,000	10,000	77,594	67,594	52,101
Total Sheriff fees	\$ 210,375	210,375	286,484	76,109	270,695
County fees:					
Passport fees	\$ 11,000	11,000	15,155	4,155	12,129
Zoning fees	45,000	45,000	25,004	(19,996)	227,425
Liquor licenses	25,000	25,000	26,985	1,985	27,813
Total County fees	\$ 81,000	81,000	67,144	(13,856)	267,367

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS

SCHEDULE C-1

Combining Balance Sheet

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Totals		Special Revenue Funds				
	2019	2018	General	Tax	Highways &	Judiciary &	Capital
			Governmental	Supported	Streets	Court-Related	Projects
			Group	Group	Group	Group	Fund
<u>Assets</u>							
Cash	\$ 16,267,881	15,002,786	1,337,473	8,072,299	5,297,606	1,186,358	374,145
Investments	10,085,588	10,831,818	1,339,887	5,492,465	2,341,594	684,369	227,273
Accounts receivable	2,412,871	1,363,223	410,301	820,361	379,970	77,498	724,741
Prepays	1,250	1,250	200	1,050	-	-	-
Inventory	53,991	41,842	-	53,991	-	-	-
Accrued interest	122,955	162,148	16,162	69,470	23,568	9,556	4,199
Property taxes receivable	310,988	349,778	-	165,884	145,104	-	-
Total assets	29,255,524	27,752,845	3,104,023	14,675,520	8,187,842	1,957,781	1,330,358
<u>Deferred Outflows of Resources</u>							
Property taxes levied for subsequent years	11,285,749	11,066,632	-	5,840,273	5,445,476	-	-
Total deferred outflows of resources	11,285,749	11,066,632	-	5,840,273	5,445,476	-	-
Total assets and deferred outflows	\$ 40,541,273	38,819,477	3,104,023	20,515,793	13,633,318	1,957,781	1,330,358
<u>Liabilities</u>							
Accounts payable	\$ 925,311	676,578	156,292	330,467	253,493	79,384	105,675
Accrued payroll	268,489	247,346	29,067	125,122	87,739	26,561	-
Due to other funds	20,459	52,889	16,500	-	-	3,959	-
Total liabilities	1,214,259	976,813	201,859	455,589	341,232	109,904	105,675
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	11,285,749	11,066,632	-	5,840,273	5,445,476	-	-
Total deferred inflows of resources	11,285,749	11,066,632	-	5,840,273	5,445,476	-	-
<u>Fund Balances</u>							
Nonspendable	55,241	43,092	200	55,041	-	-	-
Restricted	26,015,701	24,306,239	2,144,175	14,164,890	7,846,610	1,860,026	-
Committed	2,019,238	2,466,339	794,555	-	-	-	1,224,683
Unassigned	(48,915)	(39,638)	(36,766)	-	-	(12,149)	-
Total fund balance	28,041,265	26,776,032	2,902,164	14,219,931	7,846,610	1,847,877	1,224,683
Total liabilities, deferred inflows, and fund balances	\$ 40,541,273	38,819,477	3,104,023	20,515,793	13,633,318	1,957,781	1,330,358

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2

Combining Balance Sheet
November 30, 2019
(With Comparative Figures for November 30, 2018)

	Totals		Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Coordinator Fund	State's Attorney Records Automation Fund	Sheriff Electronic Citation Fund	County Clerk Processing Fees Fund
	2019	2018							
<u>Assets</u>									
Cash	\$ 1,337,473	1,087,575	114,046	278,168	99,483	5,157	6,273	3,684	65,962
Investments	1,339,887	1,577,412	96,164	195,534	68,918	-	1,603	1,603	38,466
Accounts receivable	410,301	280,520	19,893	1,145	56	7,375	35	-	-
Prepays	200	200	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Accrued interest	16,162	21,242	1,002	2,385	916	-	434	35	501
Property taxes receivable	-	-	-	-	-	-	-	-	-
Total assets	3,104,023	2,966,949	231,105	477,232	169,373	12,532	8,345	5,322	104,929
<u>Deferred Outflows of Resources</u>									
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 3,104,023	2,966,949	231,105	477,232	169,373	12,532	8,345	5,322	104,929
<u>Liabilities</u>									
Accounts payable	\$ 156,292	112,960	658	26,187	414	-	-	-	-
Accrued payroll	29,067	22,361	-	-	-	1,426	-	-	-
Due to other funds	16,500	47,858	-	-	-	-	-	-	-
Total liabilities	201,859	183,179	658	26,187	414	1,426	-	-	-
<u>Deferred Inflows of Resources</u>									
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
<u>Fund Balances</u>									
Nonspendable	200	200	-	-	-	-	-	-	-
Restricted	2,144,175	1,876,391	230,447	451,045	168,959	11,106	8,345	5,322	104,929
Committed	794,555	946,817	-	-	-	-	-	-	-
Unassigned	(36,766)	(39,638)	-	-	-	-	-	-	-
Total fund balance	2,902,164	2,783,770	230,447	451,045	168,959	11,106	8,345	5,322	104,929
Total liabilities, deferred inflows, and fund balance	\$ 3,104,023	2,966,949	231,105	477,232	169,373	12,532	8,345	5,322	104,929

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
November 30, 2019
(With Comparative Figures for November 30, 2018)

	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Disaster Fund	Animal Control Fund
<u>Assets</u>								
Cash	\$ 6,378	44,932	31,109	138,367	69,075	250,203	-	127,689
Investments	-	28,849	17,630	83,342	549,738	163,479	-	83,342
Accounts receivable	-	-	-	-	197,378	3,115	-	-
Prepays	-	-	-	-	200	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	-	397	190	1,106	6,203	1,676	-	1,071
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	6,378	74,178	48,929	222,815	822,594	418,473	-	212,102
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 6,378	74,178	48,929	222,815	822,594	418,473	-	212,102
<u>Liabilities</u>								
Accounts payable	\$ -	7,707	33,232	4,412	20,715	23,988	-	7,152
Accrued payroll	2,641	-	-	-	7,124	5,561	-	3,610
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	2,641	7,707	33,232	4,412	27,839	29,549	-	10,762
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	200	-	-	-
Restricted	3,737	66,471	15,697	218,403	-	388,924	-	201,340
Committed	-	-	-	-	794,555	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	3,737	66,471	15,697	218,403	794,755	388,924	-	201,340
Total liabilities, deferred inflows, and fund balance	\$ 6,378	74,178	48,929	222,815	822,594	418,473	-	212,102

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
November 30, 2019
(With Comparative Figures for November 30, 2018)

	Intact Pet Fees Fund	Coroner Grant Fund	County Clerk Automation Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Jail Commissary Fund	Drug Addiction Services Fund
<u>Assets</u>								
Cash	\$ 7,426	790	4,004	-	-	623	65,682	8,906
Investments	4,808	-	1,603	-	-	-	-	4,808
Accounts receivable	-	-	-	26,219	154,939	-	-	90
Prepays	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	52	17	39	-	-	69	-	69
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	12,286	807	5,646	26,219	154,939	692	65,682	13,873
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 12,286	807	5,646	26,219	154,939	692	65,682	13,873
<u>Liabilities</u>								
Accounts payable	\$ 9,160	275	-	-	22,392	-	-	-
Accrued payroll	-	-	-	-	8,705	-	-	-
Due to other funds	-	-	-	16,500	-	-	-	-
Total liabilities	9,160	275	-	16,500	31,097	-	-	-
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	3,126	532	5,646	9,719	160,608	692	65,682	13,873
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(36,766)	-	-	-
Total fund balance	3,126	532	5,646	9,719	123,842	692	65,682	13,873
Total liabilities, deferred inflows, and fund balance	\$ 12,286	807	5,646	26,219	154,939	692	65,682	13,873

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(Continued)

Combining Balance Sheet
November 30, 2019
(With Comparative Figures for November 30, 2018)

	Public Defender Records Fund	Local Emer. Planning Committee Fund
<u>Assets</u>		
Cash	\$ 162	9,354
Investments	-	-
Accounts receivable	56	-
Prepays	-	-
Inventory	-	-
Accrued interest	-	-
Property taxes receivable	-	-
Total assets	218	9,354
<u>Deferred Outflows of Resources</u>		
Property taxes levied for subsequent years	-	-
Total deferred outflows of resources	-	-
Total assets and deferred outflows	\$ 218	9,354
<u>Liabilities</u>		
Accounts payable	\$ -	-
Accrued payroll	-	-
Due to other funds	-	-
Total liabilities	-	-
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	-	-
Total deferred inflows of resources	-	-
<u>Fund Balances</u>		
Nonspendable	-	-
Restricted	218	9,354
Committed	-	-
Unassigned	-	-
Total fund balance	218	9,354
Total liabilities, deferred inflows, and fund balance	\$ 218	9,354

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
TAX SUPPORTED GROUP

SCHEDULE C-3

Combining Balance Sheet

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2019	2018						
<u>Assets</u>								
Cash	\$ 8,072,299	8,691,583	1,353,932	1,314,744	2,612,893	1,064,588	1,526,395	199,747
Investments	5,492,465	5,452,194	1,000,000	891,120	1,751,789	677,957	1,036,969	134,630
Accounts receivable	820,361	774,212	482,390	13,335	237,166	80,868	6,361	241
Prepays	1,050	1,050	-	-	800	250	-	-
Inventory	53,991	41,842	-	-	53,991	-	-	-
Accrued interest	69,470	84,825	15,597	8,674	25,448	8,398	10,022	1,331
Property taxes receivable	165,884	183,273	-	58,347	18,805	10,833	70,143	7,756
Total assets	14,675,520	15,228,979	2,851,919	2,286,220	4,700,892	1,842,894	2,649,890	343,705
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	5,840,273	5,889,088	-	2,028,440	1,089,095	408,411	2,042,053	272,274
Total deferred outflows of resources	5,840,273	5,889,088	-	2,028,440	1,089,095	408,411	2,042,053	272,274
Total assets and deferred outflows	\$ 20,515,793	21,118,067	2,851,919	4,314,660	5,789,987	2,251,305	4,691,943	615,979
<u>Liabilities</u>								
Accounts payable	\$ 330,467	304,981	-	84,845	34,103	16,972	188,593	5,954
Accrued payroll	125,122	113,407	-	-	64,584	53,523	1,729	5,286
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	455,589	418,388	-	84,845	98,687	70,495	190,322	11,240
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	5,840,273	5,889,088	-	2,028,440	1,089,095	408,411	2,042,053	272,274
Total deferred inflows of resources	5,840,273	5,889,088	-	2,028,440	1,089,095	408,411	2,042,053	272,274
<u>Fund Balances</u>								
Nonspendable	55,041	42,892	-	-	54,791	250	-	-
Restricted	14,164,890	14,767,699	2,851,919	2,201,375	4,547,414	1,772,149	2,459,568	332,465
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	14,219,931	14,810,591	2,851,919	2,201,375	4,602,205	1,772,399	2,459,568	332,465
Total liabilities, deferred inflows, and fund balance	\$ 20,515,793	21,118,067	2,851,919	4,314,660	5,789,987	2,251,305	4,691,943	615,979

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
HIGHWAY AND STREETS GROUP

SCHEDULE C-4

Combining Balance Sheet

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2019	2018				
<u>Assets</u>						
Cash	\$ 5,297,606	3,943,683	1,177,395	1,382,381	2,018,879	718,951
Investments	2,341,594	2,593,372	879,901	919,969	-	541,724
Accounts receivable	379,970	147,563	12,788	49,443	316,002	1,737
Prepays	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Accrued interest	23,568	33,378	7,050	10,488	-	6,030
Property taxes receivable	145,104	166,505	72,552	36,276	-	36,276
Total assets	8,187,842	6,884,501	2,149,686	2,398,557	2,334,881	1,304,718
<u>Deferred Outflows of Resources</u>						
Property taxes levied for subsequent years	5,445,476	5,177,544	2,722,738	1,361,369	-	1,361,369
Total deferred outflows of resources	5,445,476	5,177,544	2,722,738	1,361,369	-	1,361,369
Total assets and deferred outflows	\$ 13,633,318	12,062,045	4,872,424	3,759,926	2,334,881	2,666,087
<u>Liabilities</u>						
Accounts payable	\$ 253,493	95,451	10,032	186,776	-	56,685
Accrued payroll	87,739	103,619	23,623	8,792	55,324	-
Due to other funds	-	-	-	-	-	-
Total liabilities	341,232	199,070	33,655	195,568	55,324	56,685
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	5,445,476	5,177,544	2,722,738	1,361,369	-	1,361,369
Total deferred inflows of resources	5,445,476	5,177,544	2,722,738	1,361,369	-	1,361,369
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	7,846,610	6,685,431	2,116,031	2,202,989	2,279,557	1,248,033
Committed	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	7,846,610	6,685,431	2,116,031	2,202,989	2,279,557	1,248,033
Total liabilities, deferred inflows, and fund balance	\$ 13,633,318	12,062,045	4,872,424	3,759,926	2,334,881	2,666,087

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

SCHEDULE C-5

Combining Balance Sheet

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund	State's Attorney SAFE Fund	Drunk Driving Impact Panel Fund
	2019	2018							
<u>Assets</u>									
Cash	\$ 1,186,358	1,043,148	148,868	49,187	251,947	-	10,266	52,727	-
Investments	684,369	897,559	97,767	27,246	165,082	-	6,411	-	-
Accounts receivable	77,498	46,506	13,196	3,783	13,240	469	5,700	-	-
Prepays	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Accrued interest	9,556	16,230	1,348	346	2,471	17	173	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-
Total assets	1,957,781	2,003,443	261,179	80,562	432,740	486	22,550	52,727	-
<u>Deferred Outflows of Resources</u>									
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ 1,957,781	2,003,443	261,179	80,562	432,740	486	22,550	52,727	-
<u>Liabilities</u>									
Accounts payable	\$ 79,384	70,003	18,468	3,126	34,382	-	-	-	-
Accrued payroll	26,561	7,959	7,352	-	4,066	-	3,549	-	10,017
Due to other funds	3,959	5,031	-	-	-	2,618	-	-	-
Total liabilities	109,904	82,993	25,820	3,126	38,448	2,618	3,549	-	10,017
<u>Deferred Inflows of Resources</u>									
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-
<u>Fund Balances</u>									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	1,860,026	1,920,450	235,359	77,436	394,292	-	19,001	52,727	-
Committed	-	-	-	-	-	-	-	-	-
Unassigned	(12,149)	-	-	-	-	(2,132)	-	-	(10,017)
Total fund balance	1,847,877	1,920,450	235,359	77,436	394,292	(2,132)	19,001	52,727	(10,017)
Total liabilities, deferred inflows, and fund balance	\$ 1,957,781	2,003,443	261,179	80,562	432,740	486	22,550	52,727	-

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

SCHEDULE C-5
(CONTINUED)

Combining Balance Sheet
November 30, 2019
(With Comparative Figures for November 30, 2018)

	Minors in Possession Fund	Mediation Services Fund	State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees' Medical Cost Fund	D.U.I. Fund	Circuit Clerk E-Citation Fees Fund	Circuit Clerk Operations & Administration Fund
<u>Assets</u>								
Cash	\$ -	10,200	126,711	241,337	-	55,349	23,519	155,818
Investments	-	-	43,274	157,068	8,014	36,863	14,425	99,370
Accounts receivable	-	1,950	3,640	12,258	884	-	2,787	8,197
Prepays	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Accrued interest	-	-	449	2,575	86	467	138	1,210
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	-	12,150	174,074	413,238	8,984	92,679	40,869	264,595
<u>Deferred Outflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-	-
Total assets and deferred outflows	\$ -	12,150	174,074	413,238	8,984	92,679	40,869	264,595
<u>Liabilities</u>								
Accounts payable	\$ -	-	-	11,579	-	5,699	-	3,359
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	1,341	-	-	-
Total liabilities	-	-	-	11,579	1,341	5,699	-	3,359
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-
<u>Fund Balances</u>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	12,150	174,074	401,659	7,643	86,980	40,869	261,236
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	-	12,150	174,074	401,659	7,643	86,980	40,869	261,236
Total liabilities, deferred inflows, and fund balance	\$ -	12,150	174,074	413,238	8,984	92,679	40,869	264,595

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

SCHEDULE C-5
(CONTINUED)

Combining Balance Sheet
November 30, 2019
(With Comparative Figures for November 30, 2018)

	Drug Court Fund	Child Advocacy Fund	State's Attorney Operations & Administration Fund
<u>Assets</u>			
Cash	\$ 56,085	1,380	2,964
Investments	28,849	-	-
Accounts receivable	7,690	1,070	2,634
Prepays	-	-	-
Inventory	-	-	-
Accrued interest	276	-	-
Property taxes receivable	-	-	-
Total assets	92,900	2,450	5,598
<u>Deferred Outflows of Resources</u>			
Property taxes levied for subsequent years	-	-	-
Total deferred outflows of resources	-	-	-
Total assets and deferred outflows	\$ 92,900	2,450	5,598
<u>Liabilities</u>			
Accounts payable	\$ 321	2,450	-
Accrued payroll	1,577	-	-
Due to other funds	-	-	-
Total liabilities	1,898	2,450	-
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	-	-	-
Total deferred inflows of resources	-	-	-
<u>Fund Balances</u>			
Nonspendable	-	-	-
Restricted	91,002	-	5,598
Committed	-	-	-
Unassigned	-	-	-
Total fund balance	91,002	-	5,598
Total liabilities, deferred inflows, and fund balance	\$ 92,900	2,450	5,598

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS

SCHEDULE C-6

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Totals		Special Revenue Funds				
	2019	2018	General Governmental Group	Tax Supported Group	Highways & Streets Group	Judiciary & Court-Related Group	Capital Projects Fund
Revenues:							
Property taxes	\$ 10,852,372	10,398,971	-	5,789,542	5,062,830	-	-
Intergovernmental revenue	11,020,056	10,101,183	717,237	6,165,365	2,560,878	103,240	1,473,336
Fines and fees	4,195,578	4,501,188	2,640,645	327,959	440,735	786,239	-
Interest	558,865	241,852	59,517	309,332	136,789	38,000	15,227
Other	186,036	1,093,313	22,993	14,171	10,860	43,358	94,654
Total revenues	26,812,907	26,336,507	3,440,392	12,606,369	8,212,092	970,837	1,583,217
Expenditures:							
General government	2,492,475	2,381,826	1,130,547	1,361,928	-	-	-
Public safety	590,608	257,474	510,043	80,565	-	-	-
Judiciary and legal	2,649,374	2,649,060	9,502	1,653,178	-	986,694	-
Public works	5,221,054	8,423,025	-	182,851	5,038,203	-	-
Social services	7,261,420	7,209,389	866,136	6,395,284	-	-	-
Capital Outlay	4,450,950	1,687,293	-	-	2,068,520	39,444	2,342,986
Total expenditures	22,665,881	22,608,067	2,516,228	9,673,806	7,106,723	1,026,138	2,342,986
Excess (deficiency) of revenues over (under) expenditures	4,147,026	3,728,440	924,164	2,932,563	1,105,369	(55,301)	(759,769)
Other financing sources (uses):							
Transfers in	331,059	2,427,457	106,854	104,677	55,810	40,000	23,718
Transfers out	(4,740,993)	(4,883,431)	(1,055,821)	(3,627,900)	-	(57,272)	-
Contributions (to)/from others	1,528,141	(1,031,137)	143,197	-	-	-	1,384,944
Total other financing sources (uses)	(2,881,793)	(3,487,111)	(805,770)	(3,523,223)	55,810	(17,272)	1,408,662
Net change in fund balance	1,265,233	241,329	118,394	(590,660)	1,161,179	(72,573)	648,893
Fund balance (deficit), beginning of year	26,776,032	26,534,703	2,783,770	14,810,591	6,685,431	1,920,450	575,790
Fund balance (deficit), end of year	\$ 28,041,265	26,776,032	2,902,164	14,219,931	7,846,610	1,847,877	1,224,683

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

For the Year Ended November 30, 2019

(With Comparative Figures for the Year Ended November 30, 2018)

	Totals		Tourism Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund	State's Attorney Records Automation Fund	Sheriff Electronic Citation Fund	County Clerk Processing Fees Fund
	2019	2018							
Revenues:									
Property taxes	\$ -	-	-	-	-	-	-	-	-
Intergovernmental revenue	717,237	615,009	13,113	-	-	29,500	-	-	-
Fines and fees	2,640,645	3,113,190	289,165	343,477	31,716	-	7,021	1,643	11,500
Interest	59,517	21,885	3,596	8,908	3,374	-	53	130	1,790
Other	22,993	528,149	-	464	3	-	5,800	-	-
Total revenues	3,440,392	4,278,233	305,874	352,849	35,093	29,500	12,874	1,773	13,290
Expenditures:									
General government	1,130,547	989,979	172,236	288,996	31,669	-	-	-	6,047
Public safety	510,043	183,143	-	-	-	29,792	-	-	-
Judiciary and legal	9,502	3,286	-	-	-	-	9,502	-	-
Public works	-	24,249	-	-	-	-	-	-	-
Social services	866,136	953,458	-	-	-	-	-	-	-
Capital Outlay	-	784,982	-	-	-	-	-	-	-
Total expenditures	2,516,228	2,939,097	172,236	288,996	31,669	29,792	9,502	-	6,047
Excess (deficiency) of revenues over (under) expenditures	924,164	1,339,136	133,638	63,853	3,424	(292)	3,372	1,773	7,243
Other financing sources (uses):									
Transfers in	106,854	2,094,933	-	-	-	-	-	-	-
Transfers out	(1,055,821)	(1,108,784)	(35,000)	(5,949)	-	-	-	-	-
Contributions (to)/from others	143,197	(1,031,137)	-	-	-	-	-	-	-
Total other financing sources (uses)	(805,770)	(44,988)	(35,000)	(5,949)	-	-	-	-	-
Net change in fund balance	118,394	1,294,148	98,638	57,904	3,424	(292)	3,372	1,773	7,243
Fund balance (deficit), beginning of year	2,783,770	1,489,622	131,809	393,141	165,535	11,398	4,973	3,549	97,686
Fund balance (deficit), end of year	\$ 2,902,164	2,783,770	230,447	451,045	168,959	11,106	8,345	5,322	104,929

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	E-911 Fund	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Disaster Fund	Animal Control Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	88,724	-	-	-	81,758	-	-	-
Fines and fees	-	5,600	28,630	44,042	1,008,901	611,352	-	176,560
Interest	-	1,450	694	4,157	23,737	6,752	-	4,034
Other	-	2,000	-	-	-	3,531	-	-
Total revenues	88,724	9,050	29,324	48,199	1,114,396	621,635	-	180,594
Expenditures:								
General government	-	-	-	37,405	-	544,779	-	-
Public safety	225,312	29,508	39,422	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	-	281,591	-	-	158,524
Capital Outlay	-	-	-	-	-	-	-	-
Total expenditures	225,312	29,508	39,422	37,405	281,591	544,779	-	158,524
Excess (deficiency) of revenues over (under) expenditures	(136,588)	(20,458)	(10,098)	10,794	832,805	76,856	-	22,070
Other financing sources (uses):								
Transfers in	-	-	-	-	14,933	-	-	-
Transfers out	-	-	-	-	(1,000,000)	-	-	(10,000)
Contributions (to)/from others	143,197	-	-	-	-	-	-	-
Total other financing sources (uses)	143,197	-	-	-	(985,067)	-	-	(10,000)
Net change in fund balance	6,609	(20,458)	(10,098)	10,794	(152,262)	76,856	-	12,070
Fund balance (deficit), beginning of year	(2,872)	86,929	25,795	207,609	947,017	312,068	-	189,270
Fund balance (deficit), end of year	\$ 3,737	66,471	15,697	218,403	794,755	388,924	-	201,340

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Intact Pet Fees Fund	Coroner Grant Fund	County Clerk Automation Fund	HAVA Grant Fund	Grant Fund	Sheriff Vehicle Fund	Jail Commissary Fund	Drug Addiction Services Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	4,412	-	26,219	473,511	-	-	-
Fines and fees	22,490	-	644	-	-	5,076	50,190	2,420
Interest	173	39	153	-	-	255	-	221
Other	-	-	-	-	5,637	-	-	-
Total revenues	22,663	4,451	797	26,219	479,148	5,331	50,190	2,641
Expenditures:								
General government	-	-	3,200	16,500	29,715	-	-	-
Public safety	-	7,640	-	-	-	15,000	155,243	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Social services	35,015	-	-	-	391,006	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total expenditures	35,015	7,640	3,200	16,500	420,721	15,000	155,243	-
Excess (deficiency) of revenues over (under) expenditures	(12,352)	(3,189)	(2,403)	9,719	58,427	(9,669)	(105,053)	2,641
Other financing sources (uses):								
Transfers in	10,000	-	-	-	70,000	-	-	-
Transfers out	-	-	-	-	(4,872)	-	-	-
Total other financing sources (uses)	10,000	-	-	-	65,128	-	-	-
Net change in fund balance	(2,352)	(3,189)	(2,403)	9,719	123,555	(9,669)	(105,053)	2,641
Fund balance (deficit), beginning of year	5,478	3,721	8,049	-	287	10,361	170,735	11,232
Fund balance (deficit), end of year	\$ 3,126	532	5,646	9,719	123,842	692	65,682	13,873

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Public Defender Records Fund	Local Emer. Planning Committee Fund
Revenues:		
Property taxes	\$ -	-
Intergovernmental revenue	-	-
Fines and fees	218	-
Interest	-	1
Other	-	5,558
Total revenues	218	5,559
Expenditures:		
General government	-	-
Public safety	-	8,126
Judiciary and legal	-	-
Public works	-	-
Social services	-	-
Capital Outlay	-	-
Total expenditures	-	8,126
Excess (deficiency) of revenues over (under) expenditures	218	(2,567)
Other financing sources (uses):		
Transfers in	-	11,921
Transfers out	-	-
Total other financing sources (uses)	-	11,921
Net change in fund balance	218	9,354
Fund balance (deficit), beginning of year	-	-
Fund balance (deficit), end of year	\$ 218	9,354

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
TAX SUPPORTED GROUP

SCHEDULE C-8

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Totals		Public Safety Fund	Social Security Fund	County Health Department Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund
	2019	2018						
Revenues:								
Property taxes	\$ 5,789,542	5,448,727	-	2,035,760	656,138	379,666	2,447,371	270,607
Intergovernmental revenue	6,165,365	6,387,547	2,804,352	145,622	1,955,718	1,155,070	104,603	-
Fines and fees	327,959	324,586	-	-	308,578	19,381	-	-
Interest	309,332	129,982	95,772	36,511	94,950	33,115	42,913	6,071
Other	14,171	7,090	-	-	11,591	2,559	-	21
Total revenues	12,606,369	12,297,932	2,900,124	2,217,893	3,026,975	1,589,791	2,594,887	276,699
Expenditures:								
General government	1,361,928	1,391,847	-	1,361,928	-	-	-	-
Public safety	80,565	74,331	72,484	8,081	-	-	-	-
Judiciary and legal	1,653,178	1,678,331	-	97,414	-	1,555,764	-	-
Public works	182,851	192,167	-	182,851	-	-	-	-
Social services	6,395,284	6,255,931	-	357,465	3,450,387	-	2,358,929	228,503
Capital Outlay	-	75,692	-	-	-	-	-	-
Total expenditures	9,673,806	9,668,299	72,484	2,007,739	3,450,387	1,555,764	2,358,929	228,503
Excess (deficiency) of revenues over (under) expenditures	2,932,563	2,629,633	2,827,640	210,154	(423,412)	34,027	235,958	48,196
Other financing sources (uses):								
Transfers in	104,677	102,245	-	2,432	32,344	69,901	-	-
Transfers out	(3,627,900)	(3,580,169)	(3,500,000)	-	(57,900)	-	(70,000)	-
Total other financing sources (uses)	(3,523,223)	(3,477,924)	(3,500,000)	2,432	(25,556)	69,901	(70,000)	-
Net change in fund balance	(590,660)	(848,291)	(672,360)	212,586	(448,968)	103,928	165,958	48,196
Fund balance (deficit), beginning of year	14,810,591	15,658,882	3,524,279	1,988,789	5,051,173	1,668,471	2,293,610	284,269
Fund balance (deficit), end of year	\$ 14,219,931	14,810,591	2,851,919	2,201,375	4,602,205	1,772,399	2,459,568	332,465

LASALLE COUNTY, ILLINOIS
NONMAJOR FUNDS
HIGHWAY AND STREETS GROUP

SCHEDULE C-9

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Totals		County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund
	2019	2018				
Revenues:						
Property taxes	\$ 5,062,830	4,950,244	2,531,414	1,265,708	-	1,265,708
Intergovernmental revenue	2,560,878	2,623,497	52,100	331,339	2,162,151	15,288
Fines and fees	440,735	349,581	364,577	76,158	-	-
Interest	136,789	69,735	31,529	39,539	40,848	24,873
Other	10,860	553,214	10,860	-	-	-
Total revenues	8,212,092	8,546,271	2,990,480	1,712,744	2,202,999	1,305,869
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-
Public works	5,038,203	8,206,609	2,712,830	574,690	1,270,711	479,972
Social services	-	-	-	-	-	-
Capital Outlay	2,068,520	-	-	664,467	649,775	754,278
Total expenditures	7,106,723	8,206,609	2,712,830	1,239,157	1,920,486	1,234,250
Excess (deficiency) of revenues over (under) expenditures	1,105,369	339,662	277,650	473,587	282,513	71,619
Other financing sources (uses):						
Transfers in	55,810	55,810	55,810	-	-	-
Transfers out	-	(70,000)	-	-	-	-
Total other financing sources (uses)	55,810	(14,190)	55,810	-	-	-
Net change in fund balance	1,161,179	325,472	333,460	473,587	282,513	71,619
Fund balance (deficit), beginning of year	6,685,431	6,359,959	1,782,571	1,729,402	1,997,044	1,176,414
Fund balance (deficit), end of year	\$ 7,846,610	6,685,431	2,116,031	2,202,989	2,279,557	1,248,033

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

SCHEDULE C-10

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Totals		Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund	State's Attorney Safe Fund	Drunk Driving Impact Panel Fund
	2019	2018							
Revenues:									
Property taxes	\$ -	-	-	-	-	-	-	-	-
Intergovernmental revenue	103,240	46,550	-	-	-	-	12,768	-	-
Fines and fees	786,239	713,831	171,580	57,844	171,915	10,811	10,329	-	-
Interest	38,000	13,403	5,953	1,239	10,002	50	793	-	-
Other	43,358	4,860	-	-	-	-	-	-	-
Total revenues	970,837	778,644	177,533	59,083	181,917	10,861	23,890	-	-
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Judiciary and legal	986,694	967,443	227,475	34,653	239,173	16,091	50,740	-	10,364
Public works	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-
Capital Outlay	39,444	33,929	-	-	6,597	-	-	-	-
Total expenditures	1,026,138	1,001,372	227,475	34,653	245,770	16,091	50,740	-	10,364
Excess (deficiency) of revenues over (under) expenditures	(55,301)	(222,728)	(49,942)	24,430	(63,853)	(5,230)	(26,850)	-	(10,364)
Other financing sources (uses):									
Transfers in	40,000	-	-	-	-	-	-	-	-
Transfers out	(57,272)	(124,478)	-	-	-	-	-	-	-
Total other financing sources (uses)	(17,272)	(124,478)	-	-	-	-	-	-	-
Net change in fund balance	(72,573)	(347,206)	(49,942)	24,430	(63,853)	(5,230)	(26,850)	-	(10,364)
Fund balance (deficit), beginning of year	1,920,450	2,267,656	285,301	53,006	458,145	3,098	45,851	52,727	347
Fund balance (deficit), end of year	\$ 1,847,877	1,920,450	235,359	77,436	394,292	(2,132)	19,001	52,727	(10,017)

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

SCHEDULE C-10
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Minors in Possession Fund	Mediation Services Fund	State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees' Medical Care Fund	D.U.I. Fund	Circuit Clerk E-Citation Fund	Circuit Clerk Operations & Administration Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	40,222	-	-	-	-	-
Fines and fees	-	24,750	43,653	140,281	15,521	24,660	19,473	80,213
Interest	-	-	1,909	10,076	322	1,679	474	4,557
Other	-	-	-	4,650	-	-	-	-
Total revenues	-	24,750	85,784	155,007	15,843	26,339	19,947	84,770
Expenditures:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and legal	-	22,050	23,690	264,227	-	13,034	-	37,917
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	23,086	-	9,761	-	-
Total expenditures	-	22,050	23,690	287,313	-	22,795	-	37,917
Excess (deficiency) of revenues over (under) expenditures	-	2,700	62,094	(132,306)	15,843	3,544	19,947	46,853
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(39)	-	(40,000)	-	(16,000)	-	-	-
Total other financing sources (uses)	(39)	-	(40,000)	-	(16,000)	-	-	-
Net change in fund balance	(39)	2,700	22,094	(132,306)	(157)	3,544	19,947	46,853
Fund balance (deficit), beginning of year	39	9,450	151,980	533,965	7,800	83,436	20,922	214,383
Fund balance (deficit), end of year	\$ -	12,150	174,074	401,659	7,643	86,980	40,869	261,236

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

SCHEDULE C-10
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Drug Court Fund	Child Advocacy Fund	State's Attorney Operations & Administration Fund
Revenues:			
Property taxes	\$ -	-	-
Intergovernmental revenue	50,250	-	-
Fines and fees	-	9,611	5,598
Interest	946	-	-
Other	38,708	-	-
Total revenues	89,904	9,611	5,598
Expenditures:			
General government	-	-	-
Public safety	-	-	-
Judiciary and legal	37,669	9,611	-
Public works	-	-	-
Social services	-	-	-
Capital Outlay	-	-	-
Total expenditures	37,669	9,611	-
Excess (deficiency) of revenues over (under) expenditures	52,235	-	5,598
Other financing sources (uses):			
Transfers in	40,000	-	-
Transfers out	(1,233)	-	-
Total other financing sources (uses)	38,767	-	-
Net change in fund balance	91,002	-	5,598
Fund balance (deficit), beginning of year	-	-	-
Fund balance (deficit), end of year	\$ 91,002	-	5,598

LASALLE COUNTY, ILLINOIS
TOURISM PROMOTION FUND

SCHEDULE C-11

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 114,046
Investments	96,164
Accounts receivable	19,893
Accrued interest	1,002
Total assets	<u>\$ 231,105</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 658</u>
Fund balance:	
Restricted	<u>230,447</u>
Total liabilities and fund balance	<u>\$ 231,105</u>

LASALLE COUNTY, ILLINOIS
TOURISM PROMOTION FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tourism fees	\$ 235,000	235,000	289,165	54,165	236,449
Interest	-	-	3,596	3,596	1,131
Grants	-	-	13,113	13,113	-
Total revenues	235,000	235,000	305,874	70,874	237,580
Expenditures:					
Education	1,500	1,500	1,067	(433)	1,475
Publications	60,000	60,000	50,245	(9,755)	37,276
Mileage	300	300	-	(300)	-
Miscellaneous	1,000	1,000	-	(1,000)	-
Tourism distribution	136,000	136,000	120,077	(15,923)	116,103
Visitor guide distribution	1,200	1,200	847	(353)	1,243
Total expenditures	200,000	200,000	172,236	(27,764)	156,097
Excess (deficiency) of revenues over (under) expenditures	35,000	35,000	133,638	98,638	81,483
Other financing sources (uses):					
Transfers to other funds	(35,000)	(35,000)	(35,000)	-	(35,000)
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)	-	(35,000)
Net change in fund balance	\$ -	-	98,638	98,638	46,483
Fund balance, beginning of year			131,809		85,326
Fund balance, end of year			230,447		131,809

LASALLE COUNTY, ILLINOIS
RECORDER'S EQUIPMENT FUND

SCHEDULE C-13

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 278,168
Investments	195,534
Accrued interest	2,385
Other receivable	<u>1,145</u>
Total assets	<u>\$ 477,232</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 26,187</u>
Fund balance:	
Restricted	<u>451,045</u>
Total liabilities and fund balance	<u>\$ 477,232</u>

LASALLE COUNTY, ILLINOIS
RECORDER'S EQUIPMENT FUND

SCHEDULE C-14

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Recorder equipment fees	\$ 181,039	181,039	178,199	(2,840)	172,955
G.I.S. fees	18,350	18,350	17,629	(721)	17,473
Rental house support fee	157,527	157,527	147,649	(9,878)	148,267
Interest	2,484	2,484	8,908	6,424	2,936
Miscellaneous income	-	-	464	464	365
Total revenues	359,400	359,400	352,849	(6,551)	341,996
Expenditures:					
Maintenance of equipment	100,500	100,500	77,666	(22,834)	80,644
Mileage	2,600	2,600	1,854	(746)	1,680
Education	8,000	8,000	6,089	(1,911)	4,211
Record retention expense	8,000	8,000	38,000	30,000	-
Rent - equipment	15,000	15,000	13,388	(1,612)	12,672
Supplies	50,300	50,300	3,792	(46,508)	3,292
Salaries and wages	5,000	10,000	7,548	(2,452)	5,019
State share rental housing fee	170,000	170,000	139,878	(30,122)	140,463
Miscellaneous	-	-	781	781	2
Total expenditures	359,400	364,400	288,996	(75,404)	247,983
Excess (deficiency) of revenues over (under) expenditures	-	(5,000)	63,853	68,853	94,013
Other financing sources (uses):					
Transfers to other funds	-	-	(5,949)	(5,949)	(2,700)
Total other financing sources (uses)	-	-	(5,949)	(5,949)	(2,700)
Net change in fund balance	\$ -	(5,000)	57,904	62,904	91,313
Fund balance, beginning of year			393,141		301,828
Fund balance, end of year			451,045		393,141

Balance Sheet
November 30, 2019

Assets

Cash in bank	\$	99,483
Investments		68,918
Accounts receivable		56
Accrued interest		916
Total assets	\$	<u>169,373</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	<u>414</u>
Fund balance:		
Restricted		<u>168,959</u>
Total liabilities and fund balance	\$	<u>169,373</u>

LASALLE COUNTY, ILLINOIS
COUNTY CLERK RECORDS FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees:					
County clerk records fees	\$ 20,000	20,000	25,254	5,254	24,294
Death certificate fees	4,000	4,000	3,108	(892)	3,464
Marriage license fees	4,000	4,000	3,349	(651)	3,569
Civil union fees	100	100	5	(95)	174
Interest	750	750	3,374	2,624	1,311
Miscellaneous	-	-	3	3	25
Total revenues	28,850	28,850	35,093	6,243	32,837
Expenditures:					
Software and licenses	3,000	3,000	2,595	(405)	2,595
Maintenance and repair of equipment	1,000	1,000	1,014	14	906
Office expense	35,000	35,000	20,337	(14,663)	2,338
Book restoration	1,000	1,000	-	(1,000)	-
Marriage license fee reimbursement	3,500	3,500	3,440	(60)	3,555
Civil union fees	50	50	5	(45)	-
Mileage	750	750	486	(264)	130
Education	500	500	696	196	388
Miscellaneous	-	-	-	-	28
State death certificate reimbursement	3,500	3,500	3,096	(404)	3,536
Total expenditures	48,300	48,300	31,669	(16,631)	13,476
Excess (deficiency) of revenues over (under) expenditures	(19,450)	(19,450)	3,424	22,874	19,361
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	(5,000)
Total other financing sources (uses)	-	-	-	-	(5,000)
Net change in fund balance	\$ (19,450)	(19,450)	3,424	22,874	14,361
Fund balance, beginning of year			165,535		151,174
Fund balance, end of year			168,959		165,535

LASALLE COUNTY, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-17

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 5,157
Accounts receivable	<u>7,375</u>
Total assets	<u>\$ 12,532</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 1,426
Total liabilities	<u>1,426</u>
Fund balance:	
Restricted	<u>11,106</u>
Total liabilities and fund balance	<u>\$ 12,532</u>

LASALLE COUNTY, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Salary reimb. - crime victim witness coordinator	\$ 29,500	29,500	29,500	-	36,554
Salary reimb. - crime victim witness assistant	-	-	-	-	2,308
Total revenues	29,500	29,500	29,500	-	38,862
Expenditures:					
Refunds	-	-	-	-	1,480
Salaries and wages	29,500	29,500	29,792	292	29,244
Total expenditures	29,500	29,500	29,792	292	30,724
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(292)	(292)	8,138
Fund balance, beginning of year			11,398		3,260
Fund balance, end of year			11,106		11,398

LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY RECORDS AUTOMATION FUND

SCHEDULE C-19

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 6,273
Investments	1,603
Accrued interest	35
Accounts receivable	434
Total assets	<u>\$ 8,345</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	<u>\$ 8,345</u>
Total fund balance	<u>\$ 8,345</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-20

	2019			2018	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Fines and fees	\$ 5,000	5,000	7,021	2,021	7,283
Contributions	-	-	5,800	5,800	-
Interest	-	-	53	53	-
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>12,874</u>	<u>7,874</u>	<u>7,283</u>
Expenditures:					
Maintenance contracts	4,500	4,500	9,502	5,002	2,837
Office supplies and expense	-	-	-	-	449
Total expenditures	<u>4,500</u>	<u>4,500</u>	<u>9,502</u>	<u>5,002</u>	<u>3,286</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 500</u>	<u>500</u>	3,372	<u>2,872</u>	3,997
Fund balance, beginning of year			<u>4,973</u>		<u>976</u>
Fund balance, end of year			<u>8,345</u>		<u>4,973</u>

LASALLE COUNTY, ILLINOIS
SHERIFF E-CITATION FUND

SCHEDULE C-21

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 3,684
Investments	1,603
Accrued interest	35
Total assets	<u>\$ 5,322</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	<u>\$ 5,322</u>
Total fund balance	<u>\$ 5,322</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-22

	2019			2018
	<u>Budget Amounts</u>		<u>Over (Under)</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and fees	\$ 1,400	1,400	1,643	1,478
Interest	20	20	130	91
Total revenues	<u>1,420</u>	<u>1,420</u>	<u>1,773</u>	<u>1,569</u>
Expenditures:				
Equipment rental	<u>2,600</u>	<u>2,600</u>	-	-
Total expenditures	<u>2,600</u>	<u>2,600</u>	<u>(2,600)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,180)</u>	<u>(1,180)</u>	<u>1,773</u>	<u>1,569</u>
Fund balance, beginning of year			<u>3,549</u>	<u>1,980</u>
Fund balance, end of year			<u>5,322</u>	<u>3,549</u>

LASALLE COUNTY, ILLINOIS
COUNTY CLERK PROCESSING FEES FUND

SCHEDULE C-23

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 65,962
Investments	38,466
Accrued interest	501
Total assets	<u>\$ 104,929</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	<u>\$ 104,929</u>
Total fund balance	<u>\$ 104,929</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-24

	2019			2018	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Fines and fees	\$ 9,600	9,600	11,500	1,900	109,000
Interest	-	-	1,790	1,790	1
Total revenues	-	9,600	13,290	3,690	109,001
Expenditures:					
Equipmental rental	9,600	9,600	6,047	(3,553)	11,315
Total expenditures	9,600	9,600	6,047	(3,553)	11,315
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (9,600)</u>	<u>-</u>	7,243	<u>7,243</u>	97,686
Fund balance, beginning of year			<u>97,686</u>		<u>-</u>
Fund balance, end of year			<u>104,929</u>		<u>97,686</u>

LASALLE COUNTY, ILLINOIS
E-911 FUND

SCHEDULE C-25

Balance Sheet
November 30, 2019

<u>Assets</u>	
Accounts receivable	\$ 6,378
Total assets	<u>\$ 6,378</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 2,641
Fund Balance:	
Restricted	<u>3,737</u>
Total liabilities and fund balance	<u>\$ 6,378</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-26

	2019			2018	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Reimbursements	\$ 82,283	82,283	88,724	6,441	77,943
Total revenues	<u>82,283</u>	<u>82,283</u>	<u>88,724</u>	<u>6,441</u>	<u>77,943</u>
Expenditures:					
New equipment	-	-	143,197	143,197	47,732
Health insurance	7,619	7,619	7,567	(52)	6,971
Salaries and wages	74,664	74,664	74,548	(116)	71,675
Total expenditures	<u>82,283</u>	<u>82,283</u>	<u>225,312</u>	<u>143,029</u>	<u>126,378</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(136,588)</u>	<u>(136,588)</u>	<u>(48,435)</u>
Other financing sources (uses):					
Capital contributions	-	-	143,197	143,197	47,732
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>143,197</u>	<u>143,197</u>	<u>47,732</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>6,609</u>	<u>6,609</u>	<u>(703)</u>
Fund balance (deficit), beginning of year			<u>(2,872)</u>		<u>(2,169)</u>
Fund balance (deficit), end of year			<u>3,737</u>		<u>(2,872)</u>

LASALLE COUNTY, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-27

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 44,932
Investments	28,849
Accrued interest	<u>397</u>
Total assets	<u>\$ 74,178</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 7,707</u>
Fund balance:	
Restricted	<u>66,471</u>
Total liabilities and fund balance	<u>\$ 74,178</u>

LASALLE COUNTY, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State drug enforcement	\$ 10,000	10,000	5,600	(4,400)	1,671
Interest	300	300	1,450	1,150	857
Miscellaneous income	-	-	2,000	2,000	2,120
Total revenues	10,300	10,300	9,050	(1,250)	4,648
Expenditures:					
Vehicle expense	5,000	5,000	7,216	2,216	9,775
Investigation expenses	-	-	3,345	3,345	2,553
State drug enforcement	45,885	45,885	15,953	(29,932)	2,221
Federal drug enforcement	1,000	1,000	-	(1,000)	-
Salaries and wages	3,114	3,114	2,994	(120)	3,118
Total expenditures	54,999	54,999	29,508	(25,491)	17,667
Excess (deficiency) of revenues over (under) expenditures	\$ (44,699)	(44,699)	(20,458)	24,241	(13,019)
Fund balance, beginning of year			86,929		99,948
Fund balance, end of year			66,471		86,929

LASALLE COUNTY, ILLINOIS
CORONER FEE FUND

SCHEDULE C-29

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 31,109
Investments	17,630
Accrued interest	190
Total assets	<u>\$ 48,929</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 33,232</u>
Fund Balance:	
Restricted	<u>15,697</u>
Total liabilities and fund balance	<u>\$ 48,929</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-30

	2019			2018	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Coroner fees	\$ 27,000	27,000	28,630	1,630	31,413
Interest	-	-	694	694	281
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>29,324</u>	<u>2,324</u>	<u>31,694</u>
Expenditures:					
Supplies	6,300	6,300	6,872	572	756
Office supplies and expenses	2,565	2,565	-	(2,565)	270
Supplies-safety	2,000	2,000	556	(1,444)	944
Vehicles	30,000	30,000	31,994	1,994	28,532
Total expenditures	<u>40,865</u>	<u>40,865</u>	<u>39,422</u>	<u>(1,443)</u>	<u>30,502</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (13,865)</u>	<u>(13,865)</u>	<u>(10,098)</u>	<u>3,767</u>	<u>1,192</u>
Fund balance, beginning of year			<u>25,795</u>		<u>24,603</u>
Fund balance, end of year			<u>15,697</u>		<u>25,795</u>

LASALLE COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-31

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 138,367
Investments	83,342
Accrued interest	<u>1,106</u>
Total assets	<u>\$ 222,815</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 4,412</u>
Fund balance:	
Restricted	<u>218,403</u>
Total liabilities and fund balance	<u>\$ 222,815</u>

LASALLE COUNTY, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tax sale automation fees	\$ 32,000	32,000	38,800	6,800	32,500
Sale of duplicate tax bill	4,000	4,000	5,242	1,242	5,064
Interest	1,500	1,500	4,157	2,657	1,543
Total revenues	37,500	37,500	48,199	10,699	39,107
Expenditures:					
Tax sale automation	5,500	5,500	4,412	(1,088)	4,387
Office supplies and expenses	7,000	7,000	7,443	443	1,568
Maintenance & repair of equipment	400	400	-	(400)	-
Miscellaneous	600	600	-	(600)	-
Salaries and wages	22,797	22,797	25,550	2,753	26,652
Total expenditures	36,297	36,297	37,405	1,108	32,607
Excess (deficiency) of revenues over (under) expenditures	\$ 1,203	1,203	10,794	9,591	6,500
Fund balance, beginning of year			207,609		201,109
Fund balance, end of year			218,403		207,609

LASALLE COUNTY, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-33

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 69,075
Investments	549,738
Accounts receivable	197,378
Prepays	200
Accrued interest	6,203
Total assets	<u>\$ 822,594</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 20,715
Accrued payroll	7,124
Total liabilities	<u>27,839</u>
Fund balance:	
Non-spendable	200
Committed	794,555
Total fund balance	<u>794,755</u>
Total liabilities and fund balance	<u>\$ 822,594</u>

LASALLE COUNTY, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-34

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State grant	\$ 76,173	76,173	81,758	5,585	98,404
Tipping fees	800,000	800,000	850,794	50,794	871,543
Building inspection fees	100,000	100,000	89,618	(10,382)	464,052
General permit fees	150,000	150,000	68,489	(81,511)	-
Interest	-	-	23,737	23,737	9,347
Total revenues	1,126,173	1,126,173	1,114,396	(11,777)	1,443,346
Expenditures:					
Solid waste management:					
Mileage	-	-	137	137	-
Postage	350	350	-	(350)	19
Education	3,500	3,500	1,875	(1,625)	1,885
Publications and notices	-	-	100	100	-
Office supplies expense	4,000	4,000	3,729	(271)	4,403
Professional services	30,000	30,000	6,150	(23,850)	6,375
Recycling collection	30,000	30,000	1,464	(28,536)	25,540
Vehicle maintenance	750	750	188	(562)	919
Building inspector	100,000	100,000	89,819	(10,181)	91,139
Director	66,810	66,810	67,575	765	65,360
Salaries and wages	38,406	38,406	39,231	825	35,937
Group health and life	48,267	48,267	40,979	(7,288)	49,327
Total solid waste management	322,083	322,083	251,247	(70,836)	280,904
Solid waste enforcement:					
Mileage	100	100	191	91	-
Education	-	-	6	6	-
Office supplies expense	1,750	1,750	1,473	(277)	1,860
Vehicle maintenance	1,500	1,500	870	(630)	63
Salaries and wages	25,480	25,480	27,804	2,324	32,162
Total solid waste enforcement	28,830	28,830	30,344	1,514	34,085
Total expenditures	350,913	350,913	281,591	(69,322)	314,989

LASALLE COUNTY, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-34
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ 775,260	775,260	832,805	57,545	1,128,357
Other financing sources (uses):					
Transfers from other funds	-	-	14,933	14,933	14,933
Transfers to other funds	(1,400,000)	(1,400,000)	(1,000,000)	400,000	(1,045,000)
Total other financing sources (uses)	(1,400,000)	(1,400,000)	(985,067)	414,933	(1,030,067)
Net change in fund balance	\$ (624,740)	(624,740)	(152,262)	472,478	98,290
Fund balance, beginning of year			947,017		848,727
Fund balance, end of year			794,755		947,017

LASALLE COUNTY, ILLINOIS
G.I.S. FUND

SCHEDULE C-35

Balance Sheet
November 30, 2019

Assets

Cash in bank	\$ 250,203
Investments	163,479
Accounts receivable	3,115
Accrued interest	1,676
Total assets	<u>\$ 418,473</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 23,988
Accrued payroll	5,561
Total liabilities	<u>29,549</u>
Fund balance:	
Restricted	<u>388,924</u>
Total liabilities and fund balance	<u>\$ 418,473</u>

G.I.S. FUND

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

For the Year Ended November 30, 2019

(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
G.I.S. recording fee	\$ 600,000	600,000	611,352	11,352	605,378
Miscellaneous income	4,500	4,500	3,531	(969)	5,100
Interest	1,200	1,200	6,752	5,552	2,518
Total revenues	605,700	605,700	621,635	15,935	612,996
Expenditures:					
G.I.S. mapping contract					
G.I.S. software license	22,500	22,500	4,050	(18,450)	4,050
Maintenance contract - software	88,880	88,880	94,330	5,450	83,430
Education	8,500	8,500	2,507	(5,993)	3,474
Professional services	239,616	239,616	221,616	(18,000)	221,929
Office supplies	3,500	3,500	3,343	(157)	5,724
New office equipment	25,000	25,000	1,513	(23,487)	-
Benefit reimbursement	62,477	62,477	62,037	(440)	52,225
Miscellaneous	1,000	1,000	35	(965)	-
Salaries and wages	156,645	156,645	155,348	(1,297)	157,669
Total expenditures	608,118	608,118	544,779	(63,339)	528,501
Excess (deficiency) of revenues over (under) expenditures	(2,418)	(2,418)	76,856	79,274	84,495
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	(5,000)
Total other financing sources (uses)	-	-	-	-	(5,000)
Net change in fund balance	\$ (2,418)	(2,418)	76,856	79,274	79,495
Fund balance, beginning of year			312,068		232,573
Fund balance, end of year			388,924		312,068

LASALLE COUNTY, ILLINOIS
DISASTER FUND

SCHEDULE C-37

Balance Sheet
November 30, 2019

Assets

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

Fund Balance

Fund balance:	
Unassigned	\$ -
Total fund balance	<u>\$ -</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019				2018
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Reimbursements	\$ -	-	-	-	520,539
Total revenues	-	-	-	-	520,539
Expenditures:					
Highway :					
Professional services	-	-	-	-	2,032
Maintenance and repair - equipment	-	-	-	-	11,336
Equipment rental	-	-	-	-	9,685
Supplies	-	-	-	-	1,196
Vehicles	-	-	-	-	60,135
Construction	-	-	-	-	647,905
Total highway expenditures	-	-	-	-	732,289
Nursing Home:					
Professional services	-	-	-	-	3,000
Supplies	-	-	-	-	625
Total nursing home expenditures	-	-	-	-	3,625
Total expenditures	-	-	-	-	735,914
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	(215,375)
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	2,070,000
Contribution to self-insurance trust	-	-	-	-	(1,078,869)
Total other financing sources (uses)	-	-	-	-	991,131
Net change in fund balance	\$ -	-	-	-	775,756
Fund balance (deficit), beginning of year			-		(775,756)
Fund balance (deficit), end of year			-		-

LASALLE COUNTY, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-39

Balance Sheet
November 30, 2019

Assets

Cash in bank	\$ 127,689
Investments	83,342
Accrued interest	<u>1,071</u>
Total assets	<u>\$ 212,102</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$ 7,152
Accrued payroll	<u>3,610</u>
Total liabilities	<u>10,762</u>

Fund balance:

Restricted	<u>201,340</u>
Total liabilities and fund balance	<u>\$ 212,102</u>

LASALLE COUNTY, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-40

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Dog licenses	\$ 180,000	180,000	176,120	(3,880)	182,069
Animal control fines	400	400	440	40	120
Interest	500	500	4,034	3,534	1,500
Total revenues	180,900	180,900	180,594	(306)	183,689
Expenditures:					
Professional services	30,000	30,000	23,287	(6,713)	25,687
Health / life insurance	15,238	15,238	15,131	(107)	13,943
Mileage	300	300	-	(300)	-
Education	300	300	-	(300)	-
Dues & subscriptions	100	100	50	(50)	50
Repairs & maintenance	11,000	11,000	3,544	(7,456)	5,047
Office supplies	1,700	1,700	432	(1,268)	1,244
Rabies tags	1,600	1,600	-	(1,600)	2,020
Claims	800	800	-	(800)	-
Administrator	22,200	22,200	22,450	250	22,200
Salaries and wages	94,420	94,420	93,630	(790)	95,537
Total expenditures	177,658	177,658	158,524	(19,134)	165,728
Excess (deficiency) of revenues over (under) expenditures	3,242	3,242	22,070	18,828	17,961
Other financing sources (uses):					
Transfers to other funds	(10,000)	(10,000)	(10,000)	-	(16,000)
Total other financing sources (uses)	(10,000)	(10,000)	(10,000)	-	(16,000)
Net change in fund balance	\$ (6,758)	(6,758)	12,070	18,828	1,961
Fund balance, beginning of year			189,270		187,309
Fund balance, end of year			201,340		189,270

LASALLE COUNTY, ILLINOIS
ANIMAL POPULATION CONTROL FUND

SCHEDULE C-41

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 7,426
Investments	4,808
Accrued interest	52
Total assets	<u>\$ 12,286</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 9,160</u>
Fund balance:	
Restricted fund balance	<u>3,126</u>
Total liabilities and fund balance	<u>\$ 12,286</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-42

	2019			2018	
	Budget Amounts		Over (Under) Final Budget	Actual	
	Original	Final			
Revenues:					
Intact pet fines	\$ 23,000	23,000	22,490	(510)	24,220
Interest	15	15	173	158	49
Total revenues	<u>23,015</u>	<u>23,015</u>	<u>22,663</u>	<u>(352)</u>	<u>24,269</u>
Expenditures:					
Professional fees	10,000	10,000	-	(10,000)	-
Intact fees	26,000	26,000	35,015	9,015	30,397
Total expenditures	<u>36,000</u>	<u>36,000</u>	<u>35,015</u>	<u>(985)</u>	<u>30,397</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,985)</u>	<u>(12,985)</u>	<u>(12,352)</u>	<u>633</u>	<u>(6,128)</u>
Other financing sources (uses):					
Transfers to other funds	10,000	10,000	10,000	-	10,000
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net change in fund balance	<u>\$ (2,985)</u>	<u>(2,985)</u>	<u>(2,352)</u>	<u>633</u>	<u>3,872</u>
Fund balance, beginning of year			<u>5,478</u>		<u>1,606</u>
Fund balance, end of year			<u>3,126</u>		<u>5,478</u>

LASALLE COUNTY, ILLINOIS
CORONER GRANT FUND

SCHEDULE C-43

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 790
Accrued interest	17
Total assets	<u>\$ 807</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 275</u>
Fund balance:	
Restricted fund balance	<u>532</u>
Total liabilities and fund balance	<u>\$ 807</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-44

	2019			2018	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	
Revenues:					
Grant funds	\$ 4,477	4,477	4,412	(65)	4,477
Interest	-	-	39	39	46
Total revenues	<u>4,477</u>	<u>4,477</u>	<u>4,451</u>	<u>(26)</u>	<u>4,523</u>
Expenditures:					
Office supplies and expense	<u>8,122</u>	<u>8,122</u>	<u>7,640</u>	<u>(482)</u>	<u>8,956</u>
Total expenditures	<u>8,122</u>	<u>8,122</u>	<u>7,640</u>	<u>(482)</u>	<u>8,956</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,645)</u>	<u>(3,645)</u>	<u>(3,189)</u>	<u>456</u>	<u>(4,433)</u>
Fund balance, beginning of year			<u>3,721</u>		<u>8,154</u>
Fund balance, end of year			<u>532</u>		<u>3,721</u>

LASALLE COUNTY, ILLINOIS
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-45

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 4,004
Investments	1,603
Accrued interest	39
Total assets	<u>\$ 5,646</u>
<u>Liabilities and Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 5,646</u>
Total liabilities and fund balance	<u>\$ 5,646</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-46

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Automation fees	\$ 100	100	644	544	240
Interest	50	50	153	103	41
Total revenues	<u>150</u>	<u>150</u>	<u>797</u>	<u>647</u>	<u>281</u>
Expenditures:					
Automation expenses	<u>5,000</u>	<u>5,000</u>	<u>3,200</u>	<u>(1,800)</u>	<u>-</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>3,200</u>	<u>(1,800)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (4,850)</u>	<u>(4,850)</u>	(2,403)	<u>2,447</u>	281
Fund balance, beginning of year			<u>8,049</u>		<u>7,768</u>
Fund balance, end of year			<u>5,646</u>		<u>8,049</u>

LASALLE COUNTY, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-47

Balance Sheet
November 30, 2019

<u>Assets</u>	
Accounts receivable	\$ 26,219
Total assets	<u>\$ 26,219</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 16,500
Fund balance:	
Restricted	<u>9,719</u>
Total liabilities and fund balance	<u>\$ 26,219</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-48

	2019			2018	
	<u>Budget Amounts</u>		<u>Over (Under)</u>	<u>Final Budget</u>	
	<u>Original</u>	<u>Final</u>			
Revenues:					
HAVA grant revenue	\$ -	26,219	26,219	-	-
Total revenues	-	26,219	26,219	-	-
Expenditures:					
Maintenance - contracts	-	-	16,500	16,500	-
New election equipment	-	26,219	-	(26,219)	-
Total expenditures	-	26,219	16,500	(9,719)	-
Excess (deficiency) of revenues over (under) expenditures	-	-	9,719	9,719	-
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	(84)
Total other financing sources (uses)	-	-	-	-	(84)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>9,719</u>	<u>9,719</u>	<u>(84)</u>
Fund balance, beginning of year			-		84
Fund balance, end of year			<u>9,719</u>		<u>-</u>

LASALLE COUNTY, ILLINOIS
GRANT FUND

SCHEDULE C-49

Balance Sheet
November 30, 2019

<u>Assets</u>	
Accounts receivable	\$ 154,939
Total assets	<u>\$ 154,939</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 22,392
Accrued payroll	8,705
Total liabilities	<u>31,097</u>
Fund balance:	
Restricted for social services	160,608
Unassigned	<u>(36,766)</u>
Total fund balance	<u>123,842</u>
Total liabilities and fund balance	<u>\$ 154,939</u>

LASALLE COUNTY, ILLINOIS
GRANT FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Redeploy Illinois grant	\$ 269,876	269,876	251,653	(18,223)	272,071
ARI mental health court	165,461	165,461	28,592	(136,869)	2,092
Adult Redeploy Illinois grant	168,517	168,517	193,266	24,749	121,160
Miscellaneous income	-	-	5,637	5,637	-
Total revenues	603,854	603,854	479,148	(124,706)	395,323
Expenditures:					
Juvenile & Adult Probation					
Mileage	98	98	-	(98)	55
Education	1,160	1,160	1,089	(71)	940
Incentives	1,800	1,800	9,048	7,248	7,091
Lodging and meals	1,028	1,028	169	(859)	447
Office supplies expense	-	-	1,103	1,103	-
Professional services - counseling	269,876	269,876	229,204	(40,672)	296,078
Professional services - physicals	9,360	9,360	3,801	(5,559)	-
Professional services - other	9,096	9,096	6,834	(2,262)	8,036
Health and life insurance	7,619	7,619	7,566	(53)	6,971
Salaries and wages	139,000	139,000	117,450	(21,550)	117,008
Circuit Court & Jury					
Mileage	2,625	2,625	21	(2,604)	-
Education	370	370	2,529	2,159	-
Incentives	1,200	1,200	-	(1,200)	-
Lodging and meals	695	695	1,134	439	-
Telephone	1,200	1,200	373	(827)	-
Office supplies expense	300	300	1,103	803	2,093
Miscellaneous	20,100	20,100	6,942	(13,158)	-
Professional services	80,900	80,900	-	(80,900)	-
Professional services - physicals	1,200	1,200	-	(1,200)	-
Health and life insurance	6,975	6,975	2,640	(4,335)	-
Salaries and wages	49,896	49,896	29,715	(20,181)	-
Total expenditures	604,498	604,498	420,721	(183,777)	438,719
Excess (deficiency) of revenues over (under) expenditures	(644)	(644)	58,427	59,071	(43,396)
Other financing sources (uses):					
Transfers from other funds	-	-	70,000	70,000	-
Transfers to other funds	-	-	(4,872)	(4,872)	-
Total other financing sources (uses)	-	-	65,128	65,128	-
Net change in fund balance	\$ (644)	(644)	123,555	124,199	(43,396)
Fund balance, beginning of year			287		43,683
Fund balance, end of year			123,842		287

LASALLE COUNTY, ILLINOIS
SHERIFF VEHICLE FUND

SCHEDULE C-51

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 623
Accrued interest	69
Total assets	<u>\$ 692</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 692
Total fund balance	<u>\$ 692</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-52

	2019			2018	
	<u>Budget Amounts</u>		<u>Over (Under)</u>		
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Vehicle fines	\$ 6,900	6,900	5,076	(1,824)	20,847
Interest	100	100	255	155	124
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>5,331</u>	<u>(1,669)</u>	<u>20,971</u>
Expenditures:					
New vehicles	6,000	6,000	15,000	9,000	20,497
Maintenance & repair of equipment	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	<u>-</u>
Total expenditures	<u>7,000</u>	<u>7,000</u>	<u>15,000</u>	<u>8,000</u>	<u>20,497</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(9,669)</u>	<u>(9,669)</u>	474
Fund balance, beginning of year			<u>10,361</u>		<u>9,887</u>
Fund balance, end of year			<u>692</u>		<u>10,361</u>

LASALLE COUNTY, ILLINOIS
JAIL COMMISSARY FUND

SCHEDULE C-53

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 65,682
Total assets	<u>\$ 65,682</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 65,682
Total fund balance	<u>\$ 65,682</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-54

	2019			2018
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Commissary revenues	\$ -	-	50,190	145,098
Total revenues	-	-	50,190	145,098
Expenditures:				
Commissary expense	-	-	155,243	25,361
Total expenditures	-	-	155,243	25,361
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(105,053)</u>	119,737
Fund balance, beginning of year			<u>170,735</u>	<u>50,998</u>
Fund balance, end of year			<u>65,682</u>	<u>170,735</u>

LASALLE COUNTY, ILLINOIS
DRUG ADDICTION SERVICES FUND

SCHEDULE C-55

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 8,906
Investments	4,808
Accounts receivable	90
Accrued interest	69
Total assets	<u>\$ 13,873</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 13,873</u>
Total fund balance	<u>\$ 13,873</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-56

	2019			2018	
	Budget Amounts		Over (Under) Final Budget	Actual	
	Original	Final			
Revenues:					
Drug addiction fees	\$ 3,000	3,000	2,420	(580)	4,569
Interest	30	30	221	191	109
Total revenues	<u>3,030</u>	<u>3,030</u>	<u>2,641</u>	<u>(389)</u>	<u>4,678</u>
Expenditures:					
Drug addiction services	<u>3,030</u>	<u>3,030</u>	-	(3,030)	-
Total expenditures	<u>3,030</u>	<u>3,030</u>	-	(3,030)	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	2,641	<u>2,641</u>	4,678
Fund balance, beginning of year			<u>11,232</u>		<u>6,554</u>
Fund balance, end of year			<u>13,873</u>		<u>11,232</u>

LASALLE COUNTY, ILLINOIS
PUBLIC DEFENDER RECORDS FUND

SCHEDULE C-57

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 162
Accounts receivable	56
Total assets	<u>\$ 218</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 218
Total fund balance	<u>\$ 218</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-58

	2019			2018	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Fees	\$ -	-	218	218	-
Total revenues	-	-	218	218	-
Expenditures:					
Administrative	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	218	<u>218</u>	-
Fund balance, beginning of year			-		-
Fund balance, end of year			<u>218</u>		<u>-</u>

LASALLE COUNTY, ILLINOIS
LOCAL EMERGENCY PLANNING COMMITTEE FUND

SCHEDULE C-59

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 9,354
Total assets	<u>\$ 9,354</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 9,354
Total fund balance	<u>\$ 9,354</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-60

	2019			2018
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Revenues:				
Donations	\$ -	5,000	5,558	558
Interest	-	-	1	1
Total revenues	-	5,000	5,559	559
Expenditures:				
Professional services	-	8,000	8,000	-
Exercise	-	4,000	126	(3,874)
Education	-	1,000	-	(1,000)
Office supplies & expense	-	250	-	(250)
Total expenditures	-	13,250	8,126	(5,124)
Excess (deficiency) of revenues over (under) expenditures	-	(8,250)	(2,567)	5,683
Other financing sources (uses):				
Transfers from other funds	-	-	11,921	11,921
Total other financing sources (uses)	-	-	11,921	11,921
Net change in fund balance	<u>\$ -</u>	<u>(8,250)</u>	9,354	<u>17,604</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>9,354</u>	<u>-</u>

LASALLE COUNTY, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-61

Balance Sheet
November 30, 2019

Assets

Cash in bank	\$ 1,353,932
Investments	1,000,000
Accounts receivable	482,390
Accrued interest	15,597
Total assets	<u>\$ 2,851,919</u>

Fund Balance

Fund balance:	
Restricted	<u>\$ 2,851,919</u>
Total fund balance	<u>\$ 2,851,919</u>

LASALLE COUNTY, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Public safety sales tax	\$ 2,700,000	2,700,000	2,804,352	104,352	2,855,699
Interest	17,000	17,000	95,772	78,772	44,027
Total revenues	2,717,000	2,717,000	2,900,124	183,124	2,899,726
Expenditures:					
Miscellaneous expense	-	-	-	-	11,380
New equipment	10,000	10,000	23,000	13,000	-
Vehicles	55,000	55,000	49,484	(5,516)	54,994
Total expenditures	65,000	65,000	72,484	7,484	66,374
Excess (deficiency) of revenues over (under) expenditures	2,652,000	2,652,000	2,827,640	175,640	2,833,352
Other financing sources (uses):					
Transfers to other funds	(3,500,000)	(3,500,000)	(3,500,000)	-	(3,500,000)
Total other financing sources (uses)	(3,500,000)	(3,500,000)	(3,500,000)	-	(3,500,000)
Net change in fund balance	\$ (848,000)	(848,000)	(672,360)	175,640	(666,648)
Fund balance, beginning of year			3,524,279		4,190,927
Fund balance, end of year			2,851,919		3,524,279

LASALLE COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-63

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 1,314,744
Investments	891,120
Accounts receivable	13,335
Accrued interest	8,674
Property taxes receivable	58,347
Total assets	<u>2,286,220</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>2,028,440</u>
Total assets and deferred outflows of resources	<u>\$ 4,314,660</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	<u>\$ 84,845</u>
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Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>2,028,440</u>
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Fund balance:

Restricted	<u>2,201,375</u>
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Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,314,660</u>
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LASALLE COUNTY, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,070,000	2,070,000	2,035,760	(34,240)	1,960,792
Personal property replacement tax	68,043	68,043	91,922	23,879	75,872
Interest	-	-	36,511	36,511	13,446
Reimbursements	-	-	53,700	53,700	50,540
Miscellaneous	-	-	-	-	3,481
Total revenues	2,138,043	2,138,043	2,217,893	79,850	2,104,131
Expenditures:					
General county employees	1,383,602	1,383,602	1,344,724	(38,878)	1,382,404
Recorder's equipment	382	382	-	(382)	-
Insurance	10,657	10,657	10,241	(416)	9,443
Tax sale automation	1,744	1,744	-	(1,744)	-
E-911	5,712	5,712	5,253	(459)	5,148
S.O.A. Drug Fund	773	773	-	(773)	23
S.O.A. Crime Victim	2,257	2,257	2,828	571	2,786
Sheriff drug	238	238	-	(238)	-
Law library	321	321	-	(321)	-
Detention home employees	85,002	85,002	83,874	(1,128)	85,611
Child support	1,540	1,540	2,461	921	2,268
Circuit clerk document storage	9,565	9,565	7,366	(2,199)	6,661
Court automation	4,430	4,430	3,713	(717)	3,632
Grant fund	7,591	7,591	-	(7,591)	-
Minors in possession	1,031	1,031	-	(1,031)	-
County highway employees	196,043	196,043	171,903	(24,140)	181,202
County health employees	132,224	132,224	126,561	(5,663)	122,305
Nursing home employees	242,999	242,999	198,574	(44,425)	205,488
Environmental services	9,998	9,998	11,440	1,442	11,319
VAC	10,863	10,863	10,309	(554)	8,923
Mental health employees	3,403	3,403	3,419	16	3,224
G.I.S. Fund	11,983	11,983	10,948	(1,035)	10,965
Animal control	7,147	7,147	7,162	15	7,308
Miscellaneous	-	-	6,963	6,963	-
Total expenditures	2,129,505	2,129,505	2,007,739	(121,766)	2,048,710
Excess (deficiency) of revenues over (under) expenditures	8,538	8,538	210,154	201,616	55,421
Other financing sources (uses):					
Transfers from other funds	-	-	2,432	2,432	-
Total other financing sources (uses)	-	-	2,432	2,432	-
Net change in fund balance	\$ 8,538	8,538	212,586	204,048	55,421
Fund balance, beginning of year			1,988,789		1,933,368
Fund balance, end of year			2,201,375		1,988,789

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-65

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 2,612,893
Investments	1,751,789
Accounts receivable	237,166
Property taxes receivable	18,805
Accrued interest	25,448
Prepays	800
Vaccine inventory	53,991
Total assets	<u>4,700,892</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,089,095</u>
Total assets and deferred outflows of resources	<u>\$ 5,789,987</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 34,103
Accrued payroll	64,584
Total liabilities	<u>98,687</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,089,095</u>
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Fund balance:

Nonspendable	54,791
Restricted	4,547,414
Total fund balance	<u>4,602,205</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,789,987</u>

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 667,000	667,000	656,138	(10,862)	557,649
Federal / State funds:					
Basic health protection grant	203,000	203,000	332,243	129,243	207,189
Bioterrorism grant	80,906	80,906	78,258	(2,648)	78,129
Communicable disease control	30,000	30,000	32,228	2,228	21,701
Immunizations	55,000	55,000	48,020	(6,980)	35,993
AIDS / Counseling & testing grant	5,750	5,750	1,505	(4,245)	25
Non-community water agreement	8,600	8,600	8,938	338	8,550
Breast & cervical cancer grant	120,000	120,000	127,916	7,916	134,997
Genetic clinic grant	15,500	15,500	19,375	3,875	11,477
Vector control grant	30,000	30,000	27,000	(3,000)	19,050
Family health - WIC grant	1,142,000	1,142,000	915,814	(226,186)	1,154,932
Family Case Management	339,000	339,000	277,707	(61,293)	353,014
Health promotion / disease prev.	5,000	5,000	7,886	2,886	562
Illinois Tobacco Free grant	40,000	40,000	33,193	(6,807)	35,831
Overdose surveillance grant	-	-	21,699	21,699	-
Health Works	17,500	17,500	19,292	1,792	14,625
Emergency food and shelter grant	-	-	4,444	4,444	-
Summer food program	-	-	200	200	-
Fines and fees:					
Licenses:					
Restaurant	150,000	150,000	118,755	(31,245)	98,700
Sewage and septic	35,000	35,000	26,890	(8,110)	29,765
Wells	10,000	10,000	9,360	(640)	10,950
Temporary food service	13,000	13,000	8,300	(4,700)	12,013
Body art	5,763	5,763	4,875	(888)	4,463
Tanning booth inspections	3,000	3,000	1,900	(1,100)	3,000
Mortgage surveys	300	300	100	(200)	450
Subdivision plats	1,000	1,000	-	(1,000)	450
Medicaid reimbursement	66,000	66,000	9,499	(56,501)	51,407
Nursing services	150,000	150,000	128,899	(21,101)	102,163
Interest	45,000	45,000	94,950	49,950	41,758
Miscellaneous	20,300	20,300	11,591	(8,709)	1,773
Total revenues	3,258,619	3,258,619	3,026,975	(231,644)	2,990,616

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-66
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Administration:					
Contractual labor	\$ 25,000	25,000	17,609	(7,391)	18,404
Office equipment repair & maint.	15,000	15,000	9,150	(5,850)	9,406
Mileage	3,500	3,500	2,360	(1,140)	1,562
B.O.H. travel	1,500	1,500	532	(968)	662
Electricity	15,000	15,000	10,869	(4,131)	7,610
Water / sewer	1,200	1,200	1,263	63	1,045
Gas	4,000	4,000	5,055	1,055	3,516
Telephone	6,000	6,000	3,734	(2,266)	4,827
Postage	10,000	10,000	9,937	(63)	7,748
Education	2,000	2,000	904	(1,096)	613
Publications	1,000	1,000	100	(900)	90
Dues and subscriptions	5,000	5,000	1,146	(3,854)	5,103
Printing	100	100	-	(100)	-
New programs	20,000	20,000	17,903	(2,097)	3,710
Contingency	1	1	-	(1)	-
Supplies	2,000	2,000	423	(1,577)	596
Office supplies and expense	15,000	15,000	9,143	(5,857)	10,024
New office equipment	-	-	35,424	35,424	-
Site improvements	20,000	20,000	423	(19,577)	-
Health and life insurance	406,862	406,862	412,977	6,115	427,700
Health and life insurance - retirees	240,230	240,230	251,949	11,719	163,806
NSF Chargeback	300	300	-	(300)	339
Administrator	102,749	102,749	102,752	3	98,745
Salaries and wages	1,625,665	1,625,665	1,475,281	(150,384)	1,416,584
Overtime	-	-	2,602	2,602	1,161
Total administration	2,522,107	2,522,107	2,371,536	(150,571)	2,183,251
Environmental health:					
Contractual labor	20,000	20,000	15,653	(4,347)	8,228
Maintenance - software	5,120	5,120	5,120	-	5,120
Mileage	24,000	24,000	24,949	949	25,806
Telephone	16,000	16,000	12,799	(3,201)	12,699
Medical reserve corp	8,000	8,000	-	(8,000)	9,264
Education	10,000	10,000	2,978	(7,022)	3,254
Publications	1,000	1,000	-	(1,000)	-
Dues & subscriptions	1,000	1,000	520	(480)	1,015
Library	500	500	-	(500)	-
Printing	700	700	234	(466)	374
Lab tests	600	600	508	(92)	440
Fines	500	500	675	175	-

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-66
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Environmental health (continued):					
New programs	\$ 5,000	5,000	3,646	(1,354)	-
Supplies	18,000	18,000	14,082	(3,918)	7,153
Total environmental health	110,420	110,420	81,164	(29,256)	73,353
Personal health:					
Contractual labor	6,700	6,700	3,605	(3,095)	5,374
Mileage	4,000	4,000	2,823	(1,177)	1,877
Family case management	24,000	24,000	25,355	1,355	22,764
Immunizations	135,000	135,000	136,957	1,957	102,370
Breast & cervical cancer	56,000	56,000	63,948	7,948	65,458
STD services	2,500	2,500	94	(2,406)	44
WIC	835,000	835,000	638,198	(196,802)	768,273
Education	6,500	6,500	2,944	(3,556)	1,071
Publications	10,000	10,000	10,202	202	7,423
Dues & subscriptions	1,000	1,000	180	(820)	279
Library	500	500	-	(500)	-
Printing	1,000	1,000	124	(876)	10
Lab tests	1,000	1,000	753	(247)	749
New programs	5,000	5,000	5,308	308	2,393
Supplies	10,000	10,000	7,723	(2,277)	3,813
Medicine and drugs	2,500	2,500	61	(2,439)	95
Total public health	1,100,700	1,100,700	898,275	(202,425)	981,993
School services:					
Office equipment repair & maint.	500	500	444	(56)	352
Mileage	3,950	3,950	3,563	(387)	3,573
Eyeglass expense	-	-	565	565	310
Education	950	950	682	(268)	343
Office supplies and expense	1,000	1,000	569	(431)	3,280
Nursing supplies	300	300	170	(130)	170
Health and life insurance	-	-	-	-	36,785
Salaries and wages	70,589	70,589	49,419	(21,170)	65,391
Administrator	44,000	44,000	44,000	-	44,169
Total school services	121,289	121,289	99,412	(21,877)	154,373
Total expenditures	3,854,516	3,854,516	3,450,387	(404,129)	3,392,970

LASALLE COUNTY, ILLINOIS
COUNTY HEALTH DEPARTMENT FUND

SCHEDULE C-66
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ (595,897)	(595,897)	(423,412)	172,485
Other financing sources (uses):				
Transfers from other funds	-	-	32,344	32,344
Transfers to other funds	(57,900)	(57,900)	(57,900)	-
Total other financing sources (uses)	(57,900)	(57,900)	(25,556)	32,344
Net change in fund balance	\$ (653,797)	(653,797)	(448,968)	204,829
Fund balance, beginning of year			5,051,173	5,486,352
Fund balance, end of year			4,602,205	5,051,173

LASALLE COUNTY, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-67

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 1,064,588
Investments	677,957
Accounts receivable	80,868
Accrued interest	8,398
Prepays	250
Property tax receivable	10,833
Total assets	<u>1,842,894</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>408,411</u>
Total assets and deferred outflows of resources	<u>\$ 2,251,305</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 16,972
Accrued payroll	<u>53,523</u>
Total liabilities	<u>70,495</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>408,411</u>
Total deferred inflows of resources	<u>408,411</u>

Fund balance:

Non-spendable	250
Restricted	<u>1,772,149</u>
Total fund balance	<u>1,772,399</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,251,305</u>

LASALLE COUNTY, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 388,316	388,316	379,666	(8,650)	371,269
Resident fees	5,000	5,000	19,381	14,381	11,225
Intergovernmental revenue:					
Personal property replacement tax	32,239	32,239	43,651	11,412	35,103
State of IL - salary reimbursement	450,000	450,000	730,397	280,397	1,020,872
State Board of Education	140,000	140,000	362,973	222,973	170,180
State and Federal lunch / milk	18,000	18,000	18,049	49	19,089
Interest	4,000	4,000	33,115	29,115	12,557
Other income:					
Commissions - pay telephone	1,000	1,000	1,758	758	1,326
Miscellaneous income	-	-	801	801	10
Total revenues	1,038,555	1,038,555	1,589,791	551,236	1,641,631
Expenditures:					
Maintenance & repair of vehicles	700	700	1,195	495	1,037
Mileage	800	800	145	(655)	1,077
Maintenance & repair of buildings	68,000	38,000	1,672	(36,328)	32,008
Electricity	18,000	18,000	14,506	(3,494)	15,206
Telephone	800	800	496	(304)	666
Water	2,500	2,500	2,232	(268)	2,427
Gas	1,800	1,800	1,877	77	1,517
Fire alarm service	3,150	3,150	3,156	6	2,963
Maintenance contracts	8,100	8,100	19,378	11,278	7,798
Staff education	10,000	10,000	825	(9,175)	6,319
Hospital and emergency care	1,000	1,000	-	(1,000)	-
Dues and memberships	1,100	1,100	975	(125)	1,010
Physician's contract	81,960	81,960	80,000	(1,960)	79,238
Psychological services	1,000	1,000	325	(675)	575
General supplies	35,300	35,300	24,738	(10,562)	19,021
School supplies	5,000	5,000	2,080	(2,920)	4,757
Provisions	42,000	42,000	30,793	(11,207)	33,383
Medicine and drugs	500	500	-	(500)	37
Material for repairs	5,000	5,000	762	(4,238)	977

LASALLE COUNTY, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-68
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Health & life insurance	\$ 219,431	219,431	215,110	(4,321)	196,269
Health & life insurance - retirees	57,599	57,599	53,945	(3,654)	46,349
Superintendent	62,091	62,091	34,033	(28,058)	62,228
Salaries and wages	1,004,055	1,004,055	1,029,593	25,538	1,024,011
Part-time salaries and wages	10,000	10,000	11,176	1,176	8,795
Overtime	35,000	35,000	26,509	(8,491)	5,435
Overtime - holiday	-	-	243	243	27,056
Contingency	15,000	15,000	-	(15,000)	-
Total expenditures	1,689,886	1,659,886	1,555,764	(104,122)	1,580,159
Excess (deficiency) of revenues over (under) expenditures	(651,331)	(621,331)	34,027	655,358	61,472
Other financing sources (uses):					
Transfers from other funds	-	-	69,901	69,901	69,901
Transfers to other funds	-	-	-	-	(5,000)
Total other financing sources (uses)	-	-	69,901	69,901	64,901
Net change in fund balance	\$ (651,331)	(621,331)	103,928	725,259	126,373
Fund balance, beginning of year			1,668,471		1,542,098
Fund balance, end of year			1,772,399		1,668,471

LASALLE COUNTY, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-69

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:	
Cash in bank	\$ 1,526,395
Investments	1,036,969
Accounts receivable	6,361
Accrued interest	10,022
Property tax receivable	70,143
Total assets	<u>2,649,890</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>2,042,053</u>
Total assets and deferred outflows of resources	<u>\$ 4,691,943</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:	
Accounts payable	\$ 188,593
Accrued payroll	1,729
Total liabilities	<u>190,322</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>2,042,053</u>
Fund balance:	
Restricted	<u>2,459,568</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,691,943</u>

LASALLE COUNTY, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,488,772	2,488,772	2,447,371	(41,401)	2,314,724
Personal property replacement tax	77,254	77,254	104,603	27,349	84,117
Interest	-	-	42,913	42,913	16,330
Total revenues	2,566,026	2,566,026	2,594,887	28,861	2,415,171
Expenditures:					
Salaries and wages	44,487	44,487	44,762	275	43,398
Mileage	500	500	177	(323)	160
Telephone	600	600	-	(600)	-
Postage	200	200	30	(170)	42
Education	1,400	1,400	300	(1,100)	577
Dues and subscriptions	9,000	9,000	7,198	(1,802)	7,198
CASA	28,357	28,357	28,357	-	28,357
Distributions to agencies:					
Youth Service Bureau	192,200	192,200	192,220	20	192,220
Youth Service Bureau - SC	145,308	145,308	145,308	-	145,308
Youth Service Bureau - Hope House	23,025	23,025	23,025	-	23,025
Horizon House	268,163	268,163	268,163	-	268,163
Friendship House	218,824	218,824	218,824	-	218,824
Streator Unlimited	161,849	161,849	161,849	-	161,849
Easter Seal	123,638	123,638	123,638	-	123,638
Alternatives to Domestic Violence	95,707	95,707	95,707	-	95,707
Open Door	25,070	25,070	17,045	(8,025)	18,956
North Central Behavioral Systems	888,468	888,468	888,468	-	888,468
Detention Home - NCBHS	91,256	91,256	91,256	-	91,256
New programs	63,000	63,000	-	(63,000)	-
Grant seed	14,000	14,000	13,983	(17)	13,983
Office supplies and expense	1,300	1,300	187	(1,113)	807
Printing	200	200	12	(188)	67
Health and life insurance	28,994	28,994	29,592	598	26,500
Health and life insurance - retirees	9,721	9,721	8,828	(893)	9,020

LASALLE COUNTY, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-70
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Expenditures (continued):				
Grant expense:				
Miscellaneous	\$ 50	50	- (50)	-
Contingency	7,000	7,000	- (7,000)	-
Total expenditures	2,442,317	2,442,317	2,358,929 (83,388)	2,357,523
Excess (deficiency) of revenues over (under) expenditures	123,709	123,709	235,958 112,249	57,648
Other financing sources (uses):				
Transfers to other funds	(1,800)	(1,800)	(70,000) (68,200)	-
Total other financing sources (uses)	(1,800)	(1,800)	(70,000) (68,200)	-
Net change in fund balance	\$ 121,909	121,909	165,958 44,049	57,648
Fund balance, beginning of year			2,293,610	2,235,962
Fund balance, end of year			2,459,568	2,293,610

LASALLE COUNTY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-71

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:	
Cash in bank	\$ 199,747
Investments	134,630
Accrued interest	1,331
Property taxes receivable	7,756
Accounts receivable	241
Total assets	<u>343,705</u>
Deferred Outflows of Resources:	
Property taxes levied for subsequent years	<u>272,274</u>
Total assets and deferred outflows of resources	<u>\$ 615,979</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:	
Accounts payable	\$ 5,954
Accrued payroll	5,286
Total liabilities	<u>11,240</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>272,274</u>
Total deferred inflows of resources	<u>272,274</u>
Fund balance:	
Restricted	<u>332,465</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 615,979</u>

LASALLE COUNTY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 275,000	275,000	270,607	(4,393)	244,293
Interest	-	-	6,071	6,071	1,864
Donations	-	-	-	-	500
Miscellaneous	-	-	21	21	-
Total revenues	275,000	275,000	276,699	1,699	246,657
Expenditures:					
Telephone	2,000	2,000	1,971	(29)	721
Postage	1,500	1,500	358	(1,142)	517
Education	6,000	6,000	3,725	(2,275)	2,054
Travel and transportation	1,500	1,500	1,811	311	873
Dues and memberships	1,500	1,500	941	(559)	1,014
Office supplies expense	10,000	10,000	4,586	(5,414)	16,338
Books and periodicals	500	500	-	(500)	385
Software licenses	2,000	2,000	1,393	(607)	1,293
Record Rentention	2,000	2,000	2,449	449	3,012
Printing	1,000	1,000	1,420	420	2,080
Marketing	1,500	1,500	150	(1,350)	1,638
Emergency relief	20,000	20,000	13,175	(6,825)	18,594
New programs	-	-	362	362	-
Liability insurance	7,000	7,000	6,164	(836)	1,452
Workers' compensation	750	750	974	224	453
Umbrella insurance	750	750	1,134	384	-
Employee dishonesty bond	200	200	111	(89)	111
Contractual labor	-	-	-	-	3,312
Maintenance & repair	500	500	-	(500)	-
Superintendent	71,460	71,460	70,867	(593)	70,252
Salaries and wages	73,040	73,040	63,897	(9,143)	46,540
Health and life insurance	24,000	24,000	23,831	(169)	29,356
Health and life insurance - retirees	29,832	29,832	29,184	(648)	22,568
Contingency	10,000	10,000	-	(10,000)	-
Total expenditures	267,032	267,032	228,503	(38,529)	222,563

LASALLE COUNTY, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-72
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Excess (deficiency) of revenues over (under) expenditures	\$ 7,968	7,968	48,196	40,228	24,094
Other financing sources (uses):					
Transfers to other funds	(3,000)	(3,000)	-	3,000	(10,000)
Total other financing sources (uses)	(3,000)	(3,000)	-	3,000	(10,000)
Net change in fund balance	\$ 4,968	4,968	48,196	43,228	14,094
Fund balance, beginning of year			284,269		270,175
Fund balance, end of year			332,465		284,269

LASALLE COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-73

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 1,177,395
Investments	879,901
Accounts receivable	12,788
Property taxes receivable	72,552
Accrued interest	7,050
Total assets	<u>2,149,686</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>2,722,738</u>
Total assets and deferred outflows of resources	<u>\$ 4,872,424</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 10,032
Accrued payroll	23,623
Total liabilities	<u>33,655</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>2,722,738</u>
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Fund balance:

Restricted	<u>2,116,031</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,872,424</u>

LASALLE COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,588,772	2,588,772	2,531,414	(57,358)	2,475,116
Intergovernmental revenue:					
Personal property replacement tax	38,478	38,478	52,100	13,622	41,897
Fees					
Permitted load fees	25,000	25,000	154,715	129,715	53,207
Access permits	1,000	1,000	11,720	10,720	6,475
Restitution	1,000	1,000	23,012	22,012	15,036
Township engineering fees	175,000	175,000	170,024	(4,976)	191,989
Municipal materials and services	5,000	5,000	1,680	(3,320)	5,499
Maintenance for other departments	-	-	3,426	3,426	3,813
Interest	5,000	5,000	31,529	26,529	11,150
Miscellaneous	1,000	1,000	10,860	9,860	8,887
Total revenues	2,840,250	2,840,250	2,990,480	150,230	2,813,069
Expenditures:					
Administration:					
Software & licenses	16,000	16,000	16,957	957	12,141
Custodian	15,000	15,000	14,600	(400)	14,500
Utilities	51,340	51,340	41,276	(10,064)	39,990
Machinery rent	900	900	-	(900)	-
Burglar alarm service	6,000	6,000	-	(6,000)	134
Education	2,000	2,000	3,172	1,172	1,758
Publications and notices	3,000	3,000	5,858	2,858	2,813
Dues	4,000	4,000	3,270	(730)	3,178
General expenses	2,000	2,000	335	(1,665)	1,701
Professional services hired	2,000	2,000	176	(1,824)	7,605
Office supplies and expense	10,000	10,000	11,054	1,054	10,511
Office equipment expense	-	-	5,502	5,502	-
County Engineer	-	-	-	-	46
Salaries and wages	167,000	167,000	156,472	(10,528)	161,674
Overtime	1,000	1,000	604	(396)	363
Contingency	1,000	1,000	-	(1,000)	-
Total administration	281,240	281,240	259,276	(21,964)	256,414

LASALLE COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-74
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Construction and engineering:					
Engineering salaries & wages	\$ 319,200	319,200	347,357	28,157	272,173
Overtime	19,000	19,000	9,278	(9,722)	7,101
Maintenance & repair of equipment	6,000	6,000	2,592	(3,408)	3,036
Professional services	-	-	-	-	83
Map printing	1,000	1,000	-	(1,000)	-
Engineering supplies	9,000	9,000	4,244	(4,756)	4,777
Miscellaneous	-	-	10	10	179
Contingency	4,000	4,000	-	(4,000)	-
Total construction and engineering	358,200	358,200	363,481	5,281	287,349
Highway maintenance					
Maintenance salaries and wages	250,000	250,000	235,067	(14,933)	444,583
Part-time salaries and wages	5,000	5,000	-	(5,000)	-
Overtime	40,000	40,000	25,229	(14,771)	78,427
Overtime - holiday	-	-	-	-	838
Maintenance & repairs - equipment	60,000	60,000	34,198	(25,802)	61,363
Maintenance & repairs - buildings	15,000	15,000	25,721	10,721	65,526
Equipment rental	21,000	21,000	17,460	(3,540)	19,573
General expenses	5,000	5,000	1,034	(3,966)	1,010
Maintenance supplies	25,000	25,000	17,646	(7,354)	27,859
Vehicle expenses	225,000	225,000	220,506	(4,494)	175,785
Materials for repairs - equipment	50,000	50,000	69,498	19,498	88,371
Materials for repairs - buildings	30,000	30,000	12,469	(17,531)	48,784
Surface	60,000	60,000	46,710	(13,290)	18,539
Shoulders	40,000	40,000	18,043	(21,957)	64,164
Ditches and drains	10,000	10,000	29,663	19,663	9,665
Bridges and culverts	35,000	35,000	46,610	11,610	30,792

LASALLE COUNTY, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-74
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Highway maintenance (continued)					
Signs and markings	\$ 20,000	20,000	59,293	39,293	23,028
Guard rail	5,000	5,000	2,017	(2,983)	6,216
Cleaning & clearing right-of-way	45,000	45,000	13,743	(31,257)	10,886
Snow removal	175,000	175,000	204,780	29,780	113,706
Mowing	10,000	10,000	20,965	10,965	25,784
Township purchase of materials	5,000	5,000	-	(5,000)	-
Other County department maint.	-	-	-	-	896
New equipment	-	-	7,050	7,050	32,850
Special equipment - radios	5,000	5,000	60	(4,940)	-
New trucks	390,000	390,000	-	(390,000)	-
Health & life insurance	603,435	603,435	599,946	(3,489)	548,339
Health & life insurance - retirees	360,234	360,234	382,365	22,131	328,843
Contingency	50,000	50,000	-	(50,000)	-
Total highway maintenance	2,539,669	2,539,669	2,090,073	(449,596)	2,225,827
Total expenditures	3,179,109	3,179,109	2,712,830	(466,279)	2,769,590
Excess (deficiency) of revenues over (under) expenditures	(338,859)	(338,859)	277,650	616,509	43,479
Other financing sources (uses):					
Transfers from other funds	55,800	55,800	55,810	10	55,810
Transfers to other funds	-	-	-	-	(70,000)
Total other financing sources (uses)	55,800	55,800	55,810	10	(14,190)
Net change in fund balance	\$ (283,059)	(283,059)	333,460	616,519	29,289
Fund balance, beginning of year			1,782,571		1,753,282
Fund balance, end of year			2,116,031		1,782,571

LASALLE COUNTY, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-75

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 1,382,381
Investments	919,969
Accounts receivable	49,443
Property taxes receivable	36,276
Accrued interest	10,488
Total assets	<u>2,398,557</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,361,369</u>
Total assets and deferred outflows of resources	<u>\$ 3,759,926</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 186,776
Accrued payroll	8,792
Total liabilities	<u>195,568</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,361,369</u>
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Fund balance:

Restricted	<u>2,202,989</u>
Total fund balance	<u>2,202,989</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,759,926</u>
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LASALLE COUNTY, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,294,386	1,294,386	1,265,708	(28,678)	1,237,564
Bridge engineering fees	19,610	19,610	76,158	56,548	73,562
Intergovernmental revenue:					
Personal property replacement tax	11,291	11,291	15,288	(11,291)	12,294
Municipal bridge income	956,100	956,100	51,832	(904,268)	96,969
Township bridge reimbursements	308,710	308,710	178,385	(130,325)	79,483
Township bridge program	108,030	108,030	-	(108,030)	-
Federal / State funds	482,800	482,800	85,834	(396,966)	61,460
Interest	2,000	2,000	39,539	37,539	16,073
Total revenues	3,182,927	3,182,927	1,712,744	(1,485,471)	1,577,405
Expenditures:					
Township bridge aid	582,600	582,600	296,783	(285,817)	370,098
Municipal bridge aid	232,200	232,200	-	(232,200)	195,512
County bridges	2,737,177	2,737,177	664,467	(2,072,710)	527,984
Salaries and wages	293,000	293,000	269,261	(23,739)	301,256
Overtime	16,000	16,000	8,646	(7,354)	28,876
Total expenditures	3,860,977	3,860,977	1,239,157	(2,621,820)	1,423,726
Excess (deficiency) of revenues over (under) expenditures	\$ (678,050)	(678,050)	473,587	1,136,349	153,679
Fund balance, beginning of year			1,729,402		1,575,723
Fund balance, end of year			2,202,989		1,729,402

LASALLE COUNTY, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-77

Balance Sheet
November 30, 2019

Assets

Cash in bank	\$ 2,018,879
Accounts receivable	<u>316,002</u>
Total assets	<u>\$ 2,334,881</u>

Liabilities and Fund Balance

Liabilities:	
Accrued payroll	<u>\$ 55,324</u>
Fund balance:	
Restricted	<u>2,279,557</u>
Total liabilities and fund balance	<u>\$ 2,334,881</u>

LASALLE COUNTY, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Allotments - State of Illinois	\$ 1,650,000	1,650,000	1,981,579	331,579	1,639,994
Federal / State funds	395,000	395,000	-	(395,000)	24,925
State funds	295,327	295,327	111,472	(183,855)	587,081
Reimbursement - County Engineer	69,100	69,100	69,100	-	67,100
Interest	15,000	15,000	40,848	25,848	29,377
Miscellaneous	-	-	-	-	544,327
Total revenues	<u>2,424,427</u>	<u>2,424,427</u>	<u>2,202,999</u>	<u>(221,428)</u>	<u>2,892,804</u>
Expenditures:					
County Engineer	138,200	138,200	132,727	(5,473)	134,212
Salaries & wages	1,080,000	1,080,000	1,006,769	(73,231)	915,750
Overtime	200,000	200,000	131,215	(68,785)	104,826
New construction projects	1,660,000	1,660,000	649,775	(1,010,225)	1,813,079
Contingency	60,000	60,000	-	(60,000)	-
Total expenditures	<u>3,138,200</u>	<u>3,138,200</u>	<u>1,920,486</u>	<u>(1,217,714)</u>	<u>2,967,867</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (713,773)</u>	<u>(713,773)</u>	282,513	<u>996,286</u>	(75,063)
Fund balance, beginning of year			<u>1,997,044</u>		<u>2,072,107</u>
Fund balance, end of year			<u>2,279,557</u>		<u>1,997,044</u>

LASALLE COUNTY, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-79

Balance Sheet
November 30, 2019

Assets and Deferred Outflows of Resources

Assets:

Cash in bank	\$ 718,951
Investments	541,724
Accounts receivable	1,737
Property taxes receivable	36,276
Accrued interest	6,030
Total assets	<u>1,304,718</u>

Deferred Outflows of Resources:

Property taxes levied for subsequent years	<u>1,361,369</u>
Total assets and deferred outflows of resources	<u>\$ 2,666,087</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 56,685
Total liabilities	<u>56,685</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,361,369</u>
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Fund balance:

Restricted	<u>1,248,033</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,666,087</u>

LASALLE COUNTY, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-80

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,294,386	1,294,386	1,265,708	(28,678)	1,237,564
Personal property replacement tax	11,291	11,291	15,288	3,997	12,294
Interest	2,000	2,000	24,873	22,873	13,135
Miscellaneous	350,000	350,000	-	(350,000)	-
Total revenues	1,657,677	1,657,677	1,305,869	(351,808)	1,262,993
Expenditures:					
New construction projects	2,230,000	2,230,000	1,234,250	(995,750)	1,045,426
Contingency	50,000	50,000	-	(50,000)	-
Total expenditures	2,280,000	2,280,000	1,234,250	(1,045,750)	1,045,426
Excess (deficiency) of revenues over (under) expenditures	\$ (622,323)	(622,323)	71,619	693,942	217,567
Fund balance, beginning of year			1,176,414		958,847
Fund balance, end of year			1,248,033		1,176,414

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-81

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 148,868
Investments	97,767
Accounts receivable	13,196
Accrued interest	1,348
Total assets	<u>\$ 261,179</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 18,468
Accrued payroll	7,352
Total liabilities	<u>25,820</u>
Fund balance:	
Restricted	<u>235,359</u>
Total fund balance	<u>235,359</u>
Total liabilities and fund balance	<u>\$ 261,179</u>

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Document fees	\$ 170,000	170,000	171,580	1,580	161,234
Interest	4,000	4,000	5,953	1,953	2,006
Total revenues	174,000	174,000	177,533	3,533	163,240
Expenditures:					
Professional fees	35,000	35,000	29,393	(5,607)	5,139
Software purchase	40,000	40,000	3,120	(36,880)	39,488
Maintenance of equipment	35,100	35,100	23,876	(11,224)	27,156
Maintenance contract - software	10,200	10,200	10,207	7	9,022
Education	2,500	2,500	-	(2,500)	-
Set-up expense	5,000	5,000	4,791	(209)	-
Supplies	41,350	41,350	19,208	(22,142)	28,116
Record retention expense	163,000	163,000	25,110	(137,890)	33,523
New equipment	15,000	15,000	-	(15,000)	-
Salaries and wages	125,034	125,034	111,770	(13,264)	114,606
Miscellaneous	1,000	1,000	-	(1,000)	-
Total expenditures	473,184	473,184	227,475	(245,709)	257,050
Excess (deficiency) of revenues over (under) expenditures	\$ (299,184)	(299,184)	(49,942)	249,242	(93,810)
Fund balance, beginning of year			285,301		379,111
Fund balance, end of year			235,359		285,301

LASALLE COUNTY, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-83

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 49,187
Investments	27,246
Accounts receivable	3,783
Accrued interest	346
Total assets	<u>\$ 80,562</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 3,126</u>
Fund balance:	
Restricted	<u>77,436</u>
Total liabilities and fund balance	<u>\$ 80,562</u>

LASALLE COUNTY, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Document fees	\$ 50,000	50,000	57,844	7,844	58,838
Interest	200	200	1,239	1,039	475
Miscellaneous income	25	25	-	(25)	-
Total revenues	50,225	50,225	59,083	8,858	59,313
Expenditures:					
Supplies	100	100	-	(100)	-
Law books and statutes	32,000	32,000	30,614	(1,386)	31,144
Salaries and wages	4,200	4,200	4,039	(161)	4,217
Total expenditures	36,300	36,300	34,653	(1,647)	35,361
Excess (deficiency) of revenues over (under) expenditures	\$ 13,925	13,925	24,430	10,505	23,952
Fund balance, beginning of year			53,006		29,054
Fund balance, end of year			77,436		53,006

Balance Sheet
November 30, 2019

Assets

Cash in bank	\$	251,947
Investments		165,082
Accounts receivable		13,240
Accrued interest		2,471
Total assets	\$	<u>432,740</u>

Liabilities and Fund Balance

Liabilities:		
Accrued payroll	\$	<u>4,066</u>
Total liabilities		<u>38,448</u>
Fund balance:		
Restricted		<u>394,292</u>
Total liabilities and fund balance	\$	<u>432,740</u>

LASALLE COUNTY, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Court automation fees	\$ 175,000	175,000	171,915	(3,085)	161,538
Interest	4,000	4,000	10,002	6,002	2,754
Total revenues	179,000	179,000	181,917	2,917	164,292
Expenditures:					
Software purchase	155,000	155,000	21,450	(133,550)	953
Maintenance of equipment	13,400	13,400	9,213	(4,187)	10,692
Internet	400	400	320	(80)	320
Maintenance contract - software	97,350	97,350	73,217	(24,133)	66,156
Professional services	45,000	45,000	7,876	(37,124)	36,699
Education	2,500	2,500	-	(2,500)	-
Miscellaneous	2,500	2,500	-	(2,500)	-
Set-up expense	10,000	10,000	-	(10,000)	-
Supplies	20,500	20,500	43,517	23,017	9,824
New equipment	15,000	15,000	6,597	(8,403)	-
Health and life insurance	24,000	24,000	23,831	(169)	22,005
Salaries and wages	57,911	57,911	59,749	1,838	58,050
Total expenditures	443,561	443,561	245,770	(197,791)	204,699
Excess (deficiency) of revenues over (under) expenditures	(264,561)	(264,561)	(63,853)	200,708	(40,407)
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	(96,000)
Total other financing sources (uses)	-	-	-	-	(96,000)
Net change in fund balance	\$ (264,561)	(264,561)	(63,853)	200,708	(136,407)
Fund balance, beginning of year			458,145		594,552
Fund balance, end of year			394,292		458,145

LASALLE COUNTY, ILLINOIS
COURT APPOINTED SPECIAL ADVOCATE FUND

SCHEDULE C-87

Balance Sheet
November 30, 2019

<u>Assets</u>	
Accounts receivable	\$ 469
Accrued interest	17
Total assets	<u>\$ 486</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to other funds	\$ 2,618
Fund balance (deficit):	
Unassigned	(2,132)
Total liabilities and fund balance	<u>\$ 486</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-88

	2019			2018	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Fees	\$ 10,000	13,000	10,811	(2,189)	11,747
Interest	2	2	50	48	4
Total revenues	10,002	13,002	10,861	(2,141)	11,751
Expenditures:					
Court appointed special advocate	10,000	13,000	16,091	3,091	8,655
Total expenditures	10,000	13,000	16,091	3,091	8,655
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2</u>	<u>2</u>	(5,230)	<u>(5,232)</u>	3,096
Fund balance, beginning of year			3,098		2
Fund balance (deficit), end of year			(2,132)		3,098

LASALLE COUNTY, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-89

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 10,266
Investments	6,411
Accrued interest	<u>173</u>
Total assets	<u>\$ 22,550</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	<u>\$ 3,549</u>
Total liabilities	<u>3,549</u>
Fund balance:	
Restricted	<u>19,001</u>
Total liabilities and fund balance	<u>\$ 22,550</u>

LASALLE COUNTY, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-90

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fees	\$ 15,000	15,000	10,329	(4,671)	12,100
Federal child support revenue	12,000	12,000	12,768	768	8,232
Interest	1,000	1,000	793	(207)	287
Total revenues	28,000	28,000	23,890	(4,110)	20,619
Expenditures:					
Professional services	500	500	-	(500)	-
Office equipment repair & maint.	500	500	-	(500)	179
Maintenance contract - software	4,000	4,000	4,000	-	4,000
Child support administration	250	250	-	(250)	-
Education	1,000	1,000	-	(1,000)	-
Supplies	2,000	2,000	-	(2,000)	701
Miscellaneous	1,000	1,000	-	(1,000)	-
Health insurance	24,000	24,000	23,831	(169)	22,005
Salaries and wages	20,134	20,134	22,909	2,775	20,211
Total expenditures	53,384	53,384	50,740	(2,644)	47,096
Excess (deficiency) of revenues over (under) expenditures	\$ (25,384)	(25,384)	(26,850)	(1,466)	(26,477)
Fund balance, beginning of year			45,851		72,328
Fund balance, end of year			19,001		45,851

**LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY SAFE FUND**

SCHEDULE C-91

**Balance Sheet
November 30, 2019**

<u>Assets</u>	
Cash in bank	\$ 52,727
Total assets	<u>\$ 52,727</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 52,727
Total fund balance	<u>\$ 52,727</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)**

SCHEDULE C-92

	2019			2018	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
General	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Refunds	52,726	52,726	-	(52,726)	3,300
Total expenditures	52,726	52,726	-	(52,726)	3,300
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (52,726)</u>	<u>(52,726)</u>	-	<u>52,726</u>	(3,300)
Fund balance, beginning of year			52,727		56,027
Fund balance, end of year			<u>52,727</u>		<u>52,727</u>

LASALLE COUNTY, ILLINOIS
DRUNK DRIVING IMPACT PANEL FUND

SCHEDULE C-93

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ -
Total assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to other funds	<u>\$ 10,017</u>
Fund balance (deficit):	
Unassigned	<u>(10,017)</u>
Total liabilities and fund balance (deficit)	<u>\$ -</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-94

	2019			2018	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Miscellaneous income	\$ -	-	-	-	3,000
Total revenues	-	-	-	-	<u>3,000</u>
Expenditures:					
Salaries & wages	3,000	3,000	4,809	1,809	2,653
Temp/seasonal help	-	-	5,555	5,555	-
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>10,364</u>	<u>7,364</u>	<u>2,653</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,000)</u>	<u>(3,000)</u>	(10,364)	<u>(7,364)</u>	347
Fund balance, beginning of year			<u>347</u>		-
Fund balance (deficit), end of year			<u>(10,017)</u>		<u>347</u>

LASALLE COUNTY, ILLINOIS
MINORS IN POSSESSION FUND

SCHEDULE C-95

Balance Sheet
November 30, 2019

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-96

	2019			2018	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
General	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Administration	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers to other funds	-	-	(39)	(39)	(478)
Total other financing sources (uses)	-	-	(39)	(39)	(478)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(39)</u>	<u>(39)</u>	<u>(478)</u>
Fund balance, beginning of year			39		517
Fund balance, end of year			<u>-</u>		<u>39</u>

LASALLE COUNTY, ILLINOIS
MEDIATION SERVICES FUND

SCHEDULE C-97

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 10,200
Accounts receivable	1,950
Total assets	<u>\$ 12,150</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	<u>\$ 12,150</u>
Total fund balance	<u>\$ 12,150</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-98

	2019			2018	
	Budget Amounts		Over (Under)		
	Original	Final	Final Budget	Actual	
Revenues:					
Fees	\$ 27,600	27,600	24,750	(2,850)	28,050
Total revenues	27,600	27,600	24,750	(2,850)	28,050
Expenditures:					
Professional services	27,600	27,600	22,050	(5,550)	26,250
Total expenditures	27,600	27,600	22,050	(5,550)	26,250
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	2,700	2,700	1,800
Fund balance, beginning of year			9,450		7,650
Fund balance, end of year			12,150		9,450

LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG ENFORCEMENT FUND

SCHEDULE C-99

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 126,711
Investments	43,274
Accrued interest	449
Total assets	<u>\$ 174,074</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 174,074</u>
Total liabilities and fund balance	<u>\$ 174,074</u>

LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY DRUG ENFORCEMENT FUND

SCHEDULE C-100

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
State's Attorney salary reimburse					
Section 1505 drug forfeitures	\$ -	-	40,222	40,222	38,318
Drug traffic law enforcement fee	12,000	12,000	43,653	31,653	15,877
Interest	-	-	1,909	1,909	495
Total revenues	12,000	12,000	85,784	73,784	54,690
Expenditures:					
Drug enforcement expense	10,000	10,000	13,940	3,940	36,070
Office supplies	-	-	-	-	10,788
Health insurance	-	-	-	-	578
Salaries and wages	10,100	10,100	9,750	(350)	10,159
Total expenditures	20,100	20,100	23,690	3,590	57,595
Excess (deficiency) of revenues over (under) expenditures	(8,100)	(8,100)	62,094	70,194	(2,905)
Other financing sources (uses):					
Transfers to other funds	-	-	(40,000)	(40,000)	-
Total other financing sources (uses)	-	-	(40,000)	(40,000)	-
Net change in fund balance	<u>\$ (8,100)</u>	<u>(8,100)</u>	22,094	<u>30,194</u>	(2,905)
Fund balance, beginning of year			151,980		154,885
Fund balance, end of year			<u>174,074</u>		<u>151,980</u>

LASALLE COUNTY, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-101

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 241,337
Investments	157,068
Accounts receivable	12,258
Accrued interest	<u>2,575</u>
Total assets	<u>\$ 413,238</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 11,579</u>
Fund balance:	
Restricted	<u>401,659</u>
Total liabilities and fund balance	<u>\$ 413,238</u>

LASALLE COUNTY, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-102

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Probation service fees	\$ 170,000	170,000	140,281	(29,719)	177,428
Interest	5,000	5,000	10,076	5,076	4,509
Miscellaneous income	5,000	5,000	4,650	(350)	1,860
Total revenues	180,000	180,000	155,007	(24,993)	183,797
Expenditures:					
Mileage	5,000	5,000	4,195	(805)	5,262
Education	9,000	9,000	5,011	(3,989)	1,580
JSOP	121,500	121,500	140,895	19,395	93,100
Communications	10,200	10,200	9,971	(229)	10,714
Software maintenance	12,000	12,000	38,390	26,390	73,162
Lodging and meals	4,000	4,000	1,254	(2,746)	4,988
Dues and subscriptions	1,500	1,500	780	(720)	750
Maintenance and repair - vehicles	3,000	3,000	1,578	(1,422)	1,485
Office supplies	20,000	20,000	26,573	6,573	18,577
Family counseling	1,000	1,000	-	(1,000)	-
Emergency shelter	600	600	-	(600)	-
Substance evaluation	1,000	1,000	-	(1,000)	-
Mental health evaluation	15,000	15,000	6,350	(8,650)	17,005
Substance abuse testing	20,000	20,000	24,108	4,108	42,089
Sex offender testing	4,000	4,000	2,200	(1,800)	4,600
Incentives	3,000	3,000	887	(2,113)	542
Miscellaneous	2,000	2,000	2,035	35	819
New vehicles	25,000	25,000	23,086	(1,914)	23,399
Total expenditures	257,800	257,800	287,313	29,513	298,072
Excess (deficiency) of revenues over (under) expenditures	(77,800)	(77,800)	(132,306)	(54,506)	(114,275)
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	(10,000)
Total other financing sources (uses)	-	-	-	-	(10,000)
Net change in fund balance	\$ (77,800)	(77,800)	(132,306)	(54,506)	(124,275)
Fund balance, beginning of year			533,965		658,240
Fund balance, end of year			401,659		533,965

LASALLE COUNTY, ILLINOIS
ARRESTEES' MEDICAL COST FUND

SCHEDULE C-103

Balance Sheet
November 30, 2019

<u>Assets</u>	
Investments	\$ 8,014
Accounts receivable	884
Accrued interest	86
Total assets	<u>\$ 8,984</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to other funds	<u>\$ 1,341</u>
Fund balance:	
Restricted	<u>7,643</u>
Total fund balance	<u>\$ 8,984</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-104

	2019			2018	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	
Revenues:					
Medical services	\$ 18,000	18,000	15,521	(2,479)	16,882
Interest	100	100	322	(100)	110
Total revenues	18,100	18,100	15,843	(2,579)	16,992
Expenditures:					
Medical services	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	18,100	18,100	15,843	(2,579)	16,992
Other financing sources (uses):					
Transfers from (to) other funds	(18,000)	(16,000)	(16,000)	-	(18,000)
Total other financing sources (uses)	(18,000)	(16,000)	(16,000)	-	(18,000)
Net change in fund balance	<u>\$ 100</u>	<u>2,100</u>	<u>(157)</u>	<u>(2,579)</u>	<u>(1,008)</u>
Fund balance, beginning of year			7,800		8,808
Fund balance, end of year			<u>7,643</u>		<u>7,800</u>

LASALLE COUNTY, ILLINOIS
D.U.I. FUND

SCHEDULE C-105

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 55,349
Investments	36,863
Accrued interest	467
Total assets	<u>\$ 92,679</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 5,699</u>
Fund balance:	
Restricted	<u>86,980</u>
Total liabilities and fund balance	<u>\$ 92,679</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-106

	2019			2018	
	Budget Amounts		Over (Under) Final Budget	Actual	
	Original	Final			
Revenues:					
D.U.I. fines	\$ 32,800	32,800	24,660	(8,140)	29,188
Interest	200	200	1,679	1,479	766
Total revenues	<u>33,000</u>	<u>33,000</u>	<u>26,339</u>	<u>(6,661)</u>	<u>29,954</u>
Expenditures:					
New vehicles	25,000	25,000	9,761	(15,239)	10,530
Supplies	25,000	25,000	13,034	(11,966)	8,587
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>22,795</u>	<u>(27,205)</u>	<u>19,117</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (17,000)</u>	<u>(17,000)</u>	3,544	<u>20,544</u>	10,837
Fund balance, beginning of year			<u>83,436</u>		<u>72,599</u>
Fund balance, end of year			<u>86,980</u>		<u>83,436</u>

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK E-CITATION FUND

SCHEDULE C-107

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 23,519
Investments	14,425
Accounts receivable	2,787
Accrued interest	138
Total assets	<u>\$ 40,869</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 40,869</u>
Total fund balance	<u>\$ 40,869</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-108

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Electronic citation fees	\$ 10,000	10,000	19,473	9,473	9,500
Interest	-	-	474	474	203
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>19,947</u>	<u>9,947</u>	<u>9,703</u>
Expenditures:					
Professional services	<u>20,000</u>	<u>20,000</u>	-	(20,000)	-
Total expenditures	<u>20,000</u>	<u>20,000</u>	-	(20,000)	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (10,000)</u>	<u>(10,000)</u>	19,947	<u>29,947</u>	9,703
Fund balance, beginning of year			<u>20,922</u>		<u>11,219</u>
Fund balance, end of year			<u>40,869</u>		<u>20,922</u>

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-109

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 155,818
Investments	99,370
Accounts receivable	8,197
Accrued interest	1,210
Total assets	<u>\$ 264,595</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 3,359</u>
Fund balance:	
Restricted	<u>261,236</u>
Total liabilities and fund balance	<u>\$ 264,595</u>

LASALLE COUNTY, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATIVE FUND

SCHEDULE C-110

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Clerk fees	\$ 35,000	35,000	80,213	45,213	31,449
Interest	2,000	2,000	4,557	2,557	1,794
Total revenues	37,000	37,000	84,770	47,770	33,243
Expenditures:					
Professional services	8,000	8,000	1,485	(6,515)	7,400
Maintenance of equipment	2,750	2,750	-	(2,750)	1,237
Mileage	2,500	2,500	1,509	(991)	-
Internet	2,500	2,500	1,533	(967)	898
Maintenance contract - software	5,000	5,000	1,790	(3,210)	4,644
Education	6,000	6,000	2,103	(3,897)	5,398
Administrative expense	-	-	-	-	-
Set-up expense	3,000	3,000	-	(3,000)	176
Office supplies	21,000	21,000	10,053	(10,947)	10,580
New equipment	15,000	15,000	-	(15,000)	4,998
Software purchase/licenses	7,000	7,000	5,935	(1,065)	-
Salaries and wages	13,477	13,477	13,509	32	6,193
Miscellaneous	500	500	-	(500)	-
Total expenditures	86,727	86,727	37,917	(48,810)	41,524
Excess (deficiency) of revenues over (under) expenditures	\$ (49,727)	(49,727)	46,853	96,580	(8,281)
Fund balance, beginning of year			214,383		222,664
Fund balance, end of year			261,236		214,383

LASALLE COUNTY, ILLINOIS
DRUG COURT FUND

SCHEDULE C-111

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 56,085
Investments	28,849
Accounts receivable	7,690
Accrued interest	276
Total assets	<u>\$ 92,900</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 321
Accrued payroll	1,577
Total liabilities	<u>1,898</u>
Fund balance:	
Restricted	<u>91,002</u>
Total liabilities and fund balance	<u>\$ 92,900</u>

LASALLE COUNTY, ILLINOIS
DRUG COURT FUND

SCHEDULE C-112

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Contributions	\$ -	-	50,250	50,250	-
Drug court grant	-	-	38,708	38,708	-
Interest	-	-	946	946	-
Total revenues	-	-	89,904	89,904	-
Expenditures:					
Maintenance & repair - equipment	-	-	321	321	-
Education	-	-	1,188	1,188	-
Lodging & meals	-	-	767	767	-
Miscellaneous	-	-	349	349	-
Office equipment	-	-	1,620	1,620	-
Health & life insurance	-	-	953	953	-
Fringe benefits	-	-	3,343	3,343	-
Salaries & wages	-	-	29,128	29,128	-
Total expenditures	-	-	37,669	37,669	-
Excess (deficiency) of revenues over (under) expenditures	-	-	52,235	52,235	-
Other financing sources (uses):					
Transfers from other funds	-	-	40,000	40,000	-
Transfers to other funds	-	-	(1,233)	(1,233)	-
Total other financing sources (uses)	-	-	38,767	38,767	-
Net change in fund balance	\$ -	-	91,002	91,002	-
Fund balance, beginning of year			-		-
Fund balance, end of year			91,002		-

LASALLE COUNTY, ILLINOIS
CHILD ADVOCACY FUND

SCHEDULE C-113

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 1,380
Accounts receivable	1,070
Total assets	<u>\$ 2,450</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,450
Fund balance:	
Restricted	-
Total liabilities and fund balance	<u>\$ 2,450</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-114

	2019			2018	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Assessment fee	\$ -	-	9,611	9,611	-
Total revenues	-	-	9,611	9,611	-
Expenditures:					
Child advocacy centers	-	-	9,611	9,611	-
Total expenditures	-	-	9,611	9,611	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	-	-
Fund balance, beginning of year			-		-
Fund balance, end of year			<u>-</u>		<u>-</u>

LASALLE COUNTY, ILLINOIS
STATE'S ATTORNEY OPERATIONS AND ADMINISTRATION FUND

SCHEDULE C-115

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 2,964
Accounts receivable	2,634
Total assets	<u>\$ 5,598</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 5,598
Total fund balance	<u>\$ 5,598</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

SCHEDULE C-116

	2019			2018	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Collection fees	\$ -	-	5,598	5,598	-
Total revenues	-	-	5,598	5,598	-
Expenditures:					
Administrative expense	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	5,598	<u>5,598</u>	-
Fund balance, beginning of year			-		-
Fund balance, end of year			<u>5,598</u>		<u>-</u>

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

SCHEDULE C-117

Balance Sheet
November 30, 2019

<u>Assets</u>	
Cash in bank	\$ 374,145
Investments	227,273
Accounts receivable	724,741
Accrued interest	4,199
Total assets	<u>\$ 1,330,358</u>
<u>Liabilities & Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 105,675</u>
Total liabilities	<u>105,675</u>
Fund balance:	
Committed	<u>1,224,683</u>
Total fund balance	<u>\$ 1,330,358</u>

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

SCHEDULE C-118

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Income from TIFs	\$ 900,000	900,000	845,714	(54,286)	417,850
TIF administrative	10,000	10,000	13,951	3,951	10,730
TIF surplus	-	-	613,671	613,671	-
Interest	3,000	3,000	15,227	12,227	6,847
Miscellaneous income	-	-	94,654	94,654	-
Total revenues	913,000	913,000	1,583,217	670,217	435,427
Expenditures:					
Equipment	-	-	-	-	81,390
Site improvement	920,000	950,000	2,329,794	1,379,794	581,690
Professional service	60,000	60,000	13,192	(46,808)	129,610
Total expenditures	980,000	1,010,000	2,342,986	1,332,986	792,690
Excess (deficiency) of revenues over (under) expenditures	(67,000)	(97,000)	(759,769)	(662,769)	(357,263)
Other financing sources (uses):					
Capital contributions	-	-	1,384,944	1,384,944	-
Transfers from other funds	17,700	17,700	23,718	6,018	174,469
Total other financing sources (uses)	17,700	17,700	1,408,662	1,390,962	174,469
Net change in fund balance	\$ (49,300)	(79,300)	648,893	728,193	(182,794)
Fund balance, beginning of year			575,790		758,584
Fund balance, end of year			1,224,683		575,790

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1

Balance Sheet
November 30, 2019

	November 30,	
	2019	2018
<u>Assets and Deferred Outflows of Resources</u>		
Current assets:		
Cash in bank	\$ 639,976	701,505
Investments	403,889	527,077
Receivable from governmental units	747,779	527,967
Accounts receivable	67,218	180,355
Accrued interest	5,474	10,710
Inventory	16,912	32,794
Property taxes receivable	36,638	46,306
Total current assets	<u>1,917,886</u>	<u>2,026,714</u>
Restricted assets		
Residents' trust account	1,494	1,380
Employers' trust account	19,729	20,205
Total restricted assets	<u>21,223</u>	<u>21,585</u>
Fixed assets:		
Land	9,950	9,950
Building and improvements	6,822,360	6,732,485
Equipment	1,139,175	1,310,969
Less: accumulated depreciation	<u>(5,604,897)</u>	<u>(5,618,726)</u>
Total fixed assets	<u>2,366,588</u>	<u>2,434,678</u>
Deferred Outflows of Resources:		
Deferred property taxes	<u>1,306,914</u>	<u>1,300,000</u>
Total assets and deferred outflows of resources	<u>5,612,611</u>	<u>5,782,977</u>

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1
(CONTINUED)

Balance Sheet
November 30, 2019

	November 30,	
	2019	2018
	<u>Liabilities, Deferred Inflows of</u>	
	<u>Resources, and Net Position</u>	
Liabilities (payable from current assets):		
Accounts payable	\$ 183,084	206,840
Accrued payroll	111,525	125,974
Compensated absences	231,252	246,223
Total liabilities (payable from current assets)	<u>525,861</u>	<u>579,037</u>
Liabilities (payable from restricted assets):		
Residents' trust account	1,494	1,380
Employees' trust account	19,729	20,205
Total liabilities (payable from restricted assets)	<u>21,223</u>	<u>21,585</u>
Total liabilities	<u>547,084</u>	<u>600,622</u>
Deferred Inflows of Resources:		
Deferred property taxes	<u>1,306,914</u>	<u>1,300,000</u>
Net Position	<u>\$ 3,758,613</u>	<u>3,882,355</u>

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-2

Schedule of Revenues, Expenses, and Changes in Net Position - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,300,000	1,300,000	1,278,363	(21,637)	1,376,670
Charges for services:					
Public aid	1,125,000	1,125,000	1,471,588	346,588	756,345
Private pay patients	1,100,000	1,100,000	1,220,792	120,792	1,106,308
Patient contributions	500,000	500,000	312,075	(187,925)	443,035
Patient insurance payment	15,000	15,000	19,949	4,949	10,391
Medicare Part A	750,000	750,000	228,958	(521,042)	531,029
Medicare Part B	270,000	270,000	260,733	(9,267)	211,422
Medicare patient co-pay	5,000	5,000	-	(5,000)	-
Interest	5,000	5,000	36,259	31,259	6,462
Miscellaneous income	1,000	1,000	10	(990)	43
Total revenues	5,071,000	5,071,000	4,828,727	(242,273)	4,441,705
Expenses:					
Health and welfare	5,753,923	5,753,923	4,942,759	(811,164)	5,237,391
Depreciation	-	-	157,965	157,965	159,603
Total expenses	5,753,923	5,753,923	5,100,724	(653,199)	5,396,994
Other financing sources (uses):					
Transfers from other funds	-	-	208,255	-	208,255
Transfers to other funds	(62,400)	(62,400)	(60,000)	2,400	(60,000)
Total other financing sources (uses)	(62,400)	(62,400)	148,255	2,400	148,255
Net income (loss)	\$ (745,323)	(745,323)	(123,742)	413,326	(807,034)
Net position, beginning of year			3,882,355		4,689,389
Net position, end of year			3,758,613		3,882,355

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating Expenses:					
Health and welfare:					
Extra help	\$ 66,000	66,000	162,587	96,587	54,835
Dietary consultant					
Mileage	1,400	1,400	784	(616)	1,210
Lodging & meals					
Maintenance and repairs - building	70,000	70,000	32,473	(37,527)	98,876
Maintenance and repairs - vehicles	4,000	4,000	7,046	3,046	4,222
Food purchases	440,000	440,000	407,619	(32,381)	425,387
Housekeeping supplies	15,000	15,000	14,781	(219)	14,105
Laundry supplies for machines	24,000	24,000	11,166	(12,834)	27,676
Laundry - incontinent	30,000	30,000	26,825	(3,175)	29,568
Electricity	36,000	36,000	43,818	7,818	38,665
Gas	28,000	28,000	23,103	(4,897)	19,831
Maintenance supplies	38,000	38,000	22,537	(15,463)	26,831
Maintenance and repairs - equip.	21,000	21,000	10,522	(10,478)	11,824
City of Ottawa - sewer	25,000	25,000	19,183	(5,817)	17,940
Water engineer	5,500	5,500	4,500	(1,000)	4,500
Pest control	1,500	1,500	1,325	(175)	1,425
Refuse disposal	22,000	22,000	16,625	(5,375)	19,079
Maintenance contract	52,000	52,000	59,021	7,021	51,718
Provider participation fee	110,000	110,000	110,498	498	96,537
Medicare Part B ancillary cost	215,000	215,000	205,090	(9,910)	213,910
Contract serve / part A therapy	240,000	240,000	94,580	(145,420)	178,593
Nursing supplies	125,000	125,000	125,989	989	94,078
Linens	10,000	10,000	8,580	(1,420)	5,065
Nursing consultants	11,000	11,000	6,839	(4,161)	7,013
Medical advisor	16,000	16,000	15,958	(42)	14,208
Activities supplies	10,000	10,000	8,823	(1,177)	7,027
Education - books and supplies	1,000	1,000	1,565	565	851
Education - other	5,500	5,500	6,691	1,191	2,923
Printing	250	250	34	(216)	145
Fees, subscriptions, and promo	38,000	38,000	40,526	2,526	34,711
Marketing	16,000	16,000	10,758	(5,242)	10,001
General office supplies	16,000	16,000	19,060	3,060	22,601
Postage	3,000	3,000	1,497	(1,503)	2,140
Telephone	3,400	3,400	1,742	(1,658)	2,005
Internet	7,200	7,200	8,100	900	7,200
Fines	-	-	1,430	1,430	-
Miscellaneous	-	-	749	749	282
Contingencies	-	-	8,218	8,218	36,259
Refunds	3,000	3,000	17,209	14,209	715
Patient insurance payments	15,000	15,000	10,991	(4,009)	23,249
Professional services	20,000	20,000	26,014	6,014	40,548
Drugs and medications	6,000	6,000	3,182	(2,818)	10,398
Improvements - site	37,000	37,000	-	(37,000)	185,690

LASALLE COUNTY, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3
(CONTINUED)

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	2019			2018	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses (Continued):					
Health and welfare (continued):					
Administrator	\$ 91,000	91,000	91,000	-	91,347
Salaries and wages	2,735,457	2,735,457	2,227,903	(507,554)	2,309,380
Overtime	350,000	350,000	268,232	(81,768)	284,900
Holiday overtime	-	-	259	259	126
Health and life insurance	613,722	613,722	584,227	(29,495)	547,397
Health and life insurance - retirees	175,994	175,994	173,100	(2,894)	160,400
Total health and welfare expenses	<u>\$ 5,753,923</u>	<u>5,753,923</u>	<u>4,942,759</u>	<u>(811,164)</u>	<u>5,237,391</u>

LASALLE COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities
November 30, 2019
(With Comparative Figures for November 30, 2018)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	Payroll Clearing Fund	Other Agency Funds	Township Motor Fuel Tax Fund	Township Bridge Aid Fund
	2019	2018							
<u>Assets</u>									
Cash	\$ 13,931,940	14,501,104	1,625,641	276,928	9,257,721	121,537	357,041	2,216,529	76,543
Investments	89,987	88,937	-	89,987	-	-	-	-	-
Accounts receivable	271,272	-	-	-	-	-	-	271,272	-
Property taxes receivable	149,673	136,515	-	-	149,673	-	-	-	-
Total assets	<u>\$ 14,442,872</u>	<u>14,726,556</u>	<u>1,625,641</u>	<u>366,915</u>	<u>9,407,394</u>	<u>121,537</u>	<u>357,041</u>	<u>2,487,801</u>	<u>76,543</u>
<u>Liabilities</u>									
Liabilities:									
Due to others	<u>\$ 14,442,872</u>	<u>14,726,556</u>	<u>1,625,641</u>	<u>366,915</u>	<u>9,407,394</u>	<u>121,537</u>	<u>357,041</u>	<u>2,487,801</u>	<u>76,543</u>
Total liabilities	<u>\$ 14,442,872</u>	<u>14,726,556</u>	<u>1,625,641</u>	<u>366,915</u>	<u>9,407,394</u>	<u>121,537</u>	<u>357,041</u>	<u>2,487,801</u>	<u>76,543</u>

LASALLE COUNTY, ILLINOIS
 AGENCY FUNDS - COUNTY COLLECTOR FUNDS

SCHEDULE E-2

Combining Statement of Assets and Liabilities
 November 30, 2019
 (With Comparative Figures for November 30, 2018)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2019	2018			
<u>Assets</u>					
Cash	\$ 9,257,721	10,168,239	9,009,367	117,393	130,961
Property taxes receivable	149,673	136,515	149,673	-	-
Total assets	<u>\$ 9,407,394</u>	<u>10,304,754</u>	<u>9,159,040</u>	<u>117,393</u>	<u>130,961</u>
<u>Liabilities</u>					
Liabilities:					
Due to taxing bodies for taxes not yet collected	\$ 149,673	136,515	149,673	-	-
Available for distribution	9,257,721	10,168,239	9,009,367	117,393	130,961
Total liabilities	<u>\$ 9,407,394</u>	<u>10,304,754</u>	<u>9,159,040</u>	<u>117,393</u>	<u>130,961</u>

LASALLE COUNTY, ILLINOIS
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-3

Combining Statement of Assets and Liabilities

November 30, 2019

(With Comparative Figures for November 30, 2018)

	<u>Totals</u>		Juvenile Probation Fund	Sheriff's Prisoner Trust Fund	State's Attorney Restitution Fund	State's Attorney Investigation Fund	Drunk Driving Impact Panel Fund	County Clerk Redemption Certificates Fund	County as Trustee Fund	Joseph J. Hohner Scholarship Fund
	2019	2018								
<u>Assets</u>										
Cash	\$ 357,041	337,112	326	16,775	7,295	3,046	23,596	295,249	5,644	5,110
Investments	-	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 357,041</u>	<u>337,112</u>	<u>326</u>	<u>16,775</u>	<u>7,295</u>	<u>3,046</u>	<u>23,596</u>	<u>295,249</u>	<u>5,644</u>	<u>5,110</u>
<u>Liabilities</u>										
Liabilities:										
Due to others	\$ 357,041	337,112	326	16,775	7,295	3,046	23,596	295,249	5,644	5,110
Total liabilities	<u>\$ 357,041</u>	<u>337,112</u>	<u>326</u>	<u>16,775</u>	<u>7,295</u>	<u>3,046</u>	<u>23,596</u>	<u>295,249</u>	<u>5,644</u>	<u>5,110</u>

LASALLE COUNTY, ILLINOIS
AGENCY FUNDS

SCHEDULE E-4

Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2019

(With Comparative Figures for the Year Ended November 30, 2018)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	Payroll Clearing Fund	Other Agency Funds	Township Motor Fuel Tax Fund	Township Bridge Aid Fund
	2019	2018							
Asset balance, beginning of year	\$ 14,726,556	13,825,625	1,645,587	339,581	10,304,754	128,572	337,112	1,789,398	181,552
Receipts	259,277,318	250,034,846	9,130,440	100,551	232,858,958	9,609,042	4,147,044	3,431,194	89
Disbursements	(259,561,002)	(249,133,915)	(9,150,386)	(73,217)	(233,756,318)	(9,616,077)	(4,127,115)	(2,732,791)	(105,098)
Asset balance, end of year	<u>\$ 14,442,872</u>	<u>14,726,556</u>	<u>1,625,641</u>	<u>366,915</u>	<u>9,407,394</u>	<u>121,537</u>	<u>357,041</u>	<u>2,487,801</u>	<u>76,543</u>

LASALLE COUNTY, ILLINOIS
AGENCY FUNDS - COUNTY COLLECTOR FUNDS

SCHEDULE E-5

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Totals		Property Taxes Fund	Right of Way Condemnation Fund	Unclaimed Monies Fund
	2019	2018			
Asset balance, beginning of year	\$ 10,304,754	8,858,657	10,056,233	117,393	131,128
Receipts	232,858,958	224,689,286	232,855,611	-	3,347
Disbursements	(233,756,318)	(223,243,189)	(233,752,804)	-	(3,514)
Asset balance, end of year	<u>\$ 9,407,394</u>	<u>10,304,754</u>	<u>9,159,040</u>	<u>117,393</u>	<u>130,961</u>

LASALLE COUNTY, ILLINOIS
 AGENCY FUNDS - OTHER AGENCY FUNDS

SCHEDULE E-6

Combining Statement of Changes in Assets and Liabilities

For the Year Ended November 30, 2019

(With Comparative Figures for the Year Ended November 30, 2018)

	Totals		Juvenile Probation Fund	Sheriff's Prisoner Trust Fund	State's Attorney Restitution Fund	State's Attorney Investigation Fund	Drunk Driving Impact Panel Fund	County Clerk Redemption Certificates Fund	County as Trustee Fund	Joseph J. Hohner Scholarship Fund
	2019	2018								
Asset balance, beginning of year	\$ 337,112	402,241	326	13,080	6,816	7,680	31,686	265,477	6,706	5,341
Receipts	4,147,044	4,087,794	-	1,153,837	479	-	8,075	2,806,614	143,930	34,109
Disbursements	(4,127,115)	(4,152,923)	-	(1,150,142)	-	(4,634)	(16,165)	(2,776,842)	(144,992)	(34,340)
Asset balance, end of year	<u>\$ 357,041</u>	<u>337,112</u>	<u>326</u>	<u>16,775</u>	<u>7,295</u>	<u>3,046</u>	<u>23,596</u>	<u>295,249</u>	<u>5,644</u>	<u>5,110</u>

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

SCHEDULE E-7

Schedule of Changes in Assets and Liabilities
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Year Ended November 30,	
	2019	2018
Asset balance, beginning of year	\$ 1,789,398	2,146,425
Receipts:		
State of Illinois allotments	3,378,603	2,879,006
Interest	52,591	43,167
Total receipts	3,431,194	2,922,173
Disbursements:		
Distributions	2,732,791	3,279,200
Total disbursements	2,732,791	3,279,200
Asset balance, end of year	\$ 2,487,801	1,789,398

LASALLE COUNTY, ILLINOIS
AGENCY FUNDS - TOWNSHIP BRIDGE AID FUND

SCHEDULE E-8

Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2019
(With Comparative Figures for the Year Ended November 30, 2018)

	Year Ended November 30,	
	2019	2018
Asset balance, beginning of year	\$ 181,552	35,415
Receipts:		
Township bridge aid	89	319,831
Total receipts	89	319,831
Disbursements:		
Distributions	105,098	173,694
Total disbursements	105,098	173,694
Asset balance, end of year	\$ 76,543	181,552

OTHER MANAGEMENT INFORMATION

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

	Tax Year				
	2014	2015	2016	2017	2018
Assessed valuations	<u>\$2,832,819,117</u>	<u>2,379,365,417</u>	<u>2,451,113,381</u>	<u>2,517,179,642</u>	<u>2,574,282,238</u>
Tax rates:					
General	0.2497	0.2462	0.2477	0.2500	0.2500
Detention Home	0.0150	0.0148	0.0149	0.0150	0.0150
Illinois Municipal Retirement	0.1453	0.1537	0.1514	0.1516	0.1527
Social Security	0.0698	0.0839	0.0756	0.0792	0.0804
County Highway	0.0999	0.0985	0.0991	0.1000	0.1000
Special Tax Match	0.0499	0.0493	0.0495	0.0500	0.0500
County Bridge	0.0499	0.0493	0.0495	0.0500	0.0500
Mental Health	0.0999	0.0985	0.0960	0.0935	0.0967
Insurance	0.1221	0.1259	0.1414	0.1774	0.1825
Veterans' Assistance Commission	0.0000	0.0000	0.0079	0.0099	0.0107
County Health	0.0385	0.0385	0.0435	0.0225	0.0259
Nursing Home	0.0688	0.0677	0.0571	0.0556	0.0505
Totals	<u>1.0089</u>	<u>1.0262</u>	<u>1.0335</u>	<u>1.0547</u>	<u>1.0644</u>
Tax extensions:					
General	\$ 5,882,420	5,794,331	6,000,344	6,202,267	6,334,910
Detention Home	353,148	347,806	360,045	372,136	380,095
Illinois Municipal Retirement	3,423,814	3,616,897	3,668,048	3,761,303	3,869,109
Social Security	1,644,646	1,975,292	1,830,511	1,965,374	2,037,814
County Highway	2,353,062	2,317,685	2,400,138	2,480,907	2,533,964
Special Tax Match	1,176,531	1,158,960	1,200,069	1,240,453	1,266,982
County Bridge	1,176,531	1,158,960	1,200,069	1,240,453	1,266,982
Mental Health	2,353,062	2,317,685	2,326,966	2,320,144	2,449,836
Insurance	2,876,305	2,962,938	3,425,999	4,400,136	4,624,737
Veterans' Assistance Commission	-	-	190,683	244,866	270,881
County Health	907,724	905,048	1,054,936	558,948	656,803
Nursing Home	1,620,145	1,594,070	1,383,968	1,379,880	1,279,652
Totals	<u>\$ 23,767,388</u>	<u>24,149,672</u>	<u>25,041,776</u>	<u>26,166,867</u>	<u>26,971,765</u>
Tax Collections	<u>\$ 23,701,331</u>	<u>24,083,370</u>	<u>24,997,892</u>	<u>26,105,941</u>	<u>26,944,540</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
2019	\$ 16,250,306	5,047,235	5,425,910	7,878,795	96,193	7,026,979	7,450,210	4,565,763	-	53,741,391
2018	17,083,908	4,956,612	8,677,039	7,901,673	103,455	7,084,273	7,792,288	1,832,784	-	55,432,032
2017	16,423,854	4,682,461	5,705,283	9,687,685	113,843	6,266,234	7,984,156	5,592,447	-	56,455,963
2016	16,623,692	4,833,798	6,802,955	8,063,619	114,168	6,190,816	7,553,798	1,405,993	106,425	51,695,264
2015	16,661,572	4,711,355	5,566,464	8,040,875	137,435	5,949,930	7,330,523	4,213,750	823,225	53,435,129
2014	16,877,685	5,406,542	8,488,211	7,715,638	140,733	5,595,992	7,011,616	1,351,085	1,461,050	54,048,552
2013	16,813,915	4,736,864	10,821,414	7,527,869	185,687	5,409,829	7,021,836	72,003	1,459,600	54,049,017
2012	17,468,684	4,382,934	7,931,726	7,088,791	172,011	5,555,550	7,547,030	375,017	1,454,677	51,976,420
2011	15,390,203	4,526,224	9,394,495	6,978,472	114,994	5,456,549	6,762,299	465,511	1,473,453	50,562,200
2010	15,172,256	3,871,897	10,956,531	7,075,986	125,050	5,250,745	6,966,340	1,298,619	1,479,331	52,196,755

General Governmental Revenues by Source
10-Year Comparison

Fiscal Year	Taxes	Inter- Governmental Revenue	Fines and Fees	Interest	Other	Totals
2019	\$ 25,666,177	23,662,334	7,792,565	1,373,546	256,782	58,751,404
2018	24,729,271	21,684,897	8,369,601	887,828	1,123,398	56,794,995
2017	23,606,659	20,493,998	7,878,187	770,538	4,842,055	57,591,437
2016	22,490,603	21,336,499	8,200,574	687,125	80,700	52,795,501
2015	22,085,759	21,026,900	8,357,962	660,809	320,006	52,451,436
2014	21,691,323	22,514,554	8,658,208	580,919	115,636	53,560,640
2013	21,450,237	22,480,787	8,433,715	681,865	804,354	53,850,958
2012	22,410,560	20,116,479	8,700,491	1,003,793	524,259	52,755,582
2011	22,895,889	20,360,670	8,282,870	682,729	187,848	52,410,006
2010	22,919,346	21,313,166	9,512,363	1,026,406	160,186	54,931,467

Property Tax Levies and Collections
10-Year Comparison

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
2019	1.0644	\$ 26,971,765	26,944,540	99.90%
2018	1.0547	26,166,867	26,105,941	99.77%
2017	1.0335	25,041,776	24,997,892	99.82%
2016	1.0262	24,149,672	24,083,370	99.73%
2015	1.0089	23,767,388	23,701,331	99.72%
2014	0.9732	23,319,976	23,342,931	100.10%
2013	0.9536	23,319,974	23,120,035	99.14%
2012	0.9435	23,834,163	23,775,828	99.76%
2011	0.9421	24,402,240	24,252,787	99.39%
2010	0.9404	24,432,668	24,257,321	99.28%

**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	
2019	\$ 2,547,549,135	7,643,411,746	26,733,103	80,207,330	2,574,282,238	7,723,619,076	33.33%
2018	2,493,966,574	7,482,647,987	23,213,068	69,646,169	2,517,179,642	7,552,294,155	33.33%
2017	2,429,335,905	7,288,736,589	21,777,476	65,338,962	2,451,113,381	7,354,075,551	33.33%
2016	2,358,923,169	7,077,477,255	20,442,248	61,332,877	2,379,365,417	7,138,810,132	33.33%
2015	2,813,586,566	8,441,603,858	19,232,551	57,703,423	2,832,819,117	8,499,307,282	33.33%
2014	2,849,383,202	8,549,004,506	18,852,904	56,564,368	2,868,236,106	8,605,568,874	33.33%
2013	2,916,696,619	8,750,089,857	17,649,749	52,949,247	2,934,346,368	8,803,039,104	33.33%
2012	2,509,618,984	7,528,856,952	16,792,053	50,376,159	2,526,411,037	7,579,233,111	33.33%
2011	2,575,730,611	7,727,191,833	14,433,149	43,299,447	2,590,163,760	7,770,491,280	33.33%
2010	3,114,756,156	9,344,268,468	39,615	118,845	3,114,795,771	9,344,387,313	33.33%

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
2018	0.2500	0.8144	2.7870	2.3897	0.3795	0.4403	1.8687	0.3186	0.2519	9.5000
2017	0.2500	0.8047	2.7910	2.4128	0.3787	0.4411	1.7926	0.3096	0.2557	9.4361
2016	0.2477	0.7859	2.7746	2.4320	0.3822	0.4427	1.8378	0.3111	0.2560	9.4698
2015	0.2462	0.7800	2.8475	2.2785	0.3920	0.4507	1.7800	0.3107	0.2540	9.3395
2014	0.2497	0.7592	2.6799	2.2057	0.3830	0.4370	1.7732	0.3033	0.2560	9.0469
2013	0.2494	0.7238	2.9477	2.4819	0.4869	0.6307	1.2391	0.3660	0.2000	9.3255
2012	0.2500	0.7035	2.9576	2.4490	0.4497	0.6246	1.1490	0.3526	0.2000	9.1360
2011	0.2500	0.6934	2.8890	2.3994	0.4119	0.6114	1.0494	0.3321	0.2000	8.8366
2010	0.2500	0.6921	2.8597	2.3914	0.3877	0.5956	1.0407	0.3207	0.2000	8.7379
2009	0.2500	0.6904	2.8197	2.4430	0.3807	0.5942	0.9880	0.3172	0.2000	8.6832

Principal Taxpayers

Taxpayer	Type of Business	2019 Assessed Valuation	Percentage of Total Assessed Valuation
Exelon	Electric Utility	\$ 460,000,000	16.24%
Unimin Corp	Industrial	18,709,138	0.66%
Wedron Silica Co	Sand Mining	16,821,029	0.59%
Silverleaf Resorts, Inc.	Leasing Corporation	15,759,518	0.56%
Wal-Mart	Shopping	11,082,658	0.39%
TAU Midwest	Manufacturing	9,333,333	0.33%
James Hardie Building Products	Manufacturing	9,262,856	0.33%
Kohl's Department Store, LLC	Shopping	6,232,975	0.22%
Eakas Corporation	Manufacturing	5,417,273	0.19%
Totals		<u>\$ 552,618,780</u>	<u>19.51%</u>

Source: LaSalle County Supervisor of Assessments

Legal Debt Margin
November 30, 2019

Assessed Valuation (2018)	<u>\$ 2,574,282,238</u>
Statutory debt limitation (2.875% of 2018 assessed valuation)	\$ 74,010,614
Amount of debt applicable to debt limit	<u>18,880,000</u>
Legal Debt Margin	<u>\$ 55,130,614</u>

Demographic Statistics
10-Year Comparison

Fiscal Year	Population (1)	Per-Capita Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2019	109,430	\$ 29,093	41.8	14,435	4.5
2018	110,067	27,959	41.8	14,882	5.6
2017	110,642	26,228	41.8	15,120	4.9
2016	111,333	25,755	41.6	15,460	5.6
2015	113,924	25,668	41.0	15,687	7.7
2014	112,973	25,709	41.0	15,945	7.9
2013	112,973	25,641	41.0	16,685	10.7
2012	113,518	25,439	41.0	17,121	10.1
2011	113,924	23,020	39.9	17,190	10.9
2010	113,065	23,020	39.9	17,268	11.9

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>
2019	\$ 44,054,714,000	130,312,000	*
2018	41,489,498,233	127,625,000	*
2017	38,245,946,000	126,826,000	*
2016	35,154,183,000	121,975,000	*
2015	44,596,095,000	119,268,000	*
2014	42,142,267,000	120,164,000	*
2013	35,590,998,000	122,488,000	*
2012	35,722,739,000	123,157,000	*
2011	32,226,294,000	123,329,000	*
2010	32,534,949,000	116,082,000	*

Source: *Reporting banks to LaSalle County Treasurer*

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

Miscellaneous Statistics**November 30, 2019**

Date of incorporation	1831
Form of Government	County Board
Area (square miles) (1)	1,134
Transportation (1):	
Miles of roads	371.83
Employees (1):	
Elected:	
Board members	29
Elected officials	10
Total elected employees	<u>39</u>
Other:	
General government	125
Public safety	224
Roads and bridges	34
Health	108
Recreation	2
Education	5
Total other employees	<u>498</u>
Total employees	<u><u>537</u></u>
Police protection (1):	
Number of stations	1
Recreation (1):	
Number of parks	2
Census:	
Number of people (2)	109,430
Number of registered voters (1)	70,931

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

OTHER REQUIRED REPORTING



116 E. Washington Street
Suite One
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
CHRIS CHRISTENSEN
SONDRA RANKIN, MBA

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise LaSalle County, Illinois' basic financial statements and have issued our report thereon dated May 7, 2020.

Internal Control Over Financial Reporting

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

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

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 deficiencies in internal control, described in the Schedule of Findings and Questioned Costs included in this report (item 2019-1 and 2019-2) that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle County, Illinois' financial statements is free of 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 statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of LaSalle County, Illinois, in a separate letter dated May 7, 2020.

LaSalle County, Illinois' Response to Findings

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

Purpose of this Report

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 7, 2020

SINGLE AUDIT SECTION



CERTIFIED PUBLIC ACCOUNTANTS

116 E. Washington Street
Suite One
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
CHRIS CHRISTENSEN
SONDRA RANKIN, MBA

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

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

Report on Compliance for Each Major Federal Program

We have audited LaSalle County, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of LaSalle County, Illinois' major federal programs for the year ended November 30, 2019. LaSalle County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, LaSalle County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2019.

Report on Internal Control Over Compliance

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

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 certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

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

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 7, 2020

LASALLE COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-through Entity ID Number	Federal Expenditures	Total by CFDA
United States Department of Agriculture				
<u>Passed-through Illinois State Board of Education</u>				
<i>Child Nutrition Cluster</i>				
National School Lunch Program	10.555			
Food Donation Program			\$ 918	
National School Lunch Program		2019-4210	9,611	
National School Lunch Program		2020-4210	886	11,415
School Breakfast Program	10.553			
School Breakfast Program		2019-4220	6,579	
School Breakfast Program		2020-4220	574	7,153
<u>Passed-through Illinois Department of Public Health</u>				
Summer Food Service Program for Children	10.559			
School Breakfast Program 2018		85280150F	200	200
<i>Total Child Nutrition Cluster</i>				18,768
<u>Passed-through Illinois Department of Human Services</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557 *			
WIC Administration 2019		FCSXQ00916	154,455	
WIC Administration 2020		FCSYQ00916	158,781	
WIC Vouchers 2019		366006612	469,118	
WIC Vouchers 2020		366006612	144,153	926,507
Department of Homeland Security				
<u>Passed-through Illinois Emergency Management Agency</u>				
Emergency Management Performance Grants	97.042			
2018 Performance Grant		18EMALASAL2	14,536	
2019 Performance Grant		19EMALASAL	22,549	37,085
<u>Passed-through United Way of Eastern LaSalle County</u>				
Emergency Food and Shelter National Board Program				
Emergency Food and Shelter Program	97.024	Phase 36	4,444	4,444
United States Environmental Protection Agency				
<u>Passed-through Illinois Department of Public Health</u>				
Performance Partnership Grants -	66.605			
2019 Potable Water Supply		95380150G	6,700	
2020 Potable Water Supply		05080050H	3,679	10,379

See accompanying Notes to Schedule of Expenditures of Federal Awards

* Denotes major program

LASALLE COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019

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			
Healthworks 2019		5009909019	\$ 14,625	
Healthworks 2020		5009909010	5,250	
Medical Assistance Program 2018		366006612002	13,644	33,519
Child Support Enforcement	93.563			
Child Support Enforcement 2019		2020-55-107	1,441	
Child Support Enforcement 2020		2019-55-107-DM	6,985	8,426
High Risk Infant Follow-Up	93.667			
High Risk Infant Follow-Up 2019		FCSXU05068	5,340	
High Risk Infant Follow-Up 2020		FCSYU05068	23,040	28,380
<u>Public Health</u>				
Cancer Prevention and Control Programs for State, Territorial, & Tribal Organizations	93.898			
Breast & Cervical Cancer Prevention 2019		96180013G	41,244	
Cancer Prevention and Control Programs for State, Territorial, & Tribal Organizations				
Breast & Cervical Cancer Prevention 2020		06180014H	38,041	79,285
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074			
Public Health Emergency Response 2019		97180048G	49,088	
Public Health Emergency Response 2020		07180048H	29,170	78,258
Immunization Cooperative Agreements	93.268			
Perinatal Hep B Prevention 2020		05080050H	802	802
Immunization Cooperative Agreements	93.268			
Overdoses Surveillance & Response 2020		95080304G	36,756	36,756
<u>Passed-through Illinois Department of Human Services</u>				
Maternal and Child Health Services Block Grant to the States -	93.994			
Oral Health Program 2019		93489016G	1,768	
Oral Health Program 2020		93489019G-2	2,784	4,552

See accompanying Notes to Schedule of Expenditures of Federal Awards

* Denotes major program

LASALLE COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019

<u>Federal Grantor / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Entity ID Number</u>	<u>Federal Expenditures</u>	<u>Total by CFDA</u>
U.S. Election Assistance Commission				
<u>Passed-through Illinois Board of Elections</u>				
Help America Vote Act				
Help America Vote Act Requirements Payments	90.401			
HAVA2020			\$ 16,500	16,500
Total Expenditures of Federal Awards			\$ 1,283,661	1,283,661

See accompanying Notes to Schedule of Expenditures of Federal Awards

* Denotes major program

LASALLE COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2019

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of LaSalle County, Illinois under programs of the federal government for the year ended November 30, 2019. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Because the schedule presents only a selected portion of the operations of LaSalle County, Illinois, it is not intended to and does not present the financial position, changes in net position, or cash flows of LaSalle County, Illinois.

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

Basis of Accounting

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

Nonmonetary Assistance

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

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

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

NOTE 3: SUBRECIPIENT PAYMENTS

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

LASALLE COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2019

NOTE 4: NON-CASH ASSISTANCE

As reported on the Schedule of Expenditures of Federal Awards, LaSalle County, Illinois, dispensed non-cash assistance in the form of food commodities and WIC food instruments. During the year ended November 30, 2019, 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	\$ 918
WIC vouchers (food instruments)	10.557	613,271
Total non-cash assistance		<u>\$ 614,189</u>

NOTE 5: OTHER FEDERAL AWARD INFORMATION

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

The County did receive federal grants requiring matching expenditures.

LASALLE COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2019

SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of LaSalle County, 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 LaSalle County, Illinois were disclosed during the audit.
- d. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance For Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance.
- e. The Auditors' Report on Compliance for the major federal award programs for LaSalle County, Illinois expresses an unmodified opinion on all major federal programs.
- f. No audit findings relative to the major federal award programs for LaSalle County, Illinois are reported in Section III of this Schedule.
- g. The programs tested as major programs include: Special Supplemental Nutrition Program for Women, Infants, & Children (CFDA #10.557).
- h. The County's total federal expenditures were \$1,283,661 for the year ended November 30, 2019. The total amount tested as major programs was \$926,507, which represents 72.18% of the total.
- i. The threshold for distinguishing Types A and B programs was \$750,000.
- j. LaSalle County, Illinois was determined to be a low-risk auditee.

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2019

SECTION II: FINANCIAL STATEMENT FINDINGS AND RESPONSES

Finding 2019-1: Financial Statement Preparation – (Repeat Finding)

Condition:

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

Criteria or Specific Requirement:

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

Effect:

The completeness of the financial statement disclosures and the accuracy of the overall financial presentation is negatively impacted as external auditors do not have the same comprehensive understanding of the County as its internal staff.

Cause:

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

Recommendation:

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

Management's Response:

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

LASALLE COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2019

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

Finding 2019-2: Circuit Clerk Trial Balance – (Repeat Finding)

Condition:

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

Criteria or Specific Requirement:

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

Effect:

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

Cause:

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

Recommendation:

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

Management's Response:

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

LASALLE COUNTY, ILLINOIS

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2019**

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.



LaSalle County Board

707 East Etna Road, room 245 Ottawa, IL 61350

Jim Olson
Board Chairman

Phone: 815-434-8241
jim-olson@lasallecounty.org

Corrective Action Plan

Finding 2019-1: Financial Statement Preparation

Condition:

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

Plan:

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

Anticipated Date of Completion:

November 30, 2019

Contact Person:

County Management and County Board

Finding 2019-2: 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:

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

Anticipated Date of Completion:

November 30, 2019

Contact Person:

Greg Vaccaro, Circuit Clerk

LASALLE COUNTY, ILLINOIS

Summary Schedule of Prior Audit Findings For the Year Ended November 30, 2019

Financial Statement Findings:

Finding 2018-1: Financial Statement Preparation

Condition:

The County does not prepare the financial statements and related disclosures in accordance with the accounting principles generally accepted in the United States (GAAP).

Recommendation:

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

Current Status:

The County continues to review the financial statements, Schedule of Expenditures of Federal Awards, and required footnotes prepared by the external auditors. The County also hired a Finance Director in the current year who has the appropriate competencies to review, and take responsibility for, the financial statements.

Finding 2018-2: Material Audit Adjustments and Financial Oversight

Condition:

Management did not record accruals for revenues and expenses that were received within 60 days after year end that were earned during the fiscal year ended November 30, 2018.

Recommendation:

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

Current Status:

With the addition of a finance director in the current year, the County properly accrued revenues and expenses that were received within 60 days of year end. The amount and quantity of audit adjustments related to revenue and expense accruals were significantly reduced in the current year.

LASALLE COUNTY, ILLINOIS

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

Financial Statement Findings – (Continued):

Finding 2018-3: Circuit Clerk Trial Balance

Condition:

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

Recommendation:

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

Current Status:

The Circuit Clerk has worked with the software provider to develop a trial balance and resolve the remaining discrepancies. This is a repeat finding for 2019; see Finding 2019-3.