

LASALLE COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2023

LASALLE COUNTY, ILLINOIS

Table of Contents

	PAGE
INDEPENDENT AUDITORS' REPORT	1-3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statement – Statement of Net Position (Statement A)	4
Government-wide Financial Statement – Statement of Activities (Statement B)	5
Balance Sheet – Governmental Funds (Statement C)	6-7
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (Statement D)	8-10
Statement of Fiduciary Net Position – Proprietary Funds (Statement E)	11
Statement of Changes in Fiduciary Net Position – Proprietary Funds (Statement F)	12
Statement of Cash Flows – Proprietary Funds (Statement G)	13
Statement of Net Position – Fiduciary Funds (Statement H)	14
Statement of Changes in Fiduciary Net Position – Fiduciary Funds (Statement I)	14
NOTES TO BASIC FINANCIAL STATEMENTS	15-50
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	
General Fund (Schedule A-1)	51-65
Illinois Municipal Retirement Fund (Schedule B-1)	66
Social Security Fund (Schedule B-2)	67

Table of Contents

	PAGE
REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED):	
Insurance Fund (Schedule B-3).....	68
Health Department Fund (Schedule B-4).....	69-71
American Rescue Plan Act Fund (Schedule B-5).....	72
Illinois Municipal Retirement Fund Benefits:	
Schedules of Changes in Employer's Net Pension Liability and Related Ratios	
Regular Plan (Schedule 1)	73
Sheriff's Law Enforcement Personnel Plan (Schedule 2)	74
Elected County Officials Plan (Schedule 3).....	75
Schedules of Employer Contributions (Schedule 4)	76
Other Post-Employment Benefits:	
Multiyear Schedule of Changes in the Employer's Net OPEB	
Liability and Related Ratios (Schedule 5).....	77
Notes to Required Supplementary Information	78
OTHER SUPPLEMENTARY INFORMATION:	
Non-major Funds:	
Combining Balance Sheet	
All Non-major Funds (Schedule C-1).....	79
General Government Group (Schedule C-2)	80-82
Tax Supported Group (Schedule C-3).....	83
Highway and Streets Group (Schedule C-4)	84
Judiciary and Court-Related Group (Schedule C-5)	85-86
Combining Statement of Revenues, Expenditures,	
And Changes in Fund Balances	
All Non-major Funds (Schedule C-6).....	87
General Government Group (Schedule C-7)	88-90
Tax Supported Group (Schedule C-8).....	91
Highway and Streets Group (Schedule C-9)	92
Judiciary and Court-Related Group (Schedule C-10)	93-94

Table of Contents

PAGE

OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):

Non-major Special Revenue Funds:

Tourism Promotion Fund:

Balance Sheet (Schedule C-11)..... 95

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual (Schedule C-12)..... 96

Recorder’s Equipment Fund:

Balance Sheet (Schedule C-13)..... 97

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual (Schedule C-14)..... 98

County Clerk Records Fund:

Balance Sheet (Schedule C-15)..... 99

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual (Schedule C-16)..... 100

Crime Victim Witness Coordinator Fund:

Balance Sheet (Schedule C-17)..... 101

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual (Schedule C-18)..... 101

State’s Attorney Records Automation Fund:

Balance Sheet (Schedule C-19)..... 102

Schedule of Revenues, Expenditures, and Changes
in Fund Balance – Budget and Actual (Schedule C-20)..... 102

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
Sheriff Electronic Citation Fund:	
Balance Sheet (Schedule C-21).....	103
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-22).....	103
Sheriff's Drug Enforcement Fund:	
Balance Sheet (Schedule C-23).....	104
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-24).....	105
Coroner Fee Fund:	
Balance Sheet (Schedule C-25).....	106
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-26).....	106
Tax Sale Automation Fund:	
Balance Sheet (Schedule C-27).....	107
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-28).....	108
Environmental Service and Land Use Fund:	
Balance Sheet (Schedule C-29).....	109
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-30).....	110-111
G.I.S Fund:	
Balance Sheet (Schedule C-31).....	112
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-32).....	113

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
Disaster Fund:	
Balance Sheet (Schedule C-33).....	114
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-34).....	114
Animal Disease Control Fund:	
Balance Sheet (Schedule C-35).....	115
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-36).....	116
Local Emergency Planning Fund:	
Balance Sheet (Schedule C-37).....	117
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-38).....	117
Animal Population Control Fund:	
Balance Sheet (Schedule C-39).....	118
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-40).....	118
Court Services Grant Fund:	
Balance Sheet (Schedule C-41).....	119
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-42).....	120
County Clerk Automation Fund:	
Balance Sheet (Schedule C-43).....	121
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-44).....	121

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
HAVA Grant Fund:	
Balance Sheet (Schedule C-45).....	122
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-46).....	122
Designated Gifts Fund:	
Balance Sheet (Schedule C-47).....	123
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-48).....	123
Sheriff Vehicle Fund:	
Balance Sheet (Schedule C-49).....	124
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-50).....	124
Opioid Settlement Fund:	
Balance Sheet (Schedule C-51).....	125
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-52).....	125
Drug Addiction Services Fund:	
Balance Sheet (Schedule C-53).....	126
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-54).....	126
State’s Attorney Operations & Administration Fund:	
Balance Sheet (Schedule C-55).....	127
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-56).....	127

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
Local Assistance and Tribal Consistency Fund:	
Balance Sheet (Schedule C-57).....	128
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-58).....	128
Death Certificate Surcharge Fund:	
Balance Sheet (Schedule C-59).....	129
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-60).....	129
Public Safety Fund:	
Balance Sheet (Schedule C-61).....	130
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-62).....	131
Detention Home Fund:	
Balance Sheet (Schedule C-63).....	132
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-64).....	133-134
Mental Health Fund:	
Balance Sheet (Schedule C-65).....	135
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-66).....	136-137
Veterans' Assistance Commission Fund:	
Balance Sheet (Schedule C-67).....	138
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-68).....	139-140

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
Cannabis Regulation Fund	
Balance Sheet (Schedule C-69).....	141
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-70).....	142
County Highway Fund	
Balance Sheet (Schedule C-71).....	143
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-72).....	144-145
County Bridge Fund:	
Balance Sheet (Schedule C-73).....	146
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-74).....	147
Motor Fuel Tax Fund:	
Balance Sheet (Schedule C-75).....	148
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-76).....	149
Special Tax Matching Fund:	
Balance Sheet (Schedule C-77).....	150
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-78).....	151
Transportation Safety Fund:	
Balance Sheet (Schedule C-79).....	152
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-80).....	152

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
Circuit Clerk Document Storage Fund:	
Balance Sheet (Schedule C-81).....	153
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-82).....	154
Law Library Fund:	
Balance Sheet (Schedule C-83).....	155
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-84).....	156
Court Automation Fund:	
Balance Sheet (Schedule C-85).....	157
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-86).....	158
Court Appointed Special Advocate Fund:	
Balance Sheet (Schedule C-87).....	159
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-88).....	159
Child Support Administration Fund:	
Balance Sheet (Schedule C-89).....	160
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-90).....	161
Child Advocacy Fund:	
Balance Sheet (Schedule C-91).....	162
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-92).....	162

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
SA Justice Assistance Fund:	
Balance Sheet (Schedule C-93).....	163
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-94).....	163
State’s Attorney SAFE Fund:	
Balance Sheet (Schedule C-95).....	164
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-96).....	164
Sex Offender Investigation Fund:	
Balance Sheet (Schedule C-97).....	165
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-98).....	165
Mediation Services Fund:	
Balance Sheet (Schedule C-99).....	166
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-100).....	166
State’s Attorney Drug Enforcement Fund:	
Balance Sheet (Schedule C-101).....	167
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-102).....	168
Probation Services Fund:	
Balance Sheet (Schedule C-103).....	169
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-104).....	170

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
Arrestees’ Medical Cost Fund:	
Balance Sheet (Schedule C-105).....	171
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-106).....	171
D.U.I. Fund:	
Balance Sheet (Schedule C-107).....	172
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-108).....	172
Circuit Clerk E-Citation Fund:	
Balance Sheet (Schedule C-109).....	173
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-110).....	173
Circuit Clerk Operations & Administration Fund:	
Balance Sheet (Schedule C-111).....	174
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-112).....	175
Drug Court Enforcement Fund:	
Balance Sheet (Schedule C-113).....	176
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-114).....	177
Public Defender Records Fund:	
Balance Sheet (Schedule C-115).....	178
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-116).....	178

LASALLE COUNTY, ILLINOIS

Table of Contents

	PAGE
OTHER SUPPLEMENTARY INFORMATION – (CONTINUED):	
Public Defender Funding Fund:	
Balance Sheet (Schedule C-117).....	179
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-118).....	179
Non-major Capital Projects Fund:	
Capital Improvement, Repair, & Equipment Fund	
Balance Sheet (Schedule C-119).....	180
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-120).....	181
Major Enterprise Fund:	
Nursing Home Fund	
Balance Sheet (Schedule D-1).....	182-183
Schedule of Revenues, Expenses and Changes In Net Position - Budget and Actual (Schedule D-2).....	184
Schedule of Operating Expenses (Schedule D-3)	185-186
Fiduciary Funds:	
Custodial Funds:	
Combining Statement of Fiduciary Net Position – Custodial Funds (Schedule E-1).....	187
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds (Schedule E-2).....	188
OTHER INFORMATION	
Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (Schedule 1)	189

Table of Contents

	PAGE
OTHER REQUIRED REPORTING	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	190-191
SINGLE AUDIT SECTION:	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	192-194
Schedule of Expenditures of Federal Awards	195-196
Notes to Schedule of Expenditures of Federal Awards	197
Summary of Findings and Questioned Costs	198-215

INDEPENDENT AUDITORS' REPORT



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Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of and for the year ended November 30, 2023, 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of November 30, 2023, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of LaSalle County, Illinois, 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.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting standards 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 LaSalle County, Illinois' 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.

Auditors' Responsibility 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 auditors' 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 GAAS and Government 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 GAAS and Government 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 information, and the pension data schedules and related notes be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical or historical context. Our opinion on the basic financial statements is not modified with respect to this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise LaSalle County, Illinois' basic financial statements. The accompanying combining and individual nonmajor fund financial statements and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are 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, the combining and individual fund financial statements and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of the schedules of assessed valuations, tax rates, tax extensions and tax collections but does not include the basic financial statements and our auditors' 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 supplemental information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

The financial statements of LaSalle County, Illinois as of November 30, 2022, and for the year then ended were audited by other auditors and are presented for comparative purposes. Those auditors expressed an unmodified opinion on the generally accepted accounting principles financial statements in their report dated June 3, 2024. We have not issued an opinion on these financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2024 on our consideration of LaSalle County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering LaSalle County, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.
Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
October 15, 2024

BASIC FINANCIAL STATEMENTS

COUNTY OF LASALLE, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT A

Statement of Net Position

For the year ended November 30, 2023

(With Comparative Figures for November 30, 2022)

	Primary Government				
	Governmental	Business-type	Totals		Self-Insurance
	Activities	Activities	2023	2022	Trust
<u>Assets</u>					
Current assets:					
Cash and investments	\$ 89,240,857	1,702,285	90,943,142	88,561,969	12,071,117
Accounts receivable	5,889,166	270,158	6,159,324	5,666,824	-
Accrued interest receivable	164,848	-	164,848	80,212	-
Property taxes receivable, net of allowance for uncollectibles	31,909,655	1,794,255	33,703,910	31,762,324	-
Prepaid expenses	625	-	625	1,250	-
Inventories	93,157	42,307	135,464	98,791	-
Total current assets	127,298,308	3,809,005	131,107,313	126,171,370	12,071,117
Noncurrent assets:					
Net pension asset	-	-	-	18,194,845	-
Capital assets:					
Land and construction in progress	3,765,182	9,950	3,775,132	3,968,496	-
Depreciable assets	136,135,173	8,022,679	144,157,852	141,167,854	-
Less: accumulated depreciation	(92,604,276)	(6,184,658)	(98,788,934)	(94,835,108)	-
Total noncurrent assets	47,296,079	1,847,971	49,144,050	68,496,087	-
Total assets	174,594,387	5,656,976	180,251,363	194,667,457	12,071,117
<u>Deferred Outflows of Resources</u>					
Deferred outflows from pensions	40,907,330	-	40,907,330	8,048,970	-
Deferred outflows from OPEB	14,143,165	-	14,143,165	20,226,851	-
Total deferred outflows of resources	55,050,495	-	55,050,495	28,275,821	-
<u>Liabilities</u>					
Current liabilities:					
Accounts payable	3,272,582	247,165	3,519,747	4,642,985	8,409
Accrued payroll	331,985	38,087	370,072	1,506,717	-
Claims payable	-	-	-	-	90,960
Accrued interest	-	-	-	-	238,406
Total current liabilities	3,604,567	285,252	3,889,819	6,149,702	337,775
Noncurrent liabilities:					
Net pension obligation	23,290,119	-	23,290,119	-	-
Net OPEB obligation	59,059,812	-	59,059,812	80,069,461	-
Due in one year					
Compensated absences	585,885	82,522	668,407	685,951	-
Leases payable	21,600	-	21,600	21,600	-
Bonds payable	-	-	-	-	1,808,319
Due in more than one year					
Compensated absences	2,343,540	330,089	2,673,629	2,743,801	-
Leases payable	21,600	-	21,600	43,200	-
Bonds payable	-	-	-	-	11,639,916
Total noncurrent liabilities	85,322,556	412,611	85,735,167	83,564,013	13,448,235
Total liabilities	88,927,123	697,863	89,624,986	89,713,715	13,786,010
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	31,154,246	1,751,240	32,905,486	31,674,457	-
Deferred grant revenue	-	-	-	19,081,733	-
Deferred inflows from pensions	20,414,213	-	20,414,213	26,889,463	-
Deferred inflows from OPEB	47,362,187	-	47,362,187	39,176,576	-
Total deferred inflows of resources	98,930,646	1,751,240	100,681,886	116,822,229	-
<u>Net Position</u>					
Net investment in capital assets	47,252,879	1,847,971	49,100,850	50,236,442	-
Restricted	66,377,680	-	66,377,680	65,343,805	-
Unrestricted	(71,843,446)	1,359,902	(70,483,544)	(99,172,913)	(1,714,893)
Total net position	\$ 41,787,113	3,207,873	44,994,986	16,407,334	(1,714,893)

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

COUNTY OF LASALLE, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT B

Statement of Activities

For the Year Ended November 30, 2023

(With Comparative Figures for the Year Ended November 30, 2022)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position				
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals		Self-Insurance Trust
							2023	2022	
Governmental activities:									
General government	\$ 27,788,690	7,624,297	295,663	-	(19,868,730)	-	(19,868,730)	(15,045,490)	-
Public safety	6,253,475	1,521,776	-	-	(4,731,699)	-	(4,731,699)	(3,624,440)	-
Corrections	6,758,398	465,816	-	-	(6,292,582)	-	(6,292,582)	(9,468,068)	-
Judiciary and legal	8,178,548	1,515,034	566,720	-	(6,096,794)	-	(6,096,794)	(4,676,896)	-
Public works	12,465,414	1,019,914	-	-	(11,445,500)	-	(11,445,500)	(5,335,927)	-
Social services	8,277,828	1,423,491	2,470,405	-	(4,383,932)	-	(4,383,932)	(4,794,107)	-
Culture and recreation	225,724	-	-	-	(225,724)	-	(225,724)	(180,813)	-
Total governmental activities	69,948,077	13,570,328	3,332,788	-	(53,044,961)	-	(53,044,961)	(43,125,740)	-
Business-type activities:									
Nursing home	6,631,534	5,963,808	100,738	-	-	(566,988)	(566,988)	(2,806,908)	-
Total primary government	\$ 76,579,611	19,534,136	3,433,526	-	(53,044,961)	(566,988)	(53,611,949)	(45,932,648)	-
Component units:									
Self-Insurance Trust	\$ 2,219,441	2,141,643	-	-	-	-	-	-	(77,798)
Total component units	\$ 2,219,441	2,141,643	-	-	-	-	-	-	(77,798)
General revenues:									
Taxes:									
Property taxes					\$ 29,643,295	1,688,056	31,331,351	30,980,570	-
Other taxes					27,418,667	-	27,418,667	24,954,547	-
Interest					3,482,608	9,897	3,492,505	1,418,895	310,261
Dividend					-	-	-	-	78,636
Sale of assets					96,336	-	96,336	-	-
Miscellaneous					156,170	1,206	157,376	1,463,089	9,884
Total general revenues					60,797,076	1,699,159	62,496,235	58,817,101	398,781
Transfers					(274,747)	274,747	-	-	-
Total general revenues and transfers					60,522,329	1,973,906	62,496,235	58,817,101	398,781
Change in net position					7,477,368	1,406,918	8,884,286	12,884,453	320,983
Net position, beginning of year					14,652,319	1,755,015	16,407,334	3,522,881	(2,035,876)
Prior period adjustment					19,657,426	45,940	19,703,366	-	-
Net position, beginning of year as restated					34,309,745	1,800,955	36,110,700	3,522,881	(2,035,876)
Net position, end of year					\$ 41,787,113	3,207,873	44,994,986	16,407,334	(1,714,893)

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

Balance Sheet - Governmental Funds

For the year ended November 30, 2023

(With Comparative Figures for November 30, 2022)

	Major Governmental Funds							Total Governmental Funds	
	General	Illinois Municipal Retirement	Social Security	Insurance	County Health Department	American Rescue Plan Act	Non-major Governmental Funds	2023	2022
<u>Assets</u>									
Cash and investments	\$ 20,347,162	6,619,086	3,320,198	3,766,788	4,675,444	13,026,658	37,264,740	89,020,076	87,855,515
Accounts receivable	2,849,651	22,904	3,392	-	716,636	-	2,296,583	5,889,166	5,754,691
Accrued interest	71,909	7,439	12,392	4,552	6,321	-	62,235	164,848	79,614
Prepaid expenditures	175	-	-	-	-	-	450	625	1,250
Due from other funds	-	-	-	-	-	-	-	-	4,648
Inventories	-	-	-	-	93,157	-	-	93,157	53,451
Property taxes receivable	7,776,641	4,958,936	2,559,638	5,646,208	674,359	-	10,293,873	31,909,655	29,968,069
Total assets	<u>\$ 31,045,538</u>	<u>11,608,365</u>	<u>5,895,620</u>	<u>9,417,548</u>	<u>6,165,917</u>	<u>13,026,658</u>	<u>49,917,881</u>	<u>127,077,527</u>	<u>123,717,238</u>
<u>Liabilities</u>									
Bank overdraft	\$ -	-	-	-	-	-	55,626	55,626	-
Accounts payable	430,887	181,032	62,719	-	75,928	966,294	1,173,226	2,890,086	4,346,797
Accrued payroll and benefits	253,181	-	-	3,963	18,401	1,040	55,400	331,985	1,327,872
Due to other funds	-	-	-	-	-	-	-	-	4,648
Total liabilities	<u>684,068</u>	<u>181,032</u>	<u>62,719</u>	<u>3,963</u>	<u>94,329</u>	<u>967,334</u>	<u>1,284,252</u>	<u>3,277,697</u>	<u>5,679,317</u>
<u>Deferred Inflows of Resources</u>									
Property taxes levied for subsequent years	7,593,624	4,840,048	2,498,132	5,510,843	657,721	-	10,053,878	31,154,246	29,968,069
Deferred grants	-	-	-	-	-	-	-	-	19,081,733
Total deferred inflows	<u>7,593,624</u>	<u>4,840,048</u>	<u>2,498,132</u>	<u>5,510,843</u>	<u>657,721</u>	<u>-</u>	<u>10,053,878</u>	<u>31,154,246</u>	<u>49,049,802</u>
<u>Fund Balance</u>									
Non-spendable	175	-	-	-	93,157	-	450	93,782	54,701
Restricted	-	6,587,285	3,334,769	3,902,742	5,320,710	12,059,324	35,172,850	66,377,680	47,148,960
Committed	1,500,000	-	-	-	-	-	3,411,331	4,911,331	5,705,269
Unassigned	21,267,671	-	-	-	-	-	(4,880)	21,262,791	16,079,189
Total fund balance	<u>22,767,846</u>	<u>6,587,285</u>	<u>3,334,769</u>	<u>3,902,742</u>	<u>5,413,867</u>	<u>12,059,324</u>	<u>38,579,751</u>	<u>92,645,584</u>	<u>68,988,119</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 31,045,538</u>	<u>11,608,365</u>	<u>5,895,620</u>	<u>9,417,548</u>	<u>6,165,917</u>	<u>13,026,658</u>	<u>49,917,881</u>	<u>127,077,527</u>	<u>123,717,238</u>

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

Balance Sheet - Governmental Funds
For the year ended November 30, 2023
(With Comparative Figures for November 30, 2022)

	November 30,	
	2023	2022
Reconciliation of the Balance Sheet to the Statement of Net Position:		
Total fund balance for governmental funds	\$ 92,645,584	68,988,119
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in government activities are not financial resources, and, therefore, are not report in the funds. These consist of:		
Capital assets	139,900,355	137,205,164
Accumulated depreciation	(92,604,276)	(88,788,818)
Deferred inflows and outflows of resources related to pensions are not reported in governmental funds:		
Deferred outflows and inflows from pensions	20,493,117	(18,840,494)
Deferred outflows and inflows from OPEB	(33,219,022)	(18,949,725)
Internal services are used to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in	(106,089)	31,276
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long-term – are reported in the Statement of Net Position. Balances at November 30 are:		
Compensated absences	(2,929,425)	(3,053,787)
Lease payable	(43,200)	(64,800)
Net pension liability	(23,290,119)	18,194,845
Net OPEB obligation	(59,059,812)	(80,069,461)
Net position of governmental activities	<u>\$ 41,787,113</u>	<u>14,652,319</u>

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

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Major Governmental Funds							Total Governmental Funds	
	General	Illinois Municipal Retirement	Social Security	Insurance	County Health Department	American Rescue Plan Act	Non-major Governmental Funds	2023	2022
Revenues:									
Taxes	\$ 7,180,875	4,665,467	2,413,679	5,312,150	653,178	-	9,417,946	29,643,295	33,576,106
Intergovernmental revenue	19,538,376	550,749	243,302	-	1,612,048	-	13,170,514	35,114,989	32,209,641
Fines and fees	4,797,216	-	-	-	331,369	-	4,078,209	9,206,794	9,801,684
Interest	1,035,889	220,515	99,989	144,542	188,184	300,387	1,493,102	3,482,608	1,418,310
Other	115,044	-	64,506	18,882	74,562	-	142,287	415,281	1,428,384
Total revenues	32,667,400	5,436,731	2,821,476	5,475,574	2,859,341	300,387	28,302,058	77,862,967	78,434,125
Expenditures:									
Current:									
General government	13,242,835	3,638,998	1,576,611	289,071	-	5,659,607	1,353,774	25,760,896	26,812,649
Public safety	5,891,645	24,080	21,677	-	-	-	656,460	6,593,862	7,090,644
Corrections	7,842,471	-	-	-	-	-	-	7,842,471	9,468,068
Judiciary and legal	5,343,182	101,587	91,128	-	-	-	2,494,229	8,030,126	7,355,596
Public works	-	208,204	187,481	-	-	-	11,008,295	11,403,980	9,306,374
Social services	429,438	470,695	384,592	-	2,907,367	-	4,516,920	8,709,012	7,591,257
Culture and recreation	225,724	-	-	-	-	-	-	225,724	180,813
Capital outlay	92,091	-	-	-	-	1,363,403	1,377,963	2,833,457	1,501,154
Debt service	21,600	-	-	-	-	-	-	21,600	43,200
Total expenditures	33,088,986	4,443,564	2,261,489	289,071	2,907,367	7,023,010	21,407,641	71,421,128	69,349,755
Excess (deficiency) of revenues over (under) expenditures	(421,586)	993,167	559,987	5,186,503	(48,026)	(6,722,623)	6,894,417	6,441,839	9,084,370
Other financing sources (uses):									
Transfers in	8,167,525	6,404	5,600	-	19,814	-	417,732	8,617,075	2,246,217
Transfers out	(1,692,322)	-	-	(2,379,530)	(52,599)	(166,603)	(4,833,989)	(9,125,043)	(2,510,864)
Debt Issuance	-	-	-	-	-	-	-	-	108,000
Sale of capital assets	-	-	-	-	-	-	96,336	96,336	14,111
County contribution to self-insurance trust	-	-	-	(2,141,643)	-	-	-	(2,141,643)	-
Total other financing sources (uses)	6,475,203	6,404	5,600	(4,521,173)	(32,785)	(166,603)	(4,319,921)	(2,553,275)	(142,536)

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

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

Net change in fund balance	\$ 6,053,617	999,571	565,587	665,330	(80,811)	(6,889,226)	2,574,496	3,888,564	8,941,834
Fund balance, beginning of year	16,327,387	5,417,120	2,694,086	3,102,709	5,302,156	(133,183)	36,277,844	68,988,119	60,046,285
Prior period adjustment	386,842	170,594	75,096	134,703	192,522	19,081,733	(272,589)	19,768,901	-
Fund Balance, beginning of year as restated	16,714,229	5,587,714	2,769,182	3,237,412	5,494,678	18,948,550	36,005,255	88,757,020	60,046,285
Fund balance, end of year	\$ 22,767,846	6,587,285	3,334,769	3,902,742	5,413,867	12,059,324	38,579,751	92,645,584	68,988,119

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

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	November 30,	
	2023	2022
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities		
Net change in fund balances - total governmental funds	\$ 3,888,564	8,941,834
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Internal service funds are used to charge the costs of insurance to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		
	(25,890)	(241,452)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reports as depreciation expense.		
Capital asset purchases	2,894,966	1,114,078
Capital asset disposals (net)	-	(14,730)
Depreciation expense	(4,015,233)	(3,906,762)
Governmental funds report debt payments as expenditures and debt issuances as revenue. However, in the statement of activities, debt payments and debt issuances are not reported as expenditures and revenue:		
Issuance of leases payable	-	(108,000)
Principal payments on leases	21,600	43,200
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. This adjustment results from the net change below:		
Compensated absences	124,363	255,469
Pension liability	(2,151,354)	8,617,321
Net OPEB obligation	6,740,352	(1,371,423)
Change in net position of governmental activities	<u>\$ 7,477,368</u>	<u>13,329,535</u>

Statement of Net Position - Proprietary Funds
For the year ended November 30, 2023
(With Comparative Figures for November 30, 2022)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2023	2022	2023
<u>Assets</u>			
Current assets:			
Cash and investments	\$ 1,661,956	495,966	276,407
Accounts receivable	270,158	-	-
Accrued interest receivable	-	598	-
Inventories	42,307	45,340	-
Property taxes receivable, net of allowance for uncollectible	1,794,255	1,706,388	-
Total current assets	3,768,676	2,248,292	276,407
Non-current assets:			
Restricted cash	40,329	-	-
Capital assets:			
Land	9,950	9,950	-
Buildings	6,770,147	6,770,147	-
Equipment and vehicles	1,252,532	1,151,089	-
Accumulated depreciation	(6,184,658)	(6,046,290)	-
Total non-current assets	1,888,300	1,884,896	-
Total assets	5,656,976	4,133,188	276,407
<u>Liabilities</u>			
Current liabilities			
Accounts payable	206,836	116,976	382,496
Accrued payroll	38,087	178,845	-
Payable from restricted assets	40,329	-	-
Total current liabilities	285,252	295,821	382,496
Non-current liabilities			
Due in one year			
Compensated absences	82,522	-	-
Due in more than one year			
Compensated absences	330,089	375,964	-
Total non-current assets	412,611	375,964	-
Total liabilities	697,863	671,785	382,496
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	1,751,240	1,706,388	-
Total deferred inflows of resources	1,751,240	1,706,388	-
<u>Net Position</u>			
Net investment in capital assets	1,847,971	1,884,896	-
Unrestricted	1,359,902	(129,881)	(106,089)
Total net position	\$ 3,207,873	1,755,015	(106,089)

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

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2023	2022	2023
Operating revenues:			
Charges for services	\$ 5,302,949	2,874,524	10,920,507
Medicare	660,859	731,311	-
Total operating revenues	5,963,808	3,605,835	10,920,507
Operating expenses:			
Insurance premiums and claims	-	-	11,179,618
Health and welfare	6,493,166	5,795,056	-
Depreciation	138,368	153,998	-
Total operating expenses	6,631,534	5,949,054	11,179,618
Operating income (loss)	(667,726)	(2,343,219)	(259,111)
Non-operating revenues:			
Property taxes	1,688,056	2,061,889	-
Grants	100,738	161,923	-
Interest	9,897	585	-
Miscellaneous	1,206	34,705	-
Bad Debt expense	-	(625,612)	-
Total non-operating revenues	1,799,897	1,633,490	-
Other financing sources (uses)			
Operating transfers in	284,747	264,647	233,221
Operating transfers out	(10,000)	-	-
Total other financing sources (uses)	274,747	264,647	233,221
Net income	1,406,918	(445,082)	(25,890)
Net position, beginning of year	1,755,015	2,200,097	31,276
Prior period adjustment	45,940	-	(111,475)
Net position, beginning of year as restated	1,800,955	2,200,097	(80,199)
Net position, end of year	\$ 3,207,873	1,755,015	(106,089)

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

Statement of Cash Flows - Proprietary Funds
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2023	2022	2023
Cash flows from operating activities:			
Receipts from customers	\$ 5,032,791	6,213,846	10,920,507
Receipts from Medicare	660,859	731,311	-
Payments to suppliers & employees	(6,495,168)	(6,820,688)	(11,087,809)
Net cash provided by (used in) operating activities	(801,518)	124,469	(167,302)
Cash flows from noncapital financing activities:			
Operating grants	100,738	-	-
Miscellaneous	1,206	-	-
Net operating transfers	274,747	264,647	233,221
Property taxes received	1,681,765	-	-
Net cash provided by (used in) noncapital financing activities	2,058,456	264,647	233,221
Cash flows from capital and related financing activities:			
Capital grants	-	11,914	-
Acquisition of fixed assets	(101,443)	-	-
Net cash provided by (used in) capital financing activities	(101,443)	11,914	-
Cash flows from investing activities			
Interest received	10,495	585	-
Net cash provided by (used in) investing activities	10,495	585	-
Net increase (decrease) in cash and cash equivalents	1,165,990	401,615	65,919
Cash and cash equivalents, beginning of year	495,966	94,351	210,488
Cash and cash equivalents, end of year	\$ 1,661,956	495,966	276,407
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (667,726)	(2,968,831)	(259,111)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	138,368	153,998	-
Effects of changes in operating assets and liabilities:			
Other income	-	2,246,603	-
Receivables from others	(270,158)	1,092,719	-
Inventories	3,033	-	-
Accounts payable	99,076	(400,020)	91,809
Accrued payroll	(140,758)	-	-
Compensated absences	36,647	-	-
Net cash provided by (used in) operating activities	\$ (801,518)	124,469	(167,302)

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

Statement of Net Position - Fiduciary Funds
For the year ended November 30, 2023
(With Comparative Figures for November 30, 2022)

		Custodial Funds	
		November 30,	
		2023	2022
<u>Assets</u>			
Cash and investments		\$ 16,981,427	17,403,042
Receivables - Net of Allowances		487,640	247,572
Total assets		17,469,067	17,650,614
<u>Liabilities</u>			
Due to others		186,253	773,647
Total Liabilities		186,253	773,647
<u>Net Position</u>			
Restricted for Individuals, Organizations, and Other Governments		\$ 17,282,814	16,876,967

COUNTY OF LASALLE, ILLINOIS

Statement of Changes in Fiduciary Net Position - Fiduciary Funds
For the year ended November 30, 2023
(With Comparative Figures for November 30, 2022)

		Custodial Funds	
		November 30,	
		2023	2022
Additions			
Property Tax Allotments for Other Governments		\$ 276,857,267	1,119,841
Motor Fuel Tax Allotments and Grants		4,460,771	5,359,068
Fines, Fees, and Charges Collected for Others		11,348,788	2,489,943
Interest		484,470	82,732
Total Additions		293,151,296	9,051,584
Deductions			
Property Tax Amounts for Other Governments		276,290,683	1,483,774
Payments of Fines, Fees, and Charges to Others		11,316,390	2,346,470
Construction Projects		5,169,931	4,753,085
Total Deductions		292,777,004	8,583,329
Changes in Fiduciary Net Position		374,292	468,255
Net position, beginning of year		16,876,967	16,408,712
Prior period adjustment		31,555	-
Net position, beginning of year as restated		16,908,522	16,408,712
Net position, end of year		\$ 17,282,814	16,876,967

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

NOTES TO BASIC FINANCIAL STATEMENTS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. *The Financial Reporting Entity*

For financial reporting purposes, in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards, Section 2100*, the County is a municipal corporation governed by an elected 30-member board. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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.

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

Individual Component Unit Disclosures

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

A. The Financial Reporting Entity (Continued)

Individual Component Unit Disclosures (Continued)

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

LaSalle County Self-Insurance Trust

The LaSalle County Self-Insurance Trust is governed by a 7-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 E Etna Road, Ottawa, IL 61350.

Other Districts

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

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. An exception is made for certain fees that represent direct costs and user fees, which have not been eliminated. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County does not have any business-type activities.

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

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus & Basis of Accounting

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

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

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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Measurement Focus & Basis of Accounting (Continued)

A fund is considered major if it is a primary operating fund of the County or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type.
2. Total assets, liabilities, revenues, or expenditures of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The County reports the following major funds:

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

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

Social Security Fund – This fund is used to account for the County's portion of social security and medicare paid for the benefit of its employees. Financing is provided by an annual property tax levy.

Insurance Fund – This fund is used to account for operations of the County's risk management activities. Financing is provided by an annual property tax levy.

County Health Fund – This fund is used to account for health related care and services provided to the constituents of the County. Financing is provided by an annual property tax levy, fees, and grants.

American Rescue Plan Act Fund – This fund is used to account for the collection of American Rescue Plan Act (ARPA) grant revenues and expenditures.

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Measurement Focus & Basis of Accounting (Continued)

The County reports the following major enterprise fund:

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

Additionally, the government reports the following fund types:

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

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

Financial Statement Presentation:

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

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

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

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

D. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. The County's property tax is levied each year at the time the budget for the ensuing year is passed and is extended against the assessed valuation of the County on January 1. Taxes are typically due and payable in two installments in June and September at the County Collector's office. Sale of taxes on any uncollected amounts is typically in November or December. Final distribution on the current year levy is made by the County Collector's office at a date after the tax sale, usually not later than the first quarter of the following year.

The 2022 tax levy in the amount of \$31,674,457, adjusted to \$31,416,262, was received during the current fiscal year. Property taxes levied in 2022 are reflected as revenues in fiscal year 2023 and amounted to \$31,331,351 including \$615,407 received subsequent to year-end and recorded as property taxes receivable on the accompanying financial statements. Amounts not collected by the Collector by November 30, 2023 are either under tax objection or forfeiture. Distributions of these tax objections and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

The 2023 tax levy in the amount of \$33,028,362, adjusted to \$32,905,486, have been recognized as property taxes receivable and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated with the budgeted expenditures for 2024.

E. Capital Assets

Capital assets, which include property, plant, equipment, media, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the County's government-wide financial statements. Capital assets are defined by the County as assets with an estimated useful life in excess of two years and individual cost of more than the following:

Capital Asset Classes	Threshold
Movable property	\$ 5,000
Computer software	50,000
Building and improvements	20,000
Leasehold improvements	100,000
Land	1
Depreciable land improvements	25,000
Infrastructure	5,000

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

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

E. Capital Assets (Continued)

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

Capital Asset Classes	Asset Lives
Movable property	3 - 18
Computer software	3
Building and improvements	40
Leasehold improvements	20 - 40
Land	N/A
Depreciable land improvements	20
Infrastructure	20 - 40

In addition to the assets reported above, the County reports intangible right to-use assets. These assets, as defined by GASB Statement No. 87, Leases, are for lease contracts of nonfinancial equipment assets.

F. Long-Term Liabilities

In the government-wide financial statements, and proprietary 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. 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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

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

G. Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection prior to final adoption, prior to the beginning of the year. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on a basis consistent with generally accepted accounting principles.

Transfers of budgeted amounts among object classification, or any budget increases by means of an emergency or supplemental appropriation, require approval by the County Board members. Adjustments made during the year are reflected in the budget information included in the financial statements. The ultimate level of control is the fund.

H. Cash and investments

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of 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 stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost.

The County is a participant in the Illinois Funds which is authorized in Illinois Compiled Statutes 30 ILCS 235 under the Public Funds Investment Act. The Illinois Funds is not registered with the Securities Exchange Commission as an investment company. The Illinois Funds operates and reports to participants on the amortized cost basis. Illinois Funds pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in Illinois Funds. The investment is not subject to the fair value hierarchy disclosures.

I. 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.

J. Inter-fund Activity

Activity between funds that are representative of lending / borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to / from other funds" (i.e., the current portion of inter-fund loans) or "advances to / from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to / from other funds."

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

K. Inventory and Prepaids

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

L. Long-term obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued 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.

M. Compensated Absences

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

N. Pensions

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

See Note 7 for details regarding the County's pensions.

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

O. Postemployment Benefits Other than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the LaSalle County Postretirement Health Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. The Plan has no assets at November 30, 2023.

See Note 9 for details regarding the County's OPEB plan.

P. Deferred Outflows / Inflows of Resources

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

1. Deferred property taxes related to the 2023 property tax levy are reported as deferred inflows on both the government-wide and fund financial statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.
3. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to other postemployment benefits used to determine the net OPEB obligation are reported as deferred inflows and outflows on the government-wide statements.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

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

Q. Net Position Classification

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

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

	Governmental Activities	Business-Type Activities	Total Primary Government
Capital Assets, Net of Accumulated Depreciation	\$ 47,296,079	1,847,971	49,144,050
Less: Long-Term Obligations Payable	(43,200)	-	(43,200)
Net Investment in Capital Assets	<u>\$ 47,252,879</u>	<u>1,847,971</u>	<u>49,100,850</u>

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

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

R. Fund Balance Classification

Beginning with fiscal year 2011, the County implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

1. Non-spendable:

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Fund balances are considered non-spendable for the following purposes at November 30, 2023:

Inventory	\$ 93,157
Prepaid items	625
Total	<u>\$ 93,782</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

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

R. Fund Balance Classification (Continued)

2. Restricted:

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grants, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. Fund balances are restricted for the following purposes at November 30, 2023:

Retirement	\$ 9,922,054
Insurance	3,902,742
Governmental activities	16,280,077
Public safety	9,118,096
Corrections	2,657,668
Judiciary and legal	2,754,602
Public works	14,232,236
Social services	<u>7,510,205</u>
Total	<u>\$ 66,377,680</u>

3. Committed:

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. The County Board has committed the fund balances of various special revenue funds. Fund balances are committed for the following purposes at November 30, 2023:

Roads and bridges	\$ 798,418
Capital outlay	1,539,152
General government	1,073,361
Insurance	<u>1,500,000</u>
Total	<u>\$4,911,331</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

R. Fund Balance Classification (Continued)

4. Assigned:

This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. The County Board has by resolution authorized an official of the County Board to assign fund balance. The County Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. The County has no balances at year-end that are assigned.

5. Unassigned:

This classification includes the residual fund balance for the General Fund and includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts. Unassigned fund balance in the General and special revenue fund was \$21,262,791 at November 30, 2023.

S. Change in Accounting Standards

While GASB 96 was in effect as of November 30, 2023, there were no agreements that met the requirements of this pronouncement.

T. Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations and is not intended to present all information necessary for fair presentation of prior year information in accordance with accounting principles generally accepted in the United States. However, presentation of prior year totals by fund type has not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

U. Use of Estimates in Preparing Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, gains, losses, and other changes in fund equity during the reporting period. Actual results could differ from those estimates. A material estimate that is particularly susceptible to significant change in the near term relates to the determination of the other postemployment benefits liability.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 2: CASH 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 Compiled Statutes

Permitted Deposits and Investments – Illinois Statutes authorize 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 classification by at least two standard rating services, and Illinois Funds.

Custodial Credit Risk - Deposits

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

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

As of November 30, 2023, the reported amount of the County's deposits was \$43,492,234 and the bank balance was \$44,002,711. Of the bank balance, \$2,095,817 was covered by federal depository insurance or by collateral held by the County's agent in the County's name, and all remaining balances were covered by collateral held in the pledging bank's trust department in the County's name. No balances were uninsured or uncollateralized.

As of November 30, 2023, the carrying amount of the component unit's deposits totaled \$4,856,141 and the bank balances totaled \$4,865,007.

Investments

As of November 30, 2023, the County's investments (including the component unit) were as follows:

	Primary Government		Component Unit		Total	
	Carrying Amount	Market Value	Carrying Amount	Market Value	Carrying Amount	Market Value
Illinois Funds	\$ 47,450,908	47,450,908	-	-	47,450,908	47,450,908
Municipal bonds	-	-	7,673,190	7,116,666	7,673,190	7,116,666
U.S. Treasury notes	-	-	111,679	98,310	111,679	98,310
Total investments	<u>\$ 47,450,908</u>	<u>47,450,908</u>	<u>7,784,869</u>	<u>7,214,976</u>	<u>55,235,777</u>	<u>54,665,884</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 2: CASH AND INVESTMENTS – (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's investment policy does not limit investment maturities, other than corporate paper, as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

Primary Government					
	Remaining Maturity (in Months)				Total
	12 months or less	13-24 months	25-60 months	61+ months	
Illinois Funds	\$ 47,450,908	-	-	-	47,450,908
Total investments	<u>\$ 47,450,908</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,450,908</u>

Component Unit					
	Remaining Maturity (in Months)				Total
	12 months or less	13-24 months	25-60 months	61+ months	
Municipal Bonds	\$ 1,240,042	1,290,223	3,745,552	840,849	7,116,666
U.S. Treasury Notes	-	-	98,310	-	98,310
Total investments	<u>\$ 1,240,042</u>	<u>1,290,223</u>	<u>3,843,862</u>	<u>840,849</u>	<u>7,214,976</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations. The County's investment policy does limit its investments to the top rating issued by nationally recognized statistical rating organizations. Its policy allows investment in short-term obligations of corporations organized in the United States with assets exceeding \$500,000 if such obligations are rated at the time of purchase within the three highest classifications established by at least two standard rating services and which mature no later than 180 days from the date of purchase.

As of November 30, 2023, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AA^{Am} by Standard and Poor's. At year-end, the component unit's investments in the State and Local Obligations ratings were rated AA to AA⁺ by Standard and Poor's.

Concentration of credit risk. The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the County's total investments.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 3: FAIR VALUE MEASUREMENTS

Custodial credit risk-investments. 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.

As of November 30, 2023, there are no investments with custodial credit risk in that all of its investments are insured.

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

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

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

The County's Illinois Funds, valued at \$47,450,908 are the only investments measured at fair value as of November 30, 2023.

The component unit's investments measured at fair value (for disclosure purposes only) on a recurring basis are disclosed below:

	Balance at November 30, 2023	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Municipal Bonds	\$ 7,116,666	-	7,116,666	-
U.S. Treasury Notes	98,310	98,310	-	-
Total	\$ 7,214,976	98,310	7,116,666	-

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2023 was as follows:

	Balance as of December 1, 2022	Additions	Deletions	Balance as of November 30, 2023
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,630,603	-	-	2,630,603
Construction in Progress	1,327,943	1,134,579	(1,327,943)	1,134,579
Total capital assets not being depreciated	3,958,546	1,134,579	(1,327,943)	3,765,182
Depreciable capital assets:				
Buildings	44,838,470	-	-	44,838,470
Vehicles and Equipment	12,921,422	1,760,388	(199,775)	14,482,035
Infrastructure	75,378,726	1,327,942	-	76,706,668
Lease Assets - Equipment	108,000	-	-	108,000
Total depreciable capital assets	133,246,618	3,088,330	(199,775)	136,135,173
Less accumulated depreciation:				
Buildings	(20,544,470)	(1,182,316)	-	(21,726,786)
Vehicles and Equipment	(10,589,364)	(802,590)	199,775	(11,192,179)
Infrastructure	(57,633,384)	(2,008,727)	-	(59,642,111)
Lease Assets - Equipment	(21,600)	(21,600)	-	(43,200)
Total accumulated depreciation	(88,788,818)	(4,015,233)	199,775	(92,604,276)
Total capital assets being depreciated, net	44,457,800	(926,903)	-	43,530,897
Governmental activities capital assets, net	\$ 48,416,346	207,676	(1,327,943)	47,296,079

Depreciation/amortization expense was charged to governmental activities as follows:

General Government	\$ 843,199
Public Safety	602,285
Highways and Streets	1,485,636
Health	40,152
Judiciary	1,043,961
	<u>\$ 4,015,233</u>

Capital purchases for the year ended November 30, 2023 primarily consisted of completing County Highway 5 project (\$1,327,943), election equipment (\$966,294), sheriff body scanner equipment (\$166,000), various vehicles (\$431,845), jail camera system (\$56,755), and crack sealer machine (\$60,835). Construction in progress at November 30, 2023 includes assets relating to the 2023 HVAC project.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Business-type capital asset activity for the year ended November 30, 2023 was as follows:

	Balance as of December 1, 2022	Additions	Deletions	Balance as of November 30, 2023
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 9,950	-	-	9,950
Depreciable capital assets:				
Buildings	6,770,147	-	-	6,770,147
Vehicles and Equipment	1,151,089	101,443	-	1,252,532
Total depreciable capital assets	7,921,236	101,443	-	8,022,679
Less accumulated depreciation:				
Buildings	(4,899,963)	(115,694)	-	(5,015,657)
Vehicles and Equipment	(1,146,327)	(22,674)	-	(1,169,001)
Total accumulated depreciation	(6,046,290)	(138,368)	-	(6,184,658)
Total capital assets being depreciated, net	1,874,946	(36,925)	-	1,838,021
Governmental activities capital assets, net	\$ 1,884,896	(36,925)	-	1,847,971

Depreciation expense was charged to business type activities as follows:

Nursing Home	\$ 138,368
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Capital purchases for the year ended November 30, 2023 consisted of a vehicle (\$65,882), security cameras (\$21,483), and equipment (\$14,078).

LASALLE COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 5: LONG-TERM OBLIGATIONS

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

	Balance, December 1, 2022	Additions	Deductions	Balance, November 30, 2023	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 3,053,788	486,395	610,758	2,929,425	585,885
Net Pension Liability/(Asset) - IMRF					
Regular	(10,754,511)	27,288,490	-	16,533,979	-
SLEP	(4,282,487)	11,577,150	-	7,294,663	-
ECO	(3,157,847)	2,619,324	-	(538,523)	-
Net OPEB Liability - Note 9	80,069,461	-	21,009,649	59,059,812	-
Leases Payable	64,800	-	21,600	43,200	21,600
Total long-term obligations	<u>\$ 64,993,204</u>	<u>41,971,359</u>	<u>21,642,007</u>	<u>85,322,556</u>	<u>607,485</u>
Business-Type Activities					
Compensated Absences	<u>\$ 375,964</u>	<u>111,840</u>	<u>75,193</u>	<u>412,611</u>	<u>82,522</u>
Component Unit - Self-Insurance Trust					
Self Insurance Bonds	\$ 14,250,000	-	1,630,000	12,620,000	1,690,000
Amortization Premium	946,554	-	118,319	828,235	118,319
Total long-term obligations	<u>\$ 15,196,554</u>	<u>-</u>	<u>1,748,319</u>	<u>13,448,235</u>	<u>1,808,319</u>

Lease agreements are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance November 30, 2023
Axon Tasers	12/1/2021	5 Years	\$21,600 Annually	0.00%	\$ 108,000	43,200
					<u>\$ 108,000</u>	<u>43,200</u>

Payments are due annually as follows:

Year Ending November 30,	Principal	Interest	Total Payment
2024	\$ 21,600	-	21,600
2025	21,600	-	21,600
	<u>\$ 43,200</u>	<u>-</u>	<u>43,200</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 5: **LONG-TERM OBLIGATIONS** – (CONTINUED)

Self-Insurance Bonds

On May 9, 2013, the County's component unit issued Self-Insurance Bonds issued Series 2013 Bonds in the amount of \$8,960,000. The bonds bear a variable interest rate that ranges from 2.00% to 3.40%. Interest is payable semi-annually on June 1 and December 1, with the principal payable on December 1 each year. The annual payment requirements as of November 30, 2023 are as follows:

Debt Service Schedule - Series 2013 Bonds

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total P&I</u>
2024	\$ 945,000	48,506	993,506
2025	975,000	16,575	991,575
	<u>\$ 1,920,000</u>	<u>65,081</u>	<u>1,985,081</u>

On July 20, 2017, the County's component unit issued Self-Insurance Bonds issued Series 2017, General Obligation Refunding Bonds in the principal amount of \$3,710,000 to refund a portion of 2011 Bonds. The bonds bear a variable interest rate ranging from 2% to 3%. Interest is payable semi-annually on June 1 and December 1, with the principal payable annually on December 1. The annual payment requirements as of November 30, 2023 are as follows:

Debt Service Schedule - Series 2017 Refunding Bonds

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total P&I</u>
2024	\$ 745,000	33,975	778,975
2025	760,000	11,400	771,400
	<u>\$ 1,505,000</u>	<u>45,375</u>	<u>1,550,375</u>

On November 19, 2019, the County's component unit issued Self-Insurance Bonds issued Series 2019, General Obligation Bonds in the principal amount of \$9,195,000. The bonds bear a fixed interest rate of 4%. Interest is payable semi-annually on June 1 and December 1, with the principal payable annually on December. The annual requirements to amortize bonded debt as of November 30, 2023 are as follows:

Debt Service Schedule - Series 2019 Bonds

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total P&I</u>
2024	\$ -	367,800	367,800
2025	-	367,800	367,800
2026	1,795,000	331,900	2,126,900
2027	1,870,000	258,600	2,128,600
2028	1,945,000	182,300	2,127,300
2029	2,025,000	102,900	2,127,900
2030	1,560,000	31,200	1,591,200
	<u>\$ 9,195,000</u>	<u>1,642,500</u>	<u>10,837,500</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 5: LONG-TERM OBLIGATIONS – (CONTINUED)

Self-Insurance Bonds (Continued)

The annual requirements to amortize all bonded debt as of November 30, 2023, is summarized below:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total P & I</u>
2024	\$ 1,690,000	450,281	2,140,281
2025	1,735,000	395,775	2,130,775
2026	1,795,000	331,900	2,126,900
2027	1,870,000	258,600	2,128,600
2028	1,945,000	182,300	2,127,300
2029	2,025,000	102,900	2,127,900
2030	1,560,000	31,200	1,591,200
Total:	<u>\$ 12,620,000</u>	<u>1,752,956</u>	<u>14,372,956</u>

NOTE 6: LEGAL DEBT MARGIN

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 2.875%. The County's legal debt margin limitation is as follows for the fiscal year ended November 30, 2023:

Assessed valuation (2022)	<u>\$ 3,141,923,741</u>
Statutory debt limitation (2.875%)	\$ 90,330,308
Amount of debt applicable to debt limitation	<u>12,620,000</u>
Legal Debt Margin	<u>\$ 77,710,308</u>

NOTE 7: DEFINED BENEFIT PENSION PLAN - IMRF

Plan Description

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Benefits Provided

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

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

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

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

Membership

As of December 31, 2022, the County's plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	475	77	31
Inactive, non-retired members	367	22	5
Active members	<u>363</u>	<u>105</u>	<u>0</u>
Total	<u><u>1205</u></u>	<u><u>204</u></u>	<u><u>36</u></u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Contributions

As set by statute, the County's Regular, SLEP, and ECO plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2022 and the fiscal year ended November 30, 2023 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	RP	SLEP	ECO	Total
Plan member required contribution rate	4.50%	7.50%	4.50%	N/A
County required contribution rate for 2022	10.92%	17.15%	5.40%	N/A
County required contribution rate for 2023	8.33%	14.05%	5.37%	N/A
County actual contributions for 2022	\$ 2,645,958	2,337,469	47	4,983,474
County actual contributions for fiscal year 2023	\$ 2,242,467	2,201,097	-	4,443,564

Payable to the Pension Plan

At November 30, 2023, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2023:

	Payable at November 30, 2023
Regular Plan	\$ 105,992
SLEP Plan	75,040
ECO Plan	-
Total	<u>\$ 181,032</u>

LASALLE COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Net Pension Liability (Asset)

At December 31, 2022, the County had a net pension liability for the RP, SLEP and ECO plans, determined as follows:

	RP	SLEP	ECO	Total
Total Pension Liability	\$ 133,314,335	63,949,675	9,674,941	206,938,951
Plan Fiduciary Net Position	116,780,356	56,655,012	10,213,464	183,648,832
Net Pension Liability (asset)	<u>\$ 16,533,979</u>	<u>7,294,663</u>	<u>(538,523)</u>	<u>23,290,119</u>

The net pension liabilities (assets) were measured as of December 31, 2022, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of December 31, 2022.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2022, are included as Required Supplementary Information. Below is a summary of changes in the County's total net pension liability for the calendar year ending December 31, 2022.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2021	\$197,922,217	216,117,062	(18,194,845)
Changes for the year:			
Service cost	3,115,021	-	3,115,021
Interest on the total pension liability	14,088,257	-	14,088,257
Benefit changes	-	-	-
Differences between expected and actual experience	2,131,327	-	2,131,327
Assumption changes	-	-	-
Employer contributions	-	4,983,474	(4,983,474)
Employee contributions	-	1,537,428	(1,537,428)
Net plan investment income	-	(27,726,316)	27,726,316
Benefit payments and refunds	(10,317,871)	(10,317,871)	-
Other	-	(944,945)	944,945
Net changes	<u>9,016,734</u>	<u>(32,468,230)</u>	<u>41,484,964</u>
Balances at December 31, 2022	<u>\$206,938,951</u>	<u>183,648,832</u>	<u>23,290,119</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 7: **DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)**

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2022:

- The Actuarial Cost Method used was Aggregate Entry Age Normal.
- The Asset Valuation Method used was 5-Year smoothed market, 20% corridor.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 2019.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2022:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	35.5%	6.50%
International Equity	18%	7.60%
Fixed Income	25.5%	4.90%
Real Estate	10.5%	6.20%
Alternative Investments	9.5%	6.25-9.90%
Cash Equivalents	1%	4.00%
Total	100%	

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Single Discount Rate

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

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

For purposes of the December 31, 2022 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	4.05%	4.05%	4.05%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

	<u>Regular Plan</u>		
		Current	
	1% Decrease	Discount Rate	1% Increase
	<u>(6.25%)</u>	<u>(7.25%)</u>	<u>(8.25%)</u>
Total Pension Liability	\$ 149,090,303	133,314,335	120,629,690
Plan Fiduciary Net Position	<u>116,780,356</u>	<u>116,780,356</u>	<u>116,780,356</u>
Net Pension Liability/(Asset)	<u>\$ 32,309,947</u>	<u>16,533,979</u>	<u>3,849,334</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

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

SLEP Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 72,592,345	63,949,675	56,883,994
Plan Fiduciary Net Position	56,655,012	56,655,012	56,655,012
Net Pension Liability/(Asset)	<u>\$ 15,937,333</u>	<u>7,294,663</u>	<u>228,982</u>
ECO Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 10,562,402	9,674,941	8,916,202
Plan Fiduciary Net Position	10,213,464	10,213,464	10,213,464
Net Pension Liability/(Asset)	<u>\$ 348,938</u>	<u>(538,523)</u>	<u>(1,297,262)</u>
County Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 232,245,050	206,938,951	186,429,886
Plan Fiduciary Net Position	183,648,832	183,648,832	183,648,832
Net Pension Liability/(Asset)	<u>\$ 48,596,218</u>	<u>23,290,119</u>	<u>2,781,054</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

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

For the year ended November 30, 2023, the County recognized pension expense of \$6,596,453. At November 30, 2023, the County reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 3,482,861	1,269,849
Changes in assumptions	352,919	358,997
Net difference between projected and actual earnings on pension plan investments	34,578,327	18,785,367
Contributions subsequent to the measurement date	2,493,223	-
Total	<u>\$ 40,907,330</u>	<u>20,414,213</u>

In the table above, \$2,493,223 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources			
	Regular Plan	SLEP	ECO	Total
2023	\$ 207,782	522,984	(5,804)	724,962
2024	2,132,461	976,669	188,689	3,297,819
2025	3,225,212	1,623,990	319,724	5,168,926
2026	5,559,752	2,617,253	571,389	8,748,394
2027	-	59,793	-	59,793
Thereafter	-	-	-	-
Total	<u>\$ 11,125,207</u>	<u>5,800,689</u>	<u>1,073,998</u>	<u>17,999,894</u>

NOTE 8: 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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 9: OTHER POST-EMPLOYMENT BENEFITS

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

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

Membership

As of December 1, 2022, the following employees were covered by the benefit terms:

Active employees	351
Inactive employees entitled to but not yet receiving benefits	0
Inactive employees currently receiving benefits	<u>304</u>
Total	<u><u>655</u></u>

Net OPEB Liability

At November 30, 2022, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 59,059,812
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u><u>\$ 59,059,812</u></u>

The net OPEB liability was measured as of December 1, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2022.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 9: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

Changes in the Net OPEB Liability

	Total OPEB Liability
Balances at November 30, 2021	\$ 80,069,461
Changes for the year:	
Service Cost	2,338,885
Interest	1,796,407
Differences in Actuarial Experience	-
Changes of Assumptions	(21,634,625)
Benefit Payments	(3,510,316)
Administrative expense	-
Net Changes	(21,009,649)
Balances at December 1, 2022	<u>\$ 59,059,812</u>

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2022:

Inflation	2.50%
Salary Increases	4.00%
Discount Rate	4.19%
Healthcare Cost Trend Rates	4.25-5.5%
Retirees' Share of Benefit-Related Costs	100% of benefit related costs

Single Discount Rate

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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 9: OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)

Sensitivity of Net OPEB Liability to the Single Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.19%, while the prior valuation used 2.26%. 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:

	1% Increase (5.19%)	Current Discount Rate (4.19%)	1% Decrease (3.19%)
Net OPEB Liability/(Asset)	<u>\$ 52,430,611</u>	<u>59,059,812</u>	<u>67,168,286</u>

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

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:

	1% Increase	Current Discount Rate	1% Decrease
Net OPEB Liability/(Asset)	<u>\$ 67,595,781</u>	<u>59,059,812</u>	<u>51,901,797</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 9: **OTHER POST-EMPLOYMENT BENEFITS – (CONTINUED)**

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

For the year ended November 30, 2023, the County recognized OPEB expense of \$6,740,352. At November 30, 2023, the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 5,995,792	-
Changes in assumptions	8,147,373	47,362,187
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$ 14,143,165</u>	<u>47,362,187</u>

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

Fiscal Year Ending November 30,	Net Deferred (Inflows) Outflows
2024	\$ (6,758,171)
2025	(7,273,408)
2026	(9,725,887)
2027	(7,494,771)
2028	<u>(1,966,785)</u>
Total	<u>\$ (33,219,022)</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 10: EMPLOYEE HEALTH INSURANCE PROGRAM

Employee health benefits are provided by the County under a self-insurance program with a plan year-end of November 30. The self-insurance program is reported as an internal service fund. A medical stop loss policy, effective for the plan year ended November 30, 2023, provides insurance for excessive risk. The estimated claims of the health insurance for the year ended November 30, 2023 were \$8,172,610. In addition, the premiums for the stop/loss insurance were \$135,000 per large claim and the administrative expenses were \$66,052.

The "Specific (Individual) Stop/Loss Coverage" reimburses the General Fund for claims of an individual in excess of \$150,000 annually.

NOTE 11: STEWARDSHIP & ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds for the year ended November 30, 2023:

<u>Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
American Rescue Plan Fund	\$ -	7,023,010	(7,023,010)
Coroner Fee Fund	72,219	93,196	(20,977)
Environmental Service and Land Use Fund	478,267	522,799	(44,532)
Animal Population Control Fund	32,000	34,668	(2,668)
Opioid Settlement Fund	-	59,150	(59,150)
Public Safety Fund	-	341,962	(341,962)
Court Appointed Special Advocate Fund	15,500	30,000	(14,500)
Child Advocacy Fund	8,500	8,858	(358)
State's Attorney Drug Enforcement Fund	16,500	39,413	(22,913)
D.U.I. Fund	5,000	25,942	(20,942)
Public Defender Funding Fund	250	3,000	(2,750)
Law Library Fund	81,100	304,512	(223,412)
Crime Victim Witness Coordinator Fund	32,000	33,673	(1,673)
Child Support Administration Fund	9,700	10,298	(598)
Arrestees' Medical Cost Fund	-	9,703	(9,703)

Deficit Fund Equity

As of November 30, 2023, the Crime Victim Witness Coordinator Fund had deficit fund balance of \$(4,880).

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

NOTE 12: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2023 consisted of the following:

<u>Fund</u>	<u>Transfer from Other Funds</u>	<u>Transfer to Other Funds</u>
Governmental Funds:		
Major funds:		
General:	\$ 8,167,525	1,692,322
Illinois Municipal Retirement	6,404	-
Social Security	5,600	-
Insurance	-	2,379,530
Public Health	19,814	52,599
American Rescue Plan Act	-	166,603
Non-major Special Revenue Funds	417,732	4,833,989
Proprietary Funds:	-	-
Nursing Home	284,747	10,000
Internal Service	233,221	-
Totals	<u>\$ 9,135,043</u>	<u>9,135,043</u>

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

Transfers are used to 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 use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Other material amounts related to budgeted transfers from the insurance fund, and environmental service and land use fund to pay for expenses budgeted in the general fund. All other transfers were routine transfers to reimburse costs incurred by the respective funds.

NOTE 13: RISK MANAGEMENT

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

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

The County of LaSalle Insurance Trust carries all risk related to workers' compensation, general liability, and automobile programs. The estimated claims for workers' compensation for the year ended November 30, 2023 were \$418,214.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 13: RISK MANAGEMENT – (CONTINUED)

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

NOTE 14: CONTINGENCIES

Litigation:

From time to time, the County is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

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.

NOTE 15: PRIOR PERIOD ADJUSTMENTS

During the year ended November 30, 2023, a prior period adjustment was made to adjust for numerous errors noted in the prior audit for the year ended November 30, 2022. In the individual fund financial statements, prior period adjustments were made to correct the following errors:

- Cash balances were overstated by \$533,536 in the governmental funds and \$386,746 in the custodial funds
- Accounts receivable balances were understated by \$16,456 in the governmental funds and \$254,815 in the custodial funds
- Property tax receivable balances were understated by \$727,774 in the governmental funds and 36,724 in the proprietary funds
- Accounts payable balances were overstated by \$1,182,502 in the governmental funds and understated by \$102,259 in the proprietary funds
- ARPA deferred revenues were overstated by \$19,081,733
- Custodial funds of \$673,116 were incorrectly recorded in the General Fund

LASALLE COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 15: PRIOR PERIOD ADJUSTMENTS – (CONTINUED)

The following table shows the restatement of fund balance in the individual funds for the prior period adjustments made as of November 30, 2022:

	Fund Balance as Previously Reported	Prior Period Adjustment	Fund Balance as Restated
Governmental Funds:			
General	\$ 16,327,387	386,842	16,714,229
Illinois Municipal Retirement	5,417,120	170,594	5,587,714
Social Security	2,694,086	75,096	2,769,182
Insurance	3,102,709	134,703	3,237,412
County Health Department	5,302,156	192,522	5,494,678
American Rescue Plan	(133,183)	19,081,733	18,948,550
Non-major	36,277,844	(272,589)	36,005,255
Total	<u>\$ 68,988,119</u>	<u>19,768,901</u>	<u>88,757,020</u>
Proprietary Funds:			
Nursing Home	\$ 1,755,015	45,940	1,800,955
Internal Service	31,276	(111,475)	(80,199)
	<u>\$ 1,786,291</u>	<u>(65,535)</u>	<u>1,720,756</u>
Custodial Funds:			
Circuit Clerk	\$ 1,731,257	(386,746)	1,344,511
County Clerk tax Redemption	-	467,112	467,112
Township Motor Fuel Tax	6,016,854	(254,815)	5,762,039
Sheriff's Prisoner Trust	-	206,004	206,004
	<u>\$ 7,748,111</u>	<u>31,555</u>	<u>7,779,666</u>

In the government-wide financial statements, net position was restated as a result of the prior period adjustments in the governmental and proprietary funds.

NOTE 16: SUBSEQUENT EVENTS

Management evaluated subsequent events through October 15, 2024, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2023 as a result of events occurring between December 1, 2023 and October 15, 2024.

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Taxes:					
Property tax	\$ 7,259,221	7,259,221	7,180,875	(78,346)	7,053,386
Total taxes	7,259,221	7,259,221	7,180,875	(78,346)	7,053,386
Intergovernmental revenue:					
Personal property replacement tax	5,200,000	5,200,000	3,993,773	(1,206,227)	4,769,035
Illinois income tax	4,800,000	4,800,000	4,885,964	85,964	4,892,128
Illinois retailers occupation tax	1,500,000	1,500,000	2,075,976	575,976	1,921,841
County-wide sales tax	4,000,000	4,000,000	4,476,082	476,082	4,657,425
Use tax	1,150,000	1,150,000	1,285,873	135,873	1,227,118
Cannabis tax	275,000	275,000	313,898	38,898	279,225
State Attorney salary reimbursement	136,000	136,000	169,817	33,817	149,909
Probation officers salary reimbursement	880,000	880,000	964,674	84,674	973,579
Public defender salary reimbursement	114,000	114,000	96,104	(17,896)	101,942
Election judges salary reimbursement	35,000	35,000	33,930	(1,070)	49,857
Voter registration reimbursement	35,000	35,000	-	(35,000)	-
Supervisor of assessment salary	50,021	50,021	50,716	695	44,854
Salary reimbursement: EMA Rep	25,000	25,000	-	(25,000)	-
Cost reimbursement other counties	735,000	735,000	858,666	123,666	789,154
Reimbursement: Appt Counsel	60,000	60,000	78,273	18,273	63,789
Salary reimbursement - sheriff	100,115	100,115	102,201	2,086	19,535
Deputy training reimbursement	-	-	22,357	22,357	6,720
Chief Judge reimbursement	60,000	60,000	56,297	(3,703)	58,595
Sheriff Grant	56,364	56,364	42,547	(13,817)	9,709
HMEP grant	4,824	4,824	2,466	(2,358)	3,246
EMA grant	50,000	50,000	28,261	(21,739)	42,731
REP Grant	35,000	35,000	-	(35,000)	36,510
DNR Revenue	-	-	501	501	891
Total intergovernmental revenue	19,301,324	19,301,324	19,538,376	237,052	20,097,793
Fines and fees:					
Liquor licenses	25,000	25,000	24,908	(92)	24,833
Amusement licenses	15,000	15,000	5,650	(9,350)	6,411
Dial-In Service	3,000	3,000	4,800	1,800	5,700
Video gaming	225,000	225,000	238,862	13,862	231,073
Assessor misc. fees	1,000	1,000	773	(227)	920
Township Assessment Fee	5,000	5,000	-	(5,000)	4,565
County clerk marriage license fees	20,000	20,000	21,134	1,134	21,655
State's Attorney Collection Fees	10,000	10,000	4,553	(5,447)	5,391
Fines and forfeitures	90,000	90,000	87,219	(2,781)	93,110
Forfeitures	-	-	53,729	53,729	9,848
E-911	103,689	103,689	106,916	3,227	100,912
Other misdemeanors & felony fines	50,000	50,000	64,335	14,335	51,389
Variance fee	500	500	-	(500)	200
Treasurer and other fees	88,000	88,000	135,893	47,893	84,976
Pre-trial Service Rent	-	-	9,135	9,135	-

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues (Continued):					
Fines and fees (Continued):					
Telephone reimbursement	\$ 2,500	2,500	2,487	(13)	2,487
Lease / rental income	45,000	45,000	55,334	10,334	50,374
Farm income	15,000	15,000	21,775	6,775	23,248
Health dept rental income	43,000	43,000	43,000	-	33,169
Zoning fees	80,000	80,000	120,648	40,648	226,820
Probation substance abuse testing	1,500	1,500	1,635	135	1,610
Bailiff salary reimbursement	500	500	400	(100)	500
Central Service Govt	2,500	2,500	3,866	1,366	2,763
Central Service other dept	16,000	16,000	13,280	(2,720)	12,867
County clerk redemption fees	30,000	30,000	29,881	(119)	32,407
County clerk fees	100,030	100,030	107,496	7,466	101,981
County clerk civil union fees	100	100	30	(70)	30
Circuit clerk filing fees	215,000	215,000	282,689	67,689	241,971
Circuit clerk security fees	3,000	3,000	1,406	(1,594)	2,289
Circuit clerk criminal assessment	550,000	550,000	687,357	137,357	609,011
Circuit clerk civil assessment	550,000	550,000	709,444	159,444	573,436
Passport fees	10,000	10,000	13,225	3,225	10,920
Recorder recording fees	410,000	410,000	346,425	(63,575)	387,049
Recorder revenue stamps	880,000	880,000	820,018	(59,982)	326,358
Support of Rental Housing fee	9,000	9,000	5,953	(3,047)	660,286
Sheriff process fees	160,000	160,000	196,251	36,251	189,145
Sheriff miscellaneous fees	5,000	5,000	4,685	(315)	3,866
Sheriff boarding of prisoners	15,600	15,600	431,884	416,284	393,027
Sheriff bond post fee	-	-	32,222	32,222	6,839
Sheriff probation transfer fee	800	800	1,000	200	500
Sheriff Insurance Claims	-	-	-	-	27,577
State's attorney fees	30,000	30,000	14,213	(15,787)	11,322
Patrol Reimbursement	5,000	5,000	25,708	20,708	2,600
Prisoners transport reimbursement	3,000	3,000	1,710	(1,290)	1,069
Telecommunicator reimbursement	62,400	62,400	62,400	-	62,400
Other reimbursements	15,000	15,000	2,887	(12,113)	1,393,115
Total Fines and Fees	3,896,119	3,896,119	4,797,216	901,097	6,032,019
Interest:					
Interest Income	46,000	46,000	518,328	472,328	104,438
Treasurer Penalty Interest	550,000	550,000	504,067	(45,933)	526,446
Circuit Clerk Interest Income	15,000	15,000	13,459	(1,541)	12,511
Payroll Interest	30	30	35	5	30
Total Interest	611,030	611,030	1,035,889	424,859	643,425
Other revenue:					
Scholarship	-	-	61,581	61,581	60,379
Miscellaneous Income	17,500	17,500	53,463	35,963	146,155
Total other revenue	17,500	17,500	115,044	97,544	206,534
Total revenues	31,085,194	31,085,194	32,667,400	1,582,206	34,033,157

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
General government:					
Auditor's office:					
Grant writing	\$ 4,000	4,000	100	(3,900)	-
Dues and subscriptions	650	650	650	-	600
Office supplies and expense	3,500	3,500	3,889	389	611
Office equipment expense	1,000	1,000	363	(637)	819
Travel	1,000	1,000	2,456	1,456	862
Telephone	1,080	1,080	809	(271)	959
Software purchases	500	500	-	(500)	-
Education	1,000	1,000	769	(231)	909
Salaries and wages	142,260	142,260	135,011	(7,249)	130,031
Overtime	500	500	12	(488)	6
Total auditor's office	155,490	155,490	144,059	(11,431)	134,797
County Board office:					
Mileage	21,875	21,875	34,075	12,200	5,633
Telephone	600	600	584	(16)	525
Travel	600	600	776	176	12,138
Education	400	400	205	(195)	-
Dues & Subscriptions	7,700	7,700	3,960	(3,740)	5,400
Office supplies and expense	300	300	338	38	212
Co Board Pay	191,100	191,100	158,670	(32,430)	94,860
Salaries and wages - board	51,278	51,278	30,314	(20,964)	57,101
Salaries and wages - elected	67,995	67,995	67,995	-	68,256
Total County Board office	341,848	341,848	296,917	(44,931)	244,125
Information technology:					
Professional/consultant	32,195	32,195	28,037	(4,158)	12,770
Hardware / license	85,528	85,528	67,440	(18,088)	57,611
Maintenance & Repair	1,000	1,000	1,738	738	884
Maintenance - contracts	64,080	64,080	59,002	(5,078)	14,695
Travel	1,000	1,000	2,060	1,060	1,270
Telephone	70,000	70,000	70,109	109	68,825
Internet	29,705	29,705	26,392	(3,313)	30,300
Education	4,000	4,000	1,209	(2,791)	1,998
Dues & Subscriptions	500	500	543	43	272
Miscellaneous	200	200	154	(46)	121
Office Supplies & Expenses	600	600	204	(396)	4,119
Software Purchases	45,354	45,354	60,388	15,034	66,411
Site Improvement	50,000	50,000	51,214	1,214	-
Payroll	233,292	233,292	241,567	8,275	212,824
Payroll Elected Dept	81,557	81,557	81,603	46	79,513
Total information technology	699,011	699,011	691,660	(7,351)	551,613

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
General government (Continued):					
Zoning, Planning & Development:					
Publications	\$ 8,000	8,000	14,770	6,770	9,639
Travel / Mileage / Meals	1,400	1,400	1,569	169	1,160
Printing	200	200	-	(200)	-
Miscellaneous Expense	800	800	-	(800)	-
Court reporter	1,000	1,000	-	(1,000)	-
Zoning Board of Appeals	9,600	9,600	10,433	833	4,884
Salaries and wages	22,797	22,797	20,774	(2,023)	18,476
Total planning and zoning	43,797	43,797	47,546	3,749	34,159
Salary and Labor:					
Professional services - physicals	9,000	9,000	9,246	246	5,456
Travel	500	500	261	(239)	-
Arbitrator's fee	3,500	3,500	-	(3,500)	-
Office supplies	2,000	2,000	919	(1,081)	1,979
Education	500	500	1,449	949	-
Miscellaneous expense	200	200	-	(200)	-
Payroll	118,000	118,000	117,619	(381)	120,502
Overtime	3,000	3,000	1,076	(1,924)	2,801
Total salary and labor	136,700	136,700	130,570	(6,130)	130,738
Finance and fees:					
Travel	300	300	-	(300)	-
Per diem	800	800	600	(200)	420
Maintenance of Software	31,000	31,000	38,665	7,665	29,325
Publications	5,000	5,000	2,397	(2,603)	5,135
Dues & Subscriptions	13,000	13,000	11,922	(1,078)	9,424
Professional Services	40,000	40,000	9,415	(30,585)	14,786
Outside audit	47,600	47,600	38,000	(9,600)	36,800
Office supplies	-	-	856	856	469
County share of judges' fee	4,000	4,000	3,623	(377)	3,554
Assigned for Emergency	250,000	250,000	13,151	(236,849)	130,107
TIF expenses	-	-	1,758	1,758	5,473
Matching Grant Funds	104,736	104,736	2,790	(101,946)	-
Miscellaneous expenses	250	250	-	(250)	1,145,153
TCP Software	7,000	7,000	6,160	(840)	-
Soil and water conservation	37,500	37,500	37,500	-	35,000
LaSalle Co. Extension Service	53,500	53,500	-	(53,500)	50,000
Total finance and fees	594,686	594,686	166,837	(427,849)	1,465,646

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (Continued):					
Board of Review:					
Education	\$ 700	700	395	(305)	505
Office supplies and expense	1,000	1,000	483	(517)	285
Office equipment expense	448	448	1,496	1,048	819
Travel	1,150	1,150	567	(583)	547
Professional services	5,000	5,000	410	(4,590)	700
Payroll	42,700	42,700	39,678	(3,022)	37,476
Total Board of Review	50,998	50,998	43,029	(7,969)	40,332
Treasurer's office:					
Mileage	-	-	339	339	-
Travel	1,000	1,000	-	(1,000)	-
Software maintenance	30,000	30,000	26,476	(3,524)	27,556
Education	500	500	240	(260)	273
Publications	7,000	7,000	5,906	(1,094)	7,099
Dues & Subscriptions	1,000	1,000	2,216	1,216	962
Office supplies and expenses	4,200	4,200	2,262	(1,938)	2,388
Seasonal Help	-	-	10,554	10,554	9,734
Tax bills	11,000	11,000	9,436	(1,564)	9,181
Payroll	205,523	205,523	177,029	(28,494)	171,018
Payroll Elected Officials	71,802	71,802	71,801	(1)	69,910
Overtime	-	-	5,276	5,276	5,368
Total Treasurer's office	332,025	332,025	311,535	(20,490)	303,489
Insurance:					
Professional services	53,000	53,000	47,002	(5,998)	47,396
Health and life insurance	5,708,528	5,708,528	6,033,303	324,775	4,334,874
H.S.A Seed Money	130,000	130,000	92,917	(37,083)	69,917
Miscellaneous	-	-	-	-	9,941
Total Insurance	5,891,528	5,891,528	6,173,222	281,694	4,462,128
County as Trustee	-	-	29,791	29,791	75,663
Liquor Commission:					
Payroll	13,400	13,400	12,650	(750)	11,900
Total Liquor Commission	13,400	13,400	12,650	(750)	11,900
Recorder's office:					
State revenue stamps	600,000	600,000	538,025	(61,975)	643,461
Elected Officials Payroll	67,995	67,995	67,995	-	68,256
Payroll	259,921	259,921	257,372	(2,549)	238,785
Total Recorder's office	927,916	927,916	863,392	(64,524)	950,502

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
General government (Continued):					
County Clerk's office:					
Maintenance and repair	\$ 200	200	-	(200)	-
Software maintenance	25,000	25,000	22,607	(2,393)	21,791
Education	500	500	1,076	576	1,285
Publications	100	100	-	(100)	-
Dues & Subscriptions	1,500	1,500	1,432	(68)	1,580
Printing	250	250	-	(250)	-
Office Supplies & Expense	600	600	151	(449)	286
Salaries and wages	349,027	349,027	255,503	(93,524)	249,376
Seasonal Help	-	-	126	126	8,907
Overtime	3,000	3,000	941	(2,059)	9,094
Payroll Elected Dept	73,301	73,301	73,302	1	71,415
Total County Clerk's office	453,478	453,478	355,138	(98,340)	363,734
Election:					
Additional hardware / license	120,000	120,000	122,875	2,875	85,941
Mileage for election training	1,500	1,500	2,014	514	4,335
General maintenance & repair	41,000	41,000	34,738	(6,262)	66,677
Machinery, misc. equip & repair	750	750	-	(750)	-
Rent - polling places	10,700	10,700	10,900	200	21,300
Rent - equipment	500	500	483	(17)	703
Postage - voter information	1,000	1,000	32,624	31,624	966
Education	250	250	-	(250)	39
Publications	11,000	11,000	6,040	(4,960)	18,978
Election judge pay and mileage	70,000	70,000	83,628	13,628	154,558
Election worker	500	500	-	(500)	-
Professional services hired	40,000	40,000	45,630	5,630	74,400
Supervisors' pay	2,775	2,775	2,775	-	5,650
Office supplies	1,000	1,000	1,090	90	4,095
Supplies - miscellaneous	7,500	7,500	1,028	(6,472)	5,541
Telephone	2,000	2,000	-	(2,000)	239
Maps	250	250	-	(250)	-
Printing	20,000	20,000	27,689	7,689	39,607
Payroll	238,287	238,287	229,195	(9,092)	228,957
Overtime	5,000	5,000	11,859	6,859	18,163
Part-time Help	-	-	4,001	4,001	-
Total Election	574,012	574,012	616,569	42,557	730,149

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (Continued):					
Central Service:					
Maintenance contracts	\$ 42,000	\$ 42,000	33,399	(8,601)	37,979
Postage	105,000	105,000	104,010	(990)	105,000
Postage for election	53,000	53,000	52,715	(285)	10,000
Postage for assessment	37,000	37,000	13,591	(23,409)	3,595
Postage for treasurer	46,000	46,000	52,734	6,734	44,910
Office supplies expense	130,000	130,000	134,589	4,589	130,308
Equipment repairs	500	500	83	(417)	509
Lease expense	12,600	12,600	12,355	(245)	12,467
Elected Official Wages	57,703	57,703	57,732	29	56,257
Salaries and wages	127,240	127,240	123,931	(3,309)	133,466
Total Central Service	611,043	611,043	585,139	(25,904)	534,491
Supervisor of Assessments:					
Travel	5,500	5,500	3,135	(2,365)	2,819
Maintenance contract - software	28,000	28,000	28,920	920	25,920
Education	2,500	2,500	1,791	(709)	2,195
Publications	68,000	68,000	63,487	(4,513)	8,590
Dues and subscriptions	400	400	400	-	350
Professional services hired	5,000	5,000	375	(4,625)	4,000
Office supplies and expenses	5,000	5,000	3,547	(1,453)	7,518
Software purchases	8,700	8,700	9,924	1,224	664
Part Time	-	-	-	-	29,614
Elected Official Wages	100,042	100,042	101,958	1,916	98,432
Salaries and wages	547,766	547,766	505,605	(42,161)	478,466
Total Supervisor of Assessments	770,908	770,908	719,142	(51,766)	658,568
County Radio:					
Maintenance and repair of equip.	4,100	4,100	3,498	(602)	371
Tower rental	500	500	500	-	500
800 MHz-II Co-op	44,400	44,400	47,743	3,343	41,475
Office supplies and expense	1,000	1,000	-	(1,000)	1,194
Total County Radio	50,000	50,000	51,741	1,741	43,540

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (Continued):					
County Buildings:					
Maintenance and repair of equip.	\$ 60,000	60,000	36,450	(23,550)	45,726
Vehicle Maintenance	45,000	45,000	26,647	(18,353)	270,369
Vehicle Gasoline	215,000	215,000	239,141	24,141	-
Maintenance and repair of bldgs.	300,000	300,000	140,896	(159,104)	257,113
Electricity	395,000	395,000	457,955	62,955	380,233
Telephone	750	750	864	114	846
Water	60,000	60,000	51,812	(8,188)	59,953
Gas	180,000	180,000	108,467	(71,533)	106,221
Pest Control	5,000	5,000	4,440	(560)	-
Maintenance contracts	160,000	160,000	165,380	5,380	185,903
Maintenance Incidentals	50,000	50,000	33,287	(16,713)	-
Professional services	6,500	6,500	6,180	(320)	6,180
Contract janitor service	123,000	123,000	122,328	(672)	133,723
Site Improvement	9,000	9,000	-	(9,000)	7,244
Facility supplies	-	-	-	-	52,063
Supplies	61,500	61,500	81,532	20,032	2,018
Waste Disposal	16,500	16,500	14,856	(1,644)	-
Equipment expense	-	-	-	-	549
New equipment	17,000	17,000	6,591	(10,409)	12,839
Elevator Inspections	1,500	1,500	1,525	25	-
Salaries and wages	442,115	442,115	423,257	(18,858)	435,266
Elected Official Wages	94,595	94,595	94,657	62	92,225
Clerical	5,500	5,500	5,563	63	1,731
Overtime	18,000	18,000	33,284	15,284	15,596
Total County Buildings	2,265,960	2,265,960	2,055,112	(210,848)	2,065,798
Total General Government	13,912,800	13,912,800	13,294,049	(618,751)	12,801,372

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Public Safety:					
Coroner's Office					
Maintenance & repair of vehicles	\$ 1,900	1,900	30,289	28,389	1,792
Maintenance & repair - software	480	480	-	(480)	200
Professional Service - Transport	55,750	55,750	57,150	1,400	51,150
Professional Service - Mortem	158,000	158,000	145,920	(12,080)	153,377
Professional Service - Tox Lab	28,000	28,000	25,816	(2,184)	24,874
Travel	5,600	5,600	5,399	(201)	2,987
Mileage - deputies	7,000	7,000	7,541	541	5,801
Meal Expense	1,150	1,150	791	(359)	586
Telephone	7,400	7,400	5,828	(1,572)	5,956
Dues & Subscriptions	5,565	5,565	5,118	(447)	4,475
Veterans Disposition	686	686	-	(686)	-
Education	3,250	3,250	3,161	(89)	2,666
Paupers Disposition	2,744	2,744	-	(2,744)	1,200
Office supplies and expenses	950	950	699	(251)	758
Supplies - coroner	6,500	6,500	3,944	(2,556)	1,408
Office equipment expense	950	950	758	(192)	556
Disaster deputy	1,000	1,000	2,380	1,380	426
Salaries and wages	104,840	104,840	104,980	140	104,363
Payroll elected dept	67,995	67,995	67,995	-	68,780
Salaries and wages - part time	104,500	104,500	104,907	407	79,674
Overtime	1,000	1,000	733	(267)	538
Seasonal Help	600	600	1,646	1,046	-
Total Coroner's office	565,860	565,860	575,055	9,195	511,567
911 Services:					
Payroll elected dept	75,089	75,089	74,990	(99)	73,675
Payroll	11,200	11,200	11,538	338	10,740
Health & life insurance	9,000	9,000	8,973	(27)	8,659
Total 911 Services	95,289	95,289	95,501	212	93,074
Drunk Driving Impact	-	-	5,907	5,907	1,569
Sheriff's Office					
Professional Services	4,000	4,000	2,509	(1,491)	12,079
Non Contract Medical	1,000	1,000	1,000	-	-
Merit Commission	3,000	3,000	921	(2,079)	4,371
Maintenance - vehicles	60,000	60,000	72,655	12,655	69,843
Maintenance - contract	45,165	45,165	40,456	(4,709)	39,952
Travel	10,000	10,000	5,229	(4,771)	5,669
Towing Fees	2,000	2,000	935	(1,065)	1,325
Telephone	32,500	32,500	31,829	(671)	29,193

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety (Continued):					
Sheriff's office (Continued):					
Crime Prevention	\$ -	-	-	-	4,470
MTU 7	7,200	7,200	5,730	(1,470)	-
Education	10,000	10,000	6,912	(3,088)	6,485
Dues & Subscriptions	2,200	2,200	1,146	(1,054)	1,146
Printing	3,500	3,500	3,396	(104)	2,580
Transport Prisoners Relay	2,500	2,500	3,600	1,100	3,069
Extradition	20,000	20,000	25,009	5,009	33,275
Education - PTI	100,000	100,000	45,655	(54,345)	13,482
Miscellaneous Expense	1,500	1,500	-	(1,500)	649
Supplies	500	500	454	(46)	2,897
Office Supplies & Expense	3,500	3,500	3,237	(263)	2,311
Ammunition	10,000	10,000	10,364	364	10,982
Weapons / repairs	2,500	2,500	2,136	(364)	2,331
Kevlar	5,360	5,360	5,127	(233)	8,438
Uniforms	5,000	5,000	17,668	12,668	21,061
Radio / Batteries	5,200	5,200	63	(5,137)	-
Office Equipment Expense	3,585	3,585	3,425	(160)	1,406
Lease Expense	21,600	21,600	21,600	-	43,200
Payroll	3,980,129	3,980,129	4,098,297	118,168	3,589,760
Payroll Elected Dept	155,100	155,100	154,003	(1,097)	87,021
Part Time No Benefits	-	-	543	543	205
Miscellaneous	3,000	3,000	-	(3,000)	12,470
Overtime	425,000	425,000	534,383	109,383	484,619
Total Sheriff's Office	4,925,039	4,925,039	5,098,282	173,243	4,494,289
EMA:					
Travel, Mileage, Meals	1,000	1,000	984	(16)	3
Equipment maintenance	1,500	1,500	1,011	(489)	28
REP State equipment maintenance	4,290	4,290	569	(3,721)	5,693
Building maintenance	2,000	2,000	1,345	(655)	1,011
Vehicle maintenance	5,000	5,000	4,645	(355)	1,214
Vehicle Expense- EMA Federal	3,000	3,000	122	(2,878)	198
Telephone	9,900	9,900	8,227	(1,673)	4,924
Education	11,175	11,175	1,906	(9,269)	5,300
Dues and subscriptions	2,000	2,000	2,073	73	1,157
Professional services	-	-	-	-	4,000
Office supplies and expenses	2,200	2,200	1,365	(835)	157
Office Equipment	3,000	3,000	548	(2,452)	-
Supplies - provisions	500	500	369	(131)	19
Supplies	7,200	7,200	3,415	(3,785)	2,972
New equipment - grant	12,566	12,566	7,939	(4,627)	5,693
Radio maintenance (EMA)	5,500	5,500	2,869	(2,631)	933
Vehicle expenses	1,500	1,500	817	(683)	-
Elected Official wages	60,320	60,320	59,746	(574)	58,253
Salaries and wages	48,922	48,922	48,489	(433)	41,153
Total EMA	181,573	181,573	146,439	(35,134)	132,708
Total Public Safety	5,767,761	5,767,761	5,921,184	153,423	5,233,207

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Corrections:					
Juvenile and adult probation:					
State Reimbursements	\$ 395,010	395,010	354,865	(40,145)	419,101
Salaries and wages	1,535,438	1,535,438	1,459,583	(75,855)	1,397,034
Payroll Elected Dept	134,617	134,617	68,304	(66,313)	70,702
Overtime	6,000	6,000	1,679	(4,321)	405
Total juvenile and adult probation	2,071,065	2,071,065	1,884,431	(186,634)	1,887,242
Sheriff Corrections:					
Professional Services	961,571	961,571	984,857	23,286	988,672
Prisoner Housing	500	500	-	(500)	-
Maintenance - equipment	15,000	15,000	1,990	(13,010)	2,762
Maintenance contract	13,300	13,300	9,545	(3,755)	8,385
Maintenance Fee	3,600	3,600	3,495	(105)	3,495
Travel	5,600	5,600	5,000	(600)	2,387
Education	17,000	17,000	12,278	(4,722)	17,589
Education PTI	20,000	20,000	13,287	(6,713)	20,306
Supplies	2,800	2,800	-	(2,800)	-
Miscellaneous Expense	500	500	105	(395)	289
Office Supplies & Expense	2,600	2,600	1,817	(783)	2,853
Jail Accreditation	-	-	5,250	5,250	-
Supplies - provisions	280,800	280,800	321,648	40,848	302,764
Supplies - inmate	5,000	5,000	7,438	2,438	1,236
Supplies - jail	16,500	16,500	16,660	160	15,710
Supplies - laundry	11,500	11,500	12,089	589	17,623
Uniforms	8,500	8,500	3,401	(5,099)	9,645
Radios	5,000	5,000	3,740	(1,260)	29,755
Office Equipment Expense	8,770	8,770	7,718	(1,052)	8,420
Software Purchase	935	935	401	(534)	3,317
Payroll	4,335,395	4,335,395	4,005,248	(330,147)	4,000,451
Overtime	560,000	560,000	542,073	(17,927)	830,411
Capital outlay	-	-	-	-	108,000
Total Sheriff Corrections	6,274,871	6,274,871	5,958,040	(316,831)	6,374,070
Sheriff's Prisoner	-	-	-	-	1,310,456
Jail Commissary	-	-	-	-	4,300
Total Corrections	8,345,936	8,345,936	7,842,471	(503,465)	9,576,068

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Judiciary and legal:					
Circuit court and jury:					
Appointed atty - juvenile defense	\$ 45,600	45,600	41,800	(3,800)	45,600
Juries	35,000	35,000	20,739	(14,261)	22,411
Jury mileage	45,000	45,000	35,032	(9,968)	36,440
Maintenance - software	12,081	12,081	12,017	(64)	8,351
Education	750	750	-	(750)	-
Lodging and meals	1,000	1,000	497	(503)	696
Lodging and meals - jury	2,500	2,500	1,366	(1,134)	1,550
Publications	1,700	1,700	1,052	(648)	-
Child placement	235,000	235,000	37,834	(197,166)	226,722
Dues and memberships	1,800	1,800	2,025	225	1,800
Prevention	8,000	8,000	8,000	-	8,000
Office supplies & expense	16,000	16,000	15,794	(206)	14,599
Library	35,500	35,500	44,482	8,982	24,413
Uniforms	3,000	3,000	1,213	(1,787)	1,046
Jury debit cards	1,500	1,500	-	(1,500)	-
Probation Vehicles	33,000	33,000	32,938	(62)	-
Trial expense	55,000	55,000	100,396	45,396	93,515
Salaries and wages	438,148	438,148	393,477	(44,671)	377,494
Salaries and wages - part time	23,000	23,000	29,782	6,782	18,433
Overtime	100	100	-	(100)	-
Total circuit court and jury	993,679	993,679	778,444	(215,235)	881,070
Public Defender					
Travel	200	200	(71)	(271)	573
Library	7,750	7,750	4,191	(3,559)	5,999
Trial expense	33,000	33,000	18,610	(14,390)	16,262
Office supplies	3,000	3,000	1,077	(1,923)	2,386
Overtime	-	-	150	150	-
Payroll - Elected dept	172,000	172,000	124,695	(47,305)	166,434
Salaries and wages	365,715	365,715	414,431	48,716	305,802
Total Public Defender	581,665	581,665	563,083	(18,582)	497,456

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Judiciary and legal (Continued):					
Court Security:					
Clothing	\$ 6,000	6,000	7,234	1,234	1,299
Miscellaneous	250	250	-	(250)	-
Supplies	500	500	-	(500)	-
Office Equipment	5,325	5,325	5,286	(39)	-
Payroll	392,745	392,745	405,723	12,978	357,559
Salaries and wages - part time	36,000	36,000	4,487	(31,513)	37,536
Overtime	10,000	10,000	16,773	6,773	21,612
Total Court Security	450,820	450,820	439,503	(11,317)	418,006
Circuit Clerk's office:					
Mileage	-	-	(169)	(169)	-
Travel	3,000	3,000	1,638	(1,362)	1,507
Meals	-	-	110	110	-
Lodging	-	-	599	599	-
Publications	500	500	200	(300)	-
Dues and Subscriptions	1,200	1,200	1,050	(150)	1,050
Office Supplies & Expense	3,000	3,000	2,170	(830)	2,949
Part Time Salary	12,500	12,500	14,398	1,898	13,357
Payroll Elected Dept	67,995	67,995	67,995	-	68,256
Salaries and wages	1,399,750	1,399,750	1,297,427	(102,323)	1,178,944
Total Circuit Clerk's office	1,487,945	1,487,945	1,385,418	(102,527)	1,266,063
State's Attorney office:					
Maintenance of equipment	5,000	5,000	6,021	1,021	5,101
Travel	7,500	7,500	4,490	(3,010)	593
Court Reporter	32,000	32,000	43,179	11,179	31,202
Education	10,000	10,000	12,203	2,203	9,495
Trial expense	30,000	30,000	29,725	(275)	32,666
Appellate assistance	29,000	29,000	27,000	(2,000)	28,000
Office expense	49,000	49,000	44,573	(4,427)	28,354
Book expense	15,500	15,500	16,359	859	15,238
Professional services	100,000	100,000	100,000	-	100,000
Crime investigation	5,000	5,000	5,000	-	75
Temp/Seasonal Help	-	-	14,049	14,049	-
Elected Official Wages	192,000	192,000	192,527	527	186,452
Salaries and wages	1,790,000	1,790,000	1,714,546	(75,454)	1,647,987
Total State's Attorney office	2,265,000	2,265,000	2,209,672	(55,328)	2,085,163
Total judiciary and legal	5,779,109	5,779,109	5,376,120	(402,989)	5,147,758

GENERAL FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Social Services:					
School Services:					
Maint. & repair of equipment	\$ 750	750	717	(33)	391
Travel	4,200	4,200	3,723	(477)	3,443
Eyeglass Expenses	-	-	1,153	1,153	155
Office supplies and expenses	1,000	1,000	838	(162)	777
Education	950	950	664	(286)	280
Supplies - nursing	300	300	138	(162)	226
Salaries and wages	86,716	86,716	80,946	(5,770)	83,933
Payroll Elected Dept	47,614	47,614	47,642	28	46,421
Total School Services	141,530	141,530	135,821	(5,709)	135,626
Superintendent of Schools:					
Education	750	750	-	(750)	-
Travel	7,500	7,500	6,469	(1,031)	7,053
Professional services	750	750	-	(750)	3,100
Printing	500	500	-	(500)	-
Publications	250	250	-	(250)	-
Office supplies	3,000	3,000	30	(2,970)	-
Overtime	-	-	172	172	-
Salaries and wages	212,657	212,657	223,647	10,990	207,202
Total Superintendent of Schools	225,407	225,407	230,318	4,911	217,355
Joseph J Hohner Scholarship	-	-	63,299	63,299	58,445
Total Social Services	366,937	366,937	429,438	62,501	411,426
Culture & Recreation:					
County parks:					
Travel	1,000	1,000	-	(1,000)	
Maint & repairs - machinery	8,500	8,500	3,015	(5,485)	1,246
Maint & repairs - building	10,000	10,000	16,480	6,480	4,436
General maintenance & repairs	15,000	15,000	12,201	(2,799)	6,852
Electricity	10,000	10,000	3,317	(6,683)	3,974
Gas	2,500	2,500	2,029	(471)	134
Education	1,000	1,000	160	(840)	300
Telephone	3,500	3,500	2,724	(776)	3,007
Waste disposal	3,200	3,200	4,709	1,509	3,486
Site Improvements	20,000	20,000	18,881	(1,119)	-
Grant expense	5,000	5,000	-	(5,000)	-
Professional services	14,000	14,000	10,310	(3,690)	11,990
Equipment Expense	10,000	10,000	10,710	710	5,039
Vehicle Expense	12,000	12,000	12,000	-	17,393
Oil, gas, tires	11,000	11,000	10,039	(961)	-
General supplies	5,000	5,000	5,096	96	4,500
Miscellaneous	750	750	687	(63)	629
Elected Official Wages	61,800	61,800	61,836	36	60,251
Salaries and wages	51,500	51,500	51,530	30	57,576
Seasonal salaries and wages	14,985	14,985	-	(14,985)	-
Total county parks	260,735	260,735	225,724	(35,011)	180,813
Total culture & recreation	260,735	260,735	225,724	(35,011)	180,813
Total expenditures	34,433,278	34,433,278	33,088,986	(1,344,292)	33,350,644

COUNTY OF LASALLE, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess of revenues over (under) expenditures	\$ (3,348,084)	(3,348,084)	(421,586)	2,926,498	682,513
Other financing sources (uses):					
Transfer from 002 Detention Home	1,920	1,920	1,920	-	1,920
Transfer from 003 City Jail	12,000	12,000	12,500	500	15,500
Transfer from 005 Highway	12,000	12,000	12,000	-	12,000
Transfer from 008 Tourism	35,000	35,000	35,000	-	35,000
Transfer from 010 Mental Health	1,400	1,400	1,400	-	1,400
Transfer from 013 Nursing Home	42,000	42,000	-	(42,000)	-
Transfer from 016 Insurance Fund	1,868,625	1,868,625	1,868,625	-	1,865,696
Transfer from 020 Vet Assistance	2,000	2,000	2,000	-	2,000
Transfer from 023 County Health	30,000	30,000	30,000	-	30,000
Transfer from 033 Public Safety	3,500,000	3,500,000	3,500,000	-	-
Transfer from 069 State Attorney	480	480	480	-	-
Transfer from 035 GIS	3,600	3,600	3,600	-	-
Transfer from 031 Env Services	1,200,000	1,200,000	1,200,000	-	3,600
Transfer from 001 General	-	-	1,500,000	1,500,000	-
Transfer to 201 General	(2,400,000)	(2,400,000)	(1,500,000)	900,000	-
Transfer to Capital Improvement 028	(400,000)	(400,000)	-	400,000	(30,810)
Transfer to CASA 057	(30,000)	(30,000)	(34,785)	(4,785)	(25,260)
Transfer to Health Insurance 098	(157,537)	(157,537)	(157,537)	-	-
Debt Issuance	-	-	-	-	108,000
Disposal of Capital assets	-	-	-	-	14,111
Total other financing sources (uses)	3,721,488	3,721,488	6,475,203	2,753,715	2,033,157
Net change in fund balance	\$ 373,404	373,404	6,053,617	5,680,213	2,715,670
Fund balance, beginning of year			16,327,387		13,611,717
Prior period adjustment			386,842		-
Fund balance, beginning of year as restated			16,714,229		13,611,717
Fund balance, end of year			\$ 22,767,846		16,327,387

COUNTY OF LASALLE, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT FUND

SCHEDULE B-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 4,716,922	4,716,922	4,665,467	(51,455)	4,846,248
Personal property replacement	400,000	400,000	465,355	65,355	582,630
Interest	24,000	24,000	220,515	196,515	50,127
Reimbursements	85,639	85,639	85,394	(245)	99,123
Total revenues	5,226,561	5,226,561	5,436,731	210,170	5,578,128
Expenditures:					
General County employees	2,176,849	2,176,849	2,131,616	(45,233)	2,511,256
Recorder's equipment	1,061	1,061	-	(1,061)	-
Insurance	15,106	15,106	13,153	(1,953)	16,136
GIS Fund	14,237	14,237	11,925	(2,312)	17,512
Accelerated payments	100,000	100,000	-	(100,000)	-
Tax sale automation	2,394	2,394	-	(2,394)	-
IMRF liability payment	1,500,000	1,500,000	1,500,000	-	1,500,000
Sheriff drug fund	260	260	-	(260)	-
E-911	7,037	7,037	6,384	(653)	8,041
S.A.O. Drug	842	842	-	(842)	-
S.O.A. Crime Victim	2,666	2,666	4,860	2,194	5,105
S.A.O Drug Court	3,596	3,596	2	(3,594)	(79)
S.A.O Just Assist	5,706	5,706	-	(5,706)	-
Detention home employees	96,937	96,937	84,646	(12,291)	111,981
Child support	300	300	2,589	2,289	3,812
Circuit clerk doc storage	622	622	8,304	7,682	10,474
Court automation	5,723	5,723	1,186	(4,537)	6,334
Circuit clerk operation	5,312	5,312	-	(5,312)	(22)
County highway employees	232,625	232,625	208,204	(24,421)	268,113
Nursing home employees	313,965	313,965	281,879	(32,086)	322,219
County health employees	165,055	165,055	134,166	(30,889)	174,390
Court services	15,424	15,424	(214)	(15,638)	32
Environmental services	16,171	16,171	17,696	1,525	21,556
VAC	21,658	21,658	21,689	31	23,102
Mental health employees	4,998	4,998	-	(4,998)	(65)
Animal control	7,081	7,081	15,479	8,398	9,608
Total expenditures	4,715,625	4,715,625	4,443,564	(272,061)	5,009,505
Excess (deficiency) of revenues over (under) expenditures	510,936	510,936	993,167	482,231	568,623
Other financing sources (uses):					
Transfer from Fund 031	6,404	6,404	6,404	-	-
Total other financing sources (uses)	6,404	6,404	6,404	-	-
Net change in fund balance	\$ 517,340	517,340	999,571	482,231	568,623
Fund balance, beginning of year			5,417,120		4,848,497
Prior period adjustment			170,594		-
Fund balance, beginning of year as restated			5,587,714		-
Fund balance, end of year			\$ 6,587,285		5,417,120

COUNTY OF LASALLE, ILLINOIS
SOCIAL SECURITY FUND

SCHEDULE B-2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Property taxes	\$ 2,440,167	2,440,167	2,413,679	(26,488)	2,068,645
Personal property replacement tax	200,000	200,000	243,302	43,302	306,553
Interest	10,000	10,000	99,989	89,989	21,278
Reimbursements	78,480	78,480	64,506	(13,974)	68,299
Total revenues	2,728,647	2,728,647	2,821,476	92,829	2,464,775
Expenditures:					
General county	1,551,603	1,551,603	1,524,904	(26,699)	1,480,571
Recorder's equipment	974	974	-	(974)	366
Insurance	13,873	13,873	11,842	(2,031)	11,239
Tax sale automation	2,199	2,199	-	(2,199)	-
E-911	6,463	6,463	5,750	(713)	5,600
S.A.O. Drug	773	773	-	(773)	-
S.A.O. Crime Victim	2,448	2,448	3,959	1,511	3,554
S.A.O. Just Assist	5,240	5,240	-	(5,240)	-
S.A.O. Drug Court	3,590	3,590	-	(3,590)	(51)
Sheriff drug	239	239	-	(239)	-
Law library	-	-	-	-	-
Detention home	89,797	89,797	76,545	(13,252)	78,490
Child support	275	275	2,312	2,037	2,653
Circuit clerk document storage	954	954	7,469	6,515	7,296
Court automation	5,256	5,256	994	(4,262)	4,410
Court services	14,739	14,739	(151)	(14,890)	32
Circuit clerk operations	5,261	5,261	-	(5,261)	(14)
County highway	213,635	213,635	187,481	(26,154)	186,743
County health	153,111	153,111	123,140	(29,971)	126,465
Nursing home	303,482	303,482	255,607	(47,875)	226,410
Environmental services	14,851	14,851	15,927	1,076	15,003
VAC	19,890	19,890	19,576	(314)	16,088
Mental health	5,489	5,489	5,845	356	5,698
G.I.S. Fund	13,075	13,075	11,110	(1,965)	12,194
Animal control	6,579	6,579	9,179	2,600	7,451
Total expenditures	2,433,796	2,433,796	2,261,489	(172,307)	2,190,198
Excess (deficiency) of revenues over (under) expenditures	294,851	294,851	559,987	265,136	274,577
Other financing sources (uses):					
Transfer from Fund 031	16,838	16,838	5,600	(11,238)	-
Total other financing sources (uses)	16,838	16,838	5,600	(11,238)	-
Net change in fund balance	\$ 311,689	311,689	565,587	253,898	274,577
Fund balance, beginning of year			2,694,086		2,419,509
Prior period adjustment			75,096		-
Fund balance, beginning of year as restated			2,769,182		2,419,509
Fund balance, end of year			\$ 3,334,769		2,694,086

COUNTY OF LASALLE, ILLINOIS
INSURANCE FUND

SCHEDULE B-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 5,370,566	5,370,566	5,312,150	(58,416)	4,976,281
Interest income	16,000	16,000	144,542	128,542	39,698
Miscellaneous income	-	-	-	-	240,653
Reimbursement from other counties	15,000	15,000	14,678	(322)	13,452
Reimbursement from ARI grant	3,615	3,615	2,388	(1,227)	2,328
Reimbursement from TAC grant	1,290	1,290	868	(422)	1,065
Reimbursement from drug court	1,290	1,290	948	(342)	989
Total revenues	5,407,761	5,407,761	5,475,574	67,813	5,274,466
Expenditures:					
Professional services	30,000	30,000	11,509	(18,491)	5,866
Travel	500	500	154	(346)	-
Education	3,000	3,000	456	(2,544)	1,130
Dues & subscriptions	2,000	2,000	1,048	(952)	1,686
Library	800	800	857	57	747
Safety training	7,500	7,500	730	(6,770)	5,751
Safety membership	1,200	1,200	1,399	199	1,070
Employee training	8,000	8,000	2,500	(5,500)	-
Health & safety incentives	3,500	3,500	2,040	(1,460)	1,646
Miscellaneous expense	200	200	-	(200)	-
Office Supplies & expense	2,500	2,500	5,078	2,578	2,725
Supplies - safety	15,000	15,000	13,786	(1,214)	4,382
Workmen comp indemnity	100,000	100,000	58,965	(41,035)	51,305
Workmen comp liability	3,000	3,000	6,820	3,820	2,732
Insurance	120,000	120,000	-	(120,000)	650,000
General & prof liability insurance	3,000	3,000	2,333	(667)	2,134
Payroll	88,811	88,811	89,046	235	86,451
Payroll elected official	90,732	90,732	90,783	51	88,458
Overtime	2,000	2,000	1,567	(433)	305
Total expenditures	481,743	481,743	289,071	(192,672)	906,388
Excess (deficiency) of revenues over (under) expenditures	4,926,018	4,926,018	5,186,503	260,485	4,368,078
Other financing sources (uses):					
Transfer to 001 General	(1,868,625)	(1,868,625)	(1,868,625)	-	(1,865,696)
Transfer to 002 Detention Home	(102,206)	(102,206)	(102,206)	-	(99,025)
Transfer to 005 Highway	(75,907)	(75,907)	(75,907)	-	(70,072)
Transfer to 013 Nursing Home	(284,747)	(284,747)	(284,747)	-	(254,647)
Transfer to 023 Health Dept	(19,814)	(19,814)	(19,814)	-	(17,024)
Transfer to 031 Env Services	(28,231)	(28,231)	(28,231)	-	(26,910)
Transfer to 098 Internal Service	(650,000)	(650,000)	-	650,000	-
Transfer from 031 Environmental services	6,000	6,000	-	(6,000)	-
Transfer from 097 Disaster	41,551	41,551	-	(41,551)	-
Contribution to Self-Insurance Trust	(2,132,449)	(2,132,449)	(2,141,643)	(9,194)	(2,133,924)
Total other financing sources (uses)	(5,114,428)	(5,114,428)	(4,521,173)	593,255	(4,467,298)
Net change in fund balance	\$ (188,410)	(188,410)	665,330	853,740	(99,220)
Fund balance, beginning of year			3,102,709		3,201,929
Prior period adjustment			134,703		-
Fund Balance, beginning of year as restated			3,237,412		3,201,929
Fund balance, end of year			\$ 3,902,742		3,102,709

COUNTY OF LASALLE, ILLINOIS
HEALTH DEPARTMENT FUND

SCHEDULE B-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tax Levy	\$ 659,929	659,929	653,178	(6,751)	635,745
Interest Income	55,000	55,000	188,184	133,184	46,743
Licenses-restaurant	120,000	120,000	119,187	(813)	111,998
Licenses- sewage	30,000	30,000	31,980	1,980	22,751
Licenses - wells	10,000	10,000	7,980	(2,020)	9,640
Surveys and plats	1,300	1,300	-	(1,300)	-
License-temp Food Service	13,000	13,000	11,045	(1,955)	9,015
Non Cash Imms - Revenue	40,000	40,000	65,514	25,514	-
HIV Testing / Education	4,000	4,000	-	(4,000)	-
Insurance / Client Reimbursement	250,000	250,000	142,152	(107,848)	85,606
Health Department New Programs	75,000	75,000	19,025	(55,975)	-
Miscellaneous Income	10,000	10,000	9,048	(952)	15,526
Local Health Protection	211,657	211,657	232,469	20,812	-
Public Health Emergency Grant	79,327	79,327	104,929	25,602	48,238
Family Case Management Grant	208,575	208,575	169,242	(39,333)	198,035
Body Art Grant	7,237	7,237	6,263	(974)	6,338
Vector Control Grant	19,260	19,260	21,227	1,967	21,920
IL Tobacco-Free Grant	10,000	10,000	7,500	(2,500)	13,585
RTTA Revenue	200	200	150	(50)	4,614
Radon Grant	4,800	4,800	4,769	(31)	4,800
Hep. B Grant	2,000	2,000	435	(1,565)	-
Safe Drinking Water Grant	9,400	9,400	9,280	(120)	9,363
Donations	500	500	-	(500)	5,040
Smoking Fines	1,500	1,500	250	(1,250)	2,379
Cancer Grant	131,973	131,973	89,611	(42,362)	100,721
WIC Grant	356,900	356,900	364,895	7,995	265,461
Influenza Grant	-	-	-	-	19,559
SIPA Grant	-	-	350,000	350,000	-
Vaccine Covid Grant	-	-	108,923	-	296,901
Covid Crisis Grant	145,517	145,517	77,391	(68,126)	48,506
CARES Act	-	-	-	-	380,597
Covid 19 Contract Tracing	30,200	30,200	58,524	28,324	-
DNA	1,500	1,500	1,340	(160)	40
Emergency Food and Shelter	2,700	2,700	4,050	1,350	1,350
Tanning Booth Inspection	2,600	2,600	800	(1,800)	1,550
Total revenues	2,494,075	2,494,075	2,859,341	365,266	2,366,021

COUNTY OF LASALLE, ILLINOIS
HEALTH DEPARTMENT FUND

SCHEDULE B-4
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures:					
Contractual Labor	\$ 30,000	30,000	36,794	6,794	30,533
Travel	1,000	1,000	744	(256)	435
Utilities	18,000	18,000	21,091	3,091	20,246
Telephone	5,000	5,000	1,962	(3,038)	1,648
Rent	60,000	60,000	60,000	-	50,169
Postage	7,500	7,500	5,787	(1,713)	2,531
Education Dues & Subscriptions	10,000	10,000	2,486	(7,514)	9,044
Public Service Advertising	5,000	5,000	640	(4,360)	-
Programs	75,000	75,000	3,154	(71,846)	987
Office Supplies & Expense	25,000	25,000	-	(25,000)	24,441
Site Improvement Expense	15,000	15,000	6,672	(8,328)	3,777
Health & Life Insurance	400,000	400,000	291,179	(108,821)	335,417
Health & Life Insurance Retirees	350,000	350,000	267,171	(82,829)	296,914
Payroll	1,731,088	1,731,088	1,484,000	(247,088)	1,450,292
Payroll Elected Office / Dept. Head	97,850	97,850	97,907	57	109,054
Temp / Seasonal Help	82,000	82,000	38,298	(43,702)	114,740
Overtime	10,000	10,000	2,800	(7,200)	3,326
Miscellaneous	-	-	-	-	90,812
Contractual Labor	7,200	7,200	23,865	16,665	29,673
Travel	100	100	46	(54)	18,563
Telecom - CARES Act	-	-	546	546	6,172
Supplies	3,000	3,000	27,873	24,873	13,581
Supplies - CARES Act	-	-	438	438	34,830
Contractual Labor Covid	3,000	3,000	26,097	23,097	18,049
Travel - Vaccine	100	100	241	141	156
Mileage Federal Grant Funds	-	-	13	13	185
Supplies - Vaccine	2,000	2,000	112,798	110,798	801
Supplies Federal Grant	-	-	49,850	49,850	11,453
Contractual Labor	-	-	38,939	38,939	32,278
Supplies	-	-	3,998	3,998	-
Contractual Labor - WIC	6,800	6,800	11,812	5,012	972
Travel - WIC - Federal	900	900	3,725	2,825	1,330
Utilities - WIC	1,200	1,200	-	(1,200)	661
Telephone - WIC	6,100	6,100	7,806	1,706	-
Telecom - WIC - FED	-	-	477	477	7,728
Rent - WIC	5,900	5,900	4,559	(1,341)	7,504
Postage - WIC	2,300	2,300	2,781	481	-
Education - WIC	2,500	2,500	80	(2,420)	976
Supplies - WIC	2,500	2,500	3,266	766	3,756
Contractual Labor - FCM	4,800	4,800	8,156	3,356	3,602
Travel - FCM	3,600	3,600	3,290	(310)	1,129
Utilities - FCM	3,200	3,200	-	(3,200)	338
Telephone - FCM	6,100	6,100	4,561	(1,539)	3,890
Rent - FCM	5,900	5,900	2,841	(3,059)	2,763
Postage - FCM	375	375	244	(131)	-
Education - FCM	1,300	1,300	-	(1,300)	-
Supplies - FCM	1,300	1,300	1,113	(187)	661
Supplies - MAP	2,500	2,500	-	(2,500)	255

COUNTY OF LASALLE, ILLINOIS
Health Department Fund

SCHEDULE B-4
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Travel - PHEP	\$ 700	700	1,658	958	-
Telephone - PHEP	13,607	13,607	12,037	(1,570)	9,882
Education - PHEP	225	225	585	360	-
Supplies - PHEP	500	500	2,025	1,525	-
Contractual Labor - LHP	3,142	3,142	14,460	11,318	6,090
Travel - LHP	18,000	18,000	24,663	6,663	19,683
Telephone - LHP	3,300	3,300	3,566	266	2,254
Postage - LHP	2,000	2,000	1,040	(960)	-
Education - LHP	10,000	10,000	4,762	(5,238)	-
Supplies - LHP	72,400	72,400	130,370	57,970	74,487
Software - LHP	5,120	5,120	12	(5,108)	5,120
Contractual Labor - Vector	3,384	3,384	3,443	59	14,947
Travel - Vector	342	342	1,632	1,290	1,741
Postage - Vector	150	150	122	(28)	2,317
Supplies - Vector	12,620	12,620	10,020	(2,600)	5,040
Travel - ITFC	950	950	442	(508)	562
Postage - ITFC	100	100	-	(100)	-
Smoking Fines due to State	750	750	125	(625)	125
Supplies - ITFC	75	75	56	(19)	-
Contractual Labor - IBCCP	200	200	386	186	137
Travel - IBCCP	675	675	622	(53)	96
Patient Care - IBCCP	65,573	65,573	25,642	(39,931)	41,093
Postage - IBCCP	1,100	1,100	1,384	284	-
Education - IBCCP	455	455	320	(135)	324
Supplies - IBCCP	400	400	678	278	833
Contractual Labor - Radon	2,250	2,250	-	(2,250)	-
Travel - Radon	450	450	-	(450)	3,358
Postage - Radon	100	100	-	(100)	-
Education - Radon	100	100	190	90	95
Supplies - Radon	3,470	3,470	2,581	(889)	350
Supplies - Emergency Fed and State	2,700	2,700	4,446	1,746	-
Total expenditures	3,219,951	3,219,951	2,907,367	(312,584)	2,934,206
Excess (deficiency) of revenues over (under) expenditures	(725,876)	(725,876)	(48,026)	677,850	(568,185)
Other financing sources (uses):					
Transfer from 016 Insurance	19,814	19,814	19,814	-	17,024
Transfer to 001 General	(30,000)	(30,000)	(30,000)	-	(30,000)
Transfer to 098 Health Insurance	(22,599)	(22,599)	(22,599)	-	-
Total other financing sources (uses)	(32,785)	(32,785)	(32,785)	-	(12,976)
Net change in fund balance	\$ (758,661)	(758,661)	(80,811)	677,850	(581,161)
Fund balance, beginning of year			5,302,156		5,883,317
Prior Period Adjustment			192,522		-
Fund Balance as Restated			5,494,678		-
Fund balance, end of year			\$ 5,413,867		5,302,156

COUNTY OF LASALLE, ILLINOIS
AMERICAN RESCUE PLAN ACT FUND

SCHEDULE B-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
ARPA grant	\$ -	-	-	-	1,921,580
Interest	-	-	300,387	300,387	59,566
Total revenues	-	-	300,387	300,387	1,981,146
Expenditures:					
Professional services	-	-	-	-	20,000
Lost revenue recipients	-	-	202,549	202,549	94,549
Not for profit recipients	-	-	3,814,682	3,814,682	1,206,250
Travel	-	-	1,431	1,431	2,558
Maintenance and repairs	-	-	1,446,737	1,446,737	274,381
Record retention	-	-	12,689	12,689	-
Software Purchase	-	-	85,432	85,432	17,820
Payroll	-	-	57,834	57,834	27,773
Workers comp insurance	-	-	654	654	626
Office Supplies & Expenses	-	-	37,599	37,599	111,389
Site Improvement	-	-	113,865	113,865	-
Equipment	-	-	1,249,538	1,249,538	359,527
Total expenditures	-	-	7,023,010	7,023,010	2,114,873
Excess (deficiency) of revenues over (under) expenditures	-	-	(6,722,623)	(6,722,623)	(133,727)
Other financing sources (uses):					
Transfers to other funds	-	-	(166,603)	(166,603)	-
Total other financing sources (uses)	-	-	(166,603)	(166,603)	-
Net change in fund balance	\$ -	-	(6,889,226)	(6,889,226)	(133,727)
Fund balance (deficit), beginning of year			(133,183)		544
Prior Period Adjustment			19,081,733		-
Fund Balance as Restated			18,948,550		-
Fund balance (deficit), end of year			\$ 12,059,324		(133,183)

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

December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service Cost	\$ 1,788,176	1,890,367	1,798,997	1,875,745	1,737,178	1,854,619	1,899,146	1,884,491	1,915,296
Interest on the Total Pension Liability	9,080,307	8,827,309	8,269,152	7,881,259	7,461,968	7,226,836	7,004,508	6,691,975	6,096,767
Benefits & Changes	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	1,562,853	(462,283)	4,892,154	1,294,183	1,838,155	1,856,952	(1,698,672)	(567,702)	629,970
Assumption Changes	-	-	(1,084,318)	-	3,167,373	(3,141,956)	(246,324)	122,344	2,966,158
Benefit Payments and Refunds	(6,937,063)	(6,492,261)	(5,953,660)	(5,371,455)	(4,748,249)	(4,457,019)	(3,986,446)	(3,695,036)	(3,380,072)
Net Change in Total Pension Liability	5,494,273	3,763,132	7,922,325	5,679,732	9,456,425	3,339,432	2,972,212	4,436,072	8,228,119
Total Pension Liability - Beginning	127,820,062	124,056,930	116,134,605	110,454,873	100,998,448	97,659,016	94,686,804	90,250,732	82,022,613
Total Pension Liability - Ending (a)	<u>\$ 133,314,335</u>	<u>127,820,062</u>	<u>124,056,930</u>	<u>116,134,605</u>	<u>110,454,873</u>	<u>100,998,448</u>	<u>97,659,016</u>	<u>94,686,804</u>	<u>90,250,732</u>
PLAN FIDUCIARY NET POSITION									
Contributions - Employer	\$ 2,645,958	2,743,355	2,306,574	1,706,881	2,064,386	2,025,370	2,134,932	1,964,858	2,006,292
Contributions - Employee	952,285	850,263	942,166	878,103	867,944	793,021	833,528	846,512	796,439
Pension Plan Net Investment Income	(17,893,504)	20,470,902	15,522,442	17,253,375	(5,206,730)	15,108,458	5,635,516	416,532	4,855,256
Benefit Payments and Refunds	(6,937,063)	(6,492,261)	(5,953,660)	(5,371,455)	(4,748,249)	(4,457,019)	(3,986,446)	(3,695,036)	(3,380,072)
Other	(561,893)	97,746	(185,051)	387,686	1,539,558	(1,269,753)	(363,606)	(834,503)	(412,710)
Net Change in Plan Fiduciary Net Position	(21,794,217)	17,670,005	12,632,471	14,854,590	(5,483,091)	12,200,077	4,253,924	(1,301,637)	3,865,205
Plan Fiduciary Net Position - Beginning	138,574,573	120,904,568	108,272,097	93,417,507	98,900,598	86,700,521	82,446,597	83,748,234	79,883,029
Plan Fiduciary Net Position - Ending (b)	<u>\$ 116,780,356</u>	<u>138,574,573</u>	<u>120,904,568</u>	<u>108,272,097</u>	<u>93,417,507</u>	<u>98,900,598</u>	<u>86,700,521</u>	<u>82,446,597</u>	<u>83,748,234</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ 16,533,979</u>	<u>(10,754,511)</u>	<u>3,152,362</u>	<u>7,862,508</u>	<u>17,037,366</u>	<u>2,097,850</u>	<u>10,958,495</u>	<u>12,240,207</u>	<u>6,502,498</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.60%	108.41%	97.46%	93.23%	84.58%	97.92%	88.78%	87.07%	92.80%
Covered Valuation Payroll	\$ 19,651,258	18,825,555	19,974,420	18,101,863	18,325,438	17,211,845	17,566,227	17,379,271	16,876,343
Net Pension Liability as a Percentage of Covered Valuation Payroll	84.14%	-57.13%	15.78%	43.43%	92.97%	12.19%	62.38%	70.43%	38.53%

*Schedule to be built prospectively from 2014 to show ten years of data

Required Supplementary Information
 Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
 Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service Cost	\$ 1,325,998	1,329,533	1,386,072	1,478,689	1,182,112	1,209,087	1,198,497	1,192,587	1,165,921
Interest on the Total Pension Liability	4,320,697	4,117,581	3,835,255	3,781,844	3,282,907	3,150,235	2,945,755	2,783,761	2,503,454
Benefits & Changes	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	667,708	(268,240)	1,226,392	(2,493,039)	4,004,289	(375,415)	274,764	(299,916)	840,882
Assumption Changes	-	-	(432,497)	-	1,640,284	(436,232)	(113,668)	54,288	585,742
Benefit Payments and Refunds	(2,595,109)	(2,155,889)	(2,029,731)	(1,939,220)	(1,794,003)	(1,736,440)	(1,642,079)	(1,394,515)	(1,250,187)
Net Change in Total Pension Liability	3,719,294	3,022,985	3,985,491	828,274	8,315,589	1,811,235	2,663,269	2,336,205	3,845,812
Total Fiduciary Pension Liability - Beginning	60,230,381	57,207,396	53,221,905	52,393,631	44,078,042	42,266,807	39,603,538	37,267,333	33,421,521
Total Fiduciary Pension Liability - Ending (a)	<u>\$ 63,949,675</u>	<u>60,230,381</u>	<u>57,207,396</u>	<u>53,221,905</u>	<u>52,393,631</u>	<u>44,078,042</u>	<u>42,266,807</u>	<u>39,603,538</u>	<u>37,267,333</u>
PLAN FIDUCIARY NET POSITION									
Contributions - Employer	\$ 2,337,469	2,434,227	1,625,477	1,092,447	1,294,033	1,139,766	1,165,076	1,135,635	1,173,863
Contributions - Employee	584,900	572,406	595,210	548,157	594,311	499,136	473,609	472,390	467,768
Pension Plan Net Investment Income	(7,888,896)	9,067,952	6,781,029	7,570,454	(2,166,038)	6,436,752	2,337,082	165,992	1,885,093
Benefit Payments and Refunds	(2,595,109)	(2,155,889)	(2,029,731)	(1,939,220)	(1,794,003)	(1,736,440)	(1,642,079)	(1,394,515)	(1,250,187)
Other	(296,220)	(367,070)	(662,349)	159,315	542,876	(401,906)	1,054,159	(46,966)	107,603
Net Change in Plan Fiduciary Net Position	(7,857,856)	9,551,626	6,309,636	7,431,153	(1,528,821)	5,937,308	3,387,847	332,536	2,384,140
Plan Fiduciary Net Position - Beginning	64,512,868	54,961,242	48,651,606	41,220,453	42,749,274	36,811,966	33,424,119	33,091,583	30,707,443
Plan Fiduciary Net Position - Ending (b)	<u>\$ 56,655,012</u>	<u>64,512,868</u>	<u>54,961,242</u>	<u>48,651,606</u>	<u>41,220,453</u>	<u>42,749,274</u>	<u>36,811,966</u>	<u>33,424,119</u>	<u>33,091,583</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ 7,294,663</u>	<u>(4,282,487)</u>	<u>2,246,154</u>	<u>4,570,299</u>	<u>11,173,178</u>	<u>1,328,768</u>	<u>5,454,841</u>	<u>6,179,419</u>	<u>4,175,750</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	88.59%	107.11%	96.07%	91.41%	78.67%	96.99%	87.09%	84.40%	88.80%
Covered Valuation Payroll	\$ 7,791,419	7,624,315	7,778,798	7,191,874	7,635,819	6,383,449	6,314,772	6,297,989	6,047,718
Net Pension Liability as a Percentage of Covered Valuation Payroll	93.62%	-56.17%	28.88%	63.55%	146.33%	20.82%	86.38%	98.12%	69.05%

*Schedule to be built prospectively from 2014 to show ten years of data

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

December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service Cost	\$ 847	10,386	22,959	39,072	53,509	59,245	132,341	128,434	150,493
Interest on the Total Pension Liability	687,253	713,739	705,573	676,006	701,850	702,118	683,128	678,103	648,124
Benefits & Changes	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	(99,234)	(282,878)	189,895	370,164	(387,524)	(72,416)	34,541	(231,031)	(74,427)
Assumption Changes	-	-	(53,098)	-	227,730	(105,258)	(9,992)	9,905	151,414
Benefit Payments and Refunds	(785,699)	(817,908)	(674,925)	(663,785)	(580,478)	(588,311)	(536,536)	(479,892)	(449,817)
Net Change in Total Pension Liability	(196,833)	(376,661)	190,404	421,457	15,087	(4,622)	303,482	105,519	425,787
Total Pension Liability - Beginning	9,871,774	10,248,435	10,058,031	9,636,574	9,621,487	9,626,109	9,322,627	9,217,108	8,791,321
Total Pension Liability - Ending (a)	\$ 9,674,941	9,871,774	10,248,435	10,058,031	9,636,574	9,621,487	9,626,109	9,322,627	9,217,108
PLAN FIDUCIARY NET POSITION									
Contributions - Employer	\$ 47	74,346	1,662,725	98,100	114,765	61,880	161,292	211,673	326,962
Contributions - Employee	243	3,898	12,264	12,699	18,789	19,508	40,992	47,829	51,966
Pension Plan Net Investment Income	(1,943,916)	2,077,083	1,359,865	1,534,847	(577,426)	1,682,279	580,584	43,803	508,451
Benefit Payments and Refunds	(785,699)	(817,908)	(674,925)	(663,785)	(580,478)	(588,311)	(536,536)	(479,892)	(449,817)
Other	(86,832)	58,195	108,411	300,927	(189,224)	(1,031,100)	17,146	(5,420)	62,453
Net Change in Plan Fiduciary Net Position	(2,816,157)	1,395,614	2,468,340	1,282,788	(1,213,574)	144,256	263,478	(182,007)	500,015
Plan Fiduciary Net Position - Beginning	13,029,621	11,634,007	9,165,667	7,882,879	9,096,453	8,952,197	8,688,719	8,870,726	8,370,711
Plan Fiduciary Net Position - Ending (b)	\$ 10,213,464	13,029,621	11,634,007	9,165,667	7,882,879	9,096,453	8,952,197	8,688,719	8,870,726
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	\$ (538,523)	(3,157,847)	(1,385,572)	892,364	1,753,695	525,034	673,912	633,908	346,382
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	105.57%	131.99%	113.52%	91.13%	81.80%	94.54%	93.00%	93.20%	96.24%
Covered Valuation Payroll	\$ 3,240	51,972	163,526	169,313	251,902	260,111	544,200	626,821	618,117
Net Pension Liability as a Percentage of Covered Valuation Payroll	-16621.08%	-6076.05%	-847.31%	527.05%	696.18%	201.85%	123.84%	101.13%	56.04%

*Schedule to be built prospectively from 2014 to show ten years of data

Required Supplementary Information
Illinois Municipal Retirement Fund
Schedules of Employer Contributions

Regular Plan					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 2,145,917	2,645,958	(500,041)	19,651,258	13.46%
2021	2,232,711	2,743,355	(510,644)	18,825,555	14.57%
2020	2,309,043	2,306,574	2,469	19,974,420	11.55%
2019	1,676,233	1,706,881	(30,648)	18,101,863	9.43%
2018	1,979,147	2,064,386	(85,239)	18,325,438	11.27%
2017	1,901,909	2,025,370	(123,461)	17,211,845	11.77%
2016	2,016,603	2,134,932	(118,329)	17,566,227	12.15%
2015	1,955,168	1,964,858	(9,690)	17,379,271	11.31%
2014	1,942,467	2,006,292	(63,825)	16,876,343	11.89%

Sheriff's Law Enforcement Personnel Plan					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 1,336,228	2,337,469	(1,001,241)	7,791,419	30.00%
2021	1,432,609	2,434,227	(1,001,618)	7,624,315	31.93%
2020	1,622,657	1,625,477	(2,820)	7,778,798	20.90%
2019	1,092,446	1,092,447	(1)	7,191,874	15.19%
2018	1,293,508	1,294,033	(525)	7,635,819	16.95%
2017	1,117,742	1,139,766	(22,024)	6,383,449	17.86%
2016	1,165,075	1,165,076	(1)	6,314,772	18.45%
2015	1,128,600	1,135,635	(7,035)	6,297,989	18.03%
2014	1,129,714	1,173,863	(44,149)	6,047,718	19.41%

Elected County Officials Plan					
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 46	47	(1)	3,240	0.00%
2021	74,346	74,346	-	51,972	143.05%
2020	162,725	1,662,725	(1,500,000)	163,526	1016.80%
2019	98,100	98,100	-	169,313	57.94%
2018	115,094	114,765	329	251,902	45.56%
2017	61,880	61,880	-	260,111	23.79%
2016	161,246	161,292	(46)	544,200	29.64%
2015	203,341	211,673	(8,332)	626,821	33.77%
2014	292,678	326,962	(34,284)	618,117	52.90%

Notes to Schedules:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Non-Taxing bodies: 10 year rolling period.
	Taxing bodies (Regular, SLEP, and ECO groups): 21-year closed period
	Early Retirement Incentive Plan Liabilities: a period up to 10 years selected by the employer upon adoption of ERI.
	SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 16 years for most employers (five employers were financed over 17 years; one employer was financed over 18 years; two employers were financed over 19 years; one employer was financed over 20 years; three employers were financed over 25
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

Notes: There were no benefit changes during the year.

Required Supplementary Information
Postretirement Health Benefit Plan
Multiyear Schedule of Changes in the Employer's Net OPEB Liability and Related Ratios*

Fiscal Year Ending November 30,

	2022	2021	2020	2019	2018
TOTAL OPEB LIABILITY					
Service cost	\$ 2,338,885	3,887,482	3,134,157	3,366,321	4,013,090
Interest on the total OPEB liability	1,796,407	2,367,099	3,243,498	3,122,415	2,799,363
Benefit changes	-	-	-	-	-
Differences between expected and actual experience	-	6,617,528	(134,514)	6,855,983	1,555
Assumption changes	(21,634,625)	(45,656,251)	14,630,983	5,488,735	(6,678,697)
Benefit payments and refunds	(3,510,316)	(3,493,968)	(3,224,774)	(2,810,316)	(2,656,746)
Other changes	-	-	-	-	-
Net change in total OPEB liability	(21,009,649)	(36,278,110)	17,649,350	16,023,138	(2,521,435)
Total OPEB liability - beginning	80,069,461	116,347,571	98,698,221	82,675,083	85,196,518
Total OPEB liability - ending	<u>\$ 59,059,812</u>	<u>80,069,461</u>	<u>116,347,571</u>	<u>98,698,221</u>	<u>82,675,083</u>
PLAN FIDUCIARY NET POSITION					
Employer contributions	\$ -	-	-	-	-
Employee contributions	-	-	-	-	-
OPEB plan net investment income	-	-	-	-	-
Benefit payments and refunds	-	-	-	-	-
Other	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-
Plan net OPEB - beginning	-	-	-	-	-
Plan net OPEB - ending	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EMPLOYER'S NET OPEB LIABILITY (ASSET)	<u>\$ 59,059,812</u>	<u>80,069,461</u>	<u>116,347,571</u>	<u>98,698,221</u>	<u>82,675,083</u>
Plan fiduciary net position as a percentage of total OPEB liability					
Covered valuation payroll**	\$ 29,351,886	28,215,656	23,845,181	24,269,550	24,369,060
Employer's net OPEB liability as a percentage of covered valuation payroll	272.8%	412.4%	413.9%	340.7%	349.6%

* Schedule to be built prospectively from 2018

** Based on most recent actuarial valuation

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

LASALLE COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2023

NOTE 1: BUDGETARY COMPARISON SCHEDULES

The budgetary comparison schedules for the General Fund, Public Health Fund, Illinois Municipal Retirement Fund, Mental Health Fund, and American Rescue Plan Act Fund, present comparisons of the budget with actual data on a modified accrual basis. This is consistent with the modified accrual basis of accounting used to prepare the schedules of revenues, expenditures, and changes in fund balance for those funds.

The County's fiscal year 2023 budget was adopted on November 17, 2022 and was not amended although line-item transfers were approved within the General Fund.

NOTE 2: BUDGETARY PROCEDURES

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

Formal budgetary integration is employed as a management control device during the year for the General Fund and annually budgeted Special Revenue Funds. Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.

The transfer of budgeted amounts between departments within any fund must be approved by the County Board.

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS – MAJOR FUNDS

Expenditures exceeded appropriations in the ARPA Fund for the year ended November 30, 2023.

SUPPLEMENTARY INFORMATION

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS

SCHEDULE C-1

Combining Balance Sheet
For the year ended November 30, 2023
(With Comparative Figures for November 30, 2022)

	Totals		Special Revenue Funds				
	2023	2022	General	Tax	Highways &	Judiciary &	Capital
			Governmental	Supported	Streets	Court-Related	Projects
			Group	Group	Group	Group	Fund
<u>Assets</u>							
Cash and investments	\$ 37,264,740	35,481,592	4,420,925	13,617,361	15,031,681	2,697,054	1,497,719
Accounts receivable	2,296,583	3,471,618	518,165	947,476	274,823	73,379	482,740
Prepays	450	450	200	250	-	-	-
Accrued interest	62,235	35,695	-	51,212	11,023	-	-
Property taxes receivable	10,293,873	9,521,264	-	3,760,117	6,533,756	-	-
Total assets	<u>\$ 49,917,881</u>	<u>48,510,619</u>	<u>4,939,290</u>	<u>18,376,416</u>	<u>21,851,283</u>	<u>2,770,433</u>	<u>1,980,459</u>
<u>Liabilities</u>							
Bank overdraft	\$ 55,626	-	55,626	-	-	-	-
Accounts payable	1,173,226	2,466,949	95,121	212,190	409,527	15,081	441,307
Accrued payroll	55,400	239,914	8,602	16,381	29,667	750	-
Due to other funds	-	4,648	-	-	-	-	-
Total liabilities	<u>1,284,252</u>	<u>2,711,511</u>	<u>159,349</u>	<u>228,571</u>	<u>439,194</u>	<u>15,831</u>	<u>441,307</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	<u>10,053,878</u>	<u>9,521,264</u>	<u>-</u>	<u>3,672,443</u>	<u>6,381,435</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>10,053,878</u>	<u>9,521,264</u>	<u>-</u>	<u>3,672,443</u>	<u>6,381,435</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>							
Nonspendable	450	450	200	250	-	-	-
Restricted	35,172,850	30,687,140	3,710,860	14,475,152	14,232,236	2,754,602	-
Committed	3,411,331	5,705,269	1,073,761	-	798,418	-	1,539,152
Unassigned	(4,880)	(115,015)	(4,880)	-	-	-	-
Total fund balance	<u>38,579,751</u>	<u>36,277,844</u>	<u>4,779,941</u>	<u>14,475,402</u>	<u>15,030,654</u>	<u>2,754,602</u>	<u>1,539,152</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 49,917,881</u>	<u>48,510,619</u>	<u>4,939,290</u>	<u>18,376,416</u>	<u>21,851,283</u>	<u>2,770,433</u>	<u>1,980,459</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2

Combining Balance Sheet
For the year ended November 30, 2023

	Total 2023	Tourism and Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Coordinator Fund	State's Attorney Records Automation Fund	Sheriff Electronic Citation Fund
<u>Assets</u>							
Cash and investments	\$ 4,420,925	541,589	746,988	224,060	-	2,302	18,461
Accounts receivable	518,165	99,349	4,927	362	-	528	218
Prepays	200	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 4,939,290</u>	<u>640,938</u>	<u>751,915</u>	<u>224,422</u>	<u>-</u>	<u>2,830</u>	<u>18,679</u>
<u>Liabilities</u>							
Bank overdraft	\$ 55,626	-	-	-	4,476	-	-
Accounts payable	95,121	-	27,207	1,517	-	-	-
Accrued payroll	8,602	-	-	-	404	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>159,349</u>	<u>-</u>	<u>27,207</u>	<u>1,517</u>	<u>4,880</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>							
Nonspendable	200	-	-	-	-	-	-
Restricted	3,710,860	640,938	724,708	222,905	-	2,830	18,679
Committed	1,073,761	-	-	-	-	-	-
Unassigned	(4,880)	-	-	-	(4,880)	-	-
Total fund balance	<u>4,779,941</u>	<u>640,938</u>	<u>724,708</u>	<u>222,905</u>	<u>(4,880)</u>	<u>2,830</u>	<u>18,679</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 4,939,290</u>	<u>640,938</u>	<u>751,915</u>	<u>224,422</u>	<u>-</u>	<u>2,830</u>	<u>18,679</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
For the year ended November 30, 2023

	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Disaster Fund	Animal Disease Control Fund	Local Emergency Planning Committee Fund
<u>Assets</u>								
Cash and investments	\$ 192,441	20,670	290,275	957,351	598,616	19,922	199,901	39,675
Accounts receivable	-	6,001	-	152,693	880	-	14,868	-
Prepays	-	-	-	200	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-
Total assets	<u>\$ 192,441</u>	<u>26,671</u>	<u>290,275</u>	<u>1,110,244</u>	<u>599,496</u>	<u>19,922</u>	<u>214,769</u>	<u>39,675</u>
<u>Liabilities</u>								
Bank overdraft	\$ -	-	-	-	-	-	-	-
Accounts payable	3,853	3,830	5,012	33,874	203	-	8,635	-
Accrued payroll	58	-	332	2,409	1,770	-	1,450	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>3,911</u>	<u>3,830</u>	<u>5,344</u>	<u>36,283</u>	<u>1,973</u>	<u>-</u>	<u>10,085</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>								
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>								
Nonspendable	-	-	-	200	-	-	-	-
Restricted	188,530	22,841	284,931	-	597,523	19,922	204,684	39,675
Committed	-	-	-	1,073,761	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	<u>188,530</u>	<u>22,841</u>	<u>284,931</u>	<u>1,073,961</u>	<u>597,523</u>	<u>19,922</u>	<u>204,684</u>	<u>39,675</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 192,441</u>	<u>26,671</u>	<u>290,275</u>	<u>1,110,244</u>	<u>599,496</u>	<u>19,922</u>	<u>214,769</u>	<u>39,675</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
For the year ended November 30, 2023

	Animal Population Control Fund	Court Services Grant Fund	County Clerk Automation Fund	HAVA Grant Fund	Designated Gifts Fund	Sheriff Vehicle Fund	Opioid Settlement Fund	Drug Addiction Services Fund	State's Attorney Ops. And Admin	LATC Fund	Death Certificate Surcharge Fund
<u>Assets</u>											
Cash and investments	\$ 7,815	-	158,420	-	2,217	1,582	255,691	16,729	25,970	100,014	236
Accounts receivable	180	226,526	-	10,748	-	-	-	-	885	-	-
Prepays	-	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 7,995</u>	<u>226,526</u>	<u>158,420</u>	<u>10,748</u>	<u>2,217</u>	<u>1,582</u>	<u>255,691</u>	<u>16,729</u>	<u>26,855</u>	<u>100,014</u>	<u>236</u>
<u>Liabilities</u>											
Bank overdraft	\$ -	40,402	-	10,748	-	-	-	-	-	-	-
Accounts payable	3,800	7,190	-	-	-	-	-	-	-	-	-
Accrued payroll	-	2,179	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>3,800</u>	<u>49,771</u>	<u>-</u>	<u>10,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>											
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	4,195	176,755	158,420	-	2,217	1,582	255,691	16,729	26,855	100,014	236
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>4,195</u>	<u>176,755</u>	<u>158,420</u>	<u>-</u>	<u>2,217</u>	<u>1,582</u>	<u>255,691</u>	<u>16,729</u>	<u>26,855</u>	<u>100,014</u>	<u>236</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 7,995</u>	<u>226,526</u>	<u>158,420</u>	<u>10,748</u>	<u>2,217</u>	<u>1,582</u>	<u>255,691</u>	<u>16,729</u>	<u>26,855</u>	<u>100,014</u>	<u>236</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
TAX SUPPORTED GROUP

SCHEDULE C-3

Combining Balance Sheet

For the year ended November 30, 2023

	Total 2023	Public Safety Fund	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund	Cannabis Regulation Fund
<u>Assets</u>						
Cash and investments	\$ 13,617,361	8,400,687	2,401,184	2,320,897	389,279	105,314
Accounts receivable	947,476	668,838	258,626	12,480	-	7,532
Prepays	250	-	250	-	-	-
Accrued interest	51,212	48,571	2,641	-	-	-
Property taxes receivable	3,760,117	-	473,295	2,680,265	606,557	-
Total assets	<u>\$ 18,376,416</u>	<u>9,118,096</u>	<u>3,135,996</u>	<u>5,013,642</u>	<u>995,836</u>	<u>112,846</u>
<u>Liabilities</u>						
Bank overdraft	\$ -	-	-	-	-	-
Accounts payable	212,190	-	3,994	204,740	175	3,281
Accrued payroll	16,381	-	12,137	927	3,317	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>228,571</u>	<u>-</u>	<u>16,131</u>	<u>205,667</u>	<u>3,492</u>	<u>3,281</u>
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	3,672,443	-	461,947	2,618,480	592,016	-
Total deferred inflows of resources	<u>3,672,443</u>	<u>-</u>	<u>461,947</u>	<u>2,618,480</u>	<u>592,016</u>	<u>-</u>
<u>Fund Balances</u>						
Nonspendable	250	-	250	-	-	-
Restricted	14,475,152	9,118,096	2,657,668	2,189,495	400,328	109,565
Committed	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	<u>14,475,402</u>	<u>9,118,096</u>	<u>2,657,918</u>	<u>2,189,495</u>	<u>400,328</u>	<u>109,565</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 18,376,416</u>	<u>9,118,096</u>	<u>3,135,996</u>	<u>5,013,642</u>	<u>995,836</u>	<u>112,846</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
HIGHWAY AND STREETS GROUP

SCHEDULE C-4

Combining Balance Sheet
For the year ended November 30, 2023

	Total 2023	Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund	Transportation Safety Fund
<u>Assets</u>						
Cash and investments	\$ 15,031,681	4,515,507	2,694,448	4,928,155	2,893,321	250
Accounts receivable	274,823	6,214	1,824	264,960	1,825	-
Prepays	-	-	-	-	-	-
Accrued interest	11,023	3,911	3,481	-	3,631	-
Property taxes receivable	6,533,756	3,266,874	1,633,441	-	1,633,441	-
Total assets	<u>\$ 21,851,283</u>	<u>7,792,506</u>	<u>4,333,194</u>	<u>5,193,115</u>	<u>4,532,218</u>	<u>250</u>
<u>Liabilities</u>						
Bank overdraft	\$ -	-	-	-	-	-
Accounts payable	409,527	136,139	256,246	17,142	-	-
Accrued payroll	29,667	7,968	4,912	16,787	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>439,194</u>	<u>144,107</u>	<u>261,158</u>	<u>33,929</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	6,381,435	3,190,717	1,595,359	-	1,595,359	-
Total deferred inflows of resources	<u>6,381,435</u>	<u>3,190,717</u>	<u>1,595,359</u>	<u>-</u>	<u>1,595,359</u>	<u>-</u>
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	14,232,236	4,457,682	1,678,259	5,159,186	2,936,859	250
Committed	798,418	-	798,418	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	<u>15,030,654</u>	<u>4,457,682</u>	<u>2,476,677</u>	<u>5,159,186</u>	<u>2,936,859</u>	<u>250</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 21,851,283</u>	<u>7,792,506</u>	<u>4,333,194</u>	<u>5,193,115</u>	<u>4,532,218</u>	<u>250</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
JUDICIARY AND COURT-RELATED GROUP
Combining Balance Sheet
For the year ended November 30, 2023

SCHEDULE C-5

	Total 2023	Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund	Child Advocacy Fund	SA Justice Assistance Fund	State's Attorney SAFE Fund	Sex Offender Investigation Fund
<u>Assets</u>										
Cash and investments	\$ 2,697,054	611,638	122,094	350,194	-	47,112	2,193	36,718	52,727	-
Accounts receivable	73,379	17,351	4,908	17,410	-	4,928	560	-	-	-
Prepays	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,770,433</u>	<u>628,989</u>	<u>127,002</u>	<u>367,604</u>	<u>-</u>	<u>52,040</u>	<u>2,753</u>	<u>36,718</u>	<u>52,727</u>	<u>-</u>
<u>Liabilities</u>										
Bank overdraft	\$ -	-	-	-	-	-	-	-	-	-
Accounts payable	15,081	4,371	3,248	1,136	-	-	560	-	-	-
Accrued payroll	750	353	-	-	-	43	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>15,831</u>	<u>4,724</u>	<u>3,248</u>	<u>1,136</u>	<u>-</u>	<u>43</u>	<u>560</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>										
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	2,754,602	624,265	123,754	366,468	-	51,997	2,193	36,718	52,727	-
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>2,754,602</u>	<u>624,265</u>	<u>123,754</u>	<u>366,468</u>	<u>-</u>	<u>51,997</u>	<u>2,193</u>	<u>36,718</u>	<u>52,727</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 2,770,433</u>	<u>628,989</u>	<u>127,002</u>	<u>367,604</u>	<u>-</u>	<u>52,040</u>	<u>2,753</u>	<u>36,718</u>	<u>52,727</u>	<u>-</u>

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

SCHEDULE C-5
(CONTINUED)

Combining Balance Sheet
For the year ended November 30, 2023

	Mediation Services Fund	State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees' Medical Cost Fund	D.U.I. Fund	Circuit Clerk E-Citation Fees Fund	Circuit Clerk Operations & Administration Fund	Drug Court Enforcement Fund	Public Defender Records Fund	Public Defender Funding Fund
<u>Assets</u>										
Cash and investments	\$ 10,950	318,897	418,305	40,380	91,319	85,430	231,129	164,293	6,214	107,461
Accounts receivable	1,500	6,788	11,852	737	2,029	4,047	1,137	-	132	-
Prepays	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 12,450</u>	<u>325,685</u>	<u>430,157</u>	<u>41,117</u>	<u>93,348</u>	<u>89,477</u>	<u>232,266</u>	<u>164,293</u>	<u>6,346</u>	<u>107,461</u>
<u>Liabilities</u>										
Bank overdraft	\$ -	-	-	-	-	-	-	-	-	-
Accounts payable	-	-	4,769	-	-	-	997	-	-	-
Accrued payroll	-	117	-	-	-	-	237	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>117</u>	<u>4,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,234</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>										
Property taxes levied for subsequent years	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	12,450	325,568	425,388	41,117	93,348	89,477	231,032	164,293	6,346	107,461
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>12,450</u>	<u>325,568</u>	<u>425,388</u>	<u>41,117</u>	<u>93,348</u>	<u>89,477</u>	<u>231,032</u>	<u>164,293</u>	<u>6,346</u>	<u>107,461</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 12,450</u>	<u>325,685</u>	<u>430,157</u>	<u>41,117</u>	<u>93,348</u>	<u>89,477</u>	<u>232,266</u>	<u>164,293</u>	<u>6,346</u>	<u>107,461</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS

SCHEDULE C-6

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Totals		Special Revenue Funds				
	2023	2022	General	Tax	Highways &	Judiciary &	Capital
			Governmental	Supported	Streets	Court-Related	Projects
			Group	Group	Group	Group	Fund
Revenues:							
Property taxes	\$ 9,417,946	9,338,376	-	3,440,448	5,977,498	-	-
Intergovernmental revenue	13,170,514	11,547,758	1,439,989	5,217,740	5,010,975	454,557	1,047,253
Fines and fees	4,078,209	3,687,769	2,637,932	-	477,679	962,598	-
Interest	1,493,102	569,970	159,865	562,594	601,397	82,788	86,458
Other	142,287	1,039,182	51,649	70,524	3,114	-	17,000
Total revenues	28,302,058	26,183,055	4,289,435	9,291,306	12,070,663	1,499,943	1,150,711
Expenditures:							
General government	1,353,774	1,656,389	1,333,078	20,696	-	-	-
Public safety	656,460	1,900,637	314,498	341,962	-	-	-
Judiciary and legal	2,494,229	2,207,838	64,150	1,381,575	-	1,048,504	-
Public works	11,008,295	9,306,374	(209)	-	11,008,504	-	-
Social services	4,516,920	3,692,248	1,559,599	2,957,321	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	1,377,963	1,393,154	-	-	170,542	-	1,207,421
Total expenditures	21,407,641	20,156,640	3,271,116	4,701,554	11,179,046	1,048,504	1,207,421
Excess (deficiency) of revenues over (under) expenditures	6,894,417	6,026,415	1,018,319	4,589,752	891,617	451,439	(56,710)
Other financing sources (uses):							
Sale of assets	96,336	-	-	-	-	-	96,336
Transfers in	417,732	262,077	28,231	102,206	85,907	34,785	166,603
Transfers out	(4,833,989)	(91,420)	(1,253,509)	(3,505,320)	(61,810)	(13,350)	-
Total other financing sources (uses)	(4,319,921)	170,657	(1,225,278)	(3,403,114)	24,097	21,435	262,939
Net change in fund balance	2,574,496	6,197,072	(206,959)	1,186,638	915,714	472,874	206,229
Fund balance (deficit), beginning of year	36,277,844	30,080,772	4,684,189	13,326,575	13,574,903	2,261,523	2,430,654
Prior period adjustment	(272,589)	-	302,711	(37,811)	540,037	20,205	(1,097,731)
Fund balance, beginning of year as restated	36,005,255	-	4,986,900	13,288,764	14,114,940	2,281,728	1,332,923
Fund balance, end of year	\$ 38,579,751	36,277,844	4,779,941	14,475,402	15,030,654	2,754,602	1,539,152

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	Total	Tourism and Promotion Fund	Recorder's Equipment Fund	County Clerk Records Fund	Crime Victim Witness Fund	State's Attorney Records Automation Fund	Sheriff Electronic Citation Fund
	2023						
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	1,439,989	74,500	-	-	25,114	-	-
Fines and fees	2,637,932	411,974	394,805	36,103	-	5,946	4,199
Interest	159,865	20,572	25,977	7,060	-	151	580
Other	51,649	-	75	-	-	-	-
Total revenues	4,289,435	507,046	420,857	43,163	25,114	6,097	4,779
Expenditures:							
General government	1,333,078	346,211	330,661	27,605	-	-	-
Public safety	314,498	-	-	-	33,673	-	-
Judiciary and legal	64,150	-	-	-	-	5,000	-
Public works	(209)	-	-	-	-	-	-
Social services	1,559,599	-	-	-	-	-	-
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total expenditures	3,271,116	346,211	330,661	27,605	33,673	5,000	-
Excess (deficiency) of revenues over (under) expenditures	1,018,319	160,835	90,196	15,558	(8,559)	1,097	4,779
Other financing sources (uses):							
Transfers in	28,231	-	-	-	-	-	-
Transfers out	(1,253,509)	(35,000)	-	-	-	-	-
Total other financing sources (uses)	(1,225,278)	(35,000)	-	-	-	-	-
Net change in fund balance	(206,959)	125,835	90,196	15,558	(8,559)	1,097	4,779
Fund balance (deficit), beginning of year	4,684,189	515,103	634,512	207,347	3,679	1,733	13,900
Prior period adjustment	302,711	-	-	-	-	-	-
Fund balance, beginning of year as restated	4,986,900	515,103	634,512	207,347	3,679	1,733	13,900
Fund balance (deficit), end of year	\$ 4,779,941	640,938	724,708	222,905	(4,880)	2,830	18,679

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	Sheriff's Drug Enforcement Fund	Coroner Fee Fund	Tax Sale Automation Fund	Environmental Service & Land Use Fund	G.I.S. Fund	Disaster Fund	Animal Disease Control Fund	Local Emergency Planning Committee Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	96,146	-	-	-	-
Fines and fees	27,638	51,225	45,458	902,791	481,845	-	228,489	-
Interest	8,089	940	9,285	52,347	21,012	-	7,060	5
Other	3,806	-	-	-	22,032	-	4,040	21,696
Total revenues	39,533	52,165	54,743	1,051,284	524,889	-	239,589	21,701
Expenditures:								
General government	-	-	34,078	-	593,917	-	-	606
Public safety	187,629	93,196	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	522,799	-	-	206,732	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total expenditures	187,629	93,196	34,078	522,799	593,917	-	206,732	606
Excess (deficiency) of revenues over (under) expenditures	(148,096)	(41,031)	20,665	528,485	(69,028)	-	32,857	21,095
Other financing sources (uses):								
Transfers in	-	-	-	28,231	-	-	-	-
Transfers out	-	-	-	(1,213,904)	(3,600)	-	(525)	-
Total other financing sources (uses)	-	-	-	(1,185,673)	(3,600)	-	(525)	-
Net change in fund balance	(148,096)	(41,031)	20,665	(657,188)	(72,628)	-	32,332	21,095
Fund balance (deficit), beginning of year	336,626	63,872	264,266	1,506,702	658,786	19,922	172,352	18,580
Prior period adjustment	-	-	-	224,447	11,365	-	-	-
Fund balance, beginning of year as restated	336,626	63,872	264,266	1,731,149	670,151	19,922	172,352	18,580
Fund balance (deficit), end of year	\$ 188,530	22,841	284,931	1,073,961	597,523	19,922	204,684	39,675

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-7
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	Animal Population Control Fund	Court Services Grant Fund	County Clerk Automation Fund	HAVA Grant Fund	Designated Gifts Fund	Sheriff Vehicle Fund	Opioid Settlement Fund	Drug Addiction Services Fund	State's Attorney Ops. And Admin	LATC Fund	Death Certificate Surcharge Fund
Revenues:											
Property taxes	\$ -	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	864,947	-	47,889	-	-	231,393	-	-	100,000	-
Fines and fees	29,179	-	10,100	-	-	177	-	263	7,740	-	-
Interest	(74)	-	5,589	-	-	-	-	477	781	14	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total revenues	29,105	864,947	15,689	47,889	-	177	231,393	740	8,521	100,014	-
Expenditures:											
General government	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	59,150	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	(209)
Social services	34,668	795,400	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	34,668	795,400	-	-	-	-	59,150	-	-	-	(209)
Excess (deficiency) of revenues over (under) expenditures	(5,563)	69,547	15,689	47,889	-	177	172,243	740	8,521	100,014	209
Other financing sources (uses):											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(480)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(480)	-	-
Net change in fund balance	(5,563)	69,547	15,689	47,889	-	177	172,243	740	8,041	100,014	209
Fund balance (deficit), beginning of year	8,885	103,182	142,731	(109,889)	2,217	1,405	83,448	15,989	18,814	-	27
Prior Period Adjustment	873	4,026	-	62,000	-	-	-	-	-	-	-
Fund Balance as Restated	9,758	107,208	-	(47,889)	-	-	-	-	-	-	-
Fund balance (deficit), end of year	\$ 4,195	176,755	158,420	-	2,217	1,582	255,691	16,729	26,855	100,014	236

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
TAX SUPPORTED GROUP

SCHEDULE C-8

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	Totals	Public	Detention	Mental	Veterans'	Cannabis
	2023	Safety	Home	Health	Assistance	Regulation
		Fund	Fund	Fund	Commission	Fund
Revenues:						
Property taxes	\$ 3,440,448	-	445,319	2,424,567	570,562	-
Intergovernmental revenue	5,217,740	3,737,745	1,157,807	276,322	-	45,866
Fines and fees	-	-	-	-	-	-
Interest	562,594	406,366	78,782	65,198	8,534	3,714
Other	70,524	-	70,524	-	-	-
Total revenues	9,291,306	4,144,111	1,752,432	2,766,087	579,096	49,580
Expenditures:	-					
General government	20,696	-	-	-	-	20,696
Public safety	341,962	341,962	-	-	-	-
Judiciary and legal	1,381,575	-	1,381,575	-	-	-
Public works	-	-	-	-	-	-
Social services	2,957,321	-	-	2,504,989	452,332	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total expenditures	4,701,554	341,962	1,381,575	2,504,989	452,332	20,696
Excess (deficiency) of revenues over (under) expenditures	4,589,752	3,802,149	370,857	261,098	126,764	28,884
Other financing sources (uses):						
Transfers in	102,206	-	102,206	-	-	-
Transfers out	(3,505,320)	(3,500,000)	(1,920)	(1,400)	(2,000)	-
Total other financing sources (uses)	(3,403,114)	(3,500,000)	100,286	(1,400)	(2,000)	-
Net change in fund balance	1,186,638	302,149	471,143	259,698	124,764	28,884
Fund balance (deficit), beginning of year	13,326,575	9,118,409	2,205,112	1,663,535	266,377	73,142
Prior period adjustment	(37,811)	(302,462)	(18,337)	266,262	9,187	7,539
Fund balance, beginning of year as restated	13,288,764	8,815,947	2,186,775	1,929,797	275,564	80,681
Fund balance (deficit), end of year	\$ 14,475,402	9,118,096	2,657,918	2,189,495	400,328	109,565

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
HIGHWAY AND STREETS GROUP

SCHEDULE C-9

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	Total 2023	Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund	Transportation Safety Fund
Revenues:						
Property taxes	\$ 5,977,498	2,988,596	1,494,451	-	1,494,451	-
Intergovernmental revenue	5,010,975	137,588	512,409	4,320,604	40,374	-
Fines and fees	477,679	477,679	-	-	-	-
Interest	601,397	116,017	103,218	276,577	105,585	-
Other	3,114	3,114	-	-	-	-
Total revenues	12,070,663	3,722,994	2,110,078	4,597,181	1,640,410	-
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-
Public works	11,008,504	2,480,683	2,267,121	4,387,123	1,873,577	-
Social services	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	170,542	170,542	-	-	-	-
Total expenditures	11,179,046	2,651,225	2,267,121	4,387,123	1,873,577	-
Excess (deficiency) of revenues over (under) expenditures	891,617	1,071,769	(157,043)	210,058	(233,167)	-
Other financing sources (uses):						
Transfers in	85,907	85,907	-	-	-	-
Transfers out	(61,810)	(61,810)	-	-	-	-
Total other financing sources (uses)	24,097	24,097	-	-	-	-
Net change in fund balance	915,714	1,095,866	(157,043)	210,058	(233,167)	-
Fund balance (deficit), beginning of year	13,574,903	3,274,615	2,477,207	4,698,107	3,124,724	250
Prior period adjustment	540,037	87,201	156,513	251,021	45,302	-
Fund balance, beginning of year as restated	14,114,940	3,361,816	2,633,720	4,949,128	3,170,026	250
Fund balance, end of year	\$ 15,030,654	4,457,682	2,476,677	5,159,186	2,936,859	250

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

SCHEDULE C-10

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	Total 2023	Circuit Clerk Document Storage Fund	Law Library Fund	Court Automation Fund	Court-Appointed Special Advocate Fund	Child Support Administration Fund	Child Advocacy Fund	SA Justice Assistance Fund	State's Attorney SAFE Fund	Sex Offender Investigation Fund
Revenues:										
Property taxes	\$ -	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	454,557	-	261,163	-	-	9,576	-	74,164	-	-
Fines and fees	962,598	199,108	51,134	198,972	341	25,402	8,308	-	-	-
Interest	82,788	20,786	5,581	11,643	-	1,203	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	1,499,943	219,894	317,878	210,615	341	36,181	8,308	74,164	-	-
Expenditures:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Judiciary and legal	1,048,504	97,333	304,512	158,193	30,000	10,298	8,858	45,933	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,048,504	97,333	304,512	158,193	30,000	10,298	8,858	45,933	-	-
Excess (deficiency) of revenues over (under) expenditures	451,439	122,561	13,366	52,422	(29,659)	25,883	(550)	28,231	-	-
Other financing sources (uses):										
Transfers in	34,785	-	-	-	34,785	-	-	-	-	-
Transfers out	(13,350)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	21,435	-	-	-	34,785	-	-	-	-	-
Net change in fund balance	472,874	122,561	13,366	52,422	5,126	25,883	(550)	28,231	-	-
Fund balance (deficit), beginning of year	2,261,523	541,059	110,388	286,691	(5,126)	24,936	293	8,487	52,727	-
Prior period adjustment	20,205	(39,355)	-	27,355	-	1,178	2,450	-	-	-
Fund balance, beginning of year as restated	2,281,728	501,704	110,388	314,046	(5,126)	26,114	2,743	8,487	52,727	-
Fund balance (deficit), end of year	\$ 2,754,602	624,265	123,754	366,468	-	51,997	2,193	36,718	52,727	-

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

SCHEDULE C-10
(CONTINUED)

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2023

	Mediation Services Fund	State's Attorney Drug Enforcement Fund	Probation Services Fund	Arrestees' Medical Care Fund	D.U.I. Fund	Circuit Clerk E-Citation Fund	Circuit Clerk Operations & Administration Fund	Drug Court	Public Defender Records Fund	Public Defender Funding Fund
Revenues:										
Property taxes	\$ -	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	109,654
Fines and fees	21,750	54,969	125,155	35,633	27,875	49,100	87,861	75,271	1,719	-
Interest	-	8,516	14,289	1,200	3,328	3,518	8,275	3,387	255	807
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	21,750	63,485	139,444	36,833	31,203	52,618	96,136	78,658	1,974	110,461
Expenditures:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Judiciary and legal	22,950	39,413	69,345	9,703	25,942	71,395	97,027	54,602	-	3,000
Public works	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total expenditures	22,950	39,413	69,345	9,703	25,942	71,395	97,027	54,602	-	3,000
Excess (deficiency) of revenues over (under) expenditures	(1,200)	24,072	70,099	27,130	5,261	(18,777)	(891)	24,056	1,974	107,461
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(12,500)	-	-	(850)	-	-	-
Total other financing sources (uses)	-	-	-	(12,500)	-	-	(850)	-	-	-
Net change in fund balance	(1,200)	24,072	70,099	14,630	5,261	(18,777)	(1,741)	24,056	1,974	107,461
Fund balance (deficit), beginning of year	15,150	301,496	360,973	26,487	88,087	108,254	235,302	101,947	4,372	-
Prior period adjustment	(1,500)	-	(5,684)	-	-	-	(2,529)	38,290	-	-
Fund balance, beginning of year as restated	13,650	301,496	355,289	26,487	88,087	108,254	232,773	140,237	4,372	-
Fund balance, end of year	\$ 12,450	325,568	425,388	41,117	93,348	89,477	231,032	164,293	6,346	107,461

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>		
Cash and investments	\$	541,589
Accounts receivable		24,849
Grant receivable		<u>74,500</u>
Total assets	\$	<u><u>640,938</u></u>
<u>Fund Balance</u>		
Fund balance:		
Restricted	\$	<u>640,938</u>
Total fund balance	\$	<u><u>640,938</u></u>

COUNTY OF LASALLE, ILLINOIS
TOURISM AND PROMOTION FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022
	Budget Amounts		Over (Under)	
	Original	Final	Actual	Final Budget
				Actual
Revenues:				
Tourism fees	\$ 335,000	335,000	411,974	76,974
Grants	-	-	74,500	74,500
Interest	1,000	1,000	20,572	19,572
Total revenues	336,000	336,000	507,046	171,046
Expenditures:				
Education	1,500	1,500	-	(1,500)
Publications	35,000	35,000	32,160	(2,840)
County Grant	50,000	50,000	146,802	96,802
Travel	200	200	-	(200)
Marketing	95,000	95,000	40,103	(54,897)
Heritage Corridor	20,000	20,000	20,000	-
Funding Requests	-	-	2,994	2,994
Funding Requests-General	100,000	100,000	48,298	(51,702)
Billboard	34,000	34,000	25,830	(8,170)
Visitor Guide Distribution	10,000	10,000	24	(9,976)
Miscellaneous Expense	500	500	-	(500)
Starved Rock	30,000	30,000	30,000	-
Total expenditures	376,200	376,200	346,211	(29,989)
Excess (deficiency) of revenues over (under) expenditures	(40,200)	(40,200)	160,835	201,035
Other financing sources (uses):				
Transfer to general fund	(35,000)	(35,000)	(35,000)	-
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)	-
Net change in fund balance	\$ (75,200)	(75,200)	125,835	201,035
Fund balance, beginning of year			515,103	417,590
Fund balance, end of year			\$ 640,938	515,103

Balance Sheet
For the year ended November 30, 2023

Assets

Assets:

Cash and investments	\$ 746,988
Accounts receivable	<u>4,927</u>
Total assets	<u>\$ 751,915</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	<u>\$ 27,207</u>
------------------	------------------

Fund balance:

Restricted	<u>724,708</u>
Total liabilities and fund balance	<u>\$ 751,915</u>

COUNTY OF LASALLE, ILLINOIS
RECORDER'S EQUIPMENT FUND

SCHEDULE C-14

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest Income	\$ 4,000	4,000	25,977	21,977	5,471
GIS Recording Fees	21,000	21,000	13,986	(7,014)	17,096
Public Search Income	120,000	120,000	154,640	34,640	129,257
Copy Revenue	39,000	39,000	23,036	(15,964)	49,255
Recorder's Equipment Fees	63,000	63,000	42,321	(20,679)	51,501
Reimbursements	-	-	114	114	-
Rental Housing Fees	177,000	177,000	160,708	(16,292)	143,830
Miscellaneous	500	500	75	(425)	250
Total revenues	424,500	424,500	420,857	(3,643)	396,660
Expenditures:					
Professional Services	5,000	5,000	-	(5,000)	5,000
Maintenance and Repair	104,000	104,000	111,867	7,867	98,041
Supplies	30,000	30,000	5,112	(24,888)	7,171
Payroll	13,048	13,048	13,122	74	12,476
Travel	7,100	7,100	368	(6,732)	-
Mileage	-	-	2,048	2,048	1,729
Meals	-	-	58	58	148
Lodging	-	-	2,182	2,182	2,108
Equipment	-	-	30,000	30,000	-
Airfare	-	-	549	549	363
Transportation	-	-	12	12	70
Rental Equipment	4,000	4,000	2,060	(1,940)	1,907
Education	1,400	1,400	1,630	230	960
Dues and Subscriptions	1,300	1,300	1,135	(165)	1,135
Record Retention	10,000	10,000	10,002	2	8,000
Miscellaneous	100	100	-	-	-
Rental Housing	165,000	165,000	150,516	(14,484)	134,802
Total expenditures	340,948	340,948	330,661	(10,187)	273,910
Excess (deficiency) of revenues over (under) expenditures	83,552	83,552	90,196	6,544	122,750
Other financing sources (uses):					
Transfers from 028 Capital Improvement	30,000	30,000	-	(30,000)	-
Total other financing sources (uses)	30,000	30,000	-	(30,000)	-
Net change in fund balance	\$ 113,552	113,552	90,196	(23,456)	122,750
Fund balance, beginning of year			634,512		511,762
Fund balance, end of year			\$ 724,708		634,512

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 224,060
Accounts receivable	362
Total assets	<u>\$ 224,422</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 1,517</u>
Fund balance:	
Restricted	<u>222,905</u>
Total liabilities and fund balance	<u>\$ 224,422</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY CLERK RECORDS FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees:					
County clerk records fees	\$ 25,000	25,000	25,279	279	22,464
Death certificate fees	3,500	3,500	7,151	3,651	3,438
Marriage license fees	3,500	3,500	3,494	(6)	3,611
Civil union fees	50	50	179	129	135
Interest	1,000	1,000	7,060	6,060	1,894
Total revenues	33,050	33,050	43,163	10,113	31,542
Expenditures:					
Software and licenses	3,000	3,000	2,705	(295)	2,970
Maintenance and repair of equipment	250	250	-	(250)	404
Travel	500	500	485	(15)	589
Office expense	18,000	18,000	14,327	(3,673)	5,081
Book restoration	500	500	-	(500)	-
Marriage license fee	3,750	3,750	3,425	(325)	3,470
Civil union fees	50	50	5	(45)	5
Education	500	500	110	(390)	658
State death certificate reimbursement	3,750	3,750	6,548	2,798	3,004
Total expenditures	30,300	30,300	27,605	(2,695)	16,181
Net change in fund balance	\$ 2,750	2,750	15,558	12,808	15,361
Fund balance, beginning of year			207,347		191,986
Fund balance, end of year			\$ 222,905		207,347

COUNTY OF LASALLE, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-17

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ -
Total assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft payable	\$ 4,476
Accrued payroll	404
Total liabilities	<u>4,880</u>
Fund balance (deficit):	
Unassigned	<u>(4,880)</u>
Total liabilities and fund balance	<u>\$ -</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-18

	2023			2022	
	Budget Amounts		Over (Under)		
	Original	Final	Final Budget	Actual	
Revenues:					
Salary reimb. - crime victim witness coordinator	\$ 32,000	32,000	25,114	(6,886)	38,125
Total revenues	32,000	32,000	25,114	(6,886)	38,125
Expenditures:					
Payroll	-	-	-	-	465
State's Attorney Salary	32,000	32,000	33,673	1,673	30,462
Total expenditures	32,000	32,000	33,673	1,673	30,927
Net change in fund balance	\$ -	-	(8,559)	(8,559)	7,198
Fund balance (deficit), beginning of year			3,679		(3,519)
Fund balance (deficit), end of year			\$ (4,880)		3,679

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

SCHEDULE C-19

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 2,302
Accounts receivable	528
Total assets	<u>\$ 2,830</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 2,830
Total fund balance	<u>\$ 2,830</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-20

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Fines and fees	\$ 6,000	6,000	5,946	(54)	5,803
State Attorney Contributions	4,300	4,300	-	(4,300)	4,296
Interest	25	25	151	126	7
Total revenues	<u>10,325</u>	<u>10,325</u>	<u>6,097</u>	<u>(4,228)</u>	<u>10,106</u>
Expenditures:					
Maintenance contracts	<u>10,325</u>	<u>10,325</u>	<u>5,000</u>	<u>(5,325)</u>	<u>10,225</u>
Total expenditures	<u>10,325</u>	<u>10,325</u>	<u>5,000</u>	<u>(5,325)</u>	<u>10,225</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>1,097</u>	<u>1,097</u>	<u>(119)</u>
Fund balance, beginning of year			<u>1,733</u>		<u>1,852</u>
Fund balance, end of year			<u>\$ 2,830</u>		<u>1,733</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 18,461
Accounts receivable	218
Total assets	<u>\$ 18,679</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 18,679
Total fund balance	<u>\$ 18,679</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-22
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	<u>Budget Amounts</u>		<u>Over (Under)</u>	<u>Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Fines and fees	\$ 5,000	5,000	4,199	(801)	2,514
Interest	100	100	580	480	129
Total revenues	<u>5,100</u>	<u>5,100</u>	<u>4,779</u>	<u>(321)</u>	<u>2,643</u>
Expenditures:					
Equipment rental	1,500	1,500	-	(1,500)	-
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ 3,600</u>	<u>3,600</u>	<u>4,779</u>	<u>1,179</u>	<u>2,643</u>
Fund balance, beginning of year			<u>13,900</u>		<u>11,257</u>
Fund balance, end of year			<u>\$ 18,679</u>		<u>13,900</u>

COUNTY OF LASALLE, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-23

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>		
Cash and investments		\$ 192,441
Total assets		<u>\$ 192,441</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 3,853
Accrued payroll		<u>58</u>
Total liabilities		<u>3,911</u>
Fund balance:		
Restricted		<u>188,530</u>
Total liabilities and fund balance		<u>\$ 192,441</u>

COUNTY OF LASALLE, ILLINOIS
SHERIFF'S DRUG ENFORCEMENT FUND

SCHEDULE C-24

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
State drug enforcement	\$ 25,000	25,000	27,638	2,638	22,737
Interest	2,000	2,000	8,089	6,089	3,974
State Forfeiture Percentage	2,500	2,500	3,806	1,306	4,519
Total revenues	29,500	29,500	39,533	10,033	31,230
Expenditures:					
Vehicle expense	30,000	30,000	11,632	(18,368)	15,583
Investigation expenses	2,000	2,000	2,000	-	2,000
State drug enforcement	100,000	100,000	139,153	39,153	100,759
Federal drug enforcement	500	500	-	(500)	-
Supplies	100	100	73	(27)	646
K-9 expense	60,000	60,000	29,713	(30,287)	38,468
Equipment	-	-	-	-	21,654
Miscellaneous	100	100	-	(100)	60
Payroll	5,000	5,000	5,058	58	3,114
Total expenditures	197,700	197,700	187,629	(10,071)	182,284
Net change in fund balance	\$ (168,200)	(168,200)	(148,096)	20,104	(151,054)
Fund balance, beginning of year			336,626		487,680
Fund balance, end of year			\$ 188,530		336,626

COUNTY OF LASALLE, ILLINOIS
CORONER FEE FUND

SCHEDULE C-25

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 20,670
Accounts receivable	6,001
Total assets	<u>\$ 26,671</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 3,830
Total liabilities	<u>3,830</u>
Fund Balance:	
Restricted	<u>22,841</u>
Total liabilities and fund balance	<u>\$ 26,671</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-26

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Coroner fees	\$ 28,500	28,500	51,225	22,725	39,259
Interest	250	250	940	690	417
Total revenues	<u>28,750</u>	<u>28,750</u>	<u>52,165</u>	<u>23,415</u>	<u>39,676</u>
Expenditures:					
Supplies	13,219	13,219	23,362	10,143	10,612
Utilities	-	-	4,834	4,834	-
Office supplies and expenses	5,000	5,000	11,934	6,934	1,134
Miscellaneous	-	-	1,520	1,520	-
Supplies-safety	5,000	5,000	2,550	(2,450)	444
Vehicles	49,000	49,000	48,996	(4)	-
Total expenditures	<u>72,219</u>	<u>72,219</u>	<u>93,196</u>	<u>20,977</u>	<u>12,190</u>
Net change in fund balance	<u>\$ (43,469)</u>	<u>(43,469)</u>	<u>(41,031)</u>	<u>2,438</u>	<u>27,486</u>
Fund balance, beginning of year			<u>63,872</u>		<u>36,386</u>
Fund balance, end of year			<u>\$ 22,841</u>		<u>63,872</u>

COUNTY OF LASALLE, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>		
Cash and investments		\$ 290,275
Total assets		<u>\$ 290,275</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 5,012
Accrued payroll		<u>332</u>
Total liabilities		<u>5,344</u>
Fund balance:		
Restricted		<u>284,931</u>
Total liabilities and fund balance		<u>\$ 290,275</u>

COUNTY OF LASALLE, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tax sale automation fees	\$ 40,000	40,000	40,401	401	38,500
Sale of duplicate tax bill	7,500	7,500	5,057	(2,443)	4,986
Interest	3,000	3,000	9,285	6,285	2,361
Total revenues	50,500	50,500	54,743	4,243	45,847
Expenditures:					
Tax sale automation	5,000	5,000	5,012	12	6,526
Maintenance and Repairs	350	350	-	(350)	-
Miscellaneous	250	250	-	(250)	-
Salaries and wages	32,020	32,020	29,066	(2,954)	28,734
Total expenditures	37,620	37,620	34,078	(3,542)	35,260
Net change in fund balance	\$ 12,880	12,880	20,665	7,785	10,587
Fund balance, beginning of year			264,266		253,679
Fund balance, end of year			\$ 284,931		264,266

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-29

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 957,351
Accounts receivable	152,693
Prepays	<u>200</u>
Total assets	<u>\$ 1,110,244</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 33,874
Accrued payroll	<u>2,409</u>
Total liabilities	<u>36,283</u>
Fund balance:	
Non-spendable	200
Committed	<u>1,073,761</u>
Total fund balance	<u>1,073,961</u>
Total liabilities and fund balance	<u>\$ 1,110,244</u>

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tipping fees	\$ 850,000	850,000	581,979	(268,021)	687,776
Building inspection fees	100,000	100,000	155,025	55,025	109,404
Permit Fees	80,000	80,000	160,537	80,537	88,464
Enforcement Fines	2,250	2,250	5,250	3,000	5,250
IEPA	96,148	96,148	96,146	(2)	89,108
Interest	4,225	4,225	52,347	48,122	8,978
Total revenues	1,132,623	1,132,623	1,051,284	(81,339)	988,980
Expenditures:					
Mileage	500	500	-	(500)	-
Telephone	1,300	1,300	1,182	(118)	1,284
Printing	500	500	-	(500)	-
Postage	1,500	1,500	4,027	2,527	2,558
Education	2,100	2,100	1,406	(694)	697
Dues and Subscriptions	1,500	1,500	592	(908)	814
Office supplies expense	5,250	5,250	3,739	(1,511)	2,282
Professional services	70,000	70,000	1,500	(68,500)	1,000
Recycling collection	25,000	25,000	23,935	(1,065)	22,319
Software Purchase	-	-	39,000	39,000	-
Office equipment	-	-	-	-	6,484
Vehicle maintenance	2,250	2,250	236	(2,014)	75
Travel	500	500	55	(445)	-
Building inspector	90,000	90,000	161,345	71,345	74,083
Salaries and wages	208,327	208,327	204,625	(3,702)	193,780
Group health and life	69,540	69,540	81,157	11,617	75,873
Total expenditures	478,267	478,267	522,799	44,532	381,249

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-30
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Excess (deficiency) of revenues over (under) expenditures	\$ 654,356	654,356	528,485	(125,871)	607,731
Other financing sources (uses):					
Transfer from 016 Insurance	28,231	28,231	28,231	-	26,910
Transfers to 001 General	(1,200,000)	(1,200,000)	(1,200,000)	-	-
Transfer to 004 IMRF	(6,700)	(6,700)	(6,404)	296	-
Transfer to 009 Social Security	(5,600)	(5,600)	(5,600)	-	-
Transfer to 016 Insurance	(3,400)	(3,400)	-	3,400	-
Transfer to 098 Health Insurance	(1,900)	(1,900)	(1,900)	-	-
Total other financing sources (uses)	(1,189,369)	(1,189,369)	(1,185,673)	3,696	26,910
Net change in fund balance	\$ (535,013)	(535,013)	(657,188)	(122,175)	634,641
Fund balance, beginning of year			1,506,702		872,061
Prior period adjustment			224,447		-
Fund balance, beginning of year as restated			1,731,149		872,061
Fund balance, end of year			\$ 1,073,961		1,506,702

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 598,616
Accounts receivable	880
Total assets	<u>\$ 599,496</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 203
Accrued payroll	1,770
Total liabilities	<u>1,973</u>
Fund balance:	
Restricted	<u>597,523</u>
Total liabilities and fund balance	<u>\$ 599,496</u>

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

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
G.I.S. recording fee	\$ 650,000	650,000	481,845	(168,155)	592,487
Miscellaneous income	1,200	1,200	22,032	20,832	1,970
Interest	2,000	2,000	21,012	19,012	6,239
Total revenues	653,200	653,200	524,889	(128,311)	600,696
Expenditures:					
G.I.S. software license	3,000	3,000	-	(3,000)	1,500
Maintenance contract - software	97,600	97,600	96,285	(1,315)	101,286
Education	5,000	5,000	-	(5,000)	2,530
Professional services	284,188	284,188	285,689	1,501	284,189
Office supplies	13,500	13,500	2,846	(10,654)	10,874
Miscellaneous	1,000	1,000	-	(1,000)	-
Salaries and wages	171,004	171,004	153,089	(17,915)	167,177
Health and life insurance	57,600	57,600	56,008	(1,592)	56,108
Total expenditures	632,892	632,892	593,917	(38,975)	623,664
Excess (deficiency) of revenues over (under) expenditures	20,308	20,308	(69,028)	(89,336)	(22,968)
Other financing sources (uses):					
Transfers to 001 General	(3,600)	(3,600)	(3,600)	-	(3,600)
Transfer to 098 Health Insurance	(2,200)	(2,200)	-	2,200	-
Total other financing sources (uses)	(5,800)	(5,800)	(3,600)	2,200	(3,600)
Net change in fund balance	\$ 14,508	14,508	(72,628)	(87,136)	(26,568)
Fund balance, beginning of year			658,786		685,354
Prior period adjustment			11,365		-
Fund balance, beginning of year as restated			670,151		685,354
Fund balance, end of year			\$ 597,523		658,786

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 19,922
Total assets	<u>\$ 19,922</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 19,922
Total fund balance	<u>\$ 19,922</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-34
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Interest	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Disaster relief	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	-
Fund balance (deficit), beginning of year			<u>19,922</u>	<u>19,922</u>
Fund balance (deficit), end of year			<u>\$ 19,922</u>	<u>19,922</u>

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 199,901
Accounts receivable	<u>14,868</u>
Total assets	<u>\$ 214,769</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 8,635
Accrued payroll	<u>1,450</u>
Total liabilities	<u>10,085</u>
Fund balance:	
Restricted	<u>204,684</u>
Total liabilities and fund balance	<u>\$ 214,769</u>

COUNTY OF LASALLE, ILLINOIS
ANIMAL DISEASE CONTROL FUND

SCHEDULE C-36

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Dog licenses	\$ 180,000	180,000	228,489	48,489	170,299
Animal control fines	100	100	-	(100)	-
Miscellaneous	-	-	4,040	4,040	-
Interest	1,000	1,000	7,060	6,060	1,329
Total revenues	181,100	181,100	239,589	58,489	171,628
Expenditures:					
Boarding / animal care	25,000	25,000	17,404	(7,596)	17,840
Administrator animal control	25,000	25,000	28,712	3,712	23,654
Maintenance & repair	3,500	3,500	5,720	2,220	6,578
Travel	300	300	-	(300)	-
Vehicle fuel	5,000	5,000	3,533	(1,467)	3,506
Telephone	800	800	574	(226)	959
Education	300	300	-	(300)	75
Dues & subscriptions	500	500	-	(500)	-
Miscellaneous claims	200	200	-	(200)	121
Office Supplies & expenses	2,300	2,300	1,107	(1,193)	4,045
Rabies tags	3,000	3,000	3,128	128	353
Health and life insurance	22,259	22,259	23,469	1,210	19,537
Salaries and wages	126,500	126,500	123,085	(3,415)	97,392
Total expenditures	214,659	214,659	206,732	(7,927)	174,060
Excess (deficiency) of revenues over (under) expenditures	(33,559)	(33,559)	32,857	66,416	(2,432)
Other financing sources (uses):					
Transfer to 055	(10,000)	(10,000)	-	10,000	(10,000)
Transfer to 098 Health Insurance	(525)	(525)	(525)	-	-
Total other financing sources (uses)	(10,525)	(10,525)	(525)	10,000	(10,000)
Net change in fund balance	\$ (44,084)	(44,084)	32,332	76,416	(12,432)
Fund balance, beginning of year			172,352		184,784
Fund balance, end of year			\$ 204,684		172,352

COUNTY OF LASALLE, ILLINOIS
LOCAL EMERGENCY PLANNING COMMITTEE FUND

SCHEDULE C-37

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 39,675
Total assets	<u>\$ 39,675</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 39,675
Total fund balance	<u>\$ 39,675</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-38

	2023			2022
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Revenues:				
Interest	\$ -	-	5	3
Volunteer Donations	-	-	8,980	-
LEPC Donations	4,500	4,500	200	5,200
Disaster Recovery Donations	-	-	12,516	-
Total Revenues	<u>4,500</u>	<u>4,500</u>	<u>21,701</u>	<u>5,203</u>
Expenditures:				
Professional Services	9,000	9,000	-	-
Volunteer Expenses	-	-	606	-
Office Supplies	250	250	-	82
Total Expenditures	<u>9,250</u>	<u>9,250</u>	<u>606</u>	<u>82</u>
Net change in fund balance	<u>\$ (4,750)</u>	<u>(4,750)</u>	<u>21,095</u>	<u>5,121</u>
Fund balance, beginning of year			<u>18,580</u>	<u>13,459</u>
Fund balance, end of year			<u>\$ 39,675</u>	<u>18,580</u>

COUNTY OF LASALLE, ILLINOIS
ANIMAL POPULATION CONTROL FUND

SCHEDULE C-39

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 7,815
Accounts receivable	180
Total assets	<u>\$ 7,995</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 3,800</u>
Fund balance:	
Restricted fund balance	<u>4,195</u>
Total liabilities and fund balance	<u>\$ 7,995</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-40

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Intact pet fines	\$ 22,000	22,000	29,179	7,179	20,879
Interest	50	50	(74)	(124)	475
Total revenues	<u>22,050</u>	<u>22,050</u>	<u>29,105</u>	<u>7,055</u>	<u>21,354</u>
Expenditures:					
Intact fees	<u>32,000</u>	<u>32,000</u>	<u>34,668</u>	<u>2,668</u>	<u>31,172</u>
Total expenditures	<u>32,000</u>	<u>32,000</u>	<u>34,668</u>	<u>2,668</u>	<u>31,172</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,950)</u>	<u>(9,950)</u>	<u>(5,563)</u>	<u>4,387</u>	<u>(9,818)</u>
Other financing sources (uses):					
Transfer from Animal Control	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>10,000</u>
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>10,000</u>
Net change in fund balance	<u>\$ 50</u>	<u>50</u>	<u>(5,563)</u>	<u>(5,613)</u>	<u>182</u>
Fund balance, beginning of year			8,885		8,703
Prior period adjustment			873		-
Fund balance, beginning of year as restated			9,758		-
Fund balance, end of year			<u>\$ 4,195</u>		<u>8,885</u>

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Accounts Receivable	\$ 226,526
Total assets	<u>\$ 226,526</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Bank Overdraft	\$ 40,402
Accounts payable	7,190
Accrued payroll	<u>2,179</u>
Total liabilities	<u>49,771</u>
Fund balance:	
Restricted fund balance	<u>176,755</u>
Total liabilities and fund balance	<u>\$ 226,526</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Grant funds	\$ 1,128,790	1,128,790	864,947	(263,843)	836,642
Total revenues	1,128,790	1,128,790	864,947	(263,843)	836,642
Expenditures:					
Professional Services	853,924	853,924	564,183	(289,741)	653,913
Travel	5,421	5,421	613	(4,808)	4,532
Education	3,375	3,375	3,160	(215)	5,728
Incentives	31,362	31,362	21,987	(9,375)	15,369
Office Supplies and Expenses	1,600	1,600	327	(1,273)	-
Health and Life Insurance	17,374	17,374	36,151	18,777	15,898
Payroll	180,296	180,296	167,957	(12,339)	168,912
Telephone	600	600	1,022	422	1,511
Total expenditures	1,093,952	1,093,952	795,400	(298,552)	865,863
Excess (deficiency) of revenues over (under) expenditures	34,838	34,838	69,547	34,709	(29,221)
Other financing sources (uses):					
Transfer to 004 IMRF	18,265	18,265	-	(18,265)	-
Transfer to 009 Social Security	12,795	12,795	-	(12,795)	-
Transfer to 016 Insurance	3,778	3,778	-	(3,778)	-
Total other financing sources	34,838	34,838	-	(34,838)	-
Net change in fund balance	\$ -	-	69,547	69,547	(29,221)
Fund balance, beginning of year			103,182		132,403
Prior Period Adjustment			4,026		-
Fund Balance as Restated			107,208		132,403
Fund balance, end of year			\$ 176,755		103,182

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 158,420
Total assets	<u>\$ 158,420</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 158,420
Total fund balance	<u>\$ 158,420</u>

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

SCHEDULE C-44

For the Year Ended November 30, 2023

(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	<u>Budget Amounts</u>		<u>Over (Under)</u>	<u>Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Interest Income	\$ 500	500	5,589	5,089	1,014
County Clerk Processing Fees	-	-	9,800	9,800	11,000
County Clerk Automation Fee	-	-	300	300	40
Total revenues	<u>500</u>	<u>500</u>	<u>15,689</u>	<u>14,889</u>	<u>12,054</u>
Expenditures:					
Office Supplies and Expenses	3,000	3,000	-	(3,000)	-
Automation expenses	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>	<u>1</u>
Total expenditures	<u>4,500</u>	<u>4,500</u>	<u>-</u>	<u>(4,500)</u>	<u>1</u>
Net change in fund balance	<u>\$ (4,000)</u>	<u>(4,000)</u>	15,689	<u>19,389</u>	12,053
Fund balance, beginning of year			142,731		<u>130,678</u>
Fund balance, end of year			<u>\$ 158,420</u>		<u>142,731</u>

COUNTY OF LASALLE, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-45

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Accounts receivable	\$ 10,748
Total assets	<u>\$ 10,748</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Bank overdraft	\$ 10,748
Total liabilities	<u>10,748</u>
Fund balance:	
Restricted	<u>-</u>
Total liabilities and fund balance	<u>\$ 10,748</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-46

	2023			2022
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
HAVA grant revenue	\$ 19,816	19,816	47,889	28,073
Total revenues	<u>19,816</u>	<u>19,816</u>	<u>47,889</u>	<u>28,073</u>
Expenditures:				
Office Equipment	1,000	1,000	-	(1,000)
Maintenance Contracts	<u>19,816</u>	<u>19,816</u>	<u>-</u>	<u>(19,816)</u>
Total expenditures	<u>20,816</u>	<u>20,816</u>	<u>-</u>	<u>(19,816)</u>
Net change in fund balance	<u>\$ (1,000)</u>	<u>(1,000)</u>	<u>47,889</u>	<u>47,889</u>
Fund balance (deficit), beginning of year			(109,889)	(64,232)
Prior Period Adjustment			62,000	-
Fund balance (deficit) as Restated			<u>(47,889)</u>	<u>(64,232)</u>
Fund balance (deficit), end of year			<u>\$ -</u>	<u>(109,889)</u>

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 2,217
Total assets	<u>\$ 2,217</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 2,217
Total fund balance	<u>\$ 2,217</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-48

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Interest	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Eyeglass Expenses	-	-	-	-	155
Total expenditures	-	-	-	-	155
Net change in fund balance	<u>\$ -</u>	<u>-</u>	-	-	(155)
Fund balance, beginning of year			2,217		2,372
Fund balance, end of year			<u>\$ 2,217</u>		<u>2,217</u>

COUNTY OF LASALLE, ILLINOIS
SHERIFF VEHICLE FUND

SCHEDULE C-49

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 1,582
Total assets	<u>\$ 1,582</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 1,582
Total fund balance	<u>\$ 1,582</u>

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

SCHEDULE C-50

For the Year Ended November 30, 2023

(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Vehicle fines	\$ 500	500	177	120
Total revenues	500	500	(323)	120
Expenditures:				
Maintenance & repair of equipment	500	500	-	-
Total expenditures	500	500	(500)	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>177</u>	120
Fund balance, beginning of year			1,405	1,285
Fund balance, end of year			<u>\$ 1,582</u>	<u>1,405</u>

COUNTY OF LASALLE, ILLINOIS
OPIOID SETTLEMENT FUND

SCHEDULE C-51

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 255,691
Total assets	<u>\$ 255,691</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 255,691
Total fund balance	<u>\$ 255,691</u>

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

SCHEDULE C-52

For the Year Ended November 30, 2023

(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Opioid Settlement	\$ -	-	231,393	231,393	93,196
Total revenues	-	-	231,393	231,393	93,196
Expenditures:					
Opioid Precaution Measures	-	-	38,500	38,500	-
Research / DAT Collection	-	-	20,650	20,650	9,748
Total expenditures	-	-	59,150	59,150	9,748
Net change in fund balance	<u>\$ -</u>	<u>-</u>	172,243	<u>172,243</u>	83,448
Fund balance, beginning of year			83,448		-
Fund balance, end of year			<u>\$ 255,691</u>		<u>83,448</u>

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 16,729
Total assets	<u>\$ 16,729</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 16,729
Total fund balance	<u>\$ 16,729</u>

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

SCHEDULE C-54

For the Year Ended November 30, 2023

(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Drug addiction fees	\$ 3,000	3,000	263	288
Interest	75	75	477	282
Total revenues	<u>3,075</u>	<u>3,075</u>	<u>740</u>	<u>570</u>
Expenditures:				
Professional Services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 3,075</u>	<u>3,075</u>	<u>740</u>	<u>570</u>
Fund balance, beginning of year			15,989	15,419
Fund balance, end of year			<u>\$ 16,729</u>	<u>15,989</u>

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

SCHEDULE C-55

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 25,970
Accounts receivable	885
Total assets	<u>\$ 26,855</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 26,855</u>
Total fund balance	<u>\$ 26,855</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-56

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest Income	\$ 50	50	781	731	134
Collection Fees	10,000	10,000	7,740	(2,260)	8,086
Total revenues	10,050	10,050	8,521	(1,529)	8,220
Expenditures:					
Trial Expense	5,000	5,000	-	(5,000)	501
Total expenditures	5,000	5,000	-	(5,000)	501
Excess (deficiency) of revenues over (under) expenditures	5,050	5,050	8,521	(6,529)	7,719
Other financing sources (uses):					
Transfers to other funds	(480)	(480)	(480)	-	-
Total other financing sources (uses)	(480)	(480)	(480)	-	-
Net change in fund balance	<u>\$ 4,570</u>	<u>4,570</u>	8,041	<u>(6,529)</u>	7,719
Fund balance, beginning of year			18,814		11,095
Fund balance, end of year			<u>\$ 26,855</u>		<u>18,814</u>

COUNTY OF LASALLE, ILLINOIS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND

SCHEDULE C-57

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 100,014
Total assets	<u>\$ 100,014</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 100,014
Total fund balance	<u>\$ 100,014</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-58

	2023			2022	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Interest Income	\$ -	-	14	14	-
LATCF Grant	-	-	100,000	100,000	-
Total revenues	-	-	100,014	100,014	-
Expenditures:					
Total expenditures	-	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	100,014	<u>100,014</u>	-
Fund balance, beginning of year			-		
Fund balance, end of year			<u>\$ 100,014</u>		<u>-</u>

COUNTY OF LASALLE, ILLINOIS
DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE C-59

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 236
Total assets	<u>\$ 236</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 236
Total fund balance	<u>\$ 236</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-60

	2023			2022
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest Income	\$ 20	20	-	11
Death Certificate Fees	5,130	5,130	-	-
Total revenues	5,150	5,150	-	11
Expenditures:				
Supplies	5,130	5,130	(209)	739
Total expenditures	5,130	5,130	(209)	739
Net change in fund balance	<u>\$ 20</u>	<u>20</u>	<u>209</u>	<u>(728)</u>
Fund balance, beginning of year			<u>27</u>	<u>755</u>
Fund balance, end of year			<u>\$ 236</u>	<u>27</u>

COUNTY OF LASALLE, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-61

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 8,400,687
Accounts receivable	668,838
Accrued interest	<u>48,571</u>
Total assets	<u>\$ 9,118,096</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 9,118,096</u>
Total fund balance	<u>\$ 9,118,096</u>

COUNTY OF LASALLE, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Public safety sales tax	\$ 3,250,000	3,250,000	3,694,601	444,601	3,860,625
Cannabis Tax	-	-	43,144	43,144	-
Interest	100,000	100,000	406,366	306,366	268,217
Total revenues	3,350,000	3,350,000	4,144,111	794,111	4,128,842
Expenditures:					
Coroner Forensic Center	-	-	341,962	341,962	-
Total expenditures	-	-	341,962	341,962	-
Excess (deficiency) of revenues over (under) expenditures	3,350,000	3,350,000	3,802,149	452,149	4,128,842
Other financing sources (uses):					
Transfer to 001 General	(3,500,000)	(3,500,000)	(3,500,000)	-	-
Transfer to 028 Capital Improvement	(640,000)	(640,000)	-	640,000	-
Total other financing sources (uses)	(4,140,000)	(4,140,000)	(3,500,000)	640,000	-
Net change in fund balance	\$ (790,000)	(790,000)	302,149	1,092,149	4,128,842
Fund balance, beginning of year			9,118,409		4,989,567
Prior Period Adjustment			(302,462)		-
Fund Balance as Restated			8,815,947		4,989,567
Fund balance, end of year			\$ 9,118,096		9,118,409

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-63

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Assets:	
Cash and investments	\$ 2,401,184
Accounts receivable	258,626
Accrued interest	2,641
Prepays	250
Property tax receivable	473,295
Total assets	<u>\$ 3,135,996</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 3,994
Accrued payroll	12,137
Total liabilities	<u>16,131</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	461,947
Total deferred inflows of resources	<u>461,947</u>
Fund balance:	
Non-spendable	250
Restricted	2,657,668
Total fund balance	<u>2,657,918</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,135,996</u>

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 450,009	450,009	445,319	(4,690)	424,018
Intergovernmental revenue:					
Personal property replacement tax	45,000	45,000	115,275	70,275	61,550
State of IL - salary reimbursement	900,000	900,000	1,004,038	104,038	998,496
State Board of Education	100,000	100,000	28,796	(71,204)	98,008
State and Federal lunch / milk	12,000	12,000	9,549	(2,451)	109
State Milk and Food Reimbursement	-	-	149	149	15,301
Interest	6,000	6,000	78,782	72,782	15,276
Other income:					
Commissions - pay telephone	500	500	324	(176)	74
Resident Fees	10,000	10,000	70,200	60,200	15,235
Total revenues	1,523,509	1,523,509	1,752,432	228,923	1,628,067
Expenditures:					
Maintenance & repair of vehicles	700	700	387	(313)	-
Maintenance & repair of buildings	15,000	15,000	-	(15,000)	(5,185)
Electricity	17,500	17,500	1,487	(16,013)	15,482
Telephone	1,000	1,000	728	(272)	419
Water	2,500	2,500	1,829	(671)	1,810
Gas	2,000	2,000	-	(2,000)	-
Travel	1,500	1,500	196	(1,304)	420
Maintenance contracts	25,000	25,000	15,503	(9,497)	15,091
Education	8,000	8,000	525	(7,475)	2,071
Hospital and emergency care	1,000	1,000	-	(1,000)	-
Dues and memberships	1,000	1,000	-	(1,000)	-
Physician's contract	101,532	101,532	97,950	(3,582)	86,938
Psychological services	500	500	-	(500)	-
General supplies	24,000	24,000	8,801	(15,199)	6,968
Education supplies	6,500	6,500	5,099	(1,401)	3,698
Provision supplies	35,000	35,000	23,854	(11,146)	25,038
Software and Licenses	2,200	2,200	-	(2,200)	-
Material for repairs	3,500	3,500	1,104	(2,396)	434
Medications	250	250	-	(250)	-

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-64
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Health & life insurance	\$ 183,000	183,000	173,372	(9,628)	193,403
Health & life insurance - retirees	43,350	43,350	42,998	(352)	44,186
Salaries and wages	1,178,343	1,178,343	970,705	(207,638)	988,847
Part-time salaries and wages	8,100	8,100	7,777	(323)	6,937
Temporary Help	2,000	2,000	-	(2,000)	-
Overtime	45,000	45,000	29,260	(15,740)	30,436
Total expenditures	1,708,475	1,708,475	1,381,575	(326,900)	1,416,993
Excess (deficiency) of revenues over (under) expenditures	(184,966)	(184,966)	370,857	555,823	211,074
Other financing sources (uses):					
Transfers from 016 Insurance	102,206	102,206	102,206	-	99,025
Transfer to 001 General	(1,920)	(1,920)	(1,920)	-	(1,920)
Transfer to 098 Health Insurance	(9,000)	(9,000)	-	9,000	-
Total other financing sources (uses)	91,286	91,286	100,286	9,000	97,105
Net change in fund balance	\$ (93,680)	(93,680)	471,143	564,823	308,179
Fund balance, beginning of year			2,205,112		1,896,933
Prior period adjustment			(18,337)		-
Fund balance, beginning of year as restated			2,186,775		1,896,933
Fund balance, end of year			\$ 2,657,918		2,205,112

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-65

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 2,320,897
Accounts receivable	12,480
Property tax receivable	<u>2,680,265</u>
Total assets	<u>\$ 5,013,642</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 204,740
Accrued payroll	<u>927</u>
Total liabilities	<u>205,667</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>2,618,480</u>
Fund balance:	
Restricted	<u>2,189,495</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,013,642</u>

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,451,166	2,451,166	2,424,567	(26,599)	2,061,889
Personal property replacement tax	125,000	125,000	276,322	151,322	255,162
Interest	15,000	15,000	65,198	50,198	16,647
Total revenues	2,591,166	2,591,166	2,766,087	174,921	2,333,698
Expenditures:					
Salaries and wages	61,800	61,800	61,836	36	60,630
Part time	17,139	17,139	14,571	(2,568)	13,857
Education	1,442	1,442	-	(1,442)	297
Telephone	618	618	-	(618)	-
Postage	206	206	169	(37)	87
Rent	1,854	1,854	-	(1,854)	-
Office site improvement	5,000	5,000	-	(5,000)	-
Travel	515	515	106	(409)	285
Dues and subscriptions	9,270	9,270	5,581	(3,689)	5,857
CASA	30,084	30,084	30,084	-	29,208
Distributions to agencies:					
Youth Service Bureau	203,905	203,905	203,905	-	197,987
Youth Service Bureau - SC	154,157	154,157	154,157	-	149,667
Youth Service Bureau - Hope House	24,427	24,427	24,427	-	23,716
Horizon House	284,494	284,494	284,494	-	276,208
Friendship House	232,151	232,151	232,151	-	225,384
Streator Unlimited	171,705	171,705	171,705	-	166,704
Starved Rock Regional Center	131,167	131,167	131,167	-	127,347
Safe Journeys	101,535	101,535	101,535	-	98,578
Open Door	26,597	26,597	7,616	(18,981)	8,848
North Central Behavioral Systems	942,576	942,576	942,576	-	915,122
Detention Home - NCBHS	96,762	96,762	96,762	-	93,944
Programs	81,473	81,473	6,906	(74,567)	900
Grant seed	14,420	14,420	14,420	-	13,992
Office supplies and expense	1,340	1,340	720	(620)	1,534
Printing	206	206	68	(138)	45
Health and life insurance - retirees	22,678	22,678	20,033	(2,645)	23,795
Total expenditures	2,617,521	2,617,521	2,504,989	(112,532)	2,433,992

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-66
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ (26,355)	(26,355)	261,098	287,453
Other financing sources (uses):				
Transfer to 098 Health Insurance	(1,200)	(1,200)	-	1,200
Transfers to 001 General Fund	(1,400)	(1,400)	(1,400)	-
Total other financing sources (uses)	(2,600)	(2,600)	(1,400)	1,200
Net change in fund balance	\$ (28,955)	(28,955)	259,698	288,653
Fund balance, beginning of year			1,663,535	1,765,229
Prior period adjustment			266,262	-
Fund balance, beginning of year as restated			1,929,797	1,765,229
Fund balance, end of year			\$ 2,189,495	1,663,535

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-67

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Assets:	
Cash and investments	\$ 389,279
Property taxes receivable	<u>606,557</u>
Total assets	<u>\$ 995,836</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 175
Accrued payroll	<u>3,317</u>
Total liabilities	<u>3,492</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>592,016</u>
Total deferred inflows of resources	<u>592,016</u>
Fund balance:	
Restricted	<u>400,328</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 995,836</u>

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 576,709	576,709	570,562	(6,147)	353,349
Interest	1,000	1,000	8,534	7,534	2,318
Donations	1,500	1,500	-	(1,500)	2,083
Total revenues	579,209	579,209	579,096	(113)	357,750
Expenditures:					
Telephone	3,000	3,000	1,955	(1,045)	5,670
Internet	4,500	4,500	1,529	(2,971)	-
Utilities	5,000	5,000	6,072	1,072	3,093
Travel	15,000	15,000	13,028	(1,972)	10,776
Mileage	5,000	5,000	2,100	(2,900)	-
Transportation	2,050	2,050	432	(1,618)	-
Legal Services	5,000	5,000	1,387	(3,613)	-
Rent	58,000	58,000	42,000	(16,000)	54,600
Emergency relief	20,000	20,000	21,824	1,824	13,609
Postage	500	500	-	(500)	-
Education	5,000	5,000	2,305	(2,695)	2,907
Donation Expense	-	-	-	-	250
Dues & Subscriptions	3,000	3,000	2,266	(734)	4,431
Printing	1,000	1,000	246	(754)	252
Marketing	3,000	3,000	917	(2,083)	2,194
Expo Event Expense	4,500	4,500	2,297	(2,203)	1,529
Programs	6,000	6,000	1,742	(4,258)	843
Miscellaneous	5,000	5,000	4,065	(935)	-
Office Supplies	12,000	12,000	8,615	(3,385)	7,152
Clothing / Uniforms / Logo	3,000	3,000	1,026	(1,974)	-
Contractual labor	6,000	6,000	550	(5,450)	-
Office Equipment	-	-	-	-	5,581
Software Purchase	4,000	4,000	637	(3,363)	606
Employee Dishonesty Bond	200	200	25	(175)	110
Liability Insurance	3,000	3,000	111	(2,889)	-
Health and Life Insurance	48,000	48,000	65,583	17,583	44,168
Health and Life Insurance - Retirees	16,500	16,500	13,496	(3,004)	15,540
Umbrella Insurance	325	325	-	(325)	-
Workers Compensation	850	850	1,209	359	1,472
Payroll	295,000	295,000	256,915	(38,085)	210,299
Total expenditures	534,425	534,425	452,332	(82,093)	385,082

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-68
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Excess (deficiency) of revenues over (under) expenditures	\$ 44,784	44,784	126,764	81,980	(27,332)
Other financing sources (uses):					
Transfer to 001 General Fund	(2,000)	(2,000)	(2,000)	-	(2,000)
Transfer to 098 Health Insurance	(2,164)	(2,164)	-	2,164	-
Total other financing sources (uses)	(4,164)	(4,164)	(2,000)	2,164	(2,000)
Net change in fund balance	\$ 40,620	40,620	124,764	84,144	(29,332)
Fund balance, beginning of year			266,377		295,709
Prior Period Adjustment			9,187		-
Fund balance, beginning of year as restated			275,564		295,709
Fund balance, end of year			\$ 400,328		266,377

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>		
Cash and investments	\$	105,314
Accounts receivable		<u>7,532</u>
Total assets	\$	<u><u>112,846</u></u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	\$	<u>3,281</u>
Total liabilities		<u>3,281</u>
Fund balance:		
Restricted		<u>109,565</u>
Total liabilities and fund balance	\$	<u><u>112,846</u></u>

COUNTY OF LASALLE, ILLINOIS
CANNABIS REGULATION FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Interest Income	\$ 500	500	3,714	3,214	598
Cannabis Use Tax	55,000	55,000	45,866	(9,134)	49,367
Total revenues	55,500	55,500	49,580	(5,920)	49,965
Expenditures:					
Office Equipment Expense	20,000	20,000	20,696	696	18,545
Vehicle Expense	20,000	20,000	-	(20,000)	21,200
Total expenditures	40,000	40,000	20,696	(19,304)	39,745
Net change in fund balance	\$ 15,500	15,500	28,884	13,384	10,220
Fund balance, beginning of year			73,142		62,922
Prior Period Adjustment			7,539		-
Fund balance, beginning of year as restated			80,681		62,922
Fund balance, end of year			\$ 109,565		73,142

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-71

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Assets:	
Cash and investments	\$ 4,515,507
Investments	
Accounts receivable	6,214
Property taxes receivable	3,266,874
Accrued interest	3,911
Total assets	<u>\$ 7,792,506</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 136,139
Accrued payroll	7,968
Total liabilities	<u>144,107</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>3,190,717</u>
Fund balance:	
Restricted	<u>4,457,682</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,792,506</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 3,021,533	3,021,533	2,988,596	(32,937)	2,826,790
Intergovernmental revenue:					
Personal property replacement tax	80,345	80,345	137,588	57,243	105,770
Fees					
Permitted load fees	30,000	30,000	57,628	27,628	20,840
Access permits	15,000	15,000	21,665	6,665	28,843
Restitution	10,000	10,000	1,603	(8,397)	17,608
Township engineering fees	275,000	275,000	391,714	116,714	296,955
Municipal materials and services	3,000	3,000	-	(3,000)	2,796
Maintenance for other departments	3,000	3,000	5,069	2,069	4,444
Interest	30,000	30,000	116,017	86,017	20,431
Miscellaneous	5,000	5,000	3,114	(1,886)	4,253
Total revenues	3,472,878	3,472,878	3,722,994	250,116	3,328,730
Expenditures:					
Professional Services	150,000	150,000	56,523	(93,477)	2,340
Maintenance - burglar alarm	3,000	3,000	1,809	(1,191)	1,853
Travel	4,000	4,000	2,871	(1,129)	2,921
Electricity	17,300	17,300	23,824	6,524	24,564
Water / Sewer	300	300	684	384	330
Gas	25,000	25,000	14,877	(10,123)	21,986
Telephone	11,000	11,000	11,245	245	9,922
Internet	5,300	5,300	4,217	(1,083)	5,030
Janitorial	14,000	14,000	14,087	87	14,110
Rent - Equipment	5,000	5,000	-	(5,000)	5,000
Publications	6,000	6,000	4,842	(1,158)	5,006
Education	10,000	10,000	1,806	(8,194)	8,900
Dues and Subscriptions	4,500	4,500	3,448	(1,052)	3,869
Miscellaneous Expense	2,500	2,500	1,803	(697)	1,676
Office Supplies & Expense	23,000	23,000	18,748	(4,252)	22,183
Maintenance & Repair - Eng	11,500	11,500	5,595	(5,905)	14,001
Supplies - engineering	11,000	11,000	8,073	(2,927)	13,389
Maintenance & Repair	110,000	110,000	58,768	(51,232)	97,021
Vehicle Expense	375,500	375,500	193,949	(181,551)	212,237
Rent - Equipment	21,000	21,000	22,572	1,572	18,432
Surface	85,000	85,000	84,812	(188)	80,420
Shoulders	30,000	30,000	42,178	12,178	27,603
Ditches & Drains	5,000	5,000	7,123	2,123	9,766
Bridges & Culverts	30,000	30,000	34,536	4,536	38,698
Signs & Markings	45,000	45,000	56,973	11,973	45,708
Guard Rail	5,000	5,000	59	(4,941)	3,145
Cleaning	25,000	25,000	27,328	2,328	11,880
Snow Removal	240,000	240,000	197,013	(42,987)	216,391

**COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)**

	2023			2022
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Expenditures (continued):				
Mowing	\$ 2,500	2,500	18,976	16,476
Material	1,000	1,000	-	(1,000)
Other County Dept. Maint	1,000	1,000	-	(1,000)
Supplies - Maintenance	25,000	25,000	28,388	3,388
Repairs	110,000	110,000	86,507	(23,493)
Equipment	-	-	170,542	170,542
Special Equipment	500	500	346	(154)
Software Purchase	24,000	24,000	13,089	(10,911)
Payroll	720,000	720,000	619,196	(100,804)
Overtime	59,500	59,500	37,257	(22,243)
Health and Life Insurance	830,000	830,000	777,161	(52,839)
Total Expenditures	3,048,400	3,048,400	2,651,225	(397,175)
Excess (deficiency) of revenues over (under) expenditures	424,478	424,478	1,071,769	647,291
Other financing sources (uses):				
Transfer from 016 Insurance	75,907	75,907	75,907	-
Capital Improvement	(782,090)	(782,090)	-	782,090
Transfer to General Fund	(12,000)	(12,000)	(12,000)	-
Transfer from (to) 013 Nursing Home	(10,000)	(10,000)	10,000	20,000
Transfer to 098 Health Insurance	(49,810)	(49,810)	(49,810)	-
Total other financing sources (uses)	(777,993)	(777,993)	24,097	802,090
Net change in fund balance	\$ (353,515)	(353,515)	1,095,866	1,449,381
Fund balance, beginning of year			3,274,615	2,762,915
Prior Period Adjustment			87,201	-
Fund balance, beginning of year as restated			3,361,816	-
Fund balance, end of year			\$ 4,457,682	3,274,615

Balance Sheet

For the year ended November 30, 2023

Assets

Assets:

Cash and investments	\$ 2,694,448
Accounts receivable	1,824
Property taxes receivable	1,633,441
Accrued interest	3,481
Total assets	<u>\$ 4,333,194</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 256,246
Accrued payroll	4,912
Total liabilities	<u>261,158</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>1,595,359</u>
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Fund balance:

Committed	798,418
Restricted	1,678,259
Total fund balance	<u>2,476,677</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,333,194</u>
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COUNTY OF LASALLE, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,510,924	1,510,924	1,494,451	(16,473)	1,413,395
Intergovernmental revenue:					
Personal property replacement tax	23,611	23,611	40,374	16,763	32,269
Township bridge reimbursements	876,972	876,972	405,081	(471,891)	389,719
Township bridge program	32,000	32,000	-	(32,000)	278
Line bridge	753,805	753,805	-	(753,805)	-
Federal / State funds	17,850	17,850	-	(17,850)	-
Bridge engineering	73,527	73,527	66,954	(6,573)	84,926
Interest	20,000	20,000	103,218	83,218	27,057
Total revenues	3,308,689	3,308,689	2,110,078	(1,198,611)	1,947,644
Expenditures:					
Township bridge aid	783,061	783,061	608,903	(174,158)	825,669
Municipal bridge aid	42,359	42,359	-	(42,359)	-
Culvert lining	660,330	660,330	-	(660,330)	-
Freedom Twp	56,060	56,060	-	(56,060)	-
County bridges	1,733,308	1,733,308	1,291,563	(441,745)	835,081
County bridge engineer	607,260	607,260	-	(607,260)	-
Bridge inspections	20,000	20,000	-	(20,000)	-
Local bridges	1,511,679	1,511,679	-	(1,511,679)	-
Salaries and wages	360,000	360,000	337,810	(22,190)	349,394
Overtime	16,000	16,000	28,845	12,845	35,189
Total expenditures	5,790,057	5,790,057	2,267,121	(3,522,936)	2,045,333
Net change in fund balance	\$ (2,481,368)	(2,481,368)	(157,043)	2,324,325	(97,689)
Fund balance, beginning of year			2,477,207		2,574,896
Prior Period Adjustment			156,513		-
Fund Balance as Restated			2,633,720		2,574,896
Fund balance, end of year			\$ 2,476,677		2,477,207

COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-75

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 4,928,155
Accounts receivable	264,960
Total assets	<u>\$ 5,193,115</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 17,142
Accrued payroll	16,787
Total liabilities	<u>33,929</u>
Fund balance:	
Restricted	<u>5,159,186</u>
Total fund balance	<u>5,159,186</u>
Total liabilities and fund balance	<u>\$ 5,193,115</u>

COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Allotments - State of Illinois	\$ 3,929,195	3,929,195	3,757,924	(171,271)	4,273,738
State TARP funds	1,377,800	1,377,800	492,480	(885,320)	-
Reimbursement	70,800	70,800	70,200	(600)	68,800
Interest	30,000	30,000	276,577	246,577	64,515
Total revenues	<u>5,407,795</u>	<u>5,407,795</u>	<u>4,597,181</u>	<u>(810,614)</u>	<u>4,407,053</u>
Expenditures:					
Construction	4,716,509	4,716,509	1,452,574	(3,263,935)	1,815,659
Beads	50,400	50,400	48,888	(1,512)	36,472
Paint	266,100	266,100	281,873	15,773	171,008
Skip Patch	50,000	50,000	57,721	7,721	121,734
Co Seal Coat	-	-	-	-	113,617
Cape Seal	883,500	883,500	971,404	87,904	902,410
Shoulders	100,000	100,000	132,489	32,489	-
Payroll	1,421,700	1,421,700	1,393,939	(27,761)	1,361,029
Overtime	200,000	200,000	48,235	(151,765)	83,647
Total expenditures	<u>7,688,209</u>	<u>7,688,209</u>	<u>4,387,123</u>	<u>(3,301,086)</u>	<u>4,605,576</u>
Net change in fund balance	<u>\$ (2,280,414)</u>	<u>(2,280,414)</u>	<u>210,058</u>	<u>2,490,472</u>	<u>(198,523)</u>
Fund balance, beginning of year			4,698,107		4,896,630
Prior period adjustment			251,021		-
Fund balance, beginning of year as restated			<u>4,949,128</u>		<u>4,896,630</u>
Fund balance, end of year			<u>\$ 5,159,186</u>		<u>4,698,107</u>

COUNTY OF LASALLE, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-77

Balance Sheet

For the year ended November 30, 2023

Assets

Assets:

Cash and investments	\$ 2,893,321
Accounts receivable	1,825
Property taxes receivable	1,633,441
Accrued interest	3,631
Total assets	<u>\$ 4,532,218</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>\$ 1,595,359</u>
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Fund balance:

Restricted	<u>2,936,859</u>
Total fund balance	<u>2,936,859</u>
Total deferred inflows of resources and fund balance	<u>\$ 4,532,218</u>

COUNTY OF LASALLE, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,510,924	1,510,924	1,494,451	(16,473)	1,413,395
Personal property replacement tax	23,611	23,611	40,374	16,763	32,269
Cost Sharing Roadwork	350,000	350,000	-	(350,000)	-
Interest	10,000	10,000	105,585	95,585	30,481
Total revenues	1,894,535	1,894,535	1,640,410	(254,125)	1,476,145
Expenditures:					
Road Projects	1,829,295	1,829,295	613,847	(1,215,448)	107,597
Construction Project	1,114,000	1,114,000	16,489	(1,097,511)	-
Construction Right of Way	32,000	32,000	-	(32,000)	808
Striping	146,000	146,000	166,983	20,983	108,237
Seal Coat	-	-	-	-	175,000
Skip Patch	50,000	50,000	57,721	7,721	-
Aggregate Shoulders	100,000	100,000	47,133	(52,867)	-
Cape Seal	883,500	883,500	971,404	87,904	902,410
Total expenditures	4,154,795	4,154,795	1,873,577	(2,281,218)	1,294,052
Net change in fund balance	\$ (2,260,260)	(2,260,260)	(233,167)	2,027,093	182,093
Fund balance, beginning of year			3,124,724		2,942,631
Prior period adjustment			45,302		-
Fund balance, beginning of year as restated			3,170,026		2,942,631
Fund balance, end of year			\$ 2,936,859		3,124,724

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 250
Total assets	<u>\$ 250</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 250
Total fund balance	<u>\$ 250</u>

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

SCHEDULE C-80

For the Year Ended November 30, 2023

(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Conditional Assessment	\$ 500	500	- (500)	-
Total revenues	500	500	- (500)	-
Expenditures:				
Payroll	500	500	- (500)	-
Total expenditures	500	500	- (500)	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			250	250
Fund balance, end of year			<u>\$ 250</u>	<u>250</u>

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>		
Cash and investments	\$	611,638
Accounts receivable		<u>17,351</u>
Total assets	\$	<u>628,989</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	\$	4,371
Accrued payroll		<u>353</u>
Total liabilities		<u>4,724</u>
Fund balance:		
Restricted		<u>624,265</u>
Total fund balance		<u>624,265</u>
Total liabilities and fund balance	\$	<u>628,989</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Document fees	\$ 185,000	185,000	199,108	14,108	173,662
Interest	1,500	1,500	20,786	19,286	4,047
Total revenues	186,500	186,500	219,894	33,394	177,709
Expenditures:					
Professional fees	15,000	15,000	48	(14,952)	-
Software purchase	25,000	25,000	-	(25,000)	935
Maintenance & repair- equipment	19,000	19,000	20,773	1,773	19,010
Maintenance contract - software	55,750	55,750	39,541	(16,209)	35,642
Travel	2,500	2,500	-	(2,500)	-
Meals	-	-	218	218	-
Lodging	-	-	286	286	-
Education	2,000	2,000	800	(1,200)	-
Set up Expense	10,000	10,000	-	(10,000)	-
Record retention expense	44,500	44,500	1,554	(42,946)	1,141
Office Supplies & Expense	13,500	13,500	5,158	(8,342)	10,808
Salaries and wages	75,000	75,000	28,955	(46,045)	10,077
Miscellaneous	1,000	1,000	-	(1,000)	-
Total expenditures	263,250	263,250	97,333	(165,917)	77,613
Net change in fund balance	\$ (76,750)	(76,750)	122,561	199,311	100,096
Fund balance, beginning of year			541,059		440,963
Prior period adjustment			(39,355)		-
Fund balance, beginning of year as restated			501,704		440,963
Fund balance, end of year			\$ 624,265		541,059

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 122,094
Accounts receivable	<u>4,908</u>
Total assets	<u>\$ 127,002</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 3,248
Total liabilities	<u>3,248</u>
Fund balance:	
Restricted	<u>123,754</u>
Total liabilities and fund balance	<u>\$ 127,002</u>

COUNTY OF LASALLE, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Law Library Fees	\$ 55,000	55,000	51,134	(3,866)	50,203
Grant	-	-	261,163	261,163	142,270
Interest	500	500	5,581	5,081	955
Total revenues	55,500	55,500	317,878	262,378	193,428
Expenditures:					
Office Equipment	5,000	5,000	-	(5,000)	-
Supplies - library	100	100	-	(100)	-
Court Mod Tech Grant	-	-	261,163	261,163	138,923
Payroll	30,000	30,000	-	(30,000)	-
Library	46,000	46,000	43,349	(2,651)	35,470
Total expenditures	81,100	81,100	304,512	223,412	174,393
Net change in fund balance	\$ (25,600)	(25,600)	13,366	38,966	19,035
Fund balance, beginning of year			110,388		91,353
Fund balance, end of year			\$ 123,754		110,388

Balance Sheet

For the year ended November 30, 2023

Assets

Assets:

Cash and investments	\$	350,194
Accounts receivable		<u>17,410</u>
Total assets	\$	<u><u>367,604</u></u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	<u>1,136</u>
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Fund balance:

Restricted		<u>366,468</u>
Total liabilities and fund balance	\$	<u><u>367,604</u></u>

COUNTY OF LASALLE, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Interest Income	\$ 1,500	1,500	11,643	10,143	3,230
Circuit Clerk Automation Fee	185,000	185,000	198,972	13,972	177,147
Total revenues	186,500	186,500	210,615	24,115	180,377
Expenditures:					
Professional Services	5,000	5,000	4,821	(179)	2,625
Maintenance and Repair	13,000	13,000	10,627	(2,373)	13,383
Maintenance Software	150,800	150,800	125,145	(25,655)	120,960
Travel	1,000	1,000	-	(1,000)	-
Internet	400	400	350	(50)	320
Education	500	500	-	(500)	-
Set Up Expense	15,000	15,000	-	(15,000)	-
Miscellaneous Expense	2,500	2,500	-	(2,500)	-
Office Supplies	6,000	6,000	-	(6,000)	891
Office Equipment	19,000	19,000	-	(19,000)	-
Software Purchases	68,000	68,000	200	(67,800)	-
Health & Life Insurance	30,000	30,000	2,280	(27,720)	27,276
Payroll	70,000	70,000	14,770	(55,230)	66,490
Total expenditures	381,200	381,200	158,193	(223,007)	231,945
Excess (deficiency) of revenues over (under) expenditures	(194,700)	(194,700)	52,422	247,122	(51,568)
Other financing sources (uses):					
Transfer from 098 Health Insurance	807	807	-	(807)	-
Total other financing sources (uses)	807	807	-	(807)	-
Net change in fund balance	\$ (193,893)	(193,893)	52,422	246,315	(51,568)
Fund balance, beginning of year			286,691		338,259
Prior period adjustment			27,355		-
Fund balance, beginning of year as restated			314,046		338,259
Fund balance, end of year			\$ 366,468		286,691

COUNTY OF LASALLE, ILLINOIS
COURT APPOINTED SPECIAL ADVOCATE FUND

SCHEDULE C-87

Balance Sheet

For the year ended November 30, 2023

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-88

	2023			2022	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under)</u>	
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Actual</u>
Revenues:					
Fees	\$ 2,000	2,000	341	(1,659)	704
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>341</u>	<u>(1,659)</u>	<u>704</u>
Expenditures:					
Court appointed special advocate	15,500	15,500	30,000	14,500	15,620
Total expenditures	<u>15,500</u>	<u>15,500</u>	<u>30,000</u>	<u>14,500</u>	<u>15,620</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,500)</u>	<u>(13,500)</u>	<u>(29,659)</u>	<u>(16,159)</u>	<u>(14,916)</u>
Other financing sources (uses):					
Transfers from other funds	30,000	30,000	34,785	4,785	25,260
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>34,785</u>	<u>4,785</u>	<u>25,260</u>
Net change in fund balance	<u>\$ 16,500</u>	<u>16,500</u>	<u>5,126</u>	<u>(11,374)</u>	<u>10,344</u>
Fund balance (deficit), beginning of year			<u>(5,126)</u>		<u>(15,470)</u>
Fund balance (deficit), end of year			<u>\$ -</u>		<u>(5,126)</u>

COUNTY OF LASALLE, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-89

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 47,112
Accounts receivable	<u>4,928</u>
Total assets	<u>\$ 52,040</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ <u>43</u>
Total liabilities	<u>43</u>
Fund balance:	
Restricted	<u>51,997</u>
Total liabilities and fund balance	<u>\$ 52,040</u>

COUNTY OF LASALLE, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-90

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest Income	\$ 200	200	1,203	1,003	42
Federal child support revenue	7,000	7,000	9,576	2,576	7,938
Child Support Collection Fees	13,000	13,000	25,402	12,402	23,038
Total revenues	20,200	20,200	36,181	15,981	31,018
Expenditures:					
Professional services	500	500	-	(500)	-
Office equipment repair & maint.	100	100	-	(100)	-
Maintenance contract - software	4,000	4,000	3,457	(543)	3,457
Education	100	100	-	(100)	-
Health insurance	-	-	2,362	2,362	-
Salaries and wages	5,000	5,000	4,479	(521)	10,404
Total expenditures	9,700	9,700	10,298	598	13,861
Net change in fund balance	\$ 10,500	10,500	25,883	15,383	17,157
Fund balance, beginning of year			24,936		7,779
Prior period adjustment			1,178		-
Fund balance, beginning of year as restated			26,114		7,779
Fund balance, end of year			\$ 51,997		24,936

COUNTY OF LASALLE, ILLINOIS
CHILD ADVOCACY FUND

SCHEDULE C-91

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 2,193
Accounts receivable	560
Total assets	<u>\$ 2,753</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 560
Total liabilities	<u>560</u>
Fund balance:	
Restricted	<u>2,193</u>
Total liabilities and fund balance	<u>\$ 2,753</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-92

	2023			2022	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Child Adv Assessment	\$ 8,500	8,500	8,308	(192)	8,810
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>8,308</u>	<u>(192)</u>	<u>8,810</u>
Expenditures:					
Child Advocacy Center	8,500	8,500	8,858	358	7,311
Total expenditures	<u>8,500</u>	<u>8,500</u>	<u>8,858</u>	<u>358</u>	<u>7,311</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(550)</u>	<u>(550)</u>	<u>1,499</u>
Fund balance, beginning of year			293		(1,206)
Prior Period Adjustment			2,450		-
Fund Balance as Restated			2,743		-
Fund balance, end of year			<u>\$ 2,193</u>		<u>293</u>

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 36,718
Total assets	<u>\$ 36,718</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 36,718
Total fund balance	<u>\$ 36,718</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-94

	2023			2022	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
SA Justice Assistance Grant	\$ 60,000	60,000	74,164	14,164	-
Total revenues	60,000	60,000	74,164	14,164	-
Expenditures:					
Payroll	60,000	60,000	45,933	(14,067)	17,057
Total expenditures	60,000	60,000	45,933	(14,067)	17,057
Net change in fund balance	<u>\$ -</u>	<u>-</u>	28,231	<u>28,231</u>	(17,057)
Fund balance, beginning of year			8,487		25,544
Fund balance, end of year			<u>\$ 36,718</u>		<u>8,487</u>

Balance Sheet

For the year ended November 30, 2023

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

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

SCHEDULE C-96

For the Year Ended November 30, 2023

(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Interest	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Forfeiture Expense	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	-
Fund balance, beginning of year			52,727	52,727
Fund balance, end of year			<u>\$ 52,727</u>	<u>52,727</u>

COUNTY OF LASALLE, ILLINOIS
SEX OFFENDER INVESTIGATION FUND

SCHEDULE C-97

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ -
Total assets	<u>\$ -</u>
<u>Fund Balance</u>	
Fund Balance	
Restricted	\$ -
Total fund balance	<u>\$ -</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-98

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Intergovernmental	\$ -	-	-	-	1,144
Total revenues	-	-	-	-	1,144
Expenditures:					
Public safety	-	-	-	-	1,144
Total expenditures	-	-	-	-	1,144
Net change in fund balance	<u>\$ -</u>	<u>-</u>	-	-	-
Fund balance, beginning of year			-		
Fund balance, end of year			<u>\$ -</u>		<u>-</u>

COUNTY OF LASALLE, ILLINOIS
MEDIATION SERVICES FUND

SCHEDULE C-99

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 10,950
Accounts receivable	1,500
Total assets	<u>\$ 12,450</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 12,450
Total fund balance	<u>\$ 12,450</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-100

	2023			2022	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Mediation fee	\$ 27,600	27,600	21,750	(5,850)	22,800
Total revenues	27,600	27,600	21,750	(5,850)	22,800
Expenditures:					
Professional services	27,600	27,600	22,950	(4,650)	16,950
Total expenditures	27,600	27,600	22,950	(4,650)	16,950
Net change in fund balance	\$ -	-	(1,200)	(1,200)	5,850
Fund balance, beginning of year			15,150		9,300
Prior period adjustment			(1,500)		-
Fund balance, beginning of year as restated			13,650		9,300
Fund balance, end of year			\$ 12,450		15,150

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

SCHEDULE C-101

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 318,897
Accounts receivable	<u>6,788</u>
Total assets	<u>\$ 325,685</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accrued payroll	\$ 117
Total liabilities	<u>117</u>
Fund balance:	
Restricted	<u>325,568</u>
Total liabilities and fund balance	<u>\$ 325,685</u>

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

SCHEDULE C-102

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Drug traffic law enforcement fee	\$ 20,000	20,000	54,969	34,969	39,946
Interest	1,200	1,200	8,516	7,316	52,003
Total revenues	21,200	21,200	63,485	42,285	91,949
Expenditures:					
Drug enforcement expense	3,000	3,000	-	(3,000)	4,300
Miscellaneous Expense	1,000	1,000	22,648	21,648	40,979
Office Supplies	2,000	2,000	6,548	4,548	4,296
Salaries and wages	10,500	10,500	10,217	(283)	10,100
Total expenditures	16,500	16,500	39,413	22,913	59,675
Net change in fund balance	\$ 4,700	4,700	24,072	19,372	32,274
Fund balance, beginning of year			301,496		269,222
Fund balance, end of year			\$ 325,568		301,496

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-103

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 418,305
Accounts receivable	<u>11,852</u>
Total assets	<u>\$ 430,157</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 4,769</u>
Fund balance:	
Restricted	<u>425,388</u>
Total liabilities and fund balance	<u>\$ 430,157</u>

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-104

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Probation service fees	\$ 150,000	150,000	125,155	(24,845)	112,218
Interest	3,000	3,000	14,289	11,289	2,903
Miscellaneous income	5,000	5,000	-	(5,000)	1,842
Total revenues	158,000	158,000	139,444	(18,556)	116,963
Expenditures:					
Professional services	17,500	17,500	7,973	(9,527)	11,448
Software maintenance	35,000	35,000	15,791	(19,209)	28,239
Dues and subscriptions	1,000	1,000	-	(1,000)	1,850
Maintenance and repair - vehicles	5,000	5,000	1,684	(3,316)	816
Office supplies	20,000	20,000	18,147	(1,853)	12,803
Travel	8,500	8,500	4,002	(4,498)	2,324
Emergency shelter	2,000	2,000	-	(2,000)	500
Substance evaluation	850	850	-	(850)	-
Mental health evaluation	10,000	10,000	6,086	(3,914)	4,350
Meals	-	-	-	-	118
Mileage	-	-	3,593	3,593	3,288
Telephone	12,000	12,000	10,302	(1,698)	12,599
Sex offender testing	3,500	3,500	-	(3,500)	-
Education	6,000	6,000	1,170	(4,830)	815
Lease expense	-	-	-	-	12,334
Miscellaneous expense	1,500	1,500	232	(1,268)	643
Incentives	1,500	1,500	365	(1,135)	733
Total expenditures	124,350	124,350	69,345	(55,005)	92,860
Net change in fund balance	\$ 33,650	33,650	70,099	36,449	24,103
Fund balance, beginning of year			360,973		336,870
Prior period adjustment			(5,684)		-
Fund balance, beginning of year as restated			355,289		336,870
Fund balance, end of year			\$ 425,388		360,973

COUNTY OF LASALLE, ILLINOIS
ARRESTEES' MEDICAL COST FUND

SCHEDULE C-105

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 40,380
Accounts receivable	737
Total assets	<u>\$ 41,117</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 41,117
Total fund balance	<u>\$ 41,117</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-106

	2023			2022	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Medical services	\$ 12,500	12,500	35,633	23,133	10,546
Interest	150	150	1,200	(150)	900
Total revenues	<u>12,650</u>	<u>12,650</u>	<u>36,833</u>	<u>22,983</u>	<u>11,446</u>
Expenditures:					
Medical services	-	-	9,703	9,703	-
Total expenditures	<u>-</u>	<u>-</u>	<u>9,703</u>	<u>9,703</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,650</u>	<u>12,650</u>	<u>27,130</u>	<u>13,280</u>	<u>11,446</u>
Other financing sources (uses):					
Transfer to General Fund	(12,500)	(12,500)	(12,500)	-	(15,500)
Total other financing sources (uses)	<u>(12,500)</u>	<u>(12,500)</u>	<u>(12,500)</u>	<u>-</u>	<u>(15,500)</u>
Net change in fund balance	<u>\$ 150</u>	<u>150</u>	<u>14,630</u>	<u>13,280</u>	<u>(4,054)</u>
Fund balance, beginning of year			26,487		30,541
Fund balance, end of year			<u>\$ 41,117</u>		<u>26,487</u>

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 91,319
Accounts receivable	2,029
Total assets	<u>\$ 93,348</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 93,348
Total fund balance	<u>\$ 93,348</u>

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

SCHEDULE C-108

For the Year Ended November 30, 2023

(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
D.U.I. fines	\$ 25,000	25,000	27,875	2,875	24,551
Interest	500	500	3,328	2,828	729
Total revenues	<u>25,500</u>	<u>25,500</u>	<u>31,203</u>	<u>5,703</u>	<u>25,280</u>
Expenditures:					
Vehicles	-	-	-	-	12,500
Supplies	5,000	5,000	25,942	20,942	13,147
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>25,942</u>	<u>20,942</u>	<u>25,647</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,500</u>	<u>20,500</u>	<u>5,261</u>	<u>(15,239)</u>	<u>(367)</u>
Other financing sources (uses):					
Transfer from 028 Capital Improvement	25,000	25,000	-	(25,000)	-
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 45,500</u>	<u>45,500</u>	<u>5,261</u>	<u>(40,239)</u>	<u>(367)</u>
Fund balance, beginning of year			88,087		88,454
Fund balance, end of year			<u>\$ 93,348</u>		<u>88,087</u>

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 85,430
Accounts receivable	4,047
Total assets	<u>\$ 89,477</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 89,477
Total fund balance	<u>\$ 89,477</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-110

	2023			2022	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Electronic citation fees	\$ 50,000	50,000	49,100	(900)	45,633
Interest	500	500	3,518	3,018	834
Total revenues	<u>50,500</u>	<u>50,500</u>	<u>52,618</u>	<u>2,118</u>	<u>46,467</u>
Expenditures:					
Professional Services	50,000	50,000	54,859	4,859	47,220
Health Insurance	<u>30,000</u>	<u>30,000</u>	<u>16,536</u>	<u>(13,464)</u>	<u>-</u>
Total expenditures	<u>80,000</u>	<u>80,000</u>	<u>71,395</u>	<u>(8,605)</u>	<u>47,220</u>
Net change in fund balance	<u>\$ (29,500)</u>	<u>(29,500)</u>	<u>(18,777)</u>	<u>10,723</u>	<u>(753)</u>
Fund balance, beginning of year			<u>108,254</u>		<u>109,007</u>
Fund balance, end of year			<u>\$ 89,477</u>		<u>108,254</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATION FUND

SCHEDULE C-111

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 231,129
Accounts receivable	1,137
Total assets	<u>\$ 232,266</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 997
Accrued payroll	237
Total liabilities	<u>1,234</u>
Fund balance:	
Restricted	<u>231,032</u>
Total liabilities and fund balance	<u>\$ 232,266</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATION FUND

SCHEDULE C-112

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Clerk fees	\$ 100,000	100,000	87,861	(12,139)	90,800
Interest	1,000	1,000	8,275	7,275	2,456
Total revenues	101,000	101,000	96,136	(4,864)	93,256
Expenditures:					
Professional services	5,000	5,000	2,418	(2,582)	1,027
Maintenance of equipment	1,000	1,000	-	(1,000)	-
Maintenance of software	4,000	4,000	1,184	(2,816)	756
Travel	4,500	4,500	952	(3,548)	1,522
Mileage	-	-	-	-	105
Meals	-	-	196	196	248
Lodging	-	-	2,784	2,784	1,374
Airfare	-	-	254	254	-
Transportation	-	-	89	89	-
Internet	2,000	2,000	930	(1,070)	1,665
Set Up Expense	3,000	3,000	-	(3,000)	-
Software Purchase	5,000	5,000	419	(4,581)	-
Miscellaneous Expense	500	500	-	(500)	-
Payroll	25,000	25,000	52,933	27,933	69,398
Health and Life Insurance	30,000	30,000	21,178	(8,822)	27,276
Office Supplies & Expenses	29,700	29,700	12,195	(17,505)	14,022
Education	2,500	2,500	1,495	(1,005)	1,682
Total expenditures	112,200	112,200	97,027	(15,173)	119,075
Excess (deficiency) of revenues over (under) expenditures	(11,200)	(11,200)	(891)	10,309	(25,819)
Other financing sources (uses):					
Transfer to 098 Health Insurance	(850)	(850)	(850)	-	(807)
Total other financing sources (uses)	(850)	(850)	(850)	-	(807)
Net change in fund balance	\$ (12,050)	(12,050)	(1,741)	10,309	(26,626)
Fund balance, beginning of year			235,302		261,928
Prior period adjustment			(2,529)		-
Fund balance, beginning of year as restated			232,773		261,928
Fund balance, end of year			\$ 231,032		235,302

COUNTY OF LASALLE, ILLINOIS
DRUG COURT ENFORCEMENT FUND

SCHEDULE C-113

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	<u>\$ 164,293</u>
Total assets	<u>\$ 164,293</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 164,293</u>
Total fund balance	<u>\$ 164,293</u>

COUNTY OF LASALLE, ILLINOIS
DRUG COURT ENFORCEMENT FUND

SCHEDULE C-114

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Drug Court Grant	\$ 142,926	142,926	75,271	(67,655)	19,464
Interest	-	-	3,387	3,387	868
Total revenues	142,926	142,926	78,658	(64,268)	20,332
Expenditures:					
Professional Services	52,831	52,831	16,016	(36,815)	19,727
Travel	1,862	1,862	-	(1,862)	1,341
Telephone	600	600	467	(133)	482
Education	1,295	1,295	-	(1,295)	2,583
Incentives	19,352	19,352	4,812	(14,540)	3,630
Office Supplies and Expenses	820	820	211	(609)	-
Salaries and wages	48,507	48,507	33,096	(15,411)	41,012
Health and Life Insurance	8,687	8,687	-	(8,687)	-
Total expenditures	133,954	133,954	54,602	(79,352)	68,775
Excess (deficiency) of revenues over (under) expenditures	8,972	8,972	24,056	15,084	(48,443)
Other financing sources (uses):					
Transfer to 004 IMRF	(4,693)	(4,693)	-	4,693	-
Transfer to 009 Social Security	(3,287)	(3,287)	-	3,287	-
Transfer to 016 Insurance	(992)	(992)	-	992	-
Total other financing sources (uses)	(8,972)	(8,972)	-	8,972	-
Net change in fund balance	\$ -	-	24,056	24,056	(48,443)
Fund balance, beginning of year			101,947		150,390
Prior period adjustment			38,290		-
Fund balance, beginning of year as restated			140,237		150,390
Fund balance, end of year			\$ 164,293		101,947

COUNTY OF LASALLE, ILLINOIS
PUBLIC DEFENDER RECORD FUND

SCHEDULE C-115

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 6,214
Accounts receivable	132
Total assets	<u>\$ 6,346</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 6,346
Total fund balance	<u>\$ 6,346</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-116

	2023			2022	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	
Revenues:					
Interest Income	\$ -	-	255	255	41
Public Defender Record	1,500	1,500	1,719	219	1,566
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>1,974</u>	<u>474</u>	<u>1,607</u>
Expenditures:					
Office Supplies	250	250	-	(250)	-
Total expenditures	<u>250</u>	<u>250</u>	<u>-</u>	<u>(250)</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,250</u>	<u>1,250</u>	<u>1,974</u>	<u>224</u>	<u>1,607</u>
Fund balance, beginning of year			4,372		2,765
Fund balance, end of year			<u>\$ 6,346</u>		<u>4,372</u>

COUNTY OF LASALLE, ILLINOIS
PUBLIC DEFENDER FUNDING FUND

SCHEDULE C-117

Balance Sheet
For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 107,461
Total assets	<u>\$ 107,461</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 107,461
Total fund balance	<u>\$ 107,461</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

SCHEDULE C-118

	2023			2022
	Budget Amounts		Over (Under)	Actual
	Original	Final	Final Budget	
Revenues:				
Interest Income	\$ -	-	807	807
Public Defender	1,500	1,500	109,654	108,154
Total revenues	1,500	1,500	110,461	108,961
Expenditures:				
Salary and wages	250	250	3,000	2,750
Total expenditures	250	250	3,000	2,750
Net change in fund balance	<u>\$ 1,750</u>	<u>1,750</u>	<u>107,461</u>	<u>111,711</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 107,461</u>	<u>-</u>

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

SCHEDULE C-119

Balance Sheet

For the year ended November 30, 2023

<u>Assets</u>	
Cash and investments	\$ 1,497,719
Accounts receivable	<u>482,740</u>
Total assets	<u>\$ 1,980,459</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 441,307</u>
Total liabilities	<u>441,307</u>
Fund balance:	
Committed	<u>1,539,152</u>
Total liabilities and fund balance	<u>\$ 1,980,459</u>

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

SCHEDULE C-120

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Income from TIFs	\$ 1,090,000	1,090,000	1,034,496	(55,504)	812,613
Rental Income	17,000	17,000	17,000	-	17,000
TIF administrative	23,500	23,500	12,757	(10,743)	32,927
Interest	13,000	13,000	86,458	73,458	18,502
Total revenues	1,143,500	1,143,500	1,150,711	7,211	881,042
Expenditures:					
Professional service	200,000	200,000	101,898	(98,102)	200,825
TIF admin expenses	5,000	5,000	-	(5,000)	2,350
Building / Improv	-	-	270	270	149,859
General public area improvement	50,000	50,000	-	(50,000)	-
Moveable property	70,000	70,000	163,471	93,471	299,350
Jail camera system	110,000	110,000	108,699	(1,301)	-
Jail duct cleaning	75,000	75,000	10,890	(64,110)	-
Site improvement	-	-	-	-	14,539
Air duct cleaning	50,000	50,000	-	(50,000)	-
Building improvements	1,575,000	1,575,000	554,050	(1,020,950)	-
Moveable property	1,130,000	1,130,000	268,143	(861,857)	511,344
Capital assets	190,000	190,000	-	(190,000)	5,250
Corrections facility fence	250,000	250,000	-	(250,000)	-
Total expenditures	3,705,000	3,705,000	1,207,421	(2,497,579)	1,183,517
Excess (deficiency) of revenues over (under) expenditures	(2,561,500)	(2,561,500)	(56,710)	2,504,790	(302,475)
Other financing sources (uses):					
Sale of Assets	-	-	96,336	96,336	920,941
Transfer from 101 ARPA	-	-	166,603	166,603	-
Transfer from 001 General	-	-	-	-	30,810
Transfer from 005 Highway	782,090	782,090	-	(782,090)	-
Transfer from 013 Nursing Home	67,343	67,343	-	(67,343)	-
Transfer from Fund 022 Recorder equipment	30,000	30,000	-	(30,000)	-
Transfer from Fund 033 Public safety	1,280,000	1,280,000	-	(1,280,000)	-
Total other financing sources (uses)	2,159,433	2,159,433	262,939	(1,896,494)	951,751
Net change in fund balance	\$ (402,067)	(402,067)	206,229	608,296	649,276
Fund balance, beginning of year			2,430,654		1,781,378
Prior period adjustment			(1,097,731)		-
Fund balance, beginning of year as restated			1,332,923		1,781,378
Fund balance, end of year			\$ 1,539,152		2,430,654

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1

Balance Sheet
For the year ended November 30, 2023

	November 30, 2023
<hr/>	
<u>Assets</u>	
Current assets:	
Cash and investments	\$ 1,661,956
Accounts receivable	270,158
Inventory	42,307
Property taxes receivable	1,794,255
Total current assets	<u>3,768,676</u>
Restricted assets	
Residents' trust account	23,500
Employers' trust account	16,829
Total restricted assets	<u>40,329</u>
Fixed assets:	
Land	9,950
Building and improvements	6,770,147
Equipment	1,252,532
Less: accumulated depreciation	<u>(6,184,658)</u>
Total fixed assets	<u>1,847,971</u>
Total assets	<u>\$ 5,656,976</u>

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1
(CONTINUED)

Balance Sheet
For the year ended November 30, 2023

	November 30, 2023
<u>Liabilities, Deferred Inflows of Resources, and Net Position</u>	
Current liabilities	
Accounts payable	\$ 206,836
Payroll payable	38,087
Residents' trust account	23,500
Employees' trust account	16,829
Total liabilities (payable from current assets)	<u>285,252</u>
Noncurrent liabilities:	
Due in one year	
Compensated absences	82,522
Due in more than one year	
Compensated absences	<u>330,089</u>
Total liabilities (payable from restricted assets)	<u>412,611</u>
Total liabilities	<u>697,863</u>
Deferred Inflows of Resources:	
Deferred property taxes	<u>1,751,240</u>
Net Position	<u>3,207,873</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 5,656,976</u>

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-2

Schedule of Revenues, Expenses, and Changes in Net Position - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating revenues:					
Public aid	\$ 1,850,000	1,850,000	2,869,779	1,019,779	1,651,853
Private pay patients	1,200,000	1,200,000	1,539,563	339,563	900,372
Patient contributions	390,000	390,000	667,905	277,905	319,002
Patient insurance payment	25,000	25,000	-	(25,000)	3,297
Medicare Part A	300,000	300,000	355,731	55,731	437,733
Medicare Part B	75,000	75,000	196,292	121,292	293,578
Hospice	450,000	450,000	225,702	(224,298)	-
Medicare patient co-pay	130,000	130,000	108,836	(21,164)	-
Total operating revenues	4,420,000	4,420,000	5,963,808	1,543,808	3,605,835
Operating Expenses:					
Health and welfare	6,692,500	6,692,500	6,493,166	(199,334)	5,795,056
Depreciation	-	-	138,368	138,368	153,998
Total expenses	6,692,500	6,692,500	6,631,534	(60,966)	5,949,054
Operating income (loss)	(2,272,500)	(2,272,500)	(667,726)	1,604,774	(2,343,219)
Non-operating revenues (expenses)					
Property taxes	1,706,388	1,706,388	1,688,056	(18,332)	2,061,889
Interest	200	200	9,897	9,697	585
Miscellaneous income	-	-	1,206	1,206	34,705
Grant revenues	-	-	100,738	100,738	161,923
Bad debt expense	-	-	-	-	(625,612)
Total non-operating revenues	1,706,588	1,706,588	1,799,897	93,309	1,633,490
Income (loss) before transfers	(565,912)	(565,912)	1,132,171	1,698,083	(709,729)
Other financing sources (uses):					
Transfer to 005 Highway	-	-	(10,000)	(10,000)	10,000
Transfer from 016 Insurance	284,747	284,747	284,747	-	254,647
Total other financing sources (uses)	284,747	284,747	274,747	(10,000)	264,647
Change in Net position	\$ (281,165)	(281,165)	1,406,918	1,688,083	(445,082)
Net position, beginning of year			1,755,015		2,200,097
Prior period adjustment			45,940		-
Net position, beginning of year as restated			1,800,955		2,200,097
Net position, end of year			\$ 3,207,873		1,755,015

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023				2022
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating Expenses:					
Health and welfare:					
Lodging & meals					
Maintenance and repairs - building	\$ 30,000	30,000	106,812	76,812	37,979
Maintenance and repairs - vehicles	4,000	4,000	12,714	8,714	10,975
Maintenance and repairs - equip.	11,000	11,000	8,720	(2,280)	15,158
Fines	1,000	1,000	2,200	1,200	-
Site Improvement	17,000	17,000	29,015	12,015	-
Laundry supplies for machines	5,500	5,500	4,992	(508)	4,344
Linens	7,000	7,000	7,392	392	3,825
Electricity	77,500	77,500	59,319	(18,181)	62,034
Gas	25,000	25,000	27,426	2,426	20,817
Water	20,000	20,000	23,412	3,412	22,703
Maintenance supplies	20,000	20,000	1,985	(18,015)	17,457
Pre-employment screenings	3,500	3,500	573	(2,927)	-
Medical Equipment	22,750	22,750	6,032	(16,718)	-
Water engineer	5,750	5,750	4,825	(925)	-
Pest control	800	800	780	(20)	260
Equipment Expense	8,000	8,000	3,649	(4,351)	-
Maintenance contract	35,000	35,000	73,989	38,989	99,819
Provider participation fee	150,000	150,000	116,358	(33,642)	162,466
Medicare Part B ancillary cost	225,000	225,000	265,208	40,208	239,106
Contract serve / part A therapy	90,000	90,000	188,853	98,853	133,456
Hardware / Switches	6,000	6,000	5,976	(24)	-
Personal Hygiene	30,000	30,000	27,746	(2,254)	-
Cost reporting services	-	-	9,512	9,512	-
Library	-	-	-	-	388
Furniture and Bedding	39,000	39,000	10,722	(28,278)	912
Office Supplies	15,500	15,500	16,433	933	20,006
Supplies - Provisions	540,000	540,000	630,261	90,261	542,256
Activities supplies	4,500	4,500	2,251	(2,249)	2,620
Employee Ads	-	-	3,500	3,500	-
Education	1,000	1,000	2,192	1,192	24
Travel	1,000	1,000	-	(1,000)	-
Waste Disposal	6,500	6,500	8,475	1,975	15,459
Nursing Supplies	40,000	40,000	114,158	74,158	107,474
Fees, subscriptions, and promo	12,500	12,500	11,820	(680)	29,475
Marketing	9,000	9,000	2,678	(6,322)	969
Housekeeping supplies	11,000	11,000	8,092	(2,908)	12,388
Postage	2,000	2,000	2,333	333	849
Telephone	750	750	578	(172)	727
Internet	20,000	20,000	9,055	(10,945)	6,213
Medical Waste	9,750	9,750	9,131	(619)	-
Inspection Fines	4,000	4,000	-	(4,000)	-
Patient insurance payments	25,000	25,000	-	(25,000)	30,960
Laundry	-	-	-	-	20,246
Professional services	1,000	1,000	3,772	2,772	10,374
Drugs and medications	5,000	5,000	6,178	1,178	37,467
Nursing Medications	50,000	50,000	6,755	(43,245)	6,176

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3
(CONTINUED)

Schedule of Operating Expenses - Budget to Actual
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	2023			2022	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating Expenses (Continued):					
Health and welfare (continued):					
Medical Director Salary	\$ 18,000	18,000	15,000	(3,000)	11,646
Salaries and wages	3,387,100	3,387,100	2,800,008	(587,092)	2,552,911
Part-time	-	-	959	959	4,653
Overtime	325,000	325,000	557,689	232,689	476,954
Extra Help	200,000	200,000	421,077	221,077	255,483
Temporary Help	-	-	5,434	5,434	4,196
PRN Help	158,500	158,500	23,650	(134,850)	3,915
Health and life insurance	798,300	798,300	616,546	(181,754)	578,635
Health and life insurance - retirees	213,300	213,300	216,931	3,631	231,281
Total health and welfare expenses	\$ 6,692,500	6,692,500	6,493,166	(199,334)	5,795,056

COUNTY OF LASALLE, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1

Combining Statement of Fiduciary Net Position - Custodial Funds
For the year ended November 30, 2023
(With Comparative Figures for November 30, 2022)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	County Clerk Tax Redemption Fund	Township Motor Fuel Tax Fund	Township Bridge Aid Fund	Right of Way Condemnation Fund	State's Attorney Restitution Fund	State's Attorney Investigation Fund	Sheriff's Prisoner Trust Fund
	2023	2022										
<u>Assets</u>												
Cash and investments	\$ 16,981,427	17,403,042	1,633,211	452,295	8,850,114	281,429	5,161,332	142,571	117,393	3,953	5,129	334,000
Other receivables	487,640	247,572	-	-	186,253	-	301,387	-	-	-	-	-
Total assets	17,469,067	17,650,614	1,633,211	452,295	9,036,367	281,429	5,462,719	142,571	117,393	3,953	5,129	334,000
<u>Liabilities and Net Position</u>												
Liabilities:												
Due to others	186,253	773,647	-	-	186,253	-	-	-	-	-	-	-
Total liabilities	186,253	773,647	-	-	186,253	-	-	-	-	-	-	-
Net Position Restricted for Others	17,282,814	16,876,967	1,633,211	452,295	8,850,114	281,429	5,462,719	142,571	117,393	3,953	5,129	334,000

COUNTY OF LASALLE, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-2

Combining Statement of Changes in Net Position - Custodial Funds
For the Year Ended November 30, 2023
(With Comparative Figures for the Year Ended November 30, 2022)

	Totals		Circuit Clerk Fund	Drainage District Fund	County Collector Funds	County Clerk Tax Redemption Fund	Township Motor Fuel Tax Fund	Township Bridge Aid Fund	Right of Way Condemnation Fund	State's Attorney Restitution Fund	State's Attorney Investigation Fund	Sheriff's Prisoner Trust Fund
	2023	2022										
Additions												
Property Tax Allotments for other Governments	\$ 276,857,267	1,119,841	-	-	276,857,267	-	-	-	-	-	-	-
Motor Fuel Tax Allotments and Grants	4,460,771	5,359,068	-	-	-	-	3,935,894	524,877	-	-	-	-
Fines, Fees and Charges Collected for Others	11,348,788	2,489,943	6,978,107	201,897	-	2,337,813	-	-	-	41	11,216	1,819,714
Interest	484,470	82,732	186,922	-	-	-	297,461	87	-	-	-	-
Total Additions	291,331,582	9,051,584	7,165,029	201,897	276,857,267	2,337,813	4,233,355	524,964	-	41	11,216	1,819,714
Deductions												
Property Tax Allotments for other Governments	276,290,683	1,483,774	-	-	276,290,683	-	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	11,316,390	2,346,470	6,876,329	216,230	-	2,523,496	-	-	-	-	8,617	1,691,718
Construction Projects	5,169,931	4,753,085	-	-	-	-	4,532,675	637,256	-	-	-	-
Total Deductions	292,777,004	8,583,329	6,876,329	216,230	276,290,683	2,523,496	4,532,675	637,256	-	-	8,617	1,691,718
Change in Fiduciary Net Position	374,292	468,255	288,700	(14,333)	566,584	(185,683)	(299,320)	(112,292)	-	41	2,599	127,996
Net Position Restricted for Others												
Beginning of year	16,876,967	16,408,712	1,731,257	466,628	8,283,530	-	6,016,854	254,863	117,393	3,912	2,530	-
Prior period adjustment	31,555	-	(386,746)	-	-	467,112	(254,815)	-	-	-	-	206,004
Beginning of year, restated	16,908,522	16,408,712	1,344,511	466,628	8,283,530	467,112	5,762,039	254,863	117,393	3,912	2,530	206,004
End of year	\$ 17,282,814	16,876,967	1,633,211	452,295	8,850,114	281,429	5,462,719	142,571	117,393	3,953	5,129	334,000

OTHER INFORMATION

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

	Tax Year				
	2018	2019	2020	2021	2022
Assessed valuations	<u>\$2,574,282,238</u>	<u>2,900,945,602</u>	<u>3,020,806,416</u>	<u>3,114,091,636</u>	<u>3,141,923,741</u>
Tax rates:					
General	0.2500	0.2500	0.2446	0.2500	0.2311
Detention Home	0.0150	0.0150	0.0147	0.0150	0.0143
Illinois Municipal Retirement	0.1527	0.1752	0.1714	0.1723	0.1501
Social Security	0.0804	0.0748	0.0732	0.0735	0.0777
County Highway	0.1000	0.1000	0.0979	0.1000	0.0962
Special Tax Match	0.0500	0.0500	0.0489	0.0500	0.0481
County Bridge	0.0500	0.0500	0.0489	0.0500	0.0481
Mental Health	0.0967	0.0753	0.0737	0.0733	0.0780
Insurance	0.1825	0.1747	0.1709	0.1769	0.1709
Veterans' Assistance Commission	0.0107	0.0100	0.0098	0.0126	0.0184
County Health	0.0259	0.0402	0.0393	0.0226	0.0210
Nursing Home	0.0505	0.0482	0.0472	0.0503	0.0543
Totals	<u>1.0644</u>	<u>1.0634</u>	<u>1.0405</u>	<u>1.0465</u>	<u>1.0082</u>
Tax extensions:					
General	\$ 6,334,910	6,675,227	6,861,498	7,208,860	7,198,458
Detention Home	380,095	400,514	4,809,024	432,532	446,457
Illinois Municipal Retirement	3,869,109	4,678,266	2,744,767	4,967,769	4,677,362
Social Security	2,037,814	1,996,961	1,372,524	2,120,558	2,419,841
County Highway	2,533,964	2,670,091	2,066,500	2,883,544	2,996,216
Special Tax Match	1,266,982	1,335,045	1,372,524	1,441,772	1,498,264
County Bridge	1,266,982	1,335,045	1,102,395	1,441,772	1,498,264
Mental Health	2,449,836	2,010,311	4,794,156	2,113,638	2,430,745
Insurance	4,624,737	4,663,847	275,739	5,101,277	5,325,706
Veterans' Assistance Commission	270,881	268,077	411,785	362,461	572,013
County Health	656,803	1,072,308	1,322,875	651,969	654,575
Nursing Home	1,279,652	1,286,717	2,052,755	1,448,981	1,692,362
Totals	<u>\$ 26,971,765</u>	<u>28,392,409</u>	<u>29,186,542</u>	<u>30,175,133</u>	<u>31,410,262</u>
Tax Collections	<u>\$ 26,944,540</u>	<u>28,418,325</u>	<u>29,121,088</u>	<u>30,135,030</u>	<u>31,331,351</u>

OTHER REQUIRED REPORTING



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise LaSalle County, Illinois' basic financial statements and have issued our report thereon dated October 15, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Financial Statement Findings and Responses as items 2023-01 - 2023-08, that we consider to be material weaknesses. We also identified certain deficiencies in internal control that we consider to be significant deficiencies. These are described in the accompanying Schedule of Financial Statement Findings and Responses as items 2023-09 - 2023-12.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether LaSalle County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to the management of LaSalle County, Illinois, in a separate letter dated October 15, 2024.

Purpose of this Report

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

Mack & Associates, P.C.
Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
October 15, 2024

SINGLE AUDIT SECTION



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited LaSalle County, Illinois' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have direct and material effect on each of LaSalle County, Illinois' major federal programs for the year ended November 30, 2023. LaSalle County, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, except for the noncompliance described in the Basis for Opinion on Each Major Program section of our report, LaSalle County, Illinois complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major program, Coronavirus State and Local Fiscal Recovery Funds, for the year ended November 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of LaSalle County, Illinois and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of, LaSalle County, Illinois's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Recovery Funds

As described in the accompanying schedule of findings and questioned costs, LaSalle County, Illinois did not comply with requirements regarding as described in finding numbers 2023-013 and 2023-014 for Reporting.

Compliance with such requirements is necessary, in our opinion, for LaSalle County, Illinois to comply with the requirements applicable to that program.

Responsibility of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to LaSalle County, Illinois's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on LaSalle County, Illinois' compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risks of not detecting material noncompliance resulting from fraud is higher than those resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about LaSalle County, Illinois' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 LaSalle County, Illinois's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of LaSalle County, Illinois's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of LaSalle County, Illinois's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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

Report on Internal Control Over Compliance

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during our audit we did identify deficiencies in internal control over compliance that we consider to be significant deficiencies (2023-13 - 2023-14).

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Mack & Associates, P.C.
Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
October 15, 2024

LASALLE COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal ALN Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Illinois State Board of Education:			
School Breakfast Program	10.553	2023-4220	\$ 2,863
School Breakfast Program	10.553	2024-4220	647
			<u>3,510</u>
National School Lunch	10.555	2023-4210	5,103
National School Lunch	10.555	2024-4210	1,144
			<u>6,247</u>
Passed through Illinois Department of Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	FCSBQ00916	220,069
	10.557	FCSCQ00916	144,827
			<u>364,896</u>
Total U.S. Department of Agriculture			<u>374,653</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Illinois Emergency Management Agency:			
Emergency Management Performance Grant	97.042	322EMALASAL	7,453
Emergency Management Performance Grant	97.042	423EMALASAL	20,578
			<u>28,031</u>
Emergency Food and Shelter Program Phase 40	97.024	247400-024	2,700
Emergency Food and Shelter Program ARPA	97.024	247400-024	1,350
			<u>4,050</u>
Total U.S. Department of Homeland Security			<u>32,081</u>
<u>U.S. Environmental Protection Agency</u>			
Passed through Illinois Emergency Management Agency:			
Radon Grant	66.032	23RDNLASALLE	3,542
Radon Grant	66.032	23RDNLASA	975
			<u>4,517</u>
Passed through Illinois Department of Public Health:			
Safe Drinking Water	66.605	3038080050K	4,715
Safe Drinking Water	66.605	4048080050L	4,580
			<u>9,295</u>
Total Illinois Emergency Management Agency			<u>13,812</u>
<u>U.S. Department of Treasury</u>			
American Rescue Plan Act Funds	21.027		7,188,573 *
Passed through Illinois Department of Healthcare and Family Services:			
Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA230230	<u>74,290 *</u>
Total U.S. Department of Treasury			<u>7,262,863</u>

LASALLE COUNTY, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal ALN Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Illinois Department of Public Health:			
Public Health Emergency Preparedness (PHEP)	93.069	37180048K	47,288
Public Health Emergency Preparedness (PHEP)	93.069	47180049L	31,176
			<u>78,464</u>
Mass Vaccination	93.268	15080649I	26,770
Covid 19 Vaccination	93.268	38180850K	108,922
Perinatal Hep B Prevention	93.268	48080050L	407
COVID-19 Response	93.323	28180549J	58,765
COVID-19 Crisis Grant	93.354	27680049J	77,391
IL Breast & Cervical Cancer Program	93.898	36180013K	11,638
IL Breast & Cervical Cancer Program	93.898	46180013L	34,046
			<u>45,684</u>
Passed through Illinois Department of Human Services:			
Child Support Enforcement	93.563	2023-55-107	4,760
Child Support Enforcement	93.563	2024-55-107	1,624
			<u>6,384</u>
Family Case Management	93.667	FCSBU06047	2,783
Family Case Management	93.667	FCSCU06047	22,906
			<u>25,689</u>
Strengthening Illinois Public Health Administration	93.967	48040451L	4,695
Passed through Champaign-Urbana Public Health Department:			
Refugee Immigrant and Migrant minority health	93.391	33000001K-3	29,580
Total U.S. Department of Health and Human Services			<u>462,751</u>
<u>U.S. Department of Justice</u>			
Pass though Illinois Criminal Justice Information Authority:			
Justice Assistance Grant	16.738	420030	45,934
Total U.S. Department of Justice			<u>45,934</u>
<u>U.S. Department of Transportation</u>			
Pass though National Highway Traffic Safety Administration:			
Sustained Traffic Enforcement Program (STEP)	20.600	300HS230062	34,859
	20.600	400HS240159	7,688
Passed through Illinois Emergency Management Agency:			<u>42,547</u>
Hazardous Material Emergency Preparedness	20.703	22LASALHME	2,466
Total U.S. Department of Transportation			<u>45,013</u>
Total Expenditures of Federal Awards			<u><u>\$ 8,237,107</u></u>

* Denotes major program

LASALLE COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2023

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of LaSalle County, Illinois, under programs of the federal government for the year ended November 30, 2023. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Because the schedule presents only a selected portion of the operations of LaSalle County, Illinois, it is not intended to and does not present the financial position, changes in net position, or cash flows of LaSalle County, Illinois.

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

Basis of Accounting

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

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

LaSalle County, Illinois elected not to use the 10% de minimis cost rate.

NOTE 3: SUB-RECIPIENT PAYMENTS

LaSalle County, Illinois did not issue any sub-recipient payments for the year ended November 30, 2023.

NOTE 4: NON-CASH INSTRUMENTS

During the fiscal year ended November 30, 2023, the LaSalle County Public Health also received non-cash vaccine donations in the amount of \$65,514. Each of these amounts has been reported as a revenue and expenditure in the Public Health Fund.

NOTE 5: OTHER DISCLOSURES

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

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION I: SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of LaSalle County, Illinois.
2. Eight material weaknesses and four significant deficiencies relating to the audit of the County's financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. Instances of noncompliance material to the financial statements of the LaSalle County, Illinois were identified during the audit.
4. Two significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and On Internal Control over Compliance Required by the Uniform Guidance.
5. The Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance for the LaSalle County, Illinois expresses a qualified opinion on the Coronavirus State and Local Fiscal Recovery Funds program.
6. Audit findings relative to the major federal award programs for LaSalle County, Illinois are reported in Part B of this Schedule.
7. The major program tested was the American Rescue Plan and Coronavirus State and Local Fiscal Recovery Funds - CFDA #21.027.
8. Total federal expenditures for the fiscal year ended November 30, 2023 were \$8,237,107 and major programs tested represented 88.17% of that total.
9. The threshold for distinguishing Types A and B programs was \$750,000.
10. LaSalle County, Illinois was determined to be a low-risk auditee.

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS

We consider the deficiencies in internal control described below to be material weaknesses:

2023-01: Financial Oversight

Condition:

There is insufficient financial oversight by management and those charged with governance of the County. During the course of our audit, we identified a number of material misstatements requiring audit adjustments to be posted. This is a direct reflection of oversight of the County's processes, procedures, and controls related to financial reporting being insufficient to ensure the financial statements and related disclosures are accurate.

Criteria:

The County Board has the ultimate responsibility for oversight of the County's system of internal control over financial reporting. Financial reports should be reviewed for completeness and accuracy throughout the year, and at year end, so that misstatements can be identified and corrected timely. While it is acceptable to outsource various functions, responsibility for financial oversight cannot be outsourced to external auditors. As independent auditors, the external auditors cannot be considered a part of the County's system of internal controls.

The County Auditor's duties include (1) audit all claims against the county; (2) collect, analyze and preserve certain statistical and financial information; (3) approve orders for supplies submitted by county offices; (4) maintain a file of county contracts; (5) provide quarterly financial reports to the county board; (6) audit receipts of all county officers and departments; (7) maintain a continuous internal audit of the operations and financial records of the officers, agents or divisions of the county; (8) audit the inventory of county property; and (9) audit the documentation, records and bases for the amounts billed to the county from vendors and outside parties.

In an ideal setting, the County Board and the County Auditor would possess a thorough understanding of financial and regulatory matters, and receive and review detailed financial information, sufficient to oversee the County's system of internal control over financial reporting.

The following items demonstrate this oversight deficiency:

- County Auditor is not providing adequate oversight over other County Departments.
- County Auditor was not reviewing bank reconciliations.
- The balance sheet was incomplete and inaccurate.
- The County has numerous custodial and department bank accounts that are not recorded in the general ledger. There is no control in place over the bank reconciliation process for these accounts and no review of these reconciliations.
- The County did not prepare a schedule of accounts receivable at November 30, 2023 and as a result, there were numerous errors noted in the accounts receivable recorded. Also, there is no set policy for recording and review of accounts receivable.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2023-01: Financial Oversight (Continued)

- Prior audit entries had not been recorded in the general ledger which resulted in inaccurate accounting records.
- The reports provided to the board were insufficient and inaccurate.
- Year-end accruals, such as accrued interest and inventory, are being prepared inconsistently and are not recorded in the general ledger.
- Restricted funds were not being recorded.

Cause:

As elected officials, County Board Members may not possess comprehensive financial and regulatory knowledge to effectively oversee the County's system of internal controls over financial reporting. Additionally, management may not provide the Board with necessary information required for adequate oversight.

The County Auditor performs accounting functions and does not fulfill the internal audit functions of this position.

Effect:

Material misstatements to the financial statements may not be prevented or detected during the normal course of operations. If the misstatements had not been identified and corrected by the external auditors, the County's financial statements would have been materially misstated.

As a result of insufficient financial oversight during the year, we identified a significant number of internal control deficiencies and matters, which are included on the following pages.

Recommendation:

We recommend that the balance sheet and revenue and expense reports be reviewed by appropriate personnel both on a periodic basis and at year end to ensure completeness and accuracy of the financial records.

The County Auditor should provide oversight by:

- Reviewing balance sheets and revenue and expense reports to ensure that items are properly recorded at the department level
- Reviewing bank reconciliations
- Reviewing year end accruals to determine that they have been corrected
- Tracking restricted funds
- Providing meaningful and accurate reports to the Board

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2023-01: Financial Oversight (Continued)

Recommendation (Continued):

The Board should provide oversight by:

- Establishing accounting and internal policies, which includes determining the responsible parties for implementing and executing these policies
- Ensuring the policies are put in place and functioning as intended
- Thoroughly reviewing the reports provided by the County auditor

It is imperative that management be involved in the financial reporting process and those charged with governance obtain a thorough understanding of financial and regulatory matters and receive and review detailed financial information sufficient to take responsibility for oversight of the County's financial operations and internal controls.

Management's Response:

All bank reconciliations are being reviewed on a monthly basis and signed off by the Auditor's office along with all custodial and agency accounts now being recorded in the accounting software.

Finding 2023-02: Financial Statement Preparation

Condition:

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

The County did not have sufficient controls over the following areas:

- Ensuring cash recorded in the general ledger was complete and accurate
- Preparation and recording of accruals
- Preparation of the Schedule of Expenditures of Federal Awards
- Review and oversight of the audit reports

Criteria or Specific Requirement:

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

Effect:

The interim and/or annual internally prepared financial statements do not include all information as required by professional standards and as a result, the internally prepared financial statements could be misleading to users of the financial statements.

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-02: Financial Statement Preparation (Continued)

Cause:

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

Recommendation:

Management should better understand the professional standards governing the preparation of financial statements and ensure that staff with the appropriate level of skills, knowledge, and experience have sufficient time and resources to prepare financial statements in accordance with professional standards.

We recommend implementing the following at minimum:

- The general ledger should be reviewed to ensure that all cash accounts are included in the balance sheets and that all CDs and investments are recorded at fair market value.
- The general ledger should be reviewed to ensure that all accruals are properly recorded. Management should be preparing schedules of accruals at year end and reviewing the general ledger to verify that the accruals have been properly recorded. The County Auditor should investigate any differences and correct them in the general ledger.
- The County does not have a centralized process in place for identifying, tracking, and monitoring existing grants and related receipts and expenditures. Additionally, the County does not have a centralized process for accumulating information on expenditures of federal awards for reporting in the annual Schedule of Expenditures of Federal Awards (SEFA). As a result, the County was not able to accurately prepare the SEFA and had to rely on the auditors to correct it.
- Management should thoroughly review the audit report to ensure the financial statements, including the related disclosures, are accurate, complete, and agree to the County records.

We recommend the staff included in this process obtain additional training in government accounting and additional training in the County's software so that they have the skills, knowledge and experience to provide financial oversight and implement these internal control policies.

Management's Response:

We agree with the finding and will develop a corrective action plan.

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-03: Significant Audit Adjustments

Condition:

During the audit, the auditors noted significant misstatements which required adjustments to present the financial statements in accordance with U.S. Generally Accepted Accounting Principles (GAAP). The County made several journal entries to record year end accruals which needed to be corrected. There were also journal entries that should have been recorded.

Criteria:

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

The following items demonstrate this deficiency:

- Accounts receivable was not recorded correctly. The County incorrectly recorded State and Motor Fuel Taxes that were for subsequent fiscal year as receivables at 11/30/23. State and Motor Fuel Taxes that should have been recorded as receivables at 11/30/23 were not recorded.
- Investments in CDs and marketable securities were recorded at cost instead of recording them at fair market value, as required by GASB 72. Accrued interest calculation was prepared by the Treasurer's office in order to correctly state interest income, however, the entry was not recorded. The entry prepared was incorrect, as it should have been made to cash and not accrued interest.
- Accrued payroll was recorded incorrectly.
- There were numerous instances of grant revenue recorded in expense accounts.
- Transfers between funds are not tracked to ensure that they are in balance. Also, there were several entries to reclassify expenses between funds that were incorrectly recorded as transfers.
- Vaccine inventories were performed by the Health Dept and Nursing Home but were not recorded. Additionally, the Health Dept prepared a schedule of donated vaccines received, which were not recorded.

Cause:

The County maintains its internal financial records on the cash basis and prepares year-end journal entries to adjust the trial balances to the accrual basis. However, management did not correctly prepare these accruals for accounts receivable and revenues. There is no policy in place to determine who is responsible for recording and tracking accounts receivables and a general lack of knowledge regarding accruals.

Effect:

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

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-03: Significant Audit Adjustments (Continued)

Recommendation:

The County should increase oversight over the year-end cash-to-accrual financial statement adjustments to ensure they are complete. The County should establish a policy to determine who is responsible for recording and tracking accounts receivable and who is providing oversight.

Management's Response:

We agree with the finding and will develop a corrective action plan.

Finding 2023-04: Valuation for Certificates of Deposits and Investments

Condition:

The County records its investments in CDs and marketable securities at cost rather than recording them at fair market value, as required by GASB 72.

Criteria:

Management is responsible for the preparation and fair presentation of the financial statements which includes establishing accounting policies in conformity with GAAP.

Cause:

The County's investment policy is to record its investments in CDs and marketable securities at cost. The County records the interest earned on CDs since the initial purchase as accrued interest, however, it should be recorded as cash.

Effect:

Cash and investments were understated in the general ledger and required significant adjusting journal entries to be stated at fair market value.

Recommendation:

The County should develop a review of its policy on investments and consider recording them at fair market value.

Management's Response:

We agree with the finding and will develop a corrective action plan.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-05: Fund Activity not recorded in the General Ledger

Condition:

During the audit, the auditors noted that activity in several bank accounts were not recorded in the general ledger. The County has several bank accounts that are listed on the balance sheet with no activity recorded in the general ledger. The County also has several custodial funds that are not accounted for in the general ledger.

Criteria:

Management is responsible for the preparation and fair presentation of the financial statements, including the related disclosures, in conformity with GAAP. This includes maintaining a complete and accurate general ledger.

The activity for the following bank accounts was not tracked in the general ledger:

- General Fund accounts
 - County as Trustee account
 - Drunk Driving Impact Panel account
 - Joseph J Hohner Scholarship account
 - Juvenile Probation account
 - Unclaimed monies account
- Special revenue accounts
 - Drug forfeiture account

The following Custodial Funds were not tracked in the general ledger:

- Circuit Clerk Fund
- Drainage District Fund
- County Collector Fund
- County Clerk Tax Redemption Fund
- Right of Way Condemnation Fund
- State's Attorney Restitution Fund
- State's Attorney Investigation Fund
- Sheriff's Prisoner Trust Fund

The County Clerk Tax Redemption Fund and the Sheriff's Prisoner Trust Fund had been recorded in the General Fund in the prior audit. These funds should have been recorded as custodial funds and have been reported as custodial funds in the current year.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-05: Fund Activity not recorded in the General Ledger (Continued)

Cause:

The County maintains its internal financial records. However, management did not record the activity for all bank accounts and funds. When the County implemented GASB 84 in a prior year, the fiduciary funds of the County were evaluated to determine if they met the new definition of fiduciary funds under this standard. Funds that did not meet this standard were classified as either part of the general fund or as a special revenue fund. GASB 84 required that these funds are included in the general ledger.

Effect:

The completeness of the financial statement disclosures and the accuracy of the overall financial statement presentation is negatively impacted as the general ledger is not complete.

Recommendation:

The County should increase oversight over its bank accounts to ensure the general ledger is complete.

Management's Response:

All custodial funds and separate bank accounts are now being recorded in the accounting software since July, 2024.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-06: Self-Insurance Trust Accounting

Condition:

The County maintains a general ledger for the Self-Insurance Trust in total. However, the County does not track the financial activity for the individual funds of the trust.

Criteria:

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

Effect:

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

Cause:

The County relies on the audit firm to break out the Self Insurance Trust into its individual funds, and the related footnote disclosures.

Recommendation:

Management should track the activity for the Self-Insurance Trust by the individual funds.

Management's Response:

We agree with the finding and will develop a corrective action plan.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-07: Grant Tracking & Reporting

Condition:

The County does not have a centralized process in place for identifying, tracking, and monitoring existing grants and related receipts and expenditures. Additionally, the County does not have a centralized process for accumulating information on expenditures of federal awards for reporting in the annual Schedule of Expenditures of Federal Awards (SEFA). As a result, the County was unable to accurately prepare the SEFA and had to rely on the auditors to correct it.

Criteria:

The County is responsible for preparing an accurate and complete Schedule of Expenditures of Federal Awards (SEFA). Specifically, §200.510(b) of the Uniform Guidance requires the County to prepare a SEFA for the period covered by the auditee's financial statements which must include the total federal awards expended as determined in accordance with §200.502 of the Uniform Guidance.

Cause:

The County did not properly account for all accrued expenditures which resulted in errors on the SEFA. As a result, the County was not able to accurately prepare the SEFA and had to rely on the auditors to correct it.

Effect:

The County was not in compliance with Uniform Guidance requirements.

Recommendation:

The County must develop a centralized process for identifying, tracking, and monitoring existing grants and related receipts and expenditures.

- There should be an individual in charge of tracking all grants for the County. Individual departments should notify this person when they apply for a grant and when the grant is awarded.
- All grant award letters should be kept in a centralized location.
- The grant expenditures should be tracked at the department level and reported to the County Auditor.
- The County Auditor should be reviewing the grant expenditure reports and reconciling them to the general ledger activity.
- The County auditor should be able to provide a listing of the grant expenditures paid for the fiscal year by grant.
- The County Auditor should be compiling the grant expenditures into the SEFA and auditing them.
- The County Auditor should be compiling the grant expenditures into the CYEFR for GATA reporting and auditing them.

Management's Response:

We are currently using a spreadsheet to track the grants, due dates, terms, conditions and expenses using a template provided by the auditors.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-08: Grant Reporting

Condition:

The County has not filed its audit with Federal Audit Clearinghouse and GATA on time for the fiscal year ended November 30, 2023 or 2022.

Criteria:

The County must submit a Single Audit, also known as a Uniform Guidance Audit, to the Federal Audit Clearinghouse (FAC) within nine months of their fiscal year end as it had over \$750,000 in federal grant expenditures. The County is also required to complete an annual Consolidated Year-End Financial Report (CYEFR) with the State of Illinois through GATA.

Cause:

The County did not receive its financial and single audit reports for the fiscal year ended November 30, 2022 until June 2023 and did not submit the audits to the FAC until June 14, 2024. The County has not submitted its audit ended November 30, 2023 due to delays with the prior year audit.

Effect:

The County was not in compliance with FAS and GATA reporting requirements and has been placed on the Illinois Stop Payment list.

Recommendation:

The County must file its November 30, 2023 audit with both the Federal Clearinghouse and GATA to become in compliance with these requirements.

Management's Response:

The audit and GATA were not filed on time because we did not have the reports in our possession.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

We consider the deficiencies in internal control described below to be significant deficiencies:

Finding 2023-09: Expenditures in Excess of Appropriations

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2023. The following funds had expenditures in excess of the budget:

Fund	Final Budget	Actual	Variance
American Rescue Plan Fund	\$ -	7,023,010	(7,023,010)
Coroner Fee Fund	72,219	93,196	(20,977)
Environmental Service and Land Use Fund	478,267	522,799	(44,532)
Animal Population Control Fund	32,000	34,668	(2,668)
Opioid Settlement Fund	-	59,150	(59,150)
Public Safety Fund	-	341,962	(341,962)
Court Appointed Special Advocate Fund	15,500	30,000	(14,500)
Child Advocacy Fund	8,500	8,858	(358)
State's Attorney Drug	16,500	39,413	(22,913)
D.U.I. Fund	5,000	25,942	(20,942)
Public Defender Funding Fund	250	3,000	(2,750)

Additionally, the County did not include the following funds in the budget:

- American Rescue Plan Act Fund
- Opioid Settlement Fund
- Local Assistance and Tribal Consistency Fund

The County did budget revenues and transfers for Public Safety but did not budget for expenditures.

Criteria:

State budgeting laws stipulate that expenditures may not exceed appropriations for a given fiscal year.

Cause:

Certain funds had unanticipated expenditures that exceeded the County's budget and appropriations ordinance. The County also did not include all funds in the budget.

Effect:

The County was not in compliance with state budgeting laws.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2023-09: Expenditures in Excess of Appropriations (Continued)

Recommendation:

The County must appropriate funds sufficient to cover all actual expenditures. The budget and appropriations ordinance should include all County funds and should be amended by proper procedures if necessary.

Management's Response:

We agree with the finding and will develop a corrective action plan.

2023-10: Segregation of Duties

Condition:

There is inadequate segregation of duties in the financial reporting process at the Nursing Home.

Criteria:

Proper segregation of duties ensures that no single individual has control over two or more phases of a transaction or operation in order to minimize the risk of errors and fraudulent activity.

Cause:

The County is unable to completely segregate accounting duties due to minimal staff on hand.

Effect:

Misstatements due to error or fraud may not be prevented or detected during the normal course of operations.

Recommendation:

The County should evaluate the risks surrounding the internal control of the Nursing Home and determine what controls are needed to address these risks. The Nursing Home should consider how they can improve segregation of duties to minimize a single individual having control over two or more phases of a transaction or operation. They should consider whether additional staff is needed to have adequate internal controls over financial statements. At minimum, the County should implement additional oversight to mitigate risks arising from the lack of segregation of duties by maintaining a strong system of financial oversight.

The County Auditor should be monitoring the accounting process for the Nursing Home by:

- Reviewing bank reconciliations for the bank accounts maintained by the nursing home and making sure that all activity is recorded in the general ledger
- Reviewing accounts receivable reports to ensure that they are accurate and tie to the County's balance sheet
- Performing a detailed revenue and expenditure report to ensure transactions are properly recorded

Management's Response:

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

We agree with the finding and will develop a corrective action plan.

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2023-11: Oversight of Tax Extension

Condition:

During the audit, the auditors became aware that there were errors in the 2022 tax extension that resulted in the County underbilling property taxes for other entities.

Criteria:

The County is responsible for assessing and billing property taxes and remitting them to taxing districts.

Cause:

The County prepared the property tax extensions for 2022 and failed to notice a data entry error.

Effect:

Due to data entry errors, the property tax extension for several taxing districts was incorrect. Property tax bills were prepared using the incorrect extension which resulted in the property tax bills being understated and the taxing districts did not receive the full amount of the property taxes for 2022. The remedy for these Districts will span over three years and may result in cashflow shortages.

Recommendation:

The County should evaluate the property tax extension process and implement controls to ensure that the property tax extension and property tax bills are accurate.

Management's Response:

We agree with the finding and will develop a corrective action plan.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2023-12: Circuit Clerk Trial Balance

Condition:

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

Criteria:

The Circuit Clerk's office is responsible for maintaining accurate accounting records and to reconcile its deposits to the Schedule of Accountables.

Cause:

The Circuit Clerk's outstanding bond report contained numerous errors which needed to be reconciled to the deposits held.

Effect:

Due to these errors, the Circuit Clerk's office is unable to generate an accurate outstanding bond report.

Recommendation:

The Circuit Clerk's office should work with their software provider to correct these issues. We recommend that Circuit Clerk's office regularly review the report to identify and correct errors in the future.

Management's Response:

We agree with the finding and will develop a corrective action plan.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION III: COMPLIANCE FINDINGS AND QUESTIONED COSTS

Finding 2023-13: Grant Expenditure Reports

Condition:

During the course of the audit, we noted that the County could not provide documentation that quarterly expenditure reports had been filed with the Illinois Department of Healthcare and Family Services for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) grant. The County also did not file the grant Close-Out Report in a timely manner.

Criteria:

The County is required to submit grant expenditure reports to the Illinois Department of Healthcare and Family Services on a quarterly basis and to submit a Close-Out Report no later than 60 calendar days after the end of the period of performance.

Effect:

The District was not in compliance with reporting requirements for CSLFRF grant funds.

Cause:

The County did not complete the required reports on a timely basis.

Recommendation:

The County should implement additional controls over the review of grant expenditure reporting to ensure that all grant expenditure reports are filed on a timely basis.

Management Response:

We agree with the finding and will develop a corrective action plan.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2023

SECTION III: COMPLIANCE FINDINGS AND QUESTIONED COSTS (CONTINUED)

Finding 2023-14: Expenditures Incorrectly Reported

Condition:

The County included unallowable costs on Close-Out Report submitted to the Illinois Department of Healthcare and Family Services for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) grant.

Criteria:

The County should only spend grant funds on allowable costs determined by the grant agreement. Any grant funds remaining that are not expended at the end of the agreement period shall be returned with 45 days.

Cause:

The County did not provide sufficient oversight over and accounting and reporting.

Effect:

The County was not in compliance with reporting requirements for the Coronavirus State and Local Fiscal Recovery Funds.

Recommendation:

The County must properly report all actual allowable expenditures on project and return unspent grant funds.

Management's Response:

We agree with the finding and will develop a corrective action plan.

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

None reported.