

LASALLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2021

LASALLE COUNTY, ILLINOIS

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FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the County's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

October 27, 2022

Members of the County Board
LaSalle County, Illinois

Report on the Audit of the Financial Statements

Opinion

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 the LaSalle County, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and GASB-required pension and other post-employment benefit (OPEB) reporting, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle County, Illinois' basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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, other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2022, on our consideration of the County's 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 the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

Our discussion and analysis of the LaSalle County's (the County) financial performance provides an overview of the County's financial activities for the fiscal year ended November 30, 2021 please read it in conjunction with the financial statements, included in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The County's net position increased as a result of this year's operations. Net position of the governmental activities increased \$27,394,680, or 105.1 percent and net position of business-type activities decreased by \$1,418,887, or 39.2 percent.
- During the year, government-wide revenues totaled \$84,181,062, while expenses totaled \$58,205,269, resulting in an increase to net position of \$25,975,793.
- The County's net position totaled \$3,522,881 on November 30, 2021, which includes \$53,262,654 net investment in capital assets, \$41,905,265 subject to external restrictions, and (\$91,645,038) unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$1,117,836 or 8.9 percent, resulting in ending fund balance of \$13,611,717.
- Beginning net position/fund balance was restated due to the implementation of GASB 84.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. For governmental activities, these statements tell 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 remaining 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.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the County's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the County's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the County's property tax base and the condition of the County's infrastructure, is needed to assess the overall health of the County.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, education, judiciary, highways and streets and health. The business-type activities of the County include nursing home and farm operations.

The County includes one separate legal entity in its report. The Emergency Telephone System Board is presented as a discretely presented component unit. Although legally separate, this “component unit” is important because the County is financially accountable for it. Financial information for the component unit is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The County maintains fifty-nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Illinois Municipal Retirement Fund, the Social Security Fund, the Insurance Fund, the County Health Department Fund, and the American Rescue Plan Fund, which are considered a major funds. Data from the other fifty-three governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for all of the governmental funds, except the American Rescue Plan Fund, State's Attorney SAFE Fund, and Cannabis Regulation Fund. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements - Continued

Proprietary Funds

The County maintains two proprietary fund types: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County utilizes enterprise funds to account for its nursing home operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions.

The County uses internal service funds to account for its insurance program. This service predominantly benefits governmental rather than business-type functions, and therefore, has been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Nursing Home Fund, which is considered to be a major fund of the County. Conversely, the internal service fund is presented in the proprietary fund financial statements in a single column.

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 own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's I.M.R.F. employee pension obligations, other post-employment benefit obligations and budgetary comparison schedules for the General Fund and major special revenue funds. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the County, assets/deferred outflows exceeded liabilities/deferred inflows by \$3,522,881.

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 104,932,972	84,835,708	2,939,396	3,355,124	107,872,368	88,190,832
Capital Assets	51,223,760	52,706,172	2,038,894	2,192,892	53,262,654	54,899,064
Total Assets	156,156,732	137,541,880	4,978,290	5,548,016	161,135,022	143,089,896
Deferred Outflows	31,816,599	21,322,353	—	—	31,816,599	21,322,353
Total Assets/Deferred Outflows	187,973,331	158,864,233	4,978,290	5,548,016	192,951,621	164,412,249
Long-Term Debt	123,147,289	139,170,211	295,891	267,112	123,443,180	139,437,323
Other Liabilities	15,995,952	15,899,324	342,716	323,735	16,338,668	16,223,059
Total Liabilities	139,143,241	155,069,535	638,607	590,847	139,781,848	155,660,382
Deferred Inflows	47,507,306	30,570,198	2,139,586	1,338,185	49,646,892	31,908,383
Total Liabilities/Deferred Inflows	186,650,547	185,639,733	2,778,193	1,929,032	189,428,740	187,568,765
Net Position						
Investment in Capital Assets	51,223,760	52,706,172	2,038,894	2,192,892	53,262,654	54,899,064
Restricted	41,905,265	36,768,575	—	—	41,905,265	36,768,575
Unrestricted	(91,806,241)	(116,250,247)	161,203	1,426,092	(91,645,038)	(114,824,155)
Total Net Position	1,322,784	(26,775,500)	2,200,097	3,618,984	3,522,881	(23,156,516)

A large portion of the County's net position, \$53,262,654, reflects its investment in capital assets (for example, land, buildings, vehicles and equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$41,905,265, of the County's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$91,645,038, represents unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	\$ 21,515,156	18,302,091	1,995,895	3,525,504	23,511,051	21,827,595
Operating Grants/Contrib.	11,926,231	13,372,183	—	497,458	11,926,231	13,869,641
Capital Grants/Contrib.	—	1,900,000	11,914	11,914	11,914	1,911,914
General Revenues						
Property Taxes	28,448,804	27,890,617	1,318,757	1,287,889	29,767,561	29,178,506
Other Taxes	17,943,245	13,976,769	—	—	17,943,245	13,976,769
Interest Income	839,326	973,888	2,861	27,665	842,187	1,001,553
Other General Revenues	171,696	846,056	7,177	978	178,873	847,034
Total Revenues	80,844,458	77,261,604	3,336,604	5,351,408	84,181,062	82,613,012
Expenses						
General Government	1,491,994	64,481,205	—	—	1,491,994	64,481,205
Public Safety	7,313,163	6,036,768	—	—	7,313,163	6,036,768
Corrections	9,496,857	6,951,878	—	—	9,496,857	6,951,878
Judiciary	8,037,446	8,130,407	—	—	8,037,446	8,130,407
Highways and Streets	9,437,859	8,103,540	—	—	9,437,859	8,103,540
Health	16,948,810	17,169,741	—	—	16,948,810	17,169,741
Education	360,895	212,526	—	—	360,895	212,526
Culture and Recreation	98,107	106,186	—	—	98,107	106,186
Nursing Home	—	—	5,020,138	5,602,513	5,020,138	5,602,513
Total Expenses	53,185,131	111,192,251	5,020,138	5,602,513	58,205,269	116,794,764
Change in Net Position						
Before Transfers	27,659,327	(33,930,647)	(1,683,534)	(251,105)	25,975,793	(34,181,752)
Transfers	(264,647)	(143,091)	264,647	143,091	—	—
Change in Net Position	27,394,680	(34,073,738)	(1,418,887)	(108,014)	25,975,793	(34,181,752)
Net Position - Beginning as Restated	(26,071,896)	7,298,238	3,618,984	3,726,998	(22,452,912)	11,025,236
Net Position-Ending	1,322,784	(26,775,500)	2,200,097	3,618,984	3,522,881	(23,156,516)

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Net position of the County's governmental activities increased by 105.1 percent (a restated \$(26,071,896) in 2020 compared to \$1,322,784 in 2021). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$91,806,241 at November 30, 2021.

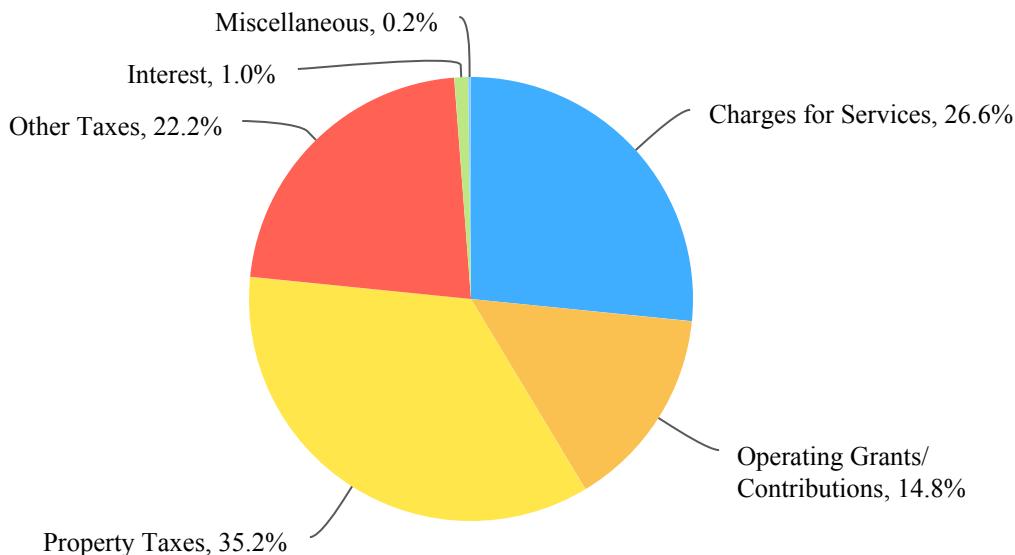
Net position of business-type activities decreased by 39.2 percent (\$3,618,984 in 2020 compared to \$2,200,097 in 2021).

Governmental Activities

Revenues for governmental activities totaled \$80,844,458, while the cost of all governmental functions totaled \$53,185,131. This results in an increase of \$27,659,327 prior to transfers out of \$264,647. In 2020, revenues of \$77,261,604 were less than expenses of \$111,192,251, resulting in a decrease of \$33,930,647 prior to transfers out of \$143,091. The increase in 2021 is due to a decrease in general government expenses as pension and other post-employments benefits expenses declined significantly as compared to the prior fiscal year.

The following table graphically depicts the major revenue sources of the County. It depicts very clearly the reliance of property taxes and other taxes to fund governmental activities. It also clearly identifies the less significant percentage the County receives from interest and miscellaneous revenues.

Revenues by Source - Governmental Activities



LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

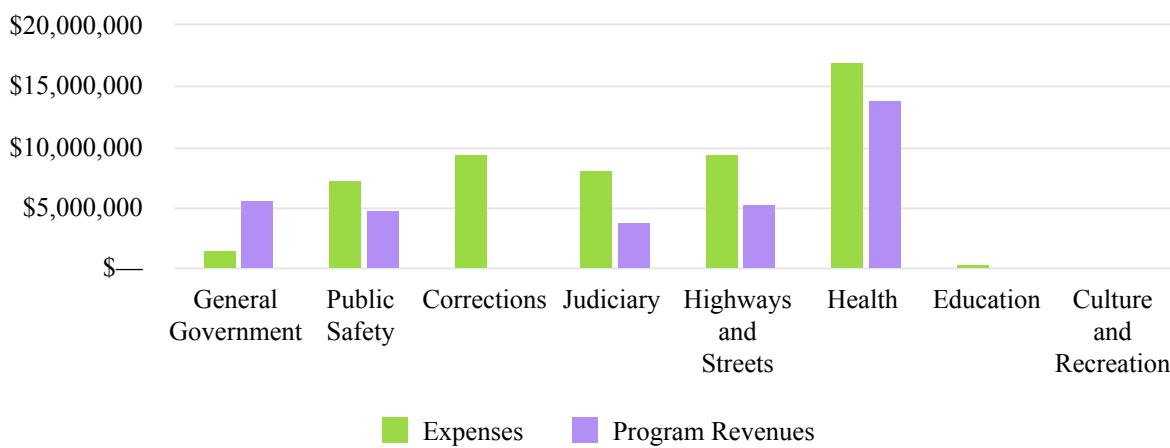
November 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.

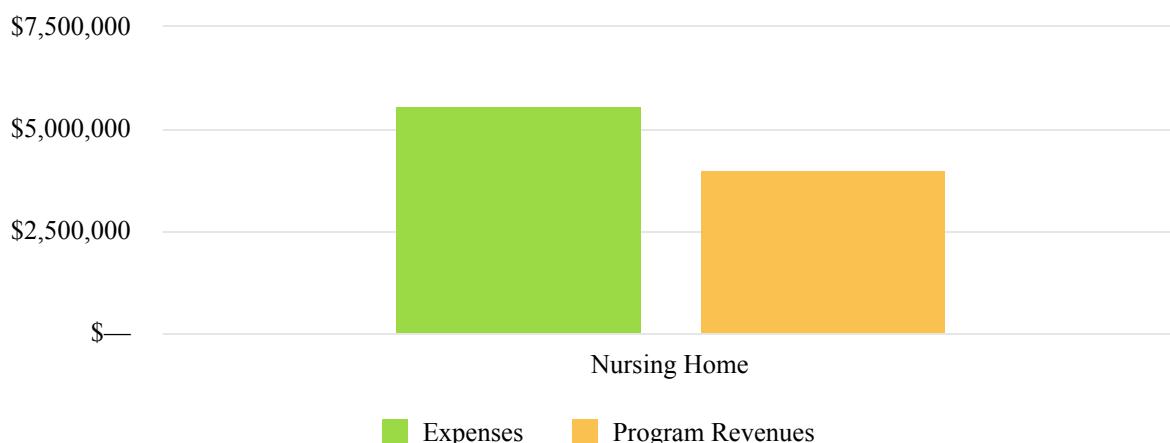
Expenses and Program Revenues - Governmental Activities



Business-Type Activities

Business-type activities reported total revenues of \$3,336,604, while the cost of all business-type activities totaled \$5,020,138. This results in a decrease of \$1,683,534 prior to transfers in of \$264,647. In 2020, expenses of \$5,602,513 exceed revenues of \$5,351,408, resulting in a decrease of \$251,105 prior to transfers in of \$143,091.

Expenses and Program Revenues - Business-Type Activities



The above graph compares program revenues to expenses for the nursing home operations.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The County's governmental funds reported combining ending fund balances of \$60,046,285, which is an increase \$6,452,329, or 12.0 percent, from last year's restated total of \$53,593,956. Of the \$60,046,285 total, \$13,517,840, or 22.5 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported an increase in fund balance for the year of \$1,117,836, or 8.9 percent. This was due in part to increases in property, home rule sales, and replacement tax revenues from the prior year of \$159,473, \$930,898, and \$3,511,006, respectively. Revenues from fines and fees also increased \$2,771,697.

The General Fund is the chief operating fund of the County. At November 30, 2021, unassigned fund balance in the General Fund was \$13,611,717, which represents 100.0 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 42.3 percent of total General Fund expenditures.

The Illinois Municipal Retirement Fund reported a decrease for the year of \$92,122, resulting in a fund balance of \$4,848,497, due mainly to the fund not receiving a transfer in this year. Revenues from taxes, intergovernmental, and interest fell short of personnel service expenditures.

The Social Security Fund reported an increase for the year of \$166,836, resulting in a fund balance of \$2,419,508, due mainly to increases in property tax and intergovernmental revenues.

The Insurance Fund reported a surplus for the year of \$58,180 despite a transfer out of \$2,348,803, resulting in a fund balance of \$3,201,929. The increase was mainly due to an increase in property tax revenue.

The County Health Fund reported a surplus for the year of \$676,491, resulting in a fund balance of \$5,883,317, due mainly to increases in replacement tax and fines and fees revenues, offset by a decrease in grant revenue.

The American Rescue Plan Fund is a new fund in the current year and reported a surplus of \$545 due to interest income.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The County reports the Nursing Home Fund as a major proprietary fund. The Nursing Home Fund is used to account for the operations of the nursing home.

The Nursing Home Fund reported a decrease for the year of \$1,418,887 while the prior year reported a decrease of \$108,014. During the current year, charges for services decreased \$1,529,609 while expenses only decreased \$582,378. This net decrease was partially offset by the transfers in from the Insurance Fund.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

GENERAL FUND BUDGETARY HIGHLIGHTS

The County Board made 3 budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$29,825,723, compared to budgeted revenues of \$23,337,190. As stated earlier, intergovernmental revenues and fines and fees were significantly higher than budgeted.

The General Fund actual expenditures for the year were \$1,885,332 higher than budgeted (\$32,199,474 actual compared to \$30,314,142 budgeted). Over budget expenditures were mainly due to higher than expected expenditures in public safety, corrections, and education departments of \$179,350, \$2,082,912, and \$15,067 respectively.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of November 30, 2021 was \$54,648,226 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, vehicles and equipment, and infrastructure.

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
Construction in Progress	1,327,943	3,550,612	—	—	1,327,943	3,550,612
Buildings	25,454,346	22,586,954	2,018,649	2,167,114	27,472,995	24,754,068
Vehicles and Equipment	1,972,597	1,965,034	10,295	15,828	1,982,892	1,980,862
Infrastructure	19,838,271	21,972,969	—	—	19,838,271	21,972,969
 Totals	 51,223,760	 52,706,172	 2,038,894	 2,192,892	 53,262,654	 54,899,064

This year's major additions included:

Construction in Progress	\$ 1,327,943
Buildings	4,000,011
Vehicles and Equipment	<u>592,839</u>
 <u>5,920,793</u>	

Additional information on the County's capital assets can be found in Note 3 of this report.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

The County Did not have any outstanding long-term debt for November 30, 2020 or November 30, 2021.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2022 budget, tax rates, and fees that will be charged for its governmental and business-type activities. One of those factors is the economy. Unemployment rates for November 30, 2021 for LaSalle County was 4.4 percent and the state and national unemployment rates were 5.1 and 4.2 percent, respectively.

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the County's operations and financial position cannot be determined.

These indicators were taken into account when adopting the General Fund budget for 2022.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to County Administrator, LaSalle County, 707 E. Etna Road, Ottawa, IL, 61350.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

LASALLE COUNTY, ILLINOIS

Statement of Net Position

November 30, 2021

See Following Page

LASALLE COUNTY, ILLINOIS

Statement of Net Position

November 30, 2021

ASSETS	Primary Government			Component
	Governmental Activities	Business-Type Activities	Totals	Unit
				Self-Insurance Trust
Current Assets				
Cash and Investments	\$ 68,930,127	94,351	69,024,478	16,281,505
Receivables - Net of Allowances	34,176,001	2,816,234	36,992,235	—
Prepays/Inventories	78,887	28,811	107,698	—
Due from Other Governments	362,385	—	362,385	—
Total Current Assets	103,547,400	2,939,396	106,486,796	16,281,505
Noncurrent Assets				
Capital Assets				
Land	3,958,546	9,950	3,968,496	—
Depreciable	132,628,406	7,921,236	140,549,642	—
Accumulated Depreciation	(85,363,192)	(5,892,292)	(91,255,484)	—
Total Capital Assets	51,223,760	2,038,894	53,262,654	—
Other Assets				
Net Pension Asset - IMRF				
ECO	1,385,572	—	1,385,572	—
Total Noncurrent Assets	52,609,332	2,038,894	54,648,226	—
Total Assets	156,156,732	4,978,290	161,135,022	16,281,505
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - IMRF				
Regular	6,594,403	—	6,594,403	—
SLEP	5,330,311	—	5,330,311	—
ECO	64,362	—	64,362	—
Deferred Items - RBP	19,827,523	—	19,827,523	—
Total Deferred Outflows of Resources	31,816,599	—	31,816,599	—
Total Assets and Deferred Outflows of Resources	187,973,331	4,978,290	192,951,621	16,281,505

The notes to the financial statements are an integral part of this statement.

LIABILITIES	Primary Government			Component
	Governmental Activities	Business-Type Activities	Totals	Unit
				Self-Insurance Trust
Current Liabilities				
Accounts Payable	\$ 2,597,066	187,151	2,784,217	—
Accrued Payroll	972,255	—	972,255	—
Accrued Interest Payable	—	155,565	155,565	172,562
Claims Payable	—	—	—	1,469,862
Deposits and Other Payables	12,426,631	—	12,426,631	—
Current Portion of Long-Term Debt	661,851	59,178	721,029	1,580,000
Total Current Liabilities	16,657,803	401,894	17,059,697	3,222,424
Noncurrent Liabilities				
Compensated Absences Payable	2,647,406	236,713	2,884,119	—
Net Pension Liability - IMRF				
Regular	3,152,362	—	3,152,362	—
SLEP	2,246,154	—	2,246,154	—
Total OPEB Liability - RBP	114,439,516	—	114,439,516	—
General Obligation Bonds Payable - Net	—	—	—	15,314,873
Total Noncurrent Liabilities	122,485,438	236,713	122,722,151	15,314,873
Total Liabilities	139,143,241	638,607	139,781,848	18,537,297
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	16,782,962	2,139,586	18,922,548	—
Grants	10,449,473	—	10,449,473	—
Deferred Items - IMRF				
Regular	10,012,539	—	10,012,539	—
SLEP	6,399,552	—	6,399,552	—
ECO	827,010	—	827,010	—
Deferred Items - RBP	3,035,770	—	3,035,770	—
Total Deferred Inflows of Resources	47,507,306	2,139,586	49,646,892	—
Total Liabilities and Deferred Inflows of Resources	186,650,547	2,778,193	189,428,740	18,537,297
NET POSITION				
Investment in Capital Assets	51,223,760	2,038,894	53,262,654	—
Restricted - Property Taxes				
IMRF	4,848,497	—	4,848,497	—
FICA	2,419,508	—	2,419,508	—
Liability Insurance	3,201,929	—	3,201,929	—
Restricted - State Statutes and Enabling Legislation				
General Government	3,483,632	—	3,483,632	—
Public Safety	9,203,512	—	9,203,512	—
Judiciary	3,558,731	—	3,558,731	—
Highways and Streets	7,471,526	—	7,471,526	—
Health	7,717,930	—	7,717,930	—
Premium Reserves	—	—	—	3,092,380
Unrestricted (Deficit)	(91,806,241)	161,203	(91,645,038)	(5,348,172)
Total Net Position	1,322,784	2,200,097	3,522,881	(2,255,792)

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS

Statement of Activities

For the Fiscal Year Ended November 30, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 1,491,994	2,690,305	2,978,635	—
Public Safety	7,313,163	4,479,566	241,501	—
Corrections	9,496,857	—	—	—
Judiciary	8,037,446	2,810,975	1,010,259	—
Highways and Streets	9,437,859	693,797	4,663,193	—
Health	16,948,810	10,840,513	3,032,643	—
Education	360,895	—	—	—
Culture and Recreation	98,107	—	—	—
Total Governmental Activities	53,185,131	21,515,156	11,926,231	—
Business-Type Activities				
Nursing Home	5,020,138	1,995,895	—	11,914
Total Primary Government	58,205,269	23,511,051	11,926,231	11,914
Component Unit				
Self-Insurance Trust	875,572	2,131,039	—	—

General Revenues
 Taxes
 Property Taxes
 Home Rule Sales
 Intergovernmental - Unrestricted
 Sales Taxes
 Use Taxes
 Income Taxes
 Public Safety Taxes
 Replacement Taxes
 Cannabis Use Tax
 Interest Income
 Miscellaneous
 Transfers - Internal Activity

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expenses)/Revenues			Component
Primary Government		Totals	Unit
Governmental Activities	Business-Type Activities		Self-Insurance Trust
4,176,946	—	4,176,946	—
(2,592,096)	—	(2,592,096)	—
(9,496,857)	—	(9,496,857)	—
(4,216,212)	—	(4,216,212)	—
(4,080,869)	—	(4,080,869)	—
(3,075,654)	—	(3,075,654)	—
(360,895)	—	(360,895)	—
(98,107)	—	(98,107)	—
<u>(19,743,744)</u>	<u>—</u>	<u>(19,743,744)</u>	<u>—</u>
—	(3,012,329)	(3,012,329)	—
<u>(19,743,744)</u>	<u>(3,012,329)</u>	<u>(22,756,073)</u>	<u>—</u>
—	—	—	1,255,467
28,448,804	1,318,757	29,767,561	—
4,278,398	—	4,278,398	—
1,326,116	—	1,326,116	—
1,257,367	—	1,257,367	—
4,205,062	—	4,205,062	—
3,051,294	—	3,051,294	—
3,438,456	—	3,438,456	—
386,552	—	386,552	—
839,326	2,861	842,187	113,473
171,696	7,177	178,873	76,881
(264,647)	264,647	—	—
<u>47,138,424</u>	<u>1,593,442</u>	<u>48,731,866</u>	<u>190,354</u>
27,394,680	(1,418,887)	25,975,793	1,445,821
<u>(26,071,896)</u>	<u>3,618,984</u>	<u>(22,452,912)</u>	<u>(3,701,613)</u>
<u>1,322,784</u>	<u>2,200,097</u>	<u>3,522,881</u>	<u>(2,255,792)</u>

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS

Balance Sheet - Governmental Funds

November 30, 2021

General

ASSETS	
Cash and Investments	\$ 12,909,893
Receivables - Net of Allowances	
Property Taxes	7,510,582
Other Taxes	1,106,524
Accounts	746,477
Accrued Interest	6,619
Due from Other Funds	132,234
Due from Other Governments	43,450
Prepays	—
Inventories	—
 Total Assets	 <u>22,455,779</u>
LIABILITIES	
Accounts Payable	570,820
Accrued Payroll	939,967
Other Payables	7,333,275
Due to Other Funds	—
 Total Liabilities	 <u>8,844,062</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	—
Grants	—
 Total Deferred Inflows of Resources	 <u>—</u>
 Total Liabilities and Deferred Inflows of Resources	 <u>8,844,062</u>
FUND BALANCES	
Nonspendable	—
Restricted	—
Committed	—
Unassigned	13,611,717
 Total Fund Balances	 <u>13,611,717</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u>22,455,779</u>

The notes to the financial statements are an integral part of this statement.

Special Revenue						
Illinois Municipal Retirement	Social Security	Insurance	County Health Department	American Rescue Plan	Nonmajor	Totals
5,232,450	2,481,878	2,786,221	5,294,300	10,453,390	29,224,836	68,382,968
5,153,136	2,199,642	5,287,685	688,188	—	9,025,895	29,865,128
—	—	—	—	—	—	1,106,524
(24,914)	(11,128)	3,559	330,372	—	2,129,939	3,174,305
3,595	1,455	2,426	2,005	—	13,689	29,789
—	—	—	—	—	51,388	183,622
—	—	—	308,000	—	10,935	362,385
—	—	—	800	—	450	1,250
—	—	—	77,637	—	—	77,637
10,364,267	4,671,847	8,079,891	6,701,302	10,453,390	40,457,132	103,183,608
463,941	104,786	(827)	17,779	3,372	1,317,845	2,477,716
22,963	957	(285,010)	76,015	—	217,363	972,255
5,028,866	—	—	64,490	—	—	12,426,631
—	—	—	—	—	28,286	28,286
5,515,770	105,743	(285,837)	158,284	3,372	1,563,494	15,904,888
—	2,146,596	5,163,799	659,701	—	8,812,866	16,782,962
—	—	—	—	10,449,473	—	10,449,473
—	2,146,596	5,163,799	659,701	10,449,473	8,812,866	27,232,435
5,515,770	2,252,339	4,877,962	817,985	10,452,845	10,376,360	43,137,323
—	—	—	78,437	—	450	78,887
4,848,497	2,419,508	3,201,929	5,804,880	545	25,629,906	41,905,265
—	—	—	—	—	4,544,293	4,544,293
—	—	—	—	—	(93,877)	13,517,840
4,848,497	2,419,508	3,201,929	5,883,317	545	30,080,772	60,046,285
10,364,267	4,671,847	8,079,891	6,701,302	10,453,390	40,457,132	103,183,608

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

November 30, 2021

Total Governmental Fund Balances	\$ 60,046,285
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	51,223,760
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A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds.	
---	--

Net Pension Asset - IMRF	
ECO	1,385,572

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
---	--

Deferred Items - IMRF	
Regular	(3,418,136)
SLEP	(1,069,241)
ECO	(762,648)
Deferred Items - RBP	16,791,753

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
--	--

Compensated Absences Payable	(3,309,257)
Net Pension Liability - IMRF	
Regular	(3,152,362)
SLEP	(2,246,154)
Total OPEB Liability - RBP	(114,439,516)

Internal Service Funds are used by the County to charge the costs of health insurance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	272,728
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Net Position of Governmental Activities	<u>1,322,784</u>
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LASALLE COUNTY, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended November 30, 2021

See Following Page

LASALLE COUNTY, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended November 30, 2021

	<u>General</u>
Revenues	
Taxes	\$ 11,119,179
Intergovernmental	11,900,474
Fines and Fees	6,101,018
Interest	627,607
Miscellaneous	77,445
Total Revenues	<u>29,825,723</u>
Expenditures	
Current	
General Government	12,373,126
Public Safety	4,974,993
Corrections	9,496,857
Judiciary	4,895,496
Highways and Streets	—
Health	—
Education	360,895
Culture and Recreation	98,107
Capital Outlay	—
Total Expenditures	<u>32,199,474</u>
Excess (Deficiency) of Revenues	
Over (Under) Expenditures	<u>(2,373,751)</u>
Other Financing Sources (Uses)	
Disposal of Capital Assets	—
Transfers In	3,831,532
Transfers Out	<u>(339,945)</u>
	<u>3,491,587</u>
Net Change in Fund Balances	1,117,836
Fund Balances - Beginning as Restated	<u>12,493,881</u>
Fund Balances - Ending	<u>13,611,717</u>

The notes to the financial statements are an integral part of this statement.

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the
Governmental Funds to the Statement of Activities - Governmental Activities
For the Fiscal Year Ended November 30, 2021**

Net Change in Fund Balances - Total Governmental Funds \$ 6,452,329

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Outlays	2,370,181
Depreciation Expense	(3,852,593)

The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Change in Deferred Items - IMRF

Regular	(3,956,343)
SLEP	(2,122,185)
ECO	(454,522)
Change in Deferred Items - RBP	10,940,336

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.

Changes in Compensated Absences Payable	(450,865)
Changes in Net Pension Liability/(Asset) - IMRF	
Regular	4,710,146
SLEP	2,324,145
ECO	2,277,936
Changes in Total OPEB Liability - RBP	9,118,810

Internal service funds are used by the County to charge the costs of health insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

37,305

Changes in Net Position of Governmental Activities

27,394,680

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS

Statement of Net Position - Proprietary Funds
November 30, 2021

	<u>Business-Type Activities - Enterprise Funds</u>	<u>Internal Service Nursing Home</u>	<u>Health Insurance</u>
ASSETS			
Current Assets			
Cash and Investments	\$ 94,351	547,159	
Receivables - Net of Allowances			
Accounts	642,244	255	
Accrued Interest	219	—	
Property Taxes	2,173,771	—	
Inventories	28,811	—	
Total Current Assets	<u>2,939,396</u>	<u>547,414</u>	
Noncurrent Assets			
Capital Assets			
Nondepreciable	9,950	—	
Depreciable	7,921,236	—	
Accumulated Depreciation	(5,892,292)	—	
Total Noncurrent Assets	<u>2,038,894</u>	<u>—</u>	
Total Assets	<u>4,978,290</u>	<u>547,414</u>	
LIABILITIES			
Current Liabilities			
Accounts Payable	187,151	274,686	
Accrued Payroll	155,565	—	
Current Portion of Long-Term Liabilities	59,178	—	
Total Current Liabilities	<u>401,894</u>	<u>274,686</u>	
Noncurrent Liabilities			
Compensated Absences Payable	<u>236,713</u>	<u>—</u>	
Total Liabilities	<u>638,607</u>	<u>274,686</u>	
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	<u>2,139,586</u>	<u>—</u>	
Total Liabilities/Deferred Inflows of Resources	<u>2,778,193</u>	<u>274,686</u>	
NET POSITION			
Investment in Capital Assets	2,038,894	—	
Unrestricted	161,203	272,728	
Total Net Position	<u>2,200,097</u>	<u>272,728</u>	

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
For the Fiscal Year Ended November 30, 2021

	Business-Type Activities - Enterprise Funds	Internal Service
	Nursing Home	Health Insurance
Operating Revenues		
Charges for Services	\$ 1,995,895	10,106,782
Operating Expenses		
Operations	4,866,140	10,069,477
Depreciation	153,998	—
Total Operating Expenses	5,020,138	10,069,477
Operating Income (Loss)	(3,024,243)	37,305
Nonoperating Revenues		
Property Taxes	1,318,757	—
Miscellaneous	7,177	—
Interest	2,861	—
	1,328,795	—
Income (Loss) before Transfers and Contributions	(1,695,448)	37,305
Transfers In	264,647	—
Capital Contributions	11,914	—
Change in Net Position	(1,418,887)	37,305
Net Position - Beginning	3,618,984	235,423
Net Position - Ending	2,200,097	272,728

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS

Statement of Cash Flows - Proprietary Funds
For the Fiscal Year Ended November 30, 2021

	Business-Type Activities - Enterprise Funds	Internal Service
	Nursing Home	Health Insurance
Cash Flows from Operating Activities		
Receipts from Customers and Users	\$ 2,921,053	10,159,275
Payments to Employees	(3,621,853)	(10,111,564)
Payments to Suppliers	(395,126)	—
	<u>(1,095,926)</u>	<u>47,711</u>
Cash Flows from Noncapital Financing Activities		
Transfers In	264,647	—
Cash Flows from Capital and Related Financing Activities		
Capital Grants	11,914	—
Cash Flows from Investing Activities		
Interest Received	2,861	—
Net Change in Cash and Cash Equivalents	(816,504)	47,711
Cash and Cash Equivalents		
Beginning	910,855	499,448
Ending	94,351	547,159
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(3,024,243)	37,305
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	153,998	—
Other Income	1,325,934	—
(Increase) Decrease in Current Assets	(400,776)	52,493
Increase (Decrease) in Current Liabilities	849,161	(42,087)
Net Cash Provided by Operating Activities	<u>(1,095,926)</u>	<u>47,711</u>

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS**Statement of Fiduciary Net Position****November 30, 2021**

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 16,034,764
Investments	72,215
Receivables - Net of Allowances	
Property Taxes	129,983
Accounts	<u>433,122</u>
 Total Assets	<u>16,670,084</u>
 LIABILITIES	
Due to Other Funds	155,336
Other Payables	<u>106,036</u>
Total Liabilities	261,372
 NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	<u>16,408,712</u>
Total Liabilities and Net Position	<u>16,670,084</u>

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS**Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended November 30, 2021**

	Custodial Funds
Additions	
Property Tax Allotments for Other Governments	\$ 248,125,835
Motor Fuel Tax Allotments and Grants	5,259,685
Fines, Fees, and Charges Collected for Others	2,886,764
Interest	<u>1,980</u>
Total Additions	<u>256,274,264</u>
Deductions	
Property Tax Amounts for Other Governments	247,005,994
Payments of Fines, Fees, and Charges to Others	2,383,175
Construction Projects	<u>3,720,762</u>
Total Deductions	<u>253,109,931</u>
Change in Fiduciary Net Position	3,164,333
Net Position Restricted for Individuals, Organizations, and Other Governments	
Beginning	<u>13,244,379</u>
Ending	<u>16,408,712</u>

The notes to the financial statements are an integral part of this statement.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

LaSalle County (the County) financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the County's accounting policies established in GAAP and used by the County are described below.

REPORTING ENTITY

The County's financial reporting entity comprises the following:

Primary Government:	LaSalle County
Discretely Presented Component Unit:	Self-Insurance Trust

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus - an Amendment of GASB Statements No. 14 and No. 34" and includes all component units that have a significant operational or financial relationship with the County.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 but do not meet the criteria for blending.

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.

BASIS OF PRESENTATION

Government-Wide Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The County's public safety, corrections, highway and street maintenance and reconstruction, education, public improvements, community development, health and welfare, and general administrative services are classified as governmental activities. The County's nursing home and farm activities are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The County's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The County utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities (general government, community development, public safety, public works, etc.). The functions are supported by administration and finance revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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.

The net costs (by function or business-type activity) are normally covered by general revenue (property taxes, intergovernmental revenues, fines, permits and charges, etc.).

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The County electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is a primary operating fund of the County or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

The various funds are reported by generic classification within the financial statements. The following fund types are used by the County:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

General Fund is the general operating fund of the County. It accounts for all revenues and expenditures of the County which are not accounted for in other funds. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The County maintains five major and fifty-one nonmajor special revenue funds. The Illinois Municipal Retirement Fund (IMRF) Fund, a major fund, is used to account for the County's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy. The Social Security Fund, a major fund, is used to account for the County's portion of Social Security and Medicare paid on behalf of its employees. Financing is provided by a specific annual property tax levy. The Insurance Fund, a major fund, is used to account for the operations of the County's insurance and risk management activities. Financing is provided by a specific annual levy. The County Health Department Fund, a major fund, accounts for services related to the County Health Department. Financing is provided by a specific annual property tax levy and charges for services. The American Rescue Plan Act, a major fund, accounts for the distributions and expenditures related to the American Rescue Plan Act of 2021.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The County maintains two nonmajor capital projects funds.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector.

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity is (a) financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The County maintains one proprietary fund. The Nursing Home Fund, a major fund, is used to account for the operations of the County nursing home.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Proprietary Funds - Continued

Internal Service Funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the County on a cost-reimbursement basis. The County maintains one internal service funds. The Health Insurance Fund is used to account for all costs associated with self-insurance risks for insurance for County employees.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Agency funds are used to account for assets held by the County in a purely custodial capacity. The County maintains twenty agency funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (pension trust and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the County, these funds are not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary funds utilize an “economic resources” measurement focus. The accounting objectives of the “economic resources” measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. The County recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, utility taxes, hotel/motel taxes, fines, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

All proprietary funds, and agency funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating 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's enterprise funds 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 nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows," cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, 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.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, franchise taxes, and grants. Business-type activities report charges for services as their major receivables.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Prepays/Inventories

Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The cost of governmental fund-type prepays/inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepays in both the government-wide and fund financial statements.

Capital Assets

Capital assets purchased or acquired with an original cost of \$1 to 100,000, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the County as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs. Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	40 Years
Vehicles and Equipment	3 - 18 Years
Infrastructure	20 - 40 Years

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

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.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Net Position

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

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 improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

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 had budget amendments during the year.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

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 devise 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.
- The County does not budget for the American Rescue Plan Fund, State's Attorney SAFE Fund, and Cannabis Regulation Fund.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following fund had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
General	\$ 1,885,332
Veteran's Assistance Commission	20,181
State's Attorney Drug Enforcement	4,856
Sheriff's Drug Enforcement	62,097
Local Emergency Planning Committee	97
HAVA Grant	36,681
Grant	249,794
Coroner Fee	44,146

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

DEFICIT FUND BALANCE

The following funds had deficit fund balance as of the date of this report:

Fund	Deficit
Crime Victim Witness Coordinator	\$ 3,520
HAVA Grant	64,233
Court Appointed Special Advocate	15,470
Drunk Driving Impact Panel	9,448
Child Advocacy	1,206

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the County's funds. The deposits and investments of the pension trust funds are held separately from those of other funds. The County's investment policy authorizes the County to invest in all investments allowed by Illinois Compiles Statutes.

Permitted Deposits and Investments - Illinois Statutes authorizes the County to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and Illinois Funds.

Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. The Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Deposits, Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk

Deposits. At year-end, the carrying amount of the County's deposits for governmental and business-type totaled \$61,448,163 and the bank balances totaled \$62,351,913. Additionally, the County had \$7,576,315 invested in the Illinois Funds at year-end, which is measured at net asset value per share as determined by the pool.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Deposits, Interest Rate Risk, Credit Risk, Custodial Credit Risk, and Concentration Risk - Continued

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County limits its exposure to interest rate risk by structuring the portfolio to remain sufficiently liquid to meet all operating requirements, which might be reasonably anticipated. The County's investment in the Illinois Funds have an average maturity of less than one year.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy states the County will use investments approved for governmental units as set forth in the most current issue of the Illinois Compiled Statutes. At year-end, the County's investment in Illinois Funds is rated AAA by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy states it shall be the discretion of the LaSalle County Treasurer to determine whether or not collateral will be required of financial institutions receiving funds from the LaSalle County Treasurer. At all times the LaSalle County Treasurer will require that deposits in excess of 35% of the capital and surplus of a financial institution will be collateralized. The LaSalle County Treasurer may request collateral for any part of deposits in financial institutions when the LaSalle County Treasurer determines it to be in the best interest of safeguarding the funds on deposit.

When collateral is required, 110% of the deposit will be required. Collateral will be "perfected" providing exclusive rights to all collateral pledged to the LaSalle County Treasurer. Release of this right to collateral will require the signature of the LaSalle County Treasurer or person(s) designated. At year-end \$147,171 of the bank balance of the deposits was not covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have an investment policy that addresses custodial credit risk for investments. The Illinois Funds are not subject to custodial credit risk.

Concentration Risk. This is the risk of loss attributed to the magnitude of the County's investment in a single issuer. The County's investment policy states to avoid unreasonable risks diversification of the investment portfolio shall be consistent with the objectives in the investment policy. Commercial paper shall not exceed 20% of the investment portfolio. At year-end, the County does not have any investments over 5 percent of the cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances			Ending Balances
		Increases	Decreases	
Nondepreciable Capital Assets				
Land	\$ 2,630,603	—	—	2,630,603
Construction in Progress	3,550,612	1,327,943	3,550,612	1,327,943
	<u>6,181,215</u>	<u>1,327,943</u>	<u>3,550,612</u>	<u>3,958,546</u>
Depreciable Capital Assets				
Buildings	40,816,489	4,000,011	—	44,816,500
Vehicles and Equipment	11,840,341	592,839	—	12,433,180
Infrastructure	75,378,726	—	—	75,378,726
	<u>128,035,556</u>	<u>4,592,850</u>	<u>—</u>	<u>132,628,406</u>
Less Accumulated Depreciation				
Buildings	18,229,535	1,132,619	—	19,362,154
Vehicles and Equipment	9,875,307	585,276	—	10,460,583
Infrastructure	53,405,757	2,134,698	—	55,540,455
	<u>81,510,599</u>	<u>3,852,593</u>	<u>—</u>	<u>85,363,192</u>
Total Net Depreciable Capital Assets	<u>46,524,957</u>	<u>740,257</u>	<u>—</u>	<u>47,265,214</u>
Total Net Capital Assets	<u>52,706,172</u>	<u>2,068,200</u>	<u>3,550,612</u>	<u>51,223,760</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 809,045
Public Safety	577,889
Highways and Streets	1,425,459
Health	38,526
Judiciary	<u>1,001,674</u>
	<u>3,852,593</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 9,950	—	—	9,950
Depreciable Capital Assets				
Buildings	6,770,147	—	—	6,770,147
Vehicles and Equipment	1,151,089	—	—	1,151,089
	7,921,236	—	—	7,921,236
Less Accumulated Depreciation				
Buildings	4,603,033	148,465	—	4,751,498
Vehicles and Equipment	1,135,261	5,533	—	1,140,794
	5,738,294	153,998	—	5,892,292
Total Net Depreciable Capital Assets	2,182,942	(153,998)	—	2,028,944
Total Net Capital Assets	2,192,892	(153,998)	—	2,038,894

Depreciation expense was charged to business-type activities as follows:

Nursing Home \$ 153,998

PROPERTY TAXES

Property taxes for 2020 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June 1, and September 1. The County collects such taxes and remits them periodically.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND BALANCES

The composition of interfund balances as of the date of this report is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 28,286
General	Circuit Clerk	103,948
Nonmajor Governmental	Circuit Clerk	<u>51,388</u>
		<u>183,622</u>

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Insurance	\$ 1,882,881 (1)
General	County Health Department	161,039 (1)
General	Nonmajor Governmental	1,787,612 (1)
County Health Department	Insurance	16,415 (1)
Nonmajor Governmental	General	339,945 (2)
Nonmajor Governmental	Insurance	194,860 (1)
Nonmajor Governmental	Nonmajor Governmental	10,000 (1)
Nursing Home	Insurance	254,647 (1)
Nursing Home	Nonmajor Governmental	<u>10,000 (1)</u>
		<u>4,657,399</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 2,858,392	901,730	450,865	3,309,257	661,851
Net Pension Liability/(Asset) - IMRF					
Regular	7,862,508	—	4,710,146	3,152,362	—
SLEP	4,570,299	—	2,324,145	2,246,154	—
ECO	892,364	—	2,277,936	(1,385,572)	—
Total OPEB Liability - RBP	123,558,326	—	9,118,810	114,439,516	—
	139,741,889	901,730	18,881,902	121,761,717	661,851
Business-Type Activities					
Compensated Absences	333,890	37,999	75,998	295,891	59,178
Component Unit - Self Insurance Trust					
Self Insurance Bonds	17,375,000	—	1,545,000	15,830,000	1,580,000
Plus: Unamortized Premium	1,183,192	—	118,319	1,064,873	—
	18,558,192	—	1,663,319	16,894,873	1,580,000

For governmental activities, payments on the compensated absences, the net pension liabilities/(assets) and the total OPEB liability are made by the General Fund.

For business-type activities, the compensated absences are liquidated by the Nursing Home Fund.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Component Unit	
	General Obligation	
	Self-Insurance Bonds	
	Principal	Interest
2022	\$ 1,580,000	549,048
2023	1,630,000	501,948
2024	1,690,000	450,281
2025	1,735,000	395,775
2026	1,795,000	331,900
2027	1,870,000	258,600
2028	1,945,000	182,300
2029	2,025,000	102,900
2030	1,560,000	31,200
Totals	<u>15,830,000</u>	<u>2,803,952</u>

NET POSITION CLASSIFICATIONS

Investments in capital assets was comprised of the following as of November 30, 2021:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	<u>\$ 51,223,760</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u>2,038,894</u>

NET POSITION/FUND BALANCE RESTATEMENTS

Beginning net position/fund balance was restated due to the implementation of GASB Statement No. 84. The following is a summary of the net position/fund balance as originally reported and as restated:

Net Position/Fund Balance	As Reported	As Restated	Increase
Governmental Activities	\$ (26,775,500)	(26,071,896)	703,604
General Fund	11,790,277	12,493,881	703,604

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the County considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The County first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The County's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The County's policy manual states that the General Fund should maintain a minimum unreserved fund balance equal to 15% of annual expenditures.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	Special Revenue									
	Illinois		County		American					
	Municipal	Social	Health	Rescue	General	Retirement	Insurance	Department	Plan	Nonmajor
Fund Balances										
Nonspendable										
Inventories	\$	—	—	—	—	—	78,437	—	450	78,887
Restricted										
Property Taxes										
IMRF	—	4,848,497	—	—	—	—	—	—	—	4,848,497
FICA	—	—	2,419,508	—	—	—	—	—	—	2,419,508
Liability Insurance	—	—	—	3,201,929	—	—	—	—	—	3,201,929
State Statutes and Enabling Legislation										
General Government	—	—	—	—	—	—	—	545	3,483,087	3,483,632
Public Safety	—	—	—	—	—	—	—	—	9,203,512	9,203,512
Judiciary	—	—	—	—	—	—	—	—	3,558,731	3,558,731
Highways and Streets	—	—	—	—	—	—	—	—	7,471,526	7,471,526
Health	—	—	—	—	—	5,804,880	—	—	1,913,050	7,717,930
	—	4,848,497	2,419,508	3,201,929	5,804,880	—	—	545	25,629,906	41,905,265
Committed										
Capital Projects	—	—	—	—	—	—	—	—	4,544,293	4,544,293
Unassigned	13,611,717	—	—	—	—	—	—	—	(93,877)	13,517,840
Total Fund Balances	13,611,717	4,848,497	2,419,508	3,201,929	5,883,317	—	—	545	30,080,772	60,046,285

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

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, 2021 and November 30, 2020 were \$418,432 and \$537,398 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.

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, 2021, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2021 were \$7,589,172. In addition, the premiums for the stop/loss insurance were \$135,000 per large claim and the administrative expenses were \$22,080.

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

NOTE 4 - OTHER INFORMATION

DEFERRED COMPENSATION

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all eligible full-time 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 amounts of compensation deferred under the plan are held in trust on behalf of the employees. Accordingly, the assets are not reported in these financial statements.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's attorneys, 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 County expects such amounts, if any, to be immaterial.

Financial Impact from COVID-19

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the County's operations and financial position cannot be determined.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The County contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF does issue a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the pension plans are:

	Net Pension			
	Pension Expense	Liability/ (Asset)	Deferred Outflows	Deferred Inflows
Regular	\$ 1,474,552	3,152,362	6,594,403	10,012,539
SLEP	1,235,367	2,246,154	5,330,311	6,399,552
ECO	245,358	(1,385,572)	64,362	827,010
	<hr/> <u>2,955,277</u>	<hr/> <u>4,012,944</u>	<hr/> <u>11,989,076</u>	<hr/> <u>17,239,101</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast 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 plan was closed to new participants after that date).

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

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

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Plan Membership. As of December 31, 2020, the measurement date, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Inactive Plan Members Currently Receiving Benefits	438	55	30
Inactive Plan Members Entitled to but not yet Receiving Benefits	309	22	8
Active Plan Members	361	100	2
 Totals	 <u>1,108</u>	 <u>177</u>	 <u>40</u>

Contributions. As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended November 30, 2021, the County's contribution was 11.82% of covered payroll for the regular plan, 19.04% for the SLEP plan, and 2686.14% for the ECO plan.

Net Pension Liability. The County's net pension liability/(asset) was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2020, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	3.35% to 14.25%
Cost of Living Adjustments	2.50%
Inflation	2.50%

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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 tables was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	(0.85%)
Domestic Equities	37.00%	2.85%
International Equities	18.00%	3.85%
Real Estate	9.00%	4.05%
Blended	7.00%	0.70% - 4.80%
Cash and Cash Equivalents	1.00%	(1.45%)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the County calculated using the discount rate as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	Regular	Current		
		1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 18,499,046		3,152,362	(9,132,197)
<hr/>				
SLEP		Current		
		1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 10,136,564		2,246,154	(4,182,746)
<hr/>				
ECO		Current		
		1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension (Asset)	\$ (398,899)		(1,385,572)	(2,225,518)

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability - Regular

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2019	\$ 116,134,605	108,272,097	7,862,508
Changes for the Year:			
Service Cost	1,798,997	—	1,798,997
Interest on the Total Pension Liability	8,269,152	—	8,269,152
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual			
Experience of the Total Pension Liability	4,892,154	—	4,892,154
Changes of Assumptions	(1,084,318)	—	(1,084,318)
Contributions - Employer	—	2,306,574	(2,306,574)
Contributions - Employees	—	942,166	(942,166)
Net Investment Income	—	15,522,442	(15,522,442)
Benefit Payments, Including Refunds			
of Employee Contributions	(5,953,660)	(5,953,660)	—
Other (Net Transfer)	—	(185,051)	185,051
Net Changes	7,922,325	12,632,471	(4,710,146)
Balances at December 31, 2020	124,056,930	120,904,568	3,152,362

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability - SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2019	\$ 53,221,905	48,651,606	4,570,299
Changes for the Year:			
Service Cost	1,386,072	—	1,386,072
Interest on the Total Pension Liability	3,835,255	—	3,835,255
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual			
Experience of the Total Pension Liability	1,226,392	—	1,226,392
Changes of Assumptions	(432,497)	—	(432,497)
Contributions - Employer	—	1,625,477	(1,625,477)
Contributions - Employees	—	595,210	(595,210)
Net Investment Income	—	6,781,029	(6,781,029)
Benefit Payments, Including Refunds			
of Employee Contributions	(2,029,731)	(2,029,731)	—
Other (Net Transfer)	—	(662,349)	662,349
Net Changes	3,985,491	6,309,636	(2,324,145)
Balances at December 31, 2020	57,207,396	54,961,242	2,246,154

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability/(Asset) - ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2019	\$ 10,058,031	9,165,667	892,364
Changes for the Year:			
Service Cost	22,959	—	22,959
Interest on the Total Pension Liability	705,573	—	705,573
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual			
Experience of the Total Pension Liability	189,895	—	189,895
Changes of Assumptions	(53,098)	—	(53,098)
Contributions - Employer	—	1,662,725	(1,662,725)
Contributions - Employees	—	12,264	(12,264)
Net Investment Income	—	1,359,865	(1,359,865)
Benefit Payments, Including Refunds			
of Employee Contributions	(674,925)	(674,925)	—
Other (Net Transfer)	—	108,411	(108,411)
Net Changes	190,404	2,468,340	(2,277,936)
Balances at December 31, 2020	10,248,435	11,634,007	(1,385,572)

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - Regular

For the year ended November 30, 2021, the County recognized pension expense of \$1,474,552. At November 30, 2021, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 4,192,960	—	4,192,960
Change in Assumptions	444,234	(752,590)	(308,356)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(9,259,949)	(9,259,949)
Total Expense to be Recognized in Future Periods	4,637,194	(10,012,539)	(5,375,345)
Pension Contributions Make Subsequent to the Measurement Date	1,957,209	—	1,957,209
Total Deferred Amounts Related to IMRF	6,594,403	(10,012,539)	(3,418,136)

\$1,957,209 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2022	\$ (644,983)
2023	181,124
2024	(3,355,990)
2025	(1,555,496)
2026	—
Thereafter	—
Total	<u>(5,375,345)</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - SLEP

For the year ended November 30, 2021, the County recognized pension expense of \$1,235,367. At November 30, 2021, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 3,216,150	(1,879,664)	1,336,486
Change in Assumptions	874,513	(570,509)	304,004
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(3,949,379)	(3,949,379)
Total Expense to be Recognized in Future Periods	4,090,663	(6,399,552)	(2,308,889)
Pension Contributions Make Subsequent to the Measurement Date		1,239,648	1,239,648
Total Deferred Amounts Related to IMRF	<u>5,330,311</u>	<u>(6,399,552)</u>	<u>(1,069,241)</u>

\$1,239,648 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2022	\$ (742,957)
2023	21,120
2024	(1,051,129)
2025	(597,444)
2026	49,876
Thereafter	11,645
Total	<u>(2,308,889)</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - ECO

For the year ended November 30, 2021, the County recognized pension revenue of \$245,358. At November 30, 2021, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ —	—	—
Change in Assumptions	—	—	—
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(827,010)	(827,010)
Total Expense to be Recognized in Future Periods	—	(827,010)	(827,010)
Pension Contributions Make Subsequent to the Measurement Date	64,362	—	64,362
Total Deferred Amounts Related to IMRF	64,362	(827,010)	(762,648)

\$64,362 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2022	\$ (292,076)
2023	(78,369)
2024	(325,529)
2025	(131,036)
2026	—
Thereafter	—
Total	<u><u>(827,010)</u></u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The County's defined benefit OPEB plan, Retiree Benefit Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the County. RBP is a single-employer defined benefit OPEB plan administered by the County. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the County Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

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.

Plan Membership. As of November 30, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	195
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>460</u>
Total	<u><u>655</u></u>

Total OPEB Liability

The County's total OPEB liability was measured as of November 30, 2021, and was determined by an actuarial valuation as of November 30, 2020.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the November 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

Inflation	2.50%
Salary Increases	2.75%
Discount Rate	2.03%
Healthcare Cost Trend Rates	7.5% decreasing to an ultimate rate of 5.0% for 2025 and later years
Retirees' Share of Benefit-Related Costs	100% of benefit related costs

The discount rate was based on the SAPIHG Municipal Bond 20-Year High-Grade Rate Index.

Active Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table with 10 year Scale AA projection.

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at November 30, 2020	\$ 123,558,326
Changes for the Year:	
Service Cost	3,887,482
Interest on the Total OPEB Liability	2,367,099
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(12,005,122)
Benefit Payments	(3,368,269)
Net Changes	(9,118,810)
Balance at November 30, 2021	<u>114,439,516</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 2.03%, while the prior valuation used 3.29%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

		Current	
	1% Decrease	Discount Rate	1% Increase
	(1.03%)	(2.03%)	(3.03%)
Total OPEB Liability	\$ 141,140,413	114,439,516	100,555,682

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		Healthcare	
		Cost Trend	
	1% Decrease	Rates	1% Increase
Total OPEB Liability	\$ 100,200,812	114,439,516	140,676,761

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

For the year ended November 30, 2021, the County recognized OPEB revenue of \$16,690,877. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 4,363,888	—	4,363,888
Change in Assumptions	15,463,635	(3,035,770)	12,427,865
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
 Total Deferred Amounts Related to OPEB	 19,827,523	 (3,035,770)	 16,791,753

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

Fiscal Year	Net Deferred Outflows of Resources
2022	\$ 3,690,647
2023	3,690,647
2024	4,297,804
2025	3,782,567
2026	1,330,088
Thereafter	—
 Total	 16,791,753

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
 - Illinois Municipal Retirement Fund
 - Regular Plan
 - SLEP
 - ECO
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
 - Illinois Municipal Retirement Fund
 - Regular Plan
 - SLEP
 - ECO
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefit Plan
- Budgetary Comparison Schedules
 - General Fund
 - Illinois Municipal Retirement - Special Revenue Fund
 - Social Security - Special Revenue Fund
 - Insurance - Special Revenue Fund
 - County Health Department - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

LASALLE COUNTY, ILLINOIS**Illinois Municipal Retirement Fund - Regular Plan****Schedule of Employer Contributions****November 30, 2021**

Fiscal Year	Contributions in Relation to the Actuarially Determined Contribution		Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
	Actuarially Determined Contribution	Determined Contribution			
2015	\$ 1,942,467	\$ 2,006,292	\$ 63,825	\$ 16,876,343	11.89%
2016	1,955,168	1,964,858	9,690	17,379,271	11.31%
2017	2,016,603	2,134,932	118,329	17,566,227	12.15%
2018	1,901,909	2,025,370	123,461	17,211,845	11.77%
2019	1,979,147	2,064,386	85,239	18,325,438	11.27%
2020	2,169,633	2,169,633	—	19,061,729	11.38%
2021	2,228,355	2,228,355	—	18,854,182	11.82%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

LASALLE COUNTY, ILLINOIS**Illinois Municipal Retirement Fund - SLEP****Schedule of Employer Contributions****November 30, 2021**

Fiscal Year	Contributions in Relation to the Actuarially Determined Contribution		Contribution Excess/(Deficiency)		Contributions as a Percentage of Covered Payroll	
	Actuarially Determined Contribution	Determined Contribution			Covered Payroll	
2015	\$ 1,129,714	\$ 1,173,863	\$ 44,149	\$ 6,047,718	19.41%	
2016	1,128,600	1,135,635	7,035	6,297,989	18.03%	
2017	1,165,075	1,165,076	1	6,314,772	18.45%	
2018	1,117,742	1,139,766	22,024	6,383,449	17.86%	
2019	1,293,508	1,294,033	525	7,635,819	16.95%	
2020	1,497,112	1,497,112	—	7,335,243	20.41%	
2021	1,437,327	1,437,327	—	7,548,020	19.04%	

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - ECO

Schedule of Employer Contributions

November 30, 2021

Fiscal Year	Contributions in Relation to the Actuarially Determined Contribution		Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
	Actuarially Determined Contribution	Determined Contribution			
2015	\$ 292,678	\$ 326,962	\$ 34,284	\$ 618,117	52.90%
2016	203,341	211,673	8,332	626,821	33.77%
2017	161,246	161,292	46	544,200	29.64%
2018	61,880	61,880	—	260,111	23.79%
2019	115,094	114,765	(329)	251,902	45.56%
2020	151,988	151,988	—	158,525	95.88%
2021	78,056	1,578,056	1,500,000	58,748	2686.14%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - Regular Plan Schedule of Changes in the Employer's Net Pension Liability November 30, 2021

12/31/2014

Total Pension Liability	
Service Cost	\$ 1,915,296
Interest	6,096,767
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	629,970
Change of Assumptions	2,966,158
Benefit Payments, Including Refunds of Member Contributions	(3,380,072)
Net Change in Total Pension Liability	8,228,119
Total Pension Liability - Beginning	<u>82,022,613</u>
 Total Pension Liability - Ending	<u>90,250,732</u>
 Plan Fiduciary Net Position	
Contributions - Employer	\$ 2,006,292
Contributions - Members	796,439
Net Investment Income	4,855,256
Benefit Payments, Including Refunds of Member Contributions	(3,380,072)
Other (Net Transfer)	(412,710)
Net Change in Plan Fiduciary Net Position	3,865,205
Plan Net Position - Beginning	<u>79,883,029</u>
 Plan Net Position - Ending	<u>83,748,234</u>
 Employer's Net Pension Liability	<u>\$ 6,502,498</u>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.80%
 Covered Payroll	\$ 16,876,343
 Employer's Net Pension Liability as a Percentage of Covered Payroll	38.53%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2021. Changes in assumptions related to the demographics were made in 2014 and 2017.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
1,884,491	1,899,146	1,854,619	1,737,178	1,875,745	1,798,997
6,691,975	7,004,508	7,226,836	7,461,968	7,881,259	8,269,152
—	—	—	—	—	—
(567,702)	(1,698,672)	1,856,952	1,838,155	1,294,183	4,892,154
122,344	(246,324)	(3,141,956)	3,167,373	—	(1,084,318)
(3,695,036)	(3,986,446)	(4,457,019)	(4,748,249)	(5,371,455)	(5,953,660)
4,436,072	2,972,212	3,339,432	9,456,425	5,679,732	7,922,325
90,250,732	94,686,804	97,659,016	100,998,448	110,454,873	116,134,605
<u>94,686,804</u>	<u>97,659,016</u>	<u>100,998,448</u>	<u>110,454,873</u>	<u>116,134,605</u>	<u>124,056,930</u>
1,964,858	2,134,932	2,025,370	2,064,386	1,706,881	2,306,574
846,512	833,528	793,021	867,944	878,103	942,166
416,532	5,635,516	15,108,458	(5,206,730)	17,253,375	15,522,442
(3,695,036)	(3,986,446)	(4,457,019)	(4,748,249)	(5,371,455)	(5,953,660)
(834,503)	(363,606)	(1,269,753)	1,539,558	387,686	(185,051)
(1,301,637)	4,253,924	12,200,077	(5,483,091)	14,854,590	12,632,471
83,748,234	82,446,597	86,700,521	98,900,598	93,417,507	108,272,097
<u>82,446,597</u>	<u>86,700,521</u>	<u>98,900,598</u>	<u>93,417,507</u>	<u>108,272,097</u>	<u>120,904,568</u>
<u>12,240,207</u>	<u>10,958,495</u>	<u>2,097,850</u>	<u>17,037,366</u>	<u>7,862,508</u>	<u>3,152,362</u>
87.07%	88.78%	97.92%	84.58%	93.23%	97.46%
17,379,271	17,566,227	17,211,845	18,325,438	18,101,863	19,974,420
70.43%	62.38%	12.19%	92.97%	43.43%	15.78%

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - SLEP
Schedule of Changes in the Employer's Net Pension Liability
November 30, 2021

12/31/2014

Total Pension Liability	
Service Cost	\$ 1,165,921
Interest	2,503,454
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	840,882
Change of Assumptions	585,742
Benefit Payments, Including Refunds	
of Member Contributions	(1,250,187)
Net Change in Total Pension Liability	3,845,812
Total Pension Liability - Beginning	<u>33,421,521</u>
Total Pension Liability - Ending	<u>37,267,333</u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 1,173,863
Contributions - Members	467,768
Net Investment Income	1,885,093
Benefit Payments, Including Refunds	
of Member Contributions	(1,250,187)
Other (Net Transfer)	107,603
Net Change in Plan Fiduciary Net Position	<u>2,384,140</u>
Plan Net Position - Beginning	<u>30,707,443</u>
Plan Net Position - Ending	<u>33,091,583</u>
Employer's Net Pension Liability	<u>\$ 4,175,750</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.80%
Covered Payroll	\$ 6,047,718
Employer's Net Pension Liability as a Percentage of Covered Payroll	69.05%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2021. Changes in assumptions related to the demographics were made in 2014 and 2017.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
1,192,587	1,198,497	1,209,087	1,182,112	1,478,689	1,386,072
2,783,761	2,945,755	3,150,235	3,282,907	3,781,844	3,835,255
—	—	—	—	—	—
(299,916)	274,764	(375,415)	4,004,289	(2,493,039)	1,226,392
54,288	(113,668)	(436,232)	1,640,284	—	(432,497)
(1,394,515)	(1,642,079)	(1,736,440)	(1,794,003)	(1,939,220)	(2,029,731)
2,336,205	2,663,269	1,811,235	8,315,589	828,274	3,985,491
37,267,333	39,603,538	42,266,807	44,078,042	52,393,631	53,221,905
39,603,538	42,266,807	44,078,042	52,393,631	53,221,905	57,207,396
1,135,635	1,165,076	1,139,766	1,294,033	1,092,447	1,625,477
472,390	473,609	499,136	594,311	548,157	595,210
165,992	2,337,082	6,436,752	(2,166,038)	7,570,454	6,781,029
(1,394,515)	(1,642,079)	(1,736,440)	(1,794,003)	(1,939,220)	(2,029,731)
(46,966)	1,054,159	(401,906)	542,876	159,315	(662,349)
332,536	3,387,847	5,937,308	(1,528,821)	7,431,153	6,309,636
33,091,583	33,424,119	36,811,966	42,749,274	41,220,453	48,651,606
33,424,119	36,811,966	42,749,274	41,220,453	48,651,606	54,961,242
6,179,419	5,454,841	1,328,768	11,173,178	4,570,299	2,246,154
84.40%	87.09%	96.99%	78.67%	91.41%	96.07%
6,297,989	6,314,772	6,383,449	7,635,819	7,191,874	7,778,798
98.12%	86.38%	20.82%	146.33%	63.55%	28.88%

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - ECO
Schedule of Changes in the Employer's Net Pension Liability/(Asset)
November 30, 2021

12/31/2014

Total Pension Liability	
Service Cost	\$ 150,493
Interest	648,124
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	(74,427)
Change of Assumptions	151,414
Benefit Payments, Including Refunds	
of Member Contributions	(449,817)
Net Change in Total Pension Liability	425,787
Total Pension Liability - Beginning	<u>8,791,321</u>
Total Pension Liability - Ending	<u>9,217,108</u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 326,962
Contributions - Members	51,966
Net Investment Income	508,451
Benefit Payments, Including Refunds	
of Member Contributions	(449,817)
Other (Net Transfer)	62,453
Net Change in Plan Fiduciary Net Position	500,015
Plan Net Position - Beginning	<u>8,370,711</u>
Plan Net Position - Ending	<u>8,870,726</u>
Employer's Net Pension Liability/(Asset)	<u>\$ 346,382</u>
Plan Fiduciary Net Position as a Percentage	
of the Total Pension Liability	96.24 %
Covered Payroll	\$ 618,117
Employer's Net Pension Liability/(Asset) as a Percentage of	
Covered Payroll	56.04%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2021. Changes in assumptions related to the demographics were made in 2014 and 2017.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
128,434	132,341	59,245	53,509	39,072	22,959
678,103	683,128	702,118	701,850	676,006	705,573
—	—	—	—	—	—
(231,031)	34,541	(72,416)	(387,524)	370,164	189,895
9,905	(9,992)	(105,258)	227,730	—	(53,098)
(479,892)	(536,536)	(588,311)	(580,478)	(663,785)	(674,925)
105,519	303,482	(4,622)	15,087	421,457	190,404
9,217,108	9,322,627	9,626,109	9,621,487	9,636,574	10,058,031
<u>9,322,627</u>	<u>9,626,109</u>	<u>9,621,487</u>	<u>9,636,574</u>	<u>10,058,031</u>	<u>10,248,435</u>
211,673	161,292	61,880	114,765	98,100	1,662,725
47,829	40,992	19,508	18,789	12,699	12,264
43,803	580,584	1,682,279	(577,426)	1,534,847	1,359,865
(479,892)	(536,536)	(588,311)	(580,478)	(663,785)	(674,925)
(5,420)	17,146	(1,031,100)	(189,224)	300,927	108,411
(182,007)	263,478	144,256	(1,213,574)	1,282,788	2,468,340
8,870,726	8,688,719	8,952,197	9,096,453	7,882,879	9,165,667
<u>8,688,719</u>	<u>8,952,197</u>	<u>9,096,453</u>	<u>7,882,879</u>	<u>9,165,667</u>	<u>11,634,007</u>
<u>633,908</u>	<u>673,912</u>	<u>525,034</u>	<u>1,753,695</u>	<u>892,364</u>	<u>(1,385,572)</u>
93.20%	93.00%	94.54%	81.80%	91.13%	113.52%
626,821	544,200	260,111	251,902	169,313	162,526
101.13%	123.84%	201.85%	696.18%	527.05%	(852.52%)

LASALLE COUNTY, ILLINOIS

Retiree Benefits Plan

Schedule of Changes in the Employer's Total OPEB Liability

November 30, 2021

	2018
Total OPEB Liability	
Service Cost	\$ 4,013,090
Interest	2,799,363
Changes in Benefit Terms	—
Differences Between Expected and Actual	—
Experience	—
Change of Assumptions or Other Inputs	—
Benefit Payments	<u>(2,655,191)</u>
Net Change in Total OPEB Liability	4,157,262
Total OPEB Liability - Beginning	<u>85,196,518</u>
 Total OPEB Liability - Ending	 <u>89,353,780</u>
 Covered-Employee Payroll	 \$ 24,369,060
 Total OPEB Liability as a	
Percentage of Covered-Employee Payroll	366.67%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Changes of Assumptions. There were changes of assumptions related to the discount rate in 2018 through 2021.

2019	2020	2021
3,366,321	3,134,157	3,887,482
3,122,415	3,243,498	2,367,099
—	—	—
—	—	—
(6,678,697)	33,999,896	(12,005,122)
(2,623,756)	(3,359,288)	(3,368,269)
(2,813,717)	37,018,263	(9,118,810)
89,353,780	86,540,063	123,558,326
<u>86,540,063</u>	<u>123,558,326</u>	<u>114,439,516</u>
24,269,550	23,845,181	28,214,656
356.58%	518.17%	405.60%

LASALLE COUNTY, ILLINOIS

General Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes	\$ 9,942,735	9,942,735	11,119,179
Intergovernmental	9,285,630	9,285,630	11,900,474
Fines and Fees	3,545,386	3,545,386	6,101,018
Interest	525,039	525,039	627,607
Miscellaneous	38,400	38,400	77,445
Total Revenues	23,337,190	23,337,190	29,825,723
Expenditures			
Current			
General Government	12,490,229	12,490,229	12,373,126
Public Safety	4,795,643	4,795,643	4,974,993
Corrections	7,413,945	7,413,945	9,496,857
Judiciary	4,946,024	5,146,024	4,895,496
Education	345,828	345,828	360,895
Culture and Recreation	122,473	122,473	98,107
Total Expenditures	30,114,142	30,314,142	32,199,474
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(6,776,952)	(6,976,952)	(2,373,751)
Other Financing Sources (Uses)			
Transfers In	5,832,340	5,832,340	3,831,532
Transfers Out	(431,745)	(431,745)	(339,945)
	5,400,595	5,400,595	3,491,587
Net Change in Fund Balance	(1,376,357)	(1,576,357)	1,117,836
Fund Balance - Beginning as Restated			12,493,881
Fund Balance - Ending			13,611,717

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 4,865,396	4,865,396	4,793,989
Intergovernmental			
Replacement Taxes	136,793	136,793	267,294
Reimbursements	73,996	73,996	120,567
Interest	25,000	25,000	28,534
Miscellaneous	2,000	2,000	—
Total Revenues	5,103,185	5,103,185	5,210,384
Expenditures			
General Government			
Personnel Services	5,655,492	5,655,492	5,302,506
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(552,307)	(552,307)	(92,122)
Other Financing Sources			
Transfers In	119,306	119,306	—
Net Change in Fund Balance	(433,001)	(433,001)	(92,122)
Fund Balance - Beginning			4,940,619
Fund Balance - Ending			4,848,497

LASALLE COUNTY, ILLINOIS

Social Security - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 2,076,839	2,076,839	2,046,357
Intergovernmental			
Replacement Taxes	71,520	71,520	139,749
Reimbursements	71,466	71,466	78,315
Interest	20,000	20,000	16,706
Miscellaneous	3,000	3,000	—
Total Revenues	2,242,825	2,242,825	2,281,127
Expenditures			
General Government			
Personnel Services	2,152,758	2,152,758	2,114,291
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	90,067	90,067	166,836
Other Financing Sources			
Transfers In	79,203	79,203	—
Net Change in Fund Balance	169,270	169,270	166,836
Fund Balance - Beginning			2,252,672
Fund Balance - Ending			2,419,508

LASALLE COUNTY, ILLINOIS

Insurance - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 4,850,401	4,850,401	4,779,167
Interest	17,000	17,000	19,953
Miscellaneous	24,950	24,950	21,449
Total Revenues	4,892,351	4,892,351	4,820,569
Expenditures			
General Government			
Personnel Services	2,121,307	2,121,307	2,300,183
Supplies	15,500	15,500	3,948
Other Services and Charges	541,450	541,450	109,455
Miscellaneous	200	200	—
Total Expenditures	2,678,457	2,678,457	2,413,586
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	2,213,894	2,213,894	2,406,983
Other Financing Sources (Uses)			
Transfers In	47,351	47,351	—
Transfers Out	(2,348,802)	(2,348,802)	(2,348,803)
	(2,301,451)	(2,301,451)	(2,348,803)
Net Change in Fund Balance	(87,557)	(87,557)	58,180
Fund Balance - Beginning			3,143,749
Fund Balance - Ending			3,201,929

LASALLE COUNTY, ILLINOIS

County Health Department - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,115,201	1,115,201	1,123,921
Intergovernmental			
Reimbursements	2,151,638	2,151,638	1,031,316
Grants	1,676,634	1,676,634	1,131,861
Fines and Fees	367,800	367,800	684,384
Interest	47,400	47,400	15,839
Miscellaneous	17,238	17,238	27,011
Total Revenues	5,375,911	5,375,911	4,014,332
Expenditures			
Health			
Personnel Services	2,266,327	2,266,327	2,667,756
Supplies	627,039	627,039	144,734
Other Services and Charges	2,390,643	2,390,643	378,907
Equipment	70,000	70,000	1,820
Total Expenditures	5,354,009	5,354,009	3,193,217
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	21,902	21,902	821,115
Other Financing Sources (Uses)			
Transfers In	16,415	16,415	16,415
Transfers Out	(161,039)	(161,039)	(161,039)
	(144,624)	(144,624)	(144,624)
Net Change in Fund Balance	(122,722)	(122,722)	676,491
Fund Balance - Beginning			5,206,826
Fund Balance - Ending			5,883,317

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Proprietary Funds
- Combining Statement - Agency Funds
- Consolidated Year-End Financial Report

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Taxes			
Property Taxes	\$ 6,942,235	6,942,235	6,840,781
Home Rule Sales Taxes	3,000,000	3,000,000	4,278,398
Other Taxes	500	500	—
	9,942,735	9,942,735	11,119,179
Intergovernmental			
State Sales Taxes	800,000	800,000	1,326,116
State Use Taxes	1,200,000	1,200,000	1,257,367
State Income Taxes	3,200,000	3,200,000	4,205,062
Replacement Taxes	1,173,987	1,173,987	2,293,964
Cannabis Use Taxes	475,000	475,000	323,648
Reimbursements	2,327,524	2,327,524	2,416,356
EMA Grant	63,000	63,000	42,731
REP Grant	42,000	42,000	32,190
HMEP Grant	4,119	4,119	3,040
	9,285,630	9,285,630	11,900,474
Fines and Fees			
Amusements Licenses	15,000	15,000	17,302
Video Gaming Licenses	150,000	150,000	227,162
Liquor Licenses	25,000	25,000	25,028
County Clerk	160,130	160,130	430,747
Circuit Clerk	1,202,320	1,202,320	1,542,655
Sheriffs Office	250,350	250,350	1,703,170
Recorders Office	1,316,400	1,316,400	1,354,623
Central Services	17,000	17,000	18,414
Passport Fees	8,000	8,000	9,555
Fines and Forfeitures	263,000	263,000	579,650
Zoning Fees	45,500	45,500	79,263
Rentals	90,200	90,200	54,683
Other	2,486	2,486	58,766
	3,545,386	3,545,386	6,101,018
Interest	525,039	525,039	627,607
Miscellaneous	38,400	38,400	77,445
Total Revenues	23,337,190	23,337,190	29,825,723

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government			
Auditor			
Personnel Services	\$ 149,813	149,813	124,907
Supplies	900	900	2,026
Other Services and Charges	1,800	1,800	1,883
	152,513	152,513	128,816
County Board			
Personnel Services	236,565	236,565	250,931
Supplies	300	300	252
Other Services and Charges	27,778	27,778	26,841
Equipment	—	—	649
	264,643	264,643	278,673
Information Technology			
Personnel Services	329,405	329,405	293,320
Supplies	600	600	555
Other Services and Charges	267,640	267,640	239,330
Equipment	—	—	986
Miscellaneous	200	200	29,469
	597,845	597,845	563,660
Zoning, Planning, and Development			
Personnel Services	19,890	19,890	21,036
Other Services and Charges	15,000	15,000	13,108
Miscellaneous	800	800	—
	35,690	35,690	34,144
Finance and Fees			
Personnel Services	—	—	1,009
Supplies	400	400	124
Other Services and Charges	288,600	288,600	247,127
Equipment	—	—	381
Miscellaneous	100,250	100,250	33,462
	389,250	389,250	282,103

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	
General Government - Continued			
Salary and Labor			
Personnel Services	\$ 114,000	114,000	110,630
Supplies	2,000	2,000	1,572
Other Services and Charges	14,300	14,300	5,715
Miscellaneous	100	100	714
	130,400	130,400	118,631
Board of Review			
Personnel Services	38,500	38,500	39,832
Supplies	1,500	1,500	1,045
Other Services and Charges	5,850	5,850	724
	45,850	45,850	41,601
Treasurer			
Personnel Services	259,785	259,785	265,643
Supplies	1,600	1,600	2,768
Other Services and Charges	43,423	43,423	49,299
	304,808	304,808	317,710
Insurance			
Personnel Services	5,561,903	5,561,903	5,051,045
Other Services and Charges	221,103	221,103	221,104
	5,783,006	5,783,006	5,272,149
County Clerk			
Personnel Services	331,947	331,947	317,089
Supplies	500	500	567
Other Services and Charges	25,050	25,050	23,314
	357,497	357,497	340,970
County Clerk Redemption Certificate			
Other Services and Charges	—	—	89,978
County as Trustee			
Other Services and Charges	—	—	318,332

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
General Government - Continued			
Liquor Commission			
Personnel Services	\$ 12,500	12,500	7,525
Recorder			
Personnel Services	306,543	306,543	296,482
Other Services and Charges	406,000	406,000	583,083
	712,543	712,543	879,565
Election			
Personnel Services	228,702	228,702	223,585
Supplies	10,600	10,600	7,359
Other Services and Charges	349,075	349,075	295,839
	588,377	588,377	526,783
Central Services			
Personnel Services	191,139	191,139	193,008
Supplies	125,000	125,000	126,018
Other Services and Charges	230,850	230,850	227,669
	546,989	546,989	546,695
Supervisor of Assessments			
Personnel Services	591,127	591,127	603,216
Supplies	1,262	1,262	1,051
Other Services and Charges	44,336	44,336	41,566
Equipment	500	500	—
	637,225	637,225	645,833
Country Radio			
Other Services and Charges	48,900	48,900	48,516
County Buildings			
Personnel Services	529,593	529,593	528,765
Supplies	56,600	56,600	52,257
Other Services and Charges	1,265,500	1,265,500	1,340,890
Equipment	30,500	30,500	9,530
	1,882,193	1,882,193	1,931,442
Total General Government	12,490,229	12,490,229	12,373,126

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Public Safety			
Sheriff			
Personnel Services	\$ 3,802,860	3,802,860	3,948,357
Supplies	51,500	51,500	56,985
Other Services and Charges	156,045	156,045	146,396
Equipment	21,600	21,600	21,869
Miscellaneous	1,000	1,000	28,573
	4,033,005	4,033,005	4,202,180
Coroner			
Personnel Services	247,030	247,030	246,658
Supplies	5,150	5,150	5,105
Other Services and Charges	251,650	251,650	263,341
	503,830	503,830	515,104
EMA			
Personnel Services	119,388	119,388	113,323
Supplies	10,200	10,200	19,173
Other Services and Charges	28,500	28,500	23,700
Equipment	16,000	16,000	13,500
	174,088	174,088	169,696
E-911			
Personnel Services	84,720	84,720	85,586
Drunk Driving Impact Panel			
Other Services and Charges	—	—	2,427
Total Public Safety	4,795,643	4,795,643	4,974,993
Corrections			
Juvenile and Adult Probation			
Personnel Services	1,595,650	1,595,650	1,512,385
Other Services and Charges	367,224	367,224	348,327
	1,962,874	1,962,874	1,860,712

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Corrections - Continued			
Sheriff Corrections			
Personnel Services	\$ 4,486,720	4,486,720	4,607,415
Supplies	241,500	241,500	340,030
Other Services and Charges	717,251	717,251	790,375
Equipment	5,100	5,100	65,905
Miscellaneous	500	500	—
	<u>5,451,071</u>	<u>5,451,071</u>	<u>5,803,725</u>
Sheriff's Prisoner			
Personnel Services	—	—	1,505,527
Jail Commissary			
Personnel Services	—	—	326,893
Total Corrections	<u>7,413,945</u>	<u>7,413,945</u>	<u>9,496,857</u>
Judiciary			
Circuit Court and Jury			
Personnel Services	435,479	435,479	403,857
Supplies	15,200	15,200	18,655
Other Services and Charges	429,391	429,391	387,195
	<u>880,070</u>	<u>880,070</u>	<u>809,707</u>
Public Defender			
Personnel Services	503,600	503,600	457,198
Supplies	3,000	3,000	3,157
Other Services and Charges	40,950	40,950	29,882
Equipment	—	—	45
	<u>547,550</u>	<u>547,550</u>	<u>490,282</u>
Court Security			
Personnel Services	397,226	397,226	422,891
Supplies	1,500	1,500	1,741
Other Services and Charges	250	250	—
	<u>398,976</u>	<u>398,976</u>	<u>424,632</u>

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Judiciary - Continued			
State's Attorney			
Personnel Services	\$ 1,662,497	1,862,497	1,819,830
Supplies	18,000	18,000	13,479
Other Services and Charges	102,500	102,500	115,282
Equipment	1,000	1,000	1,381
	<u>1,783,997</u>	<u>1,983,997</u>	<u>1,949,972</u>
Circuit Clerk			
Personnel Services	1,330,181	1,330,181	1,216,549
Supplies	2,000	2,000	1,989
Other Services and Charges	3,250	3,250	2,365
	<u>1,335,431</u>	<u>1,335,431</u>	<u>1,220,903</u>
Total Judiciary	4,946,024	5,146,024	4,895,496
Education			
Superintendent of Schools			
Personnel Services	203,339	203,339	185,926
Supplies	2,500	2,500	2,705
Other Services and Charges	8,950	8,950	6,809
	<u>214,789</u>	<u>214,789</u>	<u>195,440</u>
School Services			
Personnel Services	124,339	124,339	122,746
Supplies	1,300	1,300	1,000
Other Services and Charges	5,400	5,400	4,513
	<u>131,039</u>	<u>131,039</u>	<u>128,259</u>
Joseph J. Hohner Scholarship			
Other Services and Charges	—	—	37,196
Total Education	345,828	345,828	360,895

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	
Culture and Recreation			
County Parks			
Personnel Services	61,250	61,250	46,332
Supplies	4,900	4,900	3,695
Other Services and Charges	56,323	56,323	48,080
Total Education	122,473	122,473	98,107
Total Expenditures	30,114,142	30,314,142	32,199,474

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	\$ 24,858,275	4,366,561	29,224,836
Receivables			
Property Taxes	6,021,657	3,004,238	9,025,895
Accounts	1,978,397	151,542	2,129,939
Accrued Interest	10,866	2,823	13,689
Due from Other Funds	51,388	—	51,388
Due from Other Governments	10,935	—	10,935
Prepays	450	—	450
Total Assets	32,931,968	7,525,164	40,457,132
LIABILITIES			
Accounts Payable	1,301,648	16,197	1,317,845
Accrued Payroll	185,999	31,364	217,363
Due to Other Funds	28,286	—	28,286
Total Liabilities	1,515,933	47,561	1,563,494
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	5,879,556	2,933,310	8,812,866
Total Liabilities and			
Deferred Inflows of Resources	7,395,489	2,980,871	10,376,360
FUND BALANCES			
Nonspendable	450	—	450
Restricted	25,629,906	—	25,629,906
Committed	—	4,544,293	4,544,293
Unassigned	(93,877)	—	(93,877)
Total Fund Balances	25,536,479	4,544,293	30,080,772
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	32,931,968	7,525,164	40,457,132

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended November 30, 2021

	Special Revenue	Capital Projects	Total
Revenues			
Taxes	\$ 5,481,918	3,382,671	8,864,589
Intergovernmental	10,738,106	79,029	10,817,135
Fines and Fees	4,269,340	353,632	4,622,972
Interest	107,613	22,529	130,142
Miscellaneous	26,113	19,678	45,791
Total Revenues	20,623,090	3,857,539	24,480,629
Expenditures			
Current			
General Government	1,645,168	—	1,645,168
Public Safety	1,760,281	—	1,760,281
Judiciary	2,140,276	—	2,140,276
Highways and Streets	5,627,339	2,385,061	8,012,400
Health	3,647,590	—	3,647,590
Capital Outlay	—	1,547,459	1,547,459
Total Expenditures	14,820,654	3,932,520	18,753,174
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	5,802,436	(74,981)	5,727,455
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	59,915	59,915
Transfers In	445,342	99,463	544,805
Transfers Out	(1,785,612)	(22,000)	(1,807,612)
	(1,340,270)	137,378	(1,202,892)
Net Change in Fund Balances	4,462,166	62,397	4,524,563
Fund Balances - Beginning	21,074,313	4,481,896	25,556,209
Fund Balances - Ending	25,536,479	4,544,293	30,080,772

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended November 30, 2021

See Following Page

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet
November 30, 2021

	Tourism Promotion Group	County Bridge	Motor Fuel Tax	County Clerk Records
ASSETS				
Cash and Investments	\$ 396,214	2,669,399	5,222,686	193,124
Receivables				
Property Taxes	—	1,502,123	—	—
Accounts	22,053	(3,368)	225,574	—
Accrued Interest	201	1,966	—	153
Due from Other Funds	—	—	—	—
Due from Other Governments	—	—	—	—
Prepays	—	—	—	—
 Total Assets	 418,468	 4,170,120	 5,448,260	 193,277
LIABILITIES				
Accounts Payable	878	111,891	492,787	1,292
Accrued Payroll	—	16,678	58,843	—
Due to Other Funds	—	—	—	—
 Total Liabilities	 878	 128,569	 551,630	 1,292
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	1,466,655	—	—
Total Liabilities and Deferred Inflows of Resources	878	1,595,224	551,630	1,292
FUND BALANCES				
Nonspendable	—	—	—	—
Restricted	417,590	2,574,896	4,896,630	191,985
Unassigned	—	—	—	—
 Total Fund Balances	 417,590	 2,574,896	 4,896,630	 191,985
 Total Liabilities and Fund Balances	 418,468	 4,170,120	 5,448,260	 193,277

Mental Health	Veteran's Assistance Commission	Crime Victim Witness Coordinator	State's Attorney Drug Enforcement	Animal Control	Tax Sale Automation	Probation Service Fees	Sheriff's Drug Enforcement
2,121,510	301,492	—	269,475	198,406	254,607	327,566	507,214
2,192,986	373,789	—	—	—	—	—	—
(23,530)	18	—	—	—	—	—	—
1,347	220	—	135	150	177	231	310
—	—	—	—	—	—	5,954	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
<u>4,292,313</u>	<u>675,519</u>	<u>—</u>	<u>269,610</u>	<u>198,556</u>	<u>254,784</u>	<u>333,751</u>	<u>507,524</u>
384,309	3,653	—	—	8,810	—	(3,119)	19,724
3,189	9,493	1,135	388	4,962	1,105	—	120
—	—	2,385	—	—	—	—	—
<u>387,498</u>	<u>13,146</u>	<u>3,520</u>	<u>388</u>	<u>13,772</u>	<u>1,105</u>	<u>(3,119)</u>	<u>19,844</u>
2,139,586	366,664	—	—	—	—	—	—
<u>2,527,084</u>	<u>379,810</u>	<u>3,520</u>	<u>388</u>	<u>13,772</u>	<u>1,105</u>	<u>(3,119)</u>	<u>19,844</u>
—	—	—	—	—	—	—	—
1,765,229	295,709	—	269,222	184,784	253,679	336,870	487,680
—	—	(3,520)	—	—	—	—	—
<u>1,765,229</u>	<u>295,709</u>	<u>(3,520)</u>	<u>269,222</u>	<u>184,784</u>	<u>253,679</u>	<u>336,870</u>	<u>487,680</u>
<u>4,292,313</u>	<u>675,519</u>	<u>—</u>	<u>269,610</u>	<u>198,556</u>	<u>254,784</u>	<u>333,751</u>	<u>507,524</u>

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2021

	Law Library	County Clerk Automation	Court Automation	Circuit Clerk Document Storage
ASSETS				
Cash and Investments	\$ 91,295	130,586	355,070	393,429
Receivables				
Property Taxes	—	—	—	—
Accounts	—	—	—	—
Accrued Interest	66	92	280	243
Due from Other Funds	—	—	14,216	31,168
Due from Other Governments	—	—	—	—
Prepays	—	—	—	—
Total Assets	91,361	130,678	369,566	424,840
LIABILITIES				
Accounts Payable	8	—	28,349	(17,346)
Accrued Payroll	—	—	2,958	1,224
Due to Other Funds	—	—	—	—
Total Liabilities	8	—	31,307	(16,122)
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	—	—	—
Total Liabilities and				
Deferred Inflows of Resources	8	—	31,307	(16,122)
FUND BALANCES				
Nonspendable	—	—	—	—
Restricted	91,353	130,678	338,259	440,962
Unassigned	—	—	—	—
Total Fund Balances	91,353	130,678	338,259	440,962
Total Liabilities and Fund Balances	91,361	130,678	369,566	424,840

Environmental Service and Land Use	G.I.S.	Sheriff's Electronic Citation	Disaster	Local Emergency Planning Committee	DUI	HAVA Grant	Grant
592,956	708,930	11,251	4,095	13,459	88,397	—	47,498
—	—	—	—	—	—	—	—
309,046	1,890	—	19,922	—	—	—	216,625
628	442	12	—	—	57	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
200	—	—	—	—	—	—	—
902,830	711,262	11,263	24,017	13,459	88,454	—	264,123
22,347	18,488	—	4,095	—	—	62,000	121,215
8,423	7,419	—	—	—	—	—	10,506
—	—	—	—	—	—	2,233	—
30,770	25,907	—	4,095	—	—	64,233	131,721
—	—	—	—	—	—	—	—
30,770	25,907	—	4,095	—	—	64,233	131,721
200	—	—	—	—	—	—	—
871,860	685,355	11,263	19,922	13,459	88,454	—	132,402
—	—	—	—	—	—	(64,233)	—
872,060	685,355	11,263	19,922	13,459	88,454	(64,233)	132,402
902,830	711,262	11,263	24,017	13,459	88,454	—	264,123

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2021

	Public Safety	Coroner Grant	Detention Home	Coroner's Fees
ASSETS				
Cash and Investments	\$ 4,061,463	755	1,724,894	43,589
Receivables				
Property Taxes	—	—	450,636	—
Accounts	928,104	—	217,237	—
Accrued Interest	—	—	1,187	33
Due from Other Funds	—	—	—	—
Due from Other Governments	—	—	—	—
Prepays	—	—	250	—
Total Assets	4,989,567	755	2,394,204	43,622
LIABILITIES				
Accounts Payable	—	—	6,050	7,237
Accrued Payroll	—	—	51,225	—
Due to Other Funds	—	—	—	—
Total Liabilities	—	—	57,275	7,237
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	—	439,996	—
Total Liabilities and				
Deferred Inflows of Resources	—	—	497,271	7,237
FUND BALANCES				
Nonspendable	—	—	250	—
Restricted	4,989,567	755	1,896,683	36,385
Unassigned	—	—	—	—
Total Fund Balances	4,989,567	755	1,896,933	36,385
Total Liabilities and Fund Balances	4,989,567	755	2,394,204	43,622

State's Attorney Ops. and Admin	Special Tax Matching	Court Appointed Special Advocate	Sheriff Vehicle	State's Attorney SAFE	State's Attorney Records Automation	Recorder's Equipment	Child Support Administration
11,059	2,908,352	—	1,285	52,727	1,849	530,242	7,612
—	1,502,123	—	—	—	—	—	—
30	(3,368)	—	—	—	—	1,425	(231)
6	2,179	—	—	—	3	352	9
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
11,095	4,409,286	—	1,285	52,727	1,852	532,019	7,390
—	—	1,250	—	—	—	19,767	(397)
—	—	—	—	—	—	490	8
—	—	14,220	—	—	—	—	—
—	—	15,470	—	—	—	20,257	(389)
—	1,466,655	—	—	—	—	—	—
—	1,466,655	15,470	—	—	—	20,257	(389)
—	—	—	—	—	—	—	—
11,095	2,942,631	—	1,285	52,727	1,852	511,762	7,779
—	—	(15,470)	—	—	—	—	—
11,095	2,942,631	(15,470)	1,285	52,727	1,852	511,762	7,779
11,095	4,409,286	—	1,285	52,727	1,852	532,019	7,390

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2021

	Circuit Clerk Op/Admin	Circuit Clerk E-Citation Fees	Drunk Driving Impact Panel	Mediation Services
ASSETS				
Cash and Investments	\$ 264,428	108,938	—	7,800
Receivables				
Property Taxes	—	—	—	—
Accounts	—	—	—	—
Accrued Interest	213	69	—	—
Due from Other Funds	50	—	—	—
Due from Other Governments	—	—	—	—
Prepays	—	—	—	—
Total Assets	264,691	109,007	—	7,800
LIABILITIES				
Accounts Payable	(455)	—	—	(1,500)
Accrued Payroll	3,215	—	—	—
Due to Other Funds	—	—	9,448	—
Total Liabilities	2,760	—	9,448	(1,500)
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	—	—	—
Total Liabilities and				
Deferred Inflows of Resources	2,760	—	9,448	(1,500)
FUND BALANCES				
Nonspendable	—	—	—	—
Restricted	261,931	109,007	—	9,300
Unassigned	—	—	(9,448)	—
Total Fund Balances	261,931	109,007	(9,448)	9,300
Total Liabilities and Fund Balances	264,691	109,007	—	7,800

Arrestees' Medical Care								
Drug Court	Child Advocacy	Designated Gift	Transportation Safety	Animal Population Control	Drug Addiction Services	Public Defender Records		
30,533	103,187	2,590	2,372	250	14,924	15,407	2,762	
—	—	—	—	—	—	—	—	—
—	38,797	—	—	—	—	—	—	—
9	69	—	—	—	9	12	3	
—	—	—	—	—	—	—	—	—
—	10,935	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
30,542	152,988	2,590	2,372	250	14,933	15,419	2,765	
—	288	3,796	—	—	6,231	—	—	—
—	2,310	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	2,598	3,796	—	—	6,231	—	—	—
—	—	—	—	—	—	—	—	—
—	2,598	3,796	—	—	6,231	—	—	—
—	—	—	—	—	—	—	—	—
30,542	150,390	—	2,372	250	8,702	15,419	2,765	
—	—	(1,206)	—	—	—	—	—	—
30,542	150,390	(1,206)	2,372	250	8,702	15,419	2,765	
30,542	152,988	2,590	2,372	250	14,933	15,419	2,765	

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet - Continued
November 30, 2021

	Cannabis Regulation	SA Justice Assistance	Totals
ASSETS			
Cash and Investments	\$ 59,424	3,174	24,858,275
Receivables			
Property Taxes	—	—	6,021,657
Accounts	3,495	24,678	1,978,397
Accrued Interest	3	—	10,866
Due from Other Funds	—	—	51,388
Due from Other Governments	—	—	10,935
Prepays	—	—	450
Total Assets	62,922	27,852	32,931,968
LIABILITIES			
Accounts Payable	—	—	1,301,648
Accrued Payroll	—	2,308	185,999
Due to Other Funds	—	—	28,286
Total Liabilities	—	2,308	1,515,933
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	—	—	5,879,556
Total Liabilities and			
Deferred Inflows of Resources	—	2,308	7,395,489
FUND BALANCES			
Nonspendable	—	—	450
Restricted	62,922	25,544	25,629,906
Unassigned	—	—	(93,877)
Total Fund Balances	62,922	25,544	25,536,479
Total Liabilities and Fund Balances	62,922	27,852	32,931,968

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended November 30, 2021

See Following Page

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended November 30, 2021

	Tourism Promotion	County Bridge	Motor Fuel Tax	County Clerk Records
Revenues				
Taxes	\$ —	1,368,246	—	—
Intergovernmental	—	289,183	4,397,199	—
Fines and Fees	321,400	260,902	—	31,472
Interest	1,491	15,584	1,923	1,174
Miscellaneous	—	—	—	—
Total Revenues	322,891	1,933,915	4,399,122	32,646
Expenditures				
Current				
General Government	147,980	—	—	28,691
Public Safety	—	—	—	—
Judiciary	—	—	—	—
Highways and Streets	—	1,770,161	3,857,178	—
Health	—	—	—	—
Education	—	—	—	—
Total Expenditures	147,980	1,770,161	3,857,178	28,691
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	174,911	163,754	541,944	3,955
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	(35,000)	—	(16,192)	—
	(35,000)	—	(16,192)	—
Net Change in Fund Balances	139,911	163,754	525,752	3,955
Fund Balances - Beginning	277,679	2,411,142	4,370,878	188,030
Fund Balances - Ending	417,590	2,574,896	4,896,630	191,985

Mental Health	Veteran's Assistance Commission	Crime Victim Witness Coordinator	State's Attorney Drug Enforcement	Animal Control	Tax Sale Automation	Probation Services	Sheriff's Drug Enforcement
2,060,058	274,874	—	—	—	—	—	—
158,667	—	14,750	22,225	—	—	—	—
—	—	—	28,170	184,420	48,445	133,398	536,678
11,027	1,788	—	1,041	1,146	1,372	1,742	2,150
—	12,113	—	—	—	—	2,741	—
2,229,752	288,775	14,750	51,436	185,566	49,817	137,881	538,828
—	—	—	—	—	38,087	—	—
—	—	29,387	18,956	181,046	—	—	110,161
—	—	—	—	—	—	96,094	—
—	—	—	—	—	—	—	—
2,425,093	332,896	—	—	—	—	—	—
—	—	—	—	—	—	—	—
2,425,093	332,896	29,387	18,956	181,046	38,087	96,094	110,161
(195,341)	(44,121)	(14,637)	32,480	4,520	11,730	41,787	428,667
—	—	—	—	—	—	—	—
(1,400)	(2,000)	—	—	(10,000)	—	—	—
(1,400)	(2,000)	—	—	(10,000)	—	—	—
(196,741)	(46,121)	(14,637)	32,480	(5,480)	11,730	41,787	428,667
1,961,970	341,830	11,117	236,742	190,264	241,949	295,083	59,013
1,765,229	295,709	(3,520)	269,222	184,784	253,679	336,870	487,680

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued
For the Fiscal Year Ended November 30, 2021

	Law Library	County Clerk Automation	Court Automation	Circuit Clerk Document Storage
Revenues				
Taxes	\$ —	—	—	—
Intergovernmental	—	—	—	—
Fines and Fees	42,790	14,000	240,567	219,510
Interest	510	674	2,175	18,793
Miscellaneous	—	—	—	—
Total Revenues	43,300	14,674	242,742	238,303
Expenditures				
Current				
General Government	—	655	—	—
Public Safety	—	—	—	—
Judiciary	37,785	—	264,078	85,641
Highways and Streets	—	—	—	—
Health	—	—	—	—
Education	—	—	—	—
Total Expenditures	37,785	655	264,078	85,641
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	5,515	14,019	(21,336)	152,662
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	—	—	—	—
Net Change in Fund Balances	5,515	14,019	(21,336)	152,662
Fund Balances - Beginning	85,838	116,659	359,595	288,300
Fund Balances - Ending	91,353	130,678	338,259	440,962

Environmental Service and Land Use	G.I.S.	Sheriff's Electronic Citation	Disaster	Local Emergency Planning Committee	DUI	HAVA Grant	Grant
—	—	—	—	—	—	—	—
75,622	—	—	823	—	—	—	869,466
915,187	707,828	4,112	—	—	23,509	—	—
4,779	3,356	53	—	1	429	—	14
—	4,127	—	—	4,200	—	—	—
995,588	715,311	4,165	823	4,201	23,938	—	869,480
413,450	540,880	—	99,629	97	—	62,900	—
—	—	—	—	—	368	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	877,215
—	—	—	—	—	—	—	—
413,450	540,880	—	99,629	97	368	62,900	877,215
582,138	174,431	4,165	(98,806)	4,104	23,570	(62,900)	(7,735)
26,910	—	—	299,443	—	—	—	—
(700,000)	(3,600)	—	—	—	—	—	—
(673,090)	(3,600)	—	299,443	—	—	—	—
(90,952)	170,831	4,165	200,637	4,104	23,570	(62,900)	(7,735)
963,012	514,524	7,098	(180,715)	9,355	64,884	(1,333)	140,137
872,060	685,355	11,263	19,922	13,459	88,454	(64,233)	132,402

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued
For the Fiscal Year Ended November 30, 2021

	Public Safety	Coroner Grant	Detention Home	Coroner Fees
Revenues				
Taxes	\$ —	—	410,494	—
Intergovernmental	3,438,456	3,922	1,068,324	—
Fines and Fees	—	—	31	34,251
Interest	3,888	2	9,050	267
Miscellaneous	—	—	—	—
Total Revenues	3,442,344	3,924	1,487,899	34,518
Expenditures				
Current				
General Government	—	—	—	—
Public Safety	—	4,007	—	54,871
Judiciary	—	—	1,430,787	—
Highways and Streets	—	—	—	—
Health	—	—	—	—
Education	—	—	—	—
Total Expenditures	—	4,007	1,430,787	54,871
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	3,442,344	(83)	57,112	(20,353)
Other Financing Sources (Uses)				
Transfers In	—	—	97,991	—
Transfers Out	(1,000,000)	—	(1,920)	—
	(1,000,000)	—	96,071	—
Net Change in Fund Balances	2,442,344	(83)	153,183	(20,353)
Fund Balances - Beginning	2,547,223	838	1,743,750	56,738
Fund Balances - Ending	4,989,567	755	1,896,933	36,385

State's Attorney Ops. and Admin.	Special Tax Matching	Court Appointed Special Advocate	Sheriff Vehicle	State's Attorney SAFE	State's Attorney Records Automation	Recorder's Equipment	Child Support Administration
—	1,368,246	—	—	—	—	—	—
—	23,189	—	—	—	—	166,725	8,148
10,869	—	1,943	471	—	7,042	241,063	9,312
67	17,419	—	2	—	17	2,631	57
—	—	—	—	—	—	250	—
10,936	1,408,854	1,943	473	—	7,059	410,669	17,517
<hr/>							
—	—	—	—	—	—	279,877	—
—	1,255,369	—	889	—	10,025	—	—
4,784	—	15,000	—	—	—	—	26,183
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
4,784	1,255,369	15,000	889	—	10,025	279,877	26,183
<hr/>							
6,152	153,485	(13,057)	(416)	—	(2,966)	130,792	(8,666)
<hr/>							
—	—	10,998	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	10,998	—	—	—	—	—
<hr/>							
6,152	153,485	(2,059)	(416)	—	(2,966)	130,792	(8,666)
<hr/>							
4,943	2,789,146	(13,411)	1,701	52,727	4,818	380,970	16,445
<hr/>							
11,095	2,942,631	(15,470)	1,285	52,727	1,852	511,762	7,779

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued

For the Fiscal Year Ended November 30, 2021

	Circuit Clerk Operations and Administration	Circuit Clerk E-Citation	Drunk Driving Impact Panel	Mediation Services
Revenues				
Taxes	\$ —	—	—	—
Intergovernmental	—	—	—	—
Fines and Fees	119,898	53,091	—	4,650
Interest	1,652	534	—	—
Miscellaneous	—	—	—	—
Total Revenues	121,550	53,625	—	4,650
Expenditures				
Current				
General Government	—	—	—	—
Public Safety	—	—	—	—
Judiciary	153,042	22,232	—	4,650
Highways and Streets	—	—	—	—
Health	—	—	—	—
Education	—	—	—	—
Total Expenditures	153,042	22,232	—	4,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31,492)	31,393	—	—
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	—	—	—	—
Net Change in Fund Balances	(31,492)	31,393	—	—
Fund Balances - Beginning	293,423	77,614	(9,448)	9,300
Fund Balances - Ending	261,931	109,007	(9,448)	9,300

Arrestees' Medical Care	Drug Court	Child Advocacy	Designated Gift	Transportation Safety	Animal Population Control	Drug Addiction Services	Public Defender Records
—	—	—	—	—	—	—	—
—	80,037	—	—	—	—	—	—
37,232	—	11,600	—	—	23,470	515	1,514
81	544	—	—	—	61	88	13
—	—	—	2,682	—	—	—	—
37,313	80,581	11,600	2,682	—	23,531	603	1,527
—	—	—	—	—	—	—	—
—	62,512	—	—	—	32,690	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	12,386	—	—	—	—	—
—	—	—	—	—	—	—	—
—	62,512	12,386	—	—	32,690	—	—
37,313	18,069	(786)	2,682	—	(9,159)	603	1,527
—	—	—	—	—	10,000	—	—
(15,500)	—	—	—	—	—	—	—
(15,500)	—	—	—	—	10,000	—	—
21,813	18,069	(786)	2,682	—	841	603	1,527
8,729	132,321	(420)	(310)	250	7,861	14,816	1,238
30,542	150,390	(1,206)	2,372	250	8,702	15,419	2,765

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued

For the Fiscal Year Ended November 30, 2021

	Cannabis Regulation	SA Justice Grant	Totals
Revenues			
Taxes	\$ —	—	5,481,918
Intergovernmental	62,904	58,466	10,738,106
Fines and Fees	—	—	4,269,340
Interest	18	—	107,613
Miscellaneous	—	—	26,113
Total Revenues	62,922	58,466	20,623,090
Expenditures			
Current			
General Government	—	32,922	1,645,168
Public Safety	—	—	1,760,281
Judiciary	—	—	2,140,276
Highways and Streets	—	—	5,627,339
Health	—	—	3,647,590
Education	—	—	—
Total Expenditures	—	32,922	14,820,654
Excess (Deficiency) of Revenues Over (Under) Expenditures	62,922	25,544	5,802,436
Other Financing Sources (Uses)			
Transfers In	—	—	445,342
Transfers Out	—	—	(1,785,612)
	—	—	(1,340,270)
Net Change in Fund Balances	62,922	25,544	4,462,166
Fund Balances - Beginning	—	—	21,074,313
Fund Balances - Ending	62,922	25,544	25,536,479

LASALLE COUNTY, ILLINOIS

Tourism Promotion - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 175,000	175,000	321,400
Interest	2,000	2,000	1,491
Total Revenues	177,000	177,000	322,891
Expenditures			
General Government			
Other Services and Charges	174,100	174,100	147,980
Miscellaneous	500	500	—
Total Expenditures	174,600	174,600	147,980
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	2,400	2,400	174,911
Other Financing (Uses)			
Transfers Out	(35,000)	(35,000)	(35,000)
Net Change in Fund Balance	(32,600)	(32,600)	139,911
Fund Balance - Beginning			277,679
Fund Balance - Ending			417,590

LASALLE COUNTY, ILLINOIS

County Bridge - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,388,447	1,388,447	1,368,246
Intergovernmental			
Replacement Taxes	11,868	11,868	23,189
Reimbursements	769,500	769,500	265,994
Fines and Fees	2,107,285	2,107,285	260,902
Interest	10,000	10,000	15,584
Total Revenues	4,287,100	4,287,100	1,933,915
Expenditures			
Highways and Streets			
Personnel Services	346,000	346,000	348,473
Other Services and Charges	3,941,100	3,941,100	1,421,688
Total Expenditures	4,287,100	4,287,100	1,770,161
Net Change in Fund Balance	—	—	163,754
Fund Balance - Beginning			2,411,142
Fund Balance - Ending			2,574,896

LASALLE COUNTY, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax	\$ 2,778,000	2,778,000	2,903,317
Reimbursements	778,000	778,000	1,493,882
Interest	30,000	30,000	1,923
Total Revenues	3,586,000	3,586,000	4,399,122
Expenditures			
Highways and Streets			
Personnel Services	1,546,900	1,546,900	1,380,868
Other Services and Charges	4,061,000	4,061,000	2,476,310
Total Expenditures	5,607,900	5,607,900	3,857,178
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(2,021,900)	(2,021,900)	541,944
Other Financing (Uses)			
Transfers Out	—	—	(16,192)
Net Change in Fund Balance	(2,021,900)	(2,021,900)	525,752
Fund Balance - Beginning			<u>4,370,878</u>
Fund Balance - Ending			<u>4,896,630</u>

LASALLE COUNTY, ILLINOIS**County Clerk Records - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 32,760	32,760	31,472
Interest	1,000	1,000	1,174
Total Revenues	33,760	33,760	32,646
Expenditures			
General Government			
Supplies	18,000	18,000	18,547
Other Services and Charges	9,550	9,550	7,549
Equipment	3,000	3,000	2,595
Total Expenditures	30,550	30,550	28,691
Net Change in Fund Balance	3,210	3,210	3,955
Fund Balance - Beginning			188,030
Fund Balance - Ending			191,985

LASALLE COUNTY, ILLINOIS

Mental Health - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,090,723	2,090,723	2,060,058
Intergovernmental			
Replacement Taxes	81,202	81,202	158,667
Interest	16,000	16,000	11,027
Total Revenues	2,187,925	2,187,925	2,229,752
Expenditures			
Health			
Personnel Services	89,414	89,414	86,923
Supplies	1,300	1,300	734
Other Services and Charges	2,437,599	2,437,599	2,336,099
Equipment	—	—	1,337
Total Expenditures	2,528,313	2,528,313	2,425,093
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(340,388)	(340,388)	(195,341)
Other Financing (Uses)			
Transfers Out	(1,400)	(1,400)	(1,400)
Net Change in Fund Balance	(341,788)	(341,788)	(196,741)
Fund Balance - Beginning			<u>1,961,970</u>
Fund Balance - Ending			<u>1,765,229</u>

LASALLE COUNTY, ILLINOIS

Veterans' Assistance Commission - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 278,800	278,800	274,874
Interest	1,500	1,500	1,788
Miscellaneous	—	—	12,113
Total Revenues	280,300	280,300	288,775
Expenditures			
Health			
Personnel Services	245,864	245,864	250,967
Supplies	2,400	2,400	9,495
Other Services and Charges	63,451	63,451	60,290
Miscellaneous	1,000	1,000	12,144
Total Expenditures	312,715	312,715	332,896
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(32,415)	(32,415)	(44,121)
Other Financing (Uses)			
Transfers Out	(2,000)	(2,000)	(2,000)
Net Change in Fund Balance	(34,415)	(34,415)	(46,121)
Fund Balance - Beginning			341,830
Fund Balance - Ending			295,709

LASALLE COUNTY, ILLINOIS**Crime Victim Witness Coordinator - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ 29,500	29,500	14,750
Expenditures			
Public Safety			
Personnel Services	29,500	29,500	29,387
Net Change in Fund Balance	—	—	(14,637)
Fund Balance - Beginning			11,117
Fund Balance - Ending			(3,520)

LASALLE COUNTY, ILLINOIS

State's Attorney Drug Enforcement - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental	\$ —	—	22,225
Fines and Fees	3,000	3,000	28,170
Interest	1,000	1,000	1,041
Total Revenues	4,000	4,000	51,436
Expenditures			
Public Safety			
Personnel Services	10,100	10,100	10,411
Supplies	—	—	37
Other Services and Charges	4,000	4,000	5,883
Equipment	—	—	1,508
Miscellaneous	—	—	1,117
Total Expenditures	14,100	14,100	18,956
Net Change in Fund Balance	(10,100)	(10,100)	32,480
Fund Balance - Beginning			236,742
Fund Balance - Ending			269,222

LASALLE COUNTY, ILLINOIS

Animal Control - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 176,400	176,400	184,420
Interest	1,500	1,500	1,146
Total Revenues	177,900	177,900	185,566
Expenditures			
Public Safety			
Personnel Services	124,609	124,609	125,648
Supplies	2,900	2,900	2,465
Other Services and Charges	56,033	56,033	52,933
 Total Expenditures	183,542	183,542	181,046
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(5,642)	(5,642)	4,520
Other Financing (Uses)			
Transfers Out	(10,000)	(10,000)	(10,000)
Net Change in Fund Balance	(15,642)	(15,642)	(5,480)
Fund Balance - Beginning			190,264
Fund Balance - Ending			184,784

LASALLE COUNTY, ILLINOIS**Tax Sale Automation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 39,000	39,000	48,445
Interest	1,500	1,500	1,372
Total Revenues	40,500	40,500	49,817
Expenditures			
General Government			
Personnel Services	28,768	28,768	28,623
Supplies	1,000	1,000	—
Other Services and Charges	5,350	5,350	8,815
Equipment	3,500	3,500	649
Miscellaneous	100	100	—
Total Expenditures	38,718	38,718	38,087
Net Change in Fund Balance	1,782	1,782	11,730
Fund Balance - Beginning			241,949
Fund Balance - Ending			253,679

LASALLE COUNTY, ILLINOIS

Probation Service's - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 163,000	163,000	133,398
Interest	6,000	6,000	1,742
Miscellaneous	5,000	5,000	2,741
Total Revenues	174,000	174,000	137,881
Expenditures			
Judiciary			
Supplies	15,000	15,000	14,523
Other Services and Charges	190,900	190,900	66,689
Equipment	15,000	15,000	12,745
Miscellaneous	1,500	1,500	2,137
Total Expenditures	222,400	222,400	96,094
Net Change in Fund Balance	(48,400)	(48,400)	41,787
Fund Balance - Beginning			295,083
Fund Balance - Ending			336,870

LASALLE COUNTY, ILLINOIS

Sheriff's Drug Enforcement - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 10,000	10,000	536,678
Interest	500	500	2,150
Total Revenues	10,500	10,500	538,828
Expenditures			
Public Safety			
Personnel Services	3,114	3,114	3,114
Supplies	100	100	74
Other Services and Charges	44,750	44,750	106,973
Miscellaneous	100	100	—
Total Expenditures	48,064	48,064	110,161
Net Change in Fund Balance	(37,564)	(37,564)	428,667
Fund Balance - Beginning			59,013
Fund Balance - Ending			487,680

LASALLE COUNTY, ILLINOIS**Law Library - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 55,000	55,000	42,790
Interest	500	500	510
Total Revenues	55,500	55,500	43,300
Expenditures			
Judiciary			
Supplies	100	100	—
Other Services and Charges	46,000	46,000	37,785
Total Expenditures	46,100	46,100	37,785
Net Change in Fund Balance	9,400	9,400	5,515
Fund Balance - Beginning			85,838
Fund Balance - Ending			91,353

LASALLE COUNTY, ILLINOIS**County Clerk Automation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 5,500	5,500	14,000
Interest	200	200	674
Total Revenues	5,700	5,700	14,674
Expenditures			
General Government			
Supplies	5,000	5,000	655
Other Services and Charges	3,000	3,000	—
Total Expenditures	8,000	8,000	655
Net Change in Fund Balance	(2,300)	(2,300)	14,019
Fund Balance - Beginning			116,659
Fund Balance - Ending			130,678

LASALLE COUNTY, ILLINOIS

Court Automation - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 170,000	170,000	240,567
Interest	4,000	4,000	2,175
Total Revenues	174,000	174,000	242,742
Expenditures			
Judiciary			
Personnel Services	93,000	93,000	90,339
Supplies	8,000	8,000	943
Other Services and Charges	164,107	164,107	168,146
Equipment	67,000	67,000	4,650
Miscellaneous	2,500	2,500	—
Total Expenditures	334,607	334,607	264,078
Net Change in Fund Balance	(160,607)	(160,607)	(21,336)
Fund Balance - Beginning			359,595
Fund Balance - Ending			338,259

LASALLE COUNTY, ILLINOIS**Circuit Clerk Document Storage - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 170,000	170,000	219,510
Interest	4,000	4,000	18,793
Total Revenues	174,000	174,000	238,303
Expenditures			
Judiciary			
Personnel Services	35,000	35,000	16,454
Supplies	3,000	3,000	1,764
Other Services and Charges	147,250	147,250	62,130
Equipment	5,000	5,000	5,293
Miscellaneous	1,000	1,000	—
Total Expenditures	191,250	191,250	85,641
Net Change in Fund Balance	(17,250)	(17,250)	152,662
Fund Balance - Beginning			288,300
Fund Balance - Ending			440,962

LASALLE COUNTY, ILLINOIS

Environmental Service and Land Use - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 96,147	96,147	75,622
Fines and Fees	1,100,000	1,100,000	915,187
Interest	10,000	10,000	4,779
Total Revenues	1,206,147	1,206,147	995,588
Expenditures			
General Government			
Personnel Services	279,891	279,891	280,205
Supplies	5,250	5,250	2,211
Other Services and Charges	247,534	247,534	131,034
Total Expenditures	532,675	532,675	413,450
Excess (Deficiency) of Revenues Over (Under) Expenditures	673,472	673,472	582,138
Other Financing Sources (Uses)			
Transfers In	26,910	26,910	26,910
Transfers Out	(804,771)	(804,771)	(700,000)
	(777,861)	(777,861)	(673,090)
Net Change in Fund Balance	(104,389)	(104,389)	(90,952)
Fund Balance - Beginning			963,012
Fund Balance - Ending			872,060

LASALLE COUNTY, ILLINOIS

G.I.S. - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 604,500	604,500	707,828
Interest	1,200	1,200	3,356
Miscellaneous	—	—	4,127
Total Revenues	605,700	605,700	715,311
Expenditures			
General Government			
Personnel Services	229,761	229,761	219,679
Supplies	3,500	3,500	1,885
Other Services and Charges	349,150	349,150	311,872
Equipment	30,000	30,000	7,444
Miscellaneous	1,000	1,000	—
Total Expenditures	613,411	613,411	540,880
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(7,711)	(7,711)	174,431
Other Financing (Uses)			
Transfers Out	(3,600)	(3,600)	(3,600)
Net Change in Fund Balance	(11,311)	(11,311)	170,831
Fund Balance - Beginning			<u>514,524</u>
Fund Balance - Ending			<u>685,355</u>

LASALLE COUNTY, ILLINOIS**Sheriff's Electronic Citation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 360	360	4,112
Interest	50	50	53
Total Revenues	410	410	4,165
Expenditures			
Public Safety			
Equipment	1,500	1,500	—
Net Change in Fund Balance	(1,090)	(1,090)	4,165
Fund Balance - Beginning			7,098
Fund Balance - Ending			11,263

LASALLE COUNTY, ILLINOIS

Disaster - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ 67,880	67,880	—
Grants	1,380,280	1,380,280	823
Total Revenues	1,448,160	1,448,160	823
Expenditures			
General Government			
Supplies	—	—	4,875
Other Services and Charges	100,000	100,000	94,866
Miscellaneous	—	—	(112)
Total Revenues	100,000	100,000	99,629
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	1,348,160	1,348,160	(98,806)
Other Financing Sources			
Transfers In	—	—	299,443
Net Change in Fund Balance	1,348,160	1,348,160	200,637
Fund Balance - Beginning			(180,715)
Fund Balance - Ending			19,922

LASALLE COUNTY, ILLINOIS

Local Emergency Planning Committee - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Interest	\$ —	—	1
Miscellaneous	4,000	4,000	4,200
Total Revenues	4,000	4,000	4,201
Expenditures			
General Government			
Supplies	—	—	97
Net Change in Fund Balance	4,000	4,000	4,104
Fund Balance - Beginning			9,355
Fund Balance - Ending			13,459

LASALLE COUNTY, ILLINOIS

DUI - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 32,800	32,800	23,509
Interest	500	500	429
Total Revenues	33,300	33,300	23,938
Expenditures			
Public Safety			
Supplies	5,000	5,000	368
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	28,300	28,300	23,570
Other Financing (Uses)			
Transfers Out	(25,000)	(25,000)	—
Net Change in Fund Balance	3,300	3,300	23,570
Fund Balance - Beginning			64,884
Fund Balance - Ending			88,454

LASALLE COUNTY, ILLINOIS**AVA Grant - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	
Revenues			
Intergovernmental			
Grants	\$ 26,219	26,219	—
Expenditures			
General Government			
Other Services and Charges	15,000	15,000	62,900
Equipment	11,219	11,219	—
Total Expenditures	26,219	26,219	62,900
Net Change in Fund Balance	—	—	(62,900)
Fund Balance - Beginning			(1,333)
Fund Balance - Ending			(64,233)

LASALLE COUNTY, ILLINOIS

Grant - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ 946,271	946,271	869,466
Interest	—	—	14
Total Revenues	946,271	946,271	869,480
Expenditures			
Health			
Personnel Services	182,186	182,186	171,095
Supplies	2,010	2,010	617
Other Services and Charges	443,225	443,225	705,503
Total Expenditures	627,421	627,421	877,215
Net Change in Fund Balance	318,850	318,850	(7,735)
Fund Balance - Beginning			140,137
Fund Balance - Ending			132,402

LASALLE COUNTY, ILLINOIS

Public Safety - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Public Safety Sales Taxes	\$ 2,800,000	2,800,000	3,438,456
Interest	15,000	15,000	3,888
Total Revenues	2,815,000	2,815,000	3,442,344
Expenditures			
Public Safety			
Equipment	1,000	1,000	—
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	2,814,000	2,814,000	3,442,344
Other Financing (Uses)			
Transfers Out	(2,885,000)	(2,885,000)	(1,000,000)
Net Change in Fund Balance	(71,000)	(71,000)	2,442,344
Fund Balance - Beginning			2,547,223
Fund Balance - Ending			4,989,567

LASALLE COUNTY, ILLINOIS**Coroner Grant - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 4,336	4,336	3,922
Interest	—	—	2
Total Revenues	4,336	4,336	3,924
Expenditures			
Public Safety			
Supplies	3,600	3,600	3,276
Equipment	736	736	731
Total Expenditures	4,336	4,336	4,007
Net Change in Fund Balance	—	—	(83)
Fund Balance - Beginning			838
Fund Balance - Ending			755

LASALLE COUNTY, ILLINOIS

Detention Home - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 416,534	416,534	410,494
Intergovernmental			
Replacement Taxes	33,886	33,886	66,213
Reimbursements	1,087,000	1,087,000	1,002,111
Fines and Fees	8,000	8,000	31
Interest	4,000	4,000	9,050
Total Revenues	1,549,420	1,549,420	1,487,899
Expenditures			
Judiciary			
Personnel Services	1,435,161	1,435,161	1,254,437
Supplies	66,750	66,750	35,758
Other Services and Charges	174,152	174,152	140,592
Total Expenditures	1,676,063	1,676,063	1,430,787
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(126,643)	(126,643)	57,112
Other Financing Sources (Uses)			
Transfers In	97,992	97,992	97,991
Transfers Out	(1,920)	(1,920)	(1,920)
	96,072	96,072	96,071
Net Change in Fund Balance	(30,571)	(30,571)	153,183
Fund Balance - Beginning			1,743,750
Fund Balance - Ending			1,896,933

LASALLE COUNTY, ILLINOIS

Coroner Fees - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 27,600	27,600	34,251
Interest	—	—	267
Total Revenues	27,600	27,600	34,518
Expenditures			
Public Safety			
Supplies	10,725	10,725	54,871
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	16,875	16,875	(20,353)
Other Financing (Uses)			
Transfers Out	(36,000)	(36,000)	—
Net Change in Fund Balance	(19,125)	(19,125)	(20,353)
Fund Balance - Beginning			56,738
Fund Balance - Ending			36,385

LASALLE COUNTY, ILLINOIS

State's Attorney Operations & Admin - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 14,000	14,000	10,869
Interest	—	—	67
Total Revenues	14,000	14,000	10,936
Expenditures			
Judiciary			
Supplies	9,000	9,000	4,304
Other Services and Charges	5,480	5,480	480
Total Expenditures	14,480	14,480	4,784
Net Change in Fund Balance	(480)	(480)	6,152
Fund Balance - Beginning			4,943
Fund Balance - Ending			11,095

LASALLE COUNTY, ILLINOIS

Special Tax Matching - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,388,447	1,388,447	1,368,246
Intergovernmental			
Replacement Taxes	11,868	11,868	23,189
Reimbursements	350,000	350,000	—
Interest	10,000	10,000	17,419
Total Revenues	1,760,315	1,760,315	1,408,854
Expenditures			
Public Safety			
Other Services and Charges	2,322,000	2,322,000	1,255,369
Net Change in Fund Balance	(561,685)	(561,685)	153,485
Fund Balance - Beginning			2,789,146
Fund Balance - Ending			2,942,631

LASALLE COUNTY, ILLINOIS

Court Appointed Special Advocate - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 4,000	4,000	1,943
Interest	2	2	—
Total Revenues	4,002	4,002	1,943
Expenditures			
Judiciary			
Other Services and Charges	15,000	15,000	15,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,998)	(10,998)	(13,057)
Other Financing Sources			
Transfers In	10,998	10,998	10,998
Net Change in Fund Balance	—	—	(2,059)
Fund Balance - Beginning			(13,411)
Fund Balance - Ending			(15,470)

LASALLE COUNTY, ILLINOIS**Sheriff Vehicle - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 8,000	8,000	471
Interest	100	100	2
Total Revenues	8,100	8,100	473
Expenditures			
Public Safety			
Other Services and Charges	1,000	1,000	889
Net Change in Fund Balance	7,100	7,100	(416)
Fund Balance - Beginning			1,701
Fund Balance - Ending			1,285

LASALLE COUNTY, ILLINOIS**State's Attorney Records Automation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 9,200	9,200	7,042
Interest	100	100	17
Total Revenues	9,300	9,300	7,059
Expenditures			
Public Safety			
Other Services and Charges	10,025	10,025	10,025
Net Change in Fund Balance	(725)	(725)	(2,966)
Fund Balance - Beginning			4,818
Fund Balance - Ending			1,852

LASALLE COUNTY, ILLINOIS

Recorder's Equipment - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ 170,000	170,000	166,725
Fines and Fees	210,000	210,000	241,063
Interest	4,000	4,000	2,631
Miscellaneous	500	500	250
Total Revenues	<u>384,500</u>	<u>384,500</u>	<u>410,669</u>
Expenditures			
General Government			
Personnel Services	12,730	12,730	12,730
Supplies	30,000	30,000	5,425
Other Services and Charges	284,500	284,500	261,722
Miscellaneous	100	100	—
Total Expenditures	<u>327,330</u>	<u>327,330</u>	<u>279,877</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	57,170	57,170	130,792
Other Financing (Uses)			
Transfers Out	(16,850)	(16,850)	—
Net Change in Fund Balance	<u>40,320</u>	<u>40,320</u>	<u>130,792</u>
Fund Balance - Beginning			<u>380,970</u>
Fund Balance - Ending			<u>511,762</u>

LASALLE COUNTY, ILLINOIS

Child Support Administration - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ 12,000	12,000	8,148
Fines and Fees	12,000	12,000	9,312
Interest	500	500	57
Total Revenues	24,500	24,500	17,517
Expenditures			
Judiciary			
Personnel Services	24,000	24,000	22,625
Supplies	100	100	101
Other Services and Charges	4,600	4,600	3,457
Total Expenditures	28,700	28,700	26,183
Net Change in Fund Balance	(4,200)	(4,200)	(8,666)
Fund Balance - Beginning			16,445
Fund Balance - Ending			7,779

LASALLE COUNTY, ILLINOIS

Circuit Clerk Operations and Administration - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 140,000	140,000	119,898
Interest	1,900	1,900	1,652
Total Revenues	141,900	141,900	121,550
Expenditures			
Judiciary			
Personnel Services	123,000	123,000	108,420
Supplies	38,000	38,000	33,327
Other Services and Charges	24,307	24,307	10,900
Equipment	7,000	7,000	395
Miscellaneous	500	500	—
Total Expenditures	192,807	192,807	153,042
Net Change in Fund Balance	(50,907)	(50,907)	(31,492)
Fund Balance - Beginning			293,423
Fund Balance - Ending			261,931

LASALLE COUNTY, ILLINOIS**Circuit Clerk E-Citation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 25,000	25,000	53,091
Interest	200	200	534
Total Revenues	25,200	25,200	53,625
Expenditures			
Judiciary			
Other Services and Charges	25,000	25,000	22,232
Net Change in Fund Balance	200	200	31,393
Fund Balance - Beginning			77,614
Fund Balance - Ending			109,007

LASALLE COUNTY, ILLINOIS**Drunk Driving Impact Panel - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 16,854	16,854	—
Expenditures			
General Government			
Personnel Services	5,000	5,000	—
Net Change in Fund Balance	11,854	11,854	—
Fund Balance - Beginning			(9,448)
Fund Balance - Ending			(9,448)

LASALLE COUNTY, ILLINOIS**Mediation Services - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 27,600	27,600	4,650
Expenditures			
Judiciary			
Other Services and Charges	27,600	27,600	4,650
Net Change in Fund Balance	—	—	—
Fund Balance - Beginning			9,300
Fund Balance - Ending			9,300

LASALLE COUNTY, ILLINOIS**Arrestees' Medical Cost - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Revenues			
Fines and Fees	\$ 15,400	15,400	37,232
Interest	100	100	81
Total Revenues	15,500	15,500	37,313
Expenditures			
Health	—	—	—
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	15,500	15,500	37,313
Other Financing (Uses)			
Transfers Out	(15,500)	(15,500)	(15,500)
Net Change in Fund Balance	—	—	21,813
Fund Balance - Beginning			8,729
Fund Balance - Ending			<u>30,542</u>

LASALLE COUNTY, ILLINOIS

Drug Court - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Intergovernmental			
Grants	\$ 165,233	165,233	80,037
Interest	100	100	544
Total Revenues	165,333	165,333	80,581
Expenditures			
Public Safety			
Personnel Services	45,651	45,651	42,512
Supplies	1,010	1,010	76
Other Services and Charges	99,030	99,030	19,924
Total Expenditures	145,691	145,691	62,512
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	19,642	19,642	18,069
Other Financing (Uses)			
Transfers Out	(9,161)	(9,161)	—
Net Change in Fund Balance	10,481	10,481	18,069
Fund Balance - Beginning			132,321
Fund Balance - Ending			150,390

LASALLE COUNTY, ILLINOIS**Child Advocacy - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 18,000	18,000	11,600
Expenditures			
Health			
Other Services and Charges	18,000	18,000	12,386
Net Change in Fund Balance	—	—	(786)
Fund Balance - Beginning			(420)
Fund Balance - Ending			(1,206)

LASALLE COUNTY, ILLINOIS

Designated Gift - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Miscellaneous	\$	—	2,682
Expenditures			
General Government			
Other Services and Charges	1,000	1,000	—
Net Change in Fund Balance	(1,000)	(1,000)	2,682
Fund Balance - Beginning			(310)
Fund Balance - Ending			2,372

LASALLE COUNTY, ILLINOIS

Transportation Safety - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 500	500	—
Expenditures			
General Government	—	—	—
Other Services and Charges	—	—	—
Net Change in Fund Balance	500	500	—
Fund Balance - Beginning			250
Fund Balance - Ending			250

LASALLE COUNTY, ILLINOIS

Animal Population Control - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Fines and Fees	\$ 23,000	23,000	23,470
Interest	25	25	61
Total Revenues	23,025	23,025	23,531
Expenditures			
Public Safety			
Other Services and Charges	33,000	33,000	32,690
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(9,975)	(9,975)	(9,159)
Other Financing Sources			
Transfers In	10,000	10,000	10,000
Net Change in Fund Balance	25	25	841
Fund Balance - Beginning			7,861
Fund Balance - Ending			8,702

LASALLE COUNTY, ILLINOIS**Drug Addiction Services - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 3,000	3,000	515
Interest	30	30	88
Total Revenues	3,030	3,030	603
Expenditures			
Health			
Other Services and Charges	—	—	—
Net Change in Fund Balance	3,030	3,030	603
Fund Balance - Beginning			14,816
Fund Balance - Ending			15,419

LASALLE COUNTY, ILLINOIS**Public Defender Records - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 500	500	1,514
Interest	—	—	13
	<hr/>	<hr/>	<hr/>
	500	500	1,527
Expenditures			
Judiciary			
Supplies	500	500	—
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	—	—	1,527
Fund Balance - Beginning			<hr/> 1,238
Fund Balance - Ending			<hr/> 2,765

LASALLE COUNTY, ILLINOIS**SA Justice Assistance Grant- Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 60,179	60,179	58,466
Expenditures			
General Government			
Other Services and Charges	60,150	60,150	32,922
Net Change in Fund Balance	29	29	25,544
Fund Balance - Beginning			—
Fund Balance - Ending			<u>25,544</u>

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Capital Projects Funds
Combining Balance Sheet
November 30, 2021

	County	Highway	Capital Improvements, Repairs, and Equipment	Totals
ASSETS				
Cash and Investments		\$ 2,733,998	1,632,563	4,366,561
Receivables - Net of Allowances				
Property Taxes		3,004,238	—	3,004,238
Accounts		(11,605)	163,147	151,542
Accrued Interest		1,416	1,407	2,823
 Total Assets		 5,728,047	 1,797,117	 7,525,164
LIABILITIES				
Accounts Payable		458	15,739	16,197
Accrued Payroll		31,364	—	31,364
 Total Liabilities		 31,822	 15,739	 47,561
DEFERRED INFLOWS OF RESOURCES				
Property Taxes		2,933,310	—	2,933,310
Total Liabilities and Deferred Inflows of Resources		2,965,132	15,739	2,980,871
FUND BALANCES				
Fund Balances				
Committed		2,762,915	1,781,378	4,544,293
 Total Liabilities and Fund Balances		 5,728,047	 1,797,117	 7,525,164

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended November 30, 2021

	County Highway	Capital Improvements, Repairs, and Equipment	Totals
Revenues			
Taxes	\$ 2,736,198	646,473	3,382,671
Intergovernmental	79,029	—	79,029
Fines and Fees	353,632	—	353,632
Interest	11,416	11,113	22,529
Miscellaneous	6,659	13,019	19,678
Total Revenues	3,186,934	670,605	3,857,539
Expenditures			
Current			
Highways and Streets	2,385,061	—	2,385,061
Capital Outlay	229,752	1,317,707	1,547,459
Total Expenditures	2,614,813	1,317,707	3,932,520
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	572,121	(647,102)	(74,981)
Other Financing Sources (Uses)			
Disposal of Capital Assets	59,915	—	59,915
Transfers In	69,959	29,504	99,463
Transfers Out	(22,000)	—	(22,000)
	107,874	29,504	137,378
Net Change in Fund Balances	679,995	(617,598)	62,397
Fund Balances - Beginning	2,082,920	2,398,976	4,481,896
Fund Balances - Ending	2,762,915	1,781,378	4,544,293

LASALLE COUNTY, ILLINOIS

County Highway - Capital Projects Fund

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

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property	\$ 2,776,894	2,776,894	2,736,198
Intergovernmental			
Grants	40,444	40,444	79,029
Charges for Services	276,000	276,000	353,632
Interest	30,000	30,000	11,416
Miscellaneous	5,000	5,000	6,659
Total Revenues	3,128,338	3,128,338	3,186,934
Expenditures			
Highways and Streets			
Personnel Services	1,695,000	1,695,000	1,531,480
Supplies	42,000	42,000	252,250
Other Services and Charges	1,418,995	1,418,995	589,230
Equipment	10,000	10,000	11,143
Miscellaneous	5,500	5,500	958
Capital Outlay	244,000	244,000	229,752
Total Expenditures	3,415,495	3,415,495	2,614,813
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(287,157)	(287,157)	572,121
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	59,915
Transfers In	69,959	69,959	69,959
Transfers Out	(22,000)	(22,000)	(22,000)
	47,959	47,959	107,874
Net Change in Fund Balance	(239,198)	(239,198)	679,995
Fund Balance - Beginning			2,082,920
Fund Balance - Ending			2,762,915

LASALLE COUNTY, ILLINOIS

Capital Improvement, Repair and Equipment - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 813,000	813,000	646,473
Charges for Services	17,000	17,000	—
Interest	7,000	7,000	11,113
Miscellaneous	1,162,000	1,162,000	13,019
Total Revenues	1,999,000	1,999,000	670,605
Expenditures			
Capital Outlay	2,290,160	2,290,160	1,317,707
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(291,160)	(291,160)	(647,102)
Other Financing Sources			
Transfers In	712,160	712,160	29,504
Net Change in Fund Balance	421,000	421,000	(617,598)
Fund Balance - Beginning			2,398,976
Fund Balance - Ending			1,781,378

LASALLE COUNTY, ILLINOIS

Nursing Home - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended November 30, 2021

	Budgeted Amounts		Actual
	Original	Final	Amounts
Operating Revenues			
Charges for Services	\$ 4,356,300	4,356,300	1,995,895
Operating Expenses			
Operations			
Personnel Services	4,342,431	4,342,431	3,621,853
Supplies	611,500	611,500	611,537
Other Services and Charges	669,500	669,500	632,750
Equipment	18,200	18,200	—
Depreciation	—	—	153,998
Total Operating Expenses	5,641,631	5,641,631	5,020,138
Operating (Loss)	(1,285,331)	(1,285,331)	(3,024,243)
Nonoperating Revenues			
Property Taxes	1,338,185	1,338,185	1,318,757
Miscellaneous	—	—	7,177
Interest Income	15,000	15,000	2,861
	1,353,185	1,353,185	1,328,795
Income (Loss) before Transfers and Contributions	67,854	67,854	(1,695,448)
Transfers In	264,647	264,647	264,647
Transfers Out	(162,983)	(162,983)	—
Capital Contributions	—	—	11,914
Change in Net Position	169,518	169,518	(1,418,887)
Net Position - Beginning			3,618,984
Net Position - Ending			2,200,097

LASALLE COUNTY, ILLINOIS**Health Insurance - Internal Service Fund****Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual****For the Fiscal Year Ended November 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Operating Revenues			
Charges for Services	\$ 10,739,965	10,739,965	10,106,782
Operating Expenses			
Operations			
Personnel Services	10,715,883	10,715,883	10,036,186
Other Services and Charges	22,080	22,080	27,791
Miscellaneous	2,000	2,000	5,500
Total Operating Expenses	10,739,963	10,739,963	10,069,477
Change in Net Position		2	37,305
Net Position - Beginning			<u>235,423</u>
Net Position - Ending			<u>272,728</u>

LASALLE COUNTY, ILLINOIS

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2021

See Following Page

LASALLE COUNTY, ILLINOIS

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2021

	Drainage District	Property Taxes	Right of Way Condemnation
ASSETS			
Cash and Cash Equivalents	\$ 347,219	8,517,480	117,393
Investments	72,215	—	—
Receivables - Net of Allowances	—	129,983	—
Property Taxes	—	—	—
Accounts	—	—	—
Total Assets	419,434	8,647,463	117,393
LIABILITIES			
Due to Other Funds	—	—	—
Other Payables	—	—	—
Total Liabilities	—	—	—
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	419,434	8,647,463	117,393
Total Liabilities and Net Position	419,434	8,647,463	117,393

Township Motor Fuel Tax	Circuit Clerk	Township Bridge Aid	State's Attorney Restitution	State's Attorney Investigation	Totals
4,999,550	1,895,556	150,444	3,798	3,324	16,034,764
—	—	—	—	—	72,215
—	—	—	—	—	129,983
433,122	—	—	—	—	433,122
5,432,672	1,895,556	150,444	3,798	3,324	16,670,084
—	155,336	—	—	—	155,336
—	106,036	—	—	—	106,036
—	261,372	—	—	—	261,372
5,432,672	1,634,184	150,444	3,798	3,324	16,408,712
5,432,672	1,895,556	150,444	3,798	3,324	16,670,084

LASALLE COUNTY, ILLINOIS

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

For the Fiscal Year Ended November 30, 2021

	Drainage District	Property Taxes	Right of Way Condemnation
Additions			
Property Tax Allotments for Other Governments	\$ —	248,125,835	—
Motor Fuel Tax Allotments and Grants	—	—	—
Fines, Fees, and Charges Collected for Others	162,010	—	—
Interest	—	—	—
Total Additions	162,010	248,125,835	—
Deductions			
Property Tax Amounts for Other Governments	—	247,005,994	—
Payments of Fines, Fees, and Charges to Others	104,652	—	—
Construction Projects	—	—	—
Total Deductions	104,652	247,005,994	—
Change in Fiduciary Net Position	57,358	1,119,841	—
Net Position Restricted for Individuals, Organizations, and Other Governments			
Beginning	362,076	7,527,622	117,393
Ending	419,434	8,647,463	117,393

Township Motor Fuel Tax	Circuit Clerk	Township Bridge Aid	State's Attorney Restitution	State's Attorney Investigation	Totals
—	—	—	—	—	248,125,835
5,236,916	—	22,769	—	—	5,259,685
—	2,722,594	—	—	2,160	2,886,764
1,936	—	44	—	—	1,980
5,238,852	2,722,594	22,813	—	2,160	256,274,264
—	—	—	—	—	247,005,994
—	2,276,363	—	—	2,160	2,383,175
3,627,824	—	92,938	—	—	3,720,762
3,627,824	2,276,363	92,938	—	2,160	253,109,931
1,611,028	446,231	(70,125)	—	—	3,164,333
3,821,644	1,187,953	220,569	3,798	3,324	13,244,379
5,432,672	1,634,184	150,444	3,798	3,324	16,408,712

LASALLE COUNTY, ILLINOIS

Consolidated Year-End Financial Report

November 30, 2021

CSFA #	Program Name	State	Federal	Other	Totals
444-80-1675	Bureau of Maternal & Child Health - High Risk Infant Follow-Up	\$ —	4,150	—	4,150
444-80-0668	Supplemental Nutrition Program for Women, Infants, & Children	169,508	330,029	—	499,537
482-00-0903	Body Art Establishment Inspection Grant Program	4,050	—	—	4,050
482-00-0922	Illinois Breast and Cervical Cancer Program	69,542	69,542	—	139,084
482-00-0911	Illinois Tobacco-Free Communities	—	—	—	—
482-00-2104	Local Health Department Overdoses Surveillance & Response Grant	3,772	—	—	3,772
482-00-0901	Local Health Protection Grant	226,270	—	—	226,270
482-00-0263	Public Health Emergency Preparedness	—	64,313	16,141	80,454
482-00-1034	Safe Drinking Water	—	9,363	—	9,363
482-00-1599	Summer Food & CACFP Program	—	—	—	—
482-00-1615	Smoke-Free Illinois Act Enforcement Grant	12,500	—	—	12,500
482-00-0902	Tanning Program	350	—	—	350
482-00-0904	Vector Surveillance and Control Grants	22,521	—	—	22,521
482-00-0917	Genetics Education and Follow Up	3,875	—	—	3,875
494-00-0961	Assistance to Needy Units of Government - Township/Road Districts	354,576	—	—	354,576
494-00-0966	County Consolidated Program	491,445	—	—	491,445
494-00-2356	Local REBUILD ILLINOIS Bond Program	3,021,924	—	—	3,021,924
494-00-1488	Motor Fuel Tax Program	3,633,249	—	—	3,633,249
546-00-2115	Adult Redeploy Illinois (ARI)	930,542	—	—	930,542
586-18-0407	National School Lunch Program	—	9,677	—	9,677
586-18-0406	School Breakfast Program	—	4,433	—	4,433
586-18-0523	State Free Lunch and Breakfast	200	—	—	200
588-40-0450	Emergency Management Performance Grant	—	42,731	—	42,731
588-40-0441	Interagency Hazardous Materials Public Sector Training & Planning Grants	—	3,040	—	3,040
588-15-1018	Radiological Emergency Preparedness Program	32,190	—	—	32,190
588-20-0442	State Indoor Radon Grants	—	4,275	—	4,275
482-00-2426	COVID-19 Contact Tracing	—	859,676	—	859,676
482-00-2528	COVID-19 Mass Vaccination Grant Program	—	330,226	—	330,226
	Other Grant Programs and Activities	—	105,416	123,175	228,591
	All Other Costs not Allocated	—	—	47,252,568	47,252,568
Totals		8,976,514	1,836,871	47,391,884	58,205,269

STATISTICAL SECTION

LASALLE COUNTY, ILLINOIS

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections - Last Five Tax Levy Years
November 30, 2021 (Unaudited)

	2016	2017	2018	2019	2020
Assessed Valuations	\$ 2,451,113,381	2,517,179,642	2,574,282,238	2,900,945,602	3,020,806,416
Tax Rates					
General	0.2477	0.2500	0.2500	0.2500	0.2446
Detention Home	0.0149	0.0150	0.0150	0.0150	0.0147
Illinois Municipal Retirement	0.1514	0.1516	0.1527	0.1752	0.1714
Social Security	0.0756	0.0792	0.0804	0.0748	0.0732
County Highway	0.0991	0.1000	0.1000	0.1000	0.0979
Special Tax Match	0.0495	0.0500	0.0500	0.0500	0.0489
County Bridge	0.0495	0.0500	0.0500	0.0500	0.0489
Mental Health	0.0960	0.0935	0.0967	0.0753	0.0737
Insurance	0.1414	0.1774	0.1825	0.1747	0.1709
Veteran's Assistance	0.0079	0.0099	0.0107	0.0100	0.0098
County Health	0.0435	0.0225	0.0259	0.0402	0.0393
Nursing Home	0.0571	0.0556	0.0505	0.0482	0.0472
Totals	1.0336	1.0547	1.0644	1.0634	1.0405
Tax Extensions					
General	\$ 6,000,344	6,202,267	6,334,910	6,675,227	6,861,498
Detention Home	360,045	372,136	380,095	400,514	4,809,024
Illinois Municipal Retirement	3,668,048	3,761,303	3,869,109	4,678,266	2,744,767
Social Security	1,830,511	1,965,374	2,037,814	1,996,961	1,372,524
County Highway	2,400,138	2,480,907	2,533,964	2,670,091	2,066,500
Special Tax Match	1,200,069	1,240,453	1,266,982	1,335,045	1,372,524
County Bridge	1,200,069	1,240,453	1,266,982	1,335,045	1,102,395
Mental Health	2,326,966	2,320,144	2,449,836	2,010,311	4,794,156
Insurance	3,425,999	4,400,136	4,624,737	4,663,847	275,739
Veteran's Assistance	190,683	244,866	270,881	268,077	411,785
County Health	1,054,936	558,948	656,803	1,072,308	1,322,875
Nursing Home	1,383,968	1,379,880	1,279,652	1,286,717	2,052,755
Totals	25,041,776	26,166,867	26,971,765	28,392,409	29,186,542
Tax Collections	\$ 24,997,892	26,105,941	26,944,540	28,418,325	29,121,088

LASALLE COUNTY, ILLINOIS

General Governmental Expenditures by Function - Last Ten Fiscal Years
November 30, 2021 (Unaudited)

Fiscal Year	General Government	Public Safety	Public Works	Social Services	Culture and Recreation	Corrections	Judiciary and Legal	Capital Outlay	Debt Service	Totals
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
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
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
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
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
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
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
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
2020	23,789,957	5,451,240	6,498,212	6,527,791	318,712	6,951,878	7,103,358	1,417,047	—	58,058,195
2021	23,953,044	6,735,274	8,012,400	6,840,807	459,002	9,496,857	7,035,772	1,547,459	—	64,080,615

LASALLE COUNTY, ILLINOIS**General Governmental Revenues by Source - Last Ten Fiscal Years**
November 30, 2021 (Unaudited)

Fiscal Year	Fines and					Totals
	Taxes	Intergovernmental	Fees	Interest	Other	
2012	\$ 22,410,560	20,116,479	8,700,491	1,003,793	524,259	52,755,582
2013	21,450,237	22,480,787	8,433,715	681,865	804,354	53,850,958
2014	21,691,323	22,514,554	8,658,208	580,919	115,636	53,560,640
2015	22,085,759	21,026,900	8,357,962	660,809	320,006	52,451,436
2016	22,490,603	21,336,499	8,200,574	687,125	80,700	52,795,501
2017	23,606,659	20,493,998	7,878,187	770,538	4,842,055	57,591,437
2018	24,729,271	21,684,897	8,369,601	887,828	1,123,398	56,794,995
2019	25,666,177	23,662,334	7,792,565	1,373,546	256,782	58,751,404
2020	31,401,623	23,837,946	7,753,349	973,888	845,610	64,812,416
2021	32,727,202	25,591,078	11,408,374	839,326	171,696	70,737,676

LASALLE COUNTY, ILLINOIS**Property Tax Levies and Collections - Last Ten Fiscal Years**
November 30, 2021 (Unaudited)

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
2012	\$0.9435	\$23,834,163	\$23,775,828	99.76%
2013	0.9536	23,319,974	23,120,035	99.14%
2014	0.9732	23,319,976	23,342,931	100.10%
2015	1.0089	23,767,388	23,701,331	99.72%
2016	1.0262	24,149,672	24,083,370	99.73%
2017	1.0335	25,041,776	24,997,892	99.82%
2018	1.0547	26,166,867	26,105,941	99.77%
2019	1.0644	26,971,765	26,944,540	99.90%
2020	1.0634	28,392,409	28,418,325	100.09%
2021	1.0405	29,186,542	29,121,088	99.78%

LASALLE COUNTY, ILLINOIS

**Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years
November 30, 2021 (Unaudited)**

Fiscal Year	Real Property			Railroads			Total	Estimated	Actual	Value	Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Value	Assessed Value	Estimated Actual Value	Value					
2012	\$ 2,509,618,984	7,528,856,960	16,792,053	50,376,160	2,526,411,037	7,579,233,120					33.33%
2013	2,916,696,619	8,750,089,866	17,649,749	52,949,248	2,934,346,368	8,803,039,114					33.33%
2014	2,849,383,202	8,548,149,615	18,852,904	56,558,713	2,868,236,106	8,604,708,328					33.33%
2015	2,813,586,566	8,440,759,706	19,232,551	57,697,654	2,832,819,117	8,498,457,360					33.33%
2016	2,358,923,169	7,076,769,514	20,442,248	61,326,745	2,379,365,417	7,138,096,259					33.33%
2017	2,429,335,905	7,288,007,722	21,777,476	65,332,429	2,451,113,381	7,353,340,151					33.33%
2018	2,493,966,574	7,481,899,729	23,213,068	69,639,205	2,517,179,642	7,551,538,934					33.33%
2019	2,547,549,135	7,642,647,413	26,733,103	80,199,310	2,574,282,238	7,722,846,723					33.33%
2020	2,874,212,499	8,622,637,506	26,733,103	80,199,310	2,900,945,602	8,702,836,816					33.33%
2021	2,985,290,248	8,955,870,753	35,516,168	106,548,505	3,020,806,416	9,062,419,258					33.33%

LASALLE COUNTY, ILLINOIS

Property Tax Rates - All Overlapping Governments (Per \$100 of Assessed Values) - Last Ten Tax Levy Years
November 30, 2021 (Unaudited)

Tax Levy Year	General Funds	Special Revenue Funds	Grade Schools	High Schools	Junior College	Townships	Cities/ Villages	Fire Protection Districts	Sanitary Districts	Totals
2011	0.2500	0.6934	2.8890	2.3994	0.4119	0.6114	1.0494	0.3321	0.2000	8.8366
2012	0.2500	0.7035	2.9576	2.4490	0.4497	0.6246	1.1490	0.3526	0.2000	9.1360
2013	0.2494	0.7238	2.9477	2.4819	0.4869	0.6307	1.2391	0.3660	0.2000	9.3255
2014	0.2497	0.7592	2.6799	2.2057	0.3830	0.4370	1.7732	0.3033	0.2000	8.9910
2015	0.2462	0.7800	2.8475	2.2785 ^Z	0.3920	0.4507	1.7800	0.3107	0.2540	9.3396
2016	0.2477	0.7859	2.7746	2.4320	0.3822	0.4427	1.8738	0.3111	0.2560	9.5060
2017	0.2500	0.8047	2.7910	2.4128	0.3787	0.4411	1.7926	0.3096	0.2557	9.4362
2018	0.2500	0.8144	2.7870	2.3897	0.3795	0.4403	1.8687	0.3186	0.2519	9.5001
2019	0.2500	0.8134	2.9718	2.4936	0.4585	0.2510	1.2810	0.4149	0.2496	9.1838
2020	0.2446	0.7959	2.9010	2.4445	0.4336	0.2780	1.2801	0.4047	0.0245	8.8069

LASALLE COUNTY, ILLINOIS**Principal Taxpayers****November 30, 2021 (Unaudited)**

Taxpayer	Type of Business	2020 Assessed Valuation	Percentage of Total Assessed Valuation
Exelon	Electric Utility	\$ 460,000,000	16.21%
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	9,295,001	0.33%
Kohl's Department Store, LLC	Shopping	6,052,922	0.21%
Eakas Corporation	Manufacturing	5,417,273	0.19%
Totals		552,470,872	19.47%

Source: LaSalle County Supervisor of Assessments

LASALLE COUNTY, ILLINOIS

Legal Debt Margin

November 30, 2021 (Unaudited)

Assessed Valuation (2020)	<u>\$ 3,020,806,416</u>
Statutory Debt Limitation (2.875% of Assessed Valuation)	86,848,184
Amount of Debt Applicable to Debt Limit	<u>15,830,000</u>
Legal Debt Margin	<u>71,018,184</u>

LASALLE COUNTY, ILLINOIS

Demographic Statistics - Last Ten Fiscal Years

November 30, 2021

Fiscal Year	Population (1)	Per-Capita Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2012	113,518	\$ 25,439	41.0	17,121	10.1%
2013	112,973	25,641	41.0	16,685	10.7%
2014	112,973	25,709	41.0	15,945	7.9%
2015	113,924	25,668	41.0	15,687	7.7%
2016	111,333	25,755	41.6	15,460	5.6%
2017	110,642	26,228	41.8	15,120	4.9%
2018	110,067	27,959	41.8	14,882	5.6%
2019	109,430	29,093	41.8	14,435	4.5%
2020	108,179	31,101	41.8	14,376	5.8%
2021	108,965	34,832	41.9	14,704	5.7%

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

LASALLE COUNTY, ILLINOIS**Bank, Savings, Loan, and Credit Union Deposits - Last Ten Fiscal Years**
November 30, 2021 (Unaudited)

Fiscal Year	Bank Deposits	Savings & Loan Deposits	Credit Union Deposits
2012	\$ 35,722,739,000	123,157,000	*
2013	35,590,998,000	122,488,000	*
2014	42,142,267,000	120,164,000	*
2015	44,596,095,000	119,268,000	*
2016	35,154,183,000	121,975,000	*
2017	38,245,946,000	126,826,000	*
2018	41,489,498,233	127,625,000	*
2019	44,054,714,000	130,312,000	*
2020	52,320,020,000	143,518,000	*
2021	60,249,308,000	430,519,000	*

Source: Reporting Banks to LaSalle County Treasurer

*Information concerning deposits from the Illinois Union League is unavailable

LASALLE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2021 (Unaudited)

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	211
Public Safety	143
Roads and Bridges	35
Health	110
Recreation	2
Education	5
Total Other Employees	<u>506</u>
Total Employees	<u><u>545</u></u>
Police Protection (1)	
Number of Stations	1
Recreation (1)	
Number of Parks	2
Census	
Number of People (2)	108,965
Number of Registered Voters (1)	71,124

Source:

(1) County Records

(2) Census Bureau