

LASALLE COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2024

LASALLE COUNTY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



116 E. Washington Street
Suite One
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CARTER RODMAN, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

CERTIFIED PUBLIC ACCOUNTANTS

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, 2024, 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, 2024, 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

We previously audited LaSalle County, Illinois' November 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 15, 2024. The summarized comparative information presented herein as of and for the year ended November 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 8, 2025 on our consideration of LaSalle County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering LaSalle County, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 8, 2025

BASIC FINANCIAL STATEMENTS

COUNTY OF LASALLE, ILLINOIS
GOVERNMENT-WIDE FINANCIAL STATEMENT

STATEMENT A

Statement of Net Position
For the year ended November 30, 2024
(With Comparative Figures for November 30, 2023)

	Primary Government				Self-Insurance Trust
	Governmental	Business-type	Totals		
	Activities	Activities	2024	2023	
<u>Assets</u>					
Current assets:					
Cash and investments	\$ 92,679,660	3,199,176	95,878,836	90,943,142	10,370,498
Property taxes receivable, net of allowance for uncollectibles	32,223,771	1,806,218	34,029,989	33,703,910	-
Accounts receivable	5,221,991	232,488	5,454,479	6,159,324	96,679
Accrued interest receivable	227,862	-	227,862	164,848	-
Prepaid expenses	1,425	-	1,425	625	-
Inventories	66,807	33,837	100,644	135,464	-
Total current assets	130,421,516	5,271,719	135,693,235	131,107,313	10,467,177
Noncurrent assets:					
Capital assets:					
Land and construction in progress	2,630,603	9,950	2,640,553	3,775,132	-
Depreciable assets	146,509,731	8,022,679	154,532,410	144,157,852	-
Less: accumulated depreciation	(96,604,741)	(6,335,930)	(102,940,671)	(98,788,934)	-
Total noncurrent assets	52,535,593	1,696,699	54,232,292	49,144,050	-
Total assets	182,957,109	6,968,418	189,925,527	180,251,363	10,467,177
<u>Deferred Outflows of Resources</u>					
Deferred outflows from pensions	31,630,489	-	31,630,489	40,907,330	-
Deferred outflows from OPEB	12,320,416	-	12,320,416	14,143,165	-
Total deferred outflows of resources	43,950,905	-	43,950,905	55,050,495	-
<u>Liabilities</u>					
Current liabilities:					
Accounts payable	5,453,979	170,706	5,624,685	3,519,747	15,845
Accrued payroll	485,841	92,880	578,721	370,072	-
Claims payable	-	-	-	-	62,598
Accrued interest	-	-	-	-	211,875
Total current liabilities	5,939,820	263,586	6,203,406	3,889,819	290,318
Noncurrent liabilities:					
Net pension obligation	12,551,862	-	12,551,862	23,290,119	-
Net OPEB obligation	64,422,601	-	64,422,601	59,059,812	-
Due in one year					
Compensated absences	626,422	75,295	701,717	668,407	-
Leases payable	21,600	-	21,600	21,600	-
Bonds payable	-	-	-	-	1,853,319
Due in more than one year					
Compensated absences	2,505,687	301,182	2,806,869	2,673,629	-
Leases payable	-	-	-	21,600	-
Bonds payable	-	-	-	-	9,786,597
Total noncurrent liabilities	80,128,172	376,477	80,504,649	85,735,167	11,639,916
Total liabilities	86,067,992	640,063	86,708,055	89,624,986	11,930,234
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	31,402,377	1,757,517	33,159,894	32,905,486	-
Deferred revenue	-	49,578	49,578	-	-
Deferred inflows from pensions	16,255,788	-	16,255,788	20,414,213	-
Deferred inflows from OPEB	34,530,330	-	34,530,330	47,362,187	-
Total deferred inflows of resources	82,188,495	1,807,095	83,995,590	100,681,886	-
<u>Net Position</u>					
Net investment in capital assets	52,513,993	1,696,699	54,210,692	49,100,850	-
Restricted	65,076,391	-	65,076,391	66,377,680	-
Unrestricted	(58,938,857)	2,824,561	(56,114,296)	(70,483,544)	(1,463,057)
Total net position	\$ 58,651,527	4,521,260	63,172,787	44,994,986	(1,463,057)

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, 2024

(With Comparative Figures for the Year Ended November 30, 2023)

	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
							2024	2023	
Governmental activities:									
General government	\$ 29,207,028	7,650,587	260,480	-	(21,295,961)	-	(21,295,961)	(19,868,730)	-
Public safety	4,807,380	1,498,098	-	-	(3,309,282)	-	(3,309,282)	(4,731,699)	-
Corrections	6,367,343	155,180	-	-	(6,212,163)	-	(6,212,163)	(6,292,582)	-
Judiciary and legal	8,222,610	1,387,683	1,536,344	-	(5,298,583)	-	(5,298,583)	(6,096,794)	-
Public works	9,324,837	639,163	-	-	(8,685,674)	-	(8,685,674)	(11,445,500)	-
Social services	8,253,096	1,331,289	2,133,321	-	(4,788,486)	-	(4,788,486)	(4,383,932)	-
Culture and recreation	260,898	-	-	-	(260,898)	-	(260,898)	(225,724)	-
Total governmental activities	66,443,191	12,662,000	3,930,145	-	(49,851,046)	-	(49,851,046)	(53,044,961)	-
Business-type activities:									
Nursing home	6,754,818	5,918,629	-	-	-	(836,189)	(836,189)	(566,988)	-
Total primary government	\$ 73,198,009	18,580,629	3,930,145	-	(49,851,046)	(836,189)	(50,687,235)	(53,611,949)	-
Component units:									
Self-Insurance Trust	\$ 2,168,478	1,947,963	-	-	-	-	-	-	(220,515)
Total component units	\$ 2,168,478	1,947,963	-	-	-	-	-	-	(220,515)
General revenues:									
Taxes:									
Property taxes					\$ 31,062,211	1,746,066	32,808,277	31,331,351	-
Other taxes					24,930,173	-	24,930,173	27,418,667	-
Interest					4,697,934	55,643	4,753,577	3,492,505	325,412
Dividend					-	-	-	-	114,561
Sale of assets					77,222	-	77,222	96,336	-
Miscellaneous					6,210,062	85,725	6,295,787	157,376	32,378
Total general revenues					66,977,602	1,887,434	68,865,036	62,496,235	472,351
Transfers					(262,142)	262,142	-	-	-
Total general revenues and transfers					66,715,460	2,149,576	68,865,036	62,496,235	472,351
Change in net position					16,864,414	1,313,387	18,177,801	8,884,286	251,836
Net position, beginning of year					41,787,113	3,207,873	44,994,986	16,407,334	(1,714,893)
Prior period adjustment					-	-	-	19,703,366	-
Net position, beginning of year as restated					41,787,113	3,207,873	44,994,986	36,110,700	(1,714,893)
Net position, end of year					\$ 58,651,527	4,521,260	63,172,787	44,994,986	(1,463,057)

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

Balance Sheet - Governmental Funds
For the year ended November 30, 2024
(With Comparative Figures for November 30, 2023)

	Major Governmental Funds								Total Governmental Funds	
	General	Illinois Municipal Retirement	Social Security	Insurance	County Health Department	American Rescue Plan Act	Public Safety	Non-major Governmental Funds	2024	2023
<u>Assets</u>										
Cash and investments	\$ 24,929,262	9,291,804	3,697,244	4,751,046	4,623,828	3,834,129	12,802,378	27,951,036	91,880,727	89,020,076
Property taxes receivable	8,615,498	3,139,243	2,077,436	7,089,856	644,988	-	-	10,656,750	32,223,771	31,909,655
Accounts receivable	2,355,456	10,265	9,189	2,266	245,478	-	684,969	1,820,750	5,128,373	5,889,166
Accrued interest	94,182	10,965	7,858	11,486	11,486	-	57,428	34,457	227,862	164,848
Prepaid expenditures	175	-	-	-	800	-	-	450	1,425	625
Inventories	-	-	-	-	66,807	-	-	-	66,807	93,157
Total assets	<u>\$ 35,994,573</u>	<u>12,452,277</u>	<u>5,791,727</u>	<u>11,854,654</u>	<u>5,593,387</u>	<u>3,834,129</u>	<u>13,544,775</u>	<u>40,463,443</u>	<u>129,528,965</u>	<u>127,077,527</u>
<u>Liabilities</u>										
Bank overdraft	\$ -	-	-	-	-	-	-	52,374	52,374	55,626
Accounts payable	811,561	410,617	50,607	9,507	3,228	846,764	-	2,378,382	4,510,666	2,890,086
Accrued payroll and benefits	333,936	-	-	7,959	37,845	-	-	106,101	485,841	331,985
Total liabilities	<u>1,145,497</u>	<u>410,617</u>	<u>50,607</u>	<u>17,466</u>	<u>41,073</u>	<u>846,764</u>	<u>-</u>	<u>2,536,857</u>	<u>5,048,881</u>	<u>3,277,697</u>
<u>Deferred Inflows of Resources</u>										
Property taxes levied for subsequent years	8,404,245	3,004,645	2,007,965	6,936,605	671,755	-	-	10,377,162	31,402,377	31,154,246
Total deferred inflows	<u>8,404,245</u>	<u>3,004,645</u>	<u>2,007,965</u>	<u>6,936,605</u>	<u>671,755</u>	<u>-</u>	<u>-</u>	<u>10,377,162</u>	<u>31,402,377</u>	<u>31,154,246</u>
<u>Fund Balance</u>										
Non-spendable	175	-	-	-	67,607	-	-	450	68,232	93,782
Restricted	-	9,037,015	3,733,155	4,900,583	4,812,952	2,987,365	13,544,775	26,060,546	65,076,391	66,377,680
Committed	3,000,000	-	-	-	-	-	-	1,535,629	4,535,629	4,911,331
Unassigned	23,444,656	-	-	-	-	-	-	(47,201)	23,397,455	21,262,791
Total fund balance	<u>26,444,831</u>	<u>9,037,015</u>	<u>3,733,155</u>	<u>4,900,583</u>	<u>4,880,559</u>	<u>2,987,365</u>	<u>13,544,775</u>	<u>27,549,424</u>	<u>93,077,707</u>	<u>92,645,584</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 35,994,573</u>	<u>12,452,277</u>	<u>5,791,727</u>	<u>11,854,654</u>	<u>5,593,387</u>	<u>3,834,129</u>	<u>13,544,775</u>	<u>40,463,443</u>	<u>129,528,965</u>	<u>127,077,527</u>

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

COUNTY OF LASALLE, ILLINOIS

STATEMENT C
(CONTINUED)

Balance Sheet - Governmental Funds
For the year ended November 30, 2024
(With Comparative Figures for November 30, 2023)

	November 30,	
	2024	2023
Reconciliation of the Balance Sheet to the Statement of Net Position:		
Total fund balance for governmental funds	\$ 93,077,707	92,645,584
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	149,140,334	139,900,355
Accumulated depreciation	(96,604,741)	(92,604,276)
Deferred inflows and outflows of resources related to pensions are not reported in governmental funds:		
Deferred outflows and inflows from pensions	15,374,701	20,493,117
Deferred outflows and inflows from OPEB	(22,209,914)	(33,219,022)
Internal services are used to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the	1,612	(106,089)
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	(3,132,109)	(2,929,425)
Lease payable	(21,600)	(43,200)
Net pension liability	(12,551,862)	(23,290,119)
Net OPEB obligation	(64,422,601)	(59,059,812)
Net position of governmental activities	<u>\$ 58,651,527</u>	<u>41,787,113</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	Major Governmental Funds							Non-major Governmental Funds	Total Governmental Funds	
	General	Illinois Municipal Retirement	Social Security	Insurance	County Health Department	American Rescue Plan Act	Public Safety		2024	2023
Revenues:										
Taxes	\$ 7,571,265	4,825,732	2,490,748	5,494,543	655,780	-	-	10,024,143	31,062,211	29,643,295
Intergovernmental revenue	18,373,625	343,990	136,208	-	1,124,890	-	3,931,514	9,015,176	32,925,403	35,114,989
Fines and fees	4,332,755	-	-	-	394,708	-	-	3,869,452	8,596,915	9,206,794
Interest	1,556,946	331,178	145,943	216,125	228,223	393,620	512,293	1,313,606	4,697,934	3,482,608
Other	6,230,040	-	62,897	16,440	71,926	-	5,000	98,643	6,484,946	415,281
Total revenues	38,064,631	5,500,900	2,835,796	5,727,108	2,475,527	393,620	4,448,807	24,321,020	83,767,409	77,862,967
Expenditures:										
Current:										
General government	14,513,159	2,194,909	1,715,623	352,592	-	8,086,448	-	1,626,896	28,489,627	25,760,896
Public safety	6,169,589	25,554	22,767	-	-	-	22,128	157,895	6,397,933	6,593,862
Corrections	8,911,942	-	-	-	-	-	-	-	8,911,942	7,842,471
Judiciary and legal	5,946,622	85,742	77,194	-	-	-	-	3,136,733	9,246,291	8,030,126
Public works	-	211,442	190,425	-	-	-	-	7,323,962	7,725,829	11,403,980
Social services	467,140	533,523	431,401	-	2,963,056	-	-	4,922,849	9,317,969	8,709,012
Culture and recreation	260,898	-	-	-	-	-	-	-	260,898	225,724
Capital outlay	844,721	-	-	-	-	1,379,131	-	8,229,475	10,453,327	2,833,457
Debt service	21,600	-	-	-	-	-	-	-	21,600	21,600
Total expenditures	37,135,671	3,051,170	2,437,410	352,592	2,963,056	9,465,579	22,128	25,397,810	80,825,416	71,421,128
Excess (deficiency) of revenues over (under) expenditures	928,960	2,449,730	398,386	5,374,516	(487,529)	(9,071,959)	4,426,679	(1,076,790)	2,941,993	6,441,839
Other financing sources (uses):										
Transfers in	4,430,467	-	-	-	18,214	-	-	1,415,706	5,864,387	8,617,075
Transfers out	(1,754,761)	-	-	(2,428,213)	(63,993)	-	-	(2,262,147)	(6,509,114)	(9,125,043)
Sale of capital assets	72,319	-	-	-	-	-	-	11,000	83,319	96,336
County contribution to self-insurance trust	-	-	-	(1,948,462)	-	-	-	-	(1,948,462)	(2,141,643)
Total other financing sources (uses)	2,748,025	-	-	(4,376,675)	(45,779)	-	-	(835,441)	(2,509,870)	(2,553,275)
Net change in fund balance	\$ 3,676,985	2,449,730	398,386	997,841	(533,308)	(9,071,959)	4,426,679	(1,912,231)	432,123	3,888,564
Fund balance, beginning of year	22,767,846	6,587,285	3,334,769	3,902,742	5,413,867	12,059,324	9,118,096	29,461,655	92,645,584	68,988,119
Prior period adjustment	-	-	-	-	-	-	-	-	-	19,768,901
Fund Balance, beginning of year as restated	22,767,846	6,587,285	3,334,769	3,902,742	5,413,867	12,059,324	9,118,096	29,461,655	92,645,584	88,757,020
Fund balance, end of year	\$ 26,444,831	9,037,015	3,733,155	4,900,583	4,880,559	2,987,365	13,544,775	27,549,424	93,077,707	92,645,584

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	November 30,	
	2024	2023
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	\$ 432,123	3,888,564
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.		
	107,701	(25,890)
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	9,393,223	2,894,966
Capital asset disposals (net)	(6,097)	-
Depreciation expense	(4,147,612)	(4,015,233)
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:		
Principal payments on leases	21,600	21,600
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	(202,684)	124,363
Pension liability	5,619,841	(2,151,354)
Net OPEB obligation	5,646,319	6,740,352
Change in net position of governmental activities	<u>\$ 16,864,414</u>	<u>7,477,368</u>

Statement of Net Position - Proprietary Funds
For the year ended November 30, 2024
(With Comparative Figures for November 30, 2023)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2024	2023	2024
<u>Assets</u>			
Current assets:			
Cash and investments	\$ 3,173,219	1,661,956	851,307
Accounts receivable	232,488	270,158	93,618
Inventories	33,837	42,307	-
Property taxes receivable, net of allowance for uncollectible	1,806,218	1,794,255	-
Total current assets	5,245,762	3,768,676	944,925
Non-current assets:			
Restricted cash	25,957	40,329	-
Capital assets:			
Land	9,950	9,950	-
Buildings	6,770,147	6,770,147	-
Equipment and vehicles	1,252,532	1,252,532	-
Accumulated depreciation	(6,335,930)	(6,184,658)	-
Total non-current assets	1,722,656	1,888,300	-
Total assets	6,968,418	5,656,976	944,925
<u>Liabilities</u>			
Current liabilities			
Accounts payable	144,749	206,836	943,313
Accrued payroll	92,880	38,087	-
Payable from restricted assets	25,957	40,329	-
Total current liabilities	263,586	285,252	943,313
Non-current liabilities			
Due in one year			
Compensated absences	75,295	82,522	-
Due in more than one year			
Compensated absences	301,182	330,089	-
Total non-current assets	376,477	412,611	-
Total liabilities	640,063	697,863	943,313
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	1,757,517	1,751,240	-
Deferred revenues	49,578	-	-
Total deferred inflows of resources	1,807,095	1,751,240	-
<u>Net Position</u>			
Net investment in capital assets	1,696,699	1,847,971	-
Unrestricted	2,824,561	1,359,902	1,612
Total net position	\$ 4,521,260	3,207,873	1,612

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2024	2023	2024
Operating revenues:			
Charges for services	\$ 5,605,353	5,302,949	11,839,827
Medicare	313,276	660,859	-
Total operating revenues	5,918,629	5,963,808	11,839,827
Operating expenses:			
Insurance premiums and claims	-	-	12,114,711
Health and welfare	6,603,546	6,493,166	-
Depreciation	151,272	138,368	-
Total operating expenses	6,754,818	6,631,534	12,114,711
Operating income (loss)	(836,189)	(667,726)	(274,884)
Non-operating revenues:			
Property taxes	1,746,066	1,688,056	-
Grants	-	100,738	-
Interest	55,643	9,897	-
Miscellaneous	85,725	1,206	-
Total non-operating revenues	1,887,434	1,799,897	-
Other financing sources (uses)			
Operating transfers in	337,595	284,747	382,585
Operating transfers out	(75,453)	(10,000)	-
Total other financing sources (uses)	262,142	274,747	382,585
Net income	1,313,387	1,406,918	107,701
Net position, beginning of year	3,207,873	1,755,015	(106,089)
Prior period adjustment	-	45,940	-
Net position, beginning of year as restated	3,207,873	1,800,955	(106,089)
Net position, end of year	\$ 4,521,260	3,207,873	1,612

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	Enterprise Fund Nursing Home Fund		Internal Service Fund
	2024	2023	2024
Cash flows from operating activities:			
Receipts from customers	\$ 5,692,601	5,032,791	11,746,209
Receipts from Medicare	313,276	660,859	-
Payments to suppliers & employees	(6,638,504)	(6,495,168)	(11,553,894)
Net cash provided by (used in) operating activities	(632,627)	(801,518)	192,315
Cash flows from noncapital financing activities:			
Operating grants	-	100,738	-
Miscellaneous	85,725	1,206	-
Net operating transfers	262,142	274,747	382,585
Property taxes received	1,740,380	1,681,765	-
Net cash provided by (used in) noncapital financing activities	2,088,247	2,058,456	382,585
Cash flows from capital and related financing activities:			
Acquisition of fixed assets	-	(101,443)	-
Net cash provided by (used in) capital financing activities	-	(101,443)	-
Cash flows from investing activities			
Interest received	55,643	10,495	-
Net cash provided by (used in) investing activities	55,643	10,495	-
Net increase (decrease) in cash and cash equivalents	1,511,263	1,165,990	574,900
Cash and cash equivalents, beginning of year	1,661,956	495,966	276,407
Cash and cash equivalents, end of year	\$ 3,173,219	1,661,956	851,307
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (836,189)	(667,726)	(274,884)
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:			
Depreciation	151,272	138,368	-
Effects of changes in operating assets and liabilities:			
Receivables from others	37,670	(270,158)	93,618
Inventories	8,470	3,033	-
Accounts payable	(62,087)	99,076	560,817
Accrued payroll	54,793	(140,758)	-
Compensated absences	(36,134)	36,647	-
Deferred revenues	49,578	-	-
Net cash provided by (used in) operating activities	\$ (632,627)	(801,518)	379,551

Statement of Net Position - Fiduciary Funds
For the year ended November 30, 2024
(With Comparative Figures for November 30, 2023)

		Custodial Funds	
		November 30,	
		2024	2023
<u>Assets</u>			
Cash and investments		\$ 17,224,333	16,981,427
Receivables - net of allowances		411,173	487,640
Total assets		17,635,506	17,469,067
<u>Liabilities</u>			
Due to others		118,264	186,253
Total Liabilities		118,264	186,253
<u>Net Position</u>			
Restricted for individuals, organizations, and other governments		\$ 17,517,242	17,282,814

Statement of Changes in Fiduciary Net Position - Fiduciary Funds
For the year ended November 30, 2024
(With Comparative Figures for November 30, 2023)

		Custodial Funds	
		November 30,	
		2024	2023
Additions			
Property tax allotments for other governments		\$ 284,675,701	276,857,267
Motor fuel tax allotments and grants		4,365,499	4,460,771
Fines, fees, and charges collected for others		9,057,356	11,348,788
Interest		597,706	484,470
Total Additions		298,696,262	293,151,296
Deductions			
Property tax amounts for other governments		283,707,309	276,290,683
Payments of fines, fees, and charges to others		9,885,189	11,316,390
Construction projects		4,869,336	5,169,931
Total Deductions		298,461,834	292,777,004
Changes in Fiduciary Net Position		234,428	374,292
Net position, beginning of year		17,282,814	16,876,967
Prior period adjustment		-	31,555
Net position, beginning of year as restated		17,282,814	16,908,522
Net position, end of year		\$ 17,517,242	17,282,814

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, 2024**

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, 2024**

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, 2024**

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, 2024**

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.

Public Safety Fund – This fund is used to account for the collection of public safety sales tax and related expenditures.

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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, 2024

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 2023 tax levy in the amount of \$33,028,362, adjusted to \$32,905,486, was received during the current fiscal year. Property taxes levied in 2023 are reflected as revenues in fiscal year 2024 and amounted to \$32,808,277 including \$870,095 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, 2024 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 2024 tax levy in the amount of \$33,159,894 has 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 2025.

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, 2024

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, 2024**

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, 2024

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, 2024

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, 2024.

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 2024 property tax levy are reported as deferred inflows on both the government-wide and fund financial statements.
2. Deferred revenue related to nursing home fees that have been collected but have not been earned are reported as deferred inflows on both the government-wide and fund financial statements.
3. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.
4. 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, 2024

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	\$ 52,535,593	1,696,699	54,232,292
Less: Long-Term Obligations Payable	(21,600)	-	(21,600)
Net Investment in Capital Assets	<u>\$ 52,513,993</u>	<u>1,696,699</u>	<u>54,210,692</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, 2024:

Inventory	\$ 66,807
Prepaid items	<u>1,425</u>
Total	<u>\$ 68,232</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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, 2024:

Retirement	\$ 12,770,170
Insurance	4,900,583
Governmental activities	7,721,685
Public Safety	13,544,775
Corrections	3,040,578
Judiciary and legal	3,042,423
Public works	12,822,374
Social Services	7,233,803
Total	<u>\$ 65,076,391</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, 2024:

Roads and bridges	\$ 798,418
General government	737,211
Insurance	3,000,000
Total	<u>\$ 4,535,629</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2024**

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 \$23,397,455 at November 30, 2024.

S. 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.

T. 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, 2024

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, 2024, the carrying amount of the County's deposits was \$52,228,194 and the bank balance was \$53,284,088. Of the bank balance, \$2,502,768 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, 2024, the carrying amount of the component unit's deposits totaled \$3,580,142 and the bank balances totaled \$3,567,589.

Investments

As of November 30, 2024, the County's investments (including the component unit) were as follows:

	Primary Government		Component Unit		Total	
	Cost	Market Value	Cost	Market Value	Cost	Market Value
Illinois Funds	\$ 43,650,642	43,650,642	-	-	43,650,642	43,650,642
Municipal bonds	-	-	5,874,199	5,521,108	5,874,199	5,521,108
Agency securities	-	-	400,192	393,162	400,192	393,162
U.S. Treasury notes	-	-	873,978	876,086	873,978	876,086
Total investments	<u>\$ 43,650,642</u>	<u>43,650,642</u>	<u>7,148,369</u>	<u>6,790,356</u>	<u>50,799,011</u>	<u>50,440,998</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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)					
	12 months or less	13-24 months	25-60 months	61+ months	Total
Illinois Funds	\$ 43,650,642	-	-	-	43,650,642
Total investments	<u>\$ 43,650,642</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,650,642</u>

Component Unit					
Remaining Maturity (in Months)					
	12 months or less	13-24 months	25-60 months	61+ months	Total
Municipal bonds	\$ 1,803,884	1,383,945	2,058,190	275,089	5,521,108
Agency securities	243,781	-	149,381	-	393,162
U.S. Treasury notes	196,914	487,203	191,969	-	876,086
Total investments	<u>\$ 2,244,579</u>	<u>1,871,148</u>	<u>2,399,540</u>	<u>275,089</u>	<u>6,790,356</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, 2024, the County's investment in the Illinois Funds, the investment exposed to credit risk, was rated AAAM 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, 2024

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, 2024, 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 \$43,650,642 are the only investments measured at fair value as of November 30, 2024.

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)
Agency Securities	\$ 393,162		393,162	
Municipal Bonds	5,521,108	-	5,521,108	-
U.S. Treasury Notes	876,086	876,086	-	-
Total	\$ 6,790,356	876,086	5,914,270	-

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2024 was as follows:

	Balance as of December 1, 2023	Additions	Deletions	Balance as of November 30, 2024
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,630,603	-	-	2,630,603
Construction in Progress	1,134,579	1,809,158	(2,943,737)	-
Total capital assets not being depreciated	3,765,182	1,809,158	(2,943,737)	2,630,603
Depreciable capital assets:				
Buildings	44,838,470	4,753,837	-	49,592,307
Vehicles and Equipment	14,482,035	1,873,447	(153,245)	16,202,237
Infrastructure	76,706,668	3,900,519	-	80,607,187
Lease Assets - Equipment	108,000	-	-	108,000
Total depreciable capital assets	136,135,173	10,527,803	(153,245)	146,509,731
Less accumulated depreciation:				
Buildings	(21,726,786)	(1,419,117)	-	(23,145,903)
Vehicles and Equipment	(11,192,179)	(748,798)	147,148	(11,793,829)
Infrastructure	(59,642,111)	(1,958,098)	-	(61,600,209)
Lease Assets - Equipment	(43,200)	(21,600)	-	(64,800)
Total accumulated depreciation	(92,604,276)	(4,147,612)	147,148	(96,604,741)
Total capital assets being depreciated, net	43,530,897	6,380,191	(6,097)	49,904,990
Governmental activities capital assets, net	\$ 47,296,079	8,189,349	(2,949,834)	52,535,593

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

General Government	\$ 870,999
Public Safety	622,142
Highways and Streets	1,534,616
Health	41,476
Judiciary	1,078,379
	<u>\$ 4,147,612</u>

Significant capital purchases for the year ended November 30, 2024 consisted of various HVAC improvements (\$2,943,737), County Highway projects (\$2,946,989), the County Jail roofing project (\$416,895), the Jail/Sheriff's Office fence project (\$398,653), the Caitlin Park restroom/shower project (\$340,600), a camera system (\$175,934), and multiple vehicles (\$1,873,447).

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Business-type capital asset activity for the year ended November 30, 2024 was as follows:

	Balance as of December 1, 2023	Additions	Deletions	Balance as of November 30, 2024
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	1,252,532	-	-	1,252,532
Total depreciable capital assets	8,022,679	-	-	8,022,679
Less accumulated depreciation:				
Buildings	(5,015,657)	(128,598)	-	(5,144,255)
Vehicles and Equipment	(1,169,001)	(22,674)	-	(1,191,675)
Total accumulated depreciation	(6,184,658)	(151,272)	-	(6,335,930)
Total capital assets being depreciated, net	1,838,021	(151,272)	-	1,686,749
Governmental activities capital assets, net	\$ 1,847,971	(151,272)	-	1,696,699

Depreciation expense was charged to business type activities as follows:

Nursing Home	<u>\$ 151,272</u>
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LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 5: LONG-TERM OBLIGATIONS

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

	Balance, December 1, 2023	Additions	Deductions	Balance, November 30, 2024	Due Within One Year
Governmental Activities					
Compensated Absences	\$ 2,929,425	788,569	585,885	3,132,109	626,422
Net Pension Liability/(Asset) - IMRF					
Regular	16,533,979	-	6,496,996	10,036,983	-
SLEP	7,294,663	-	3,210,161	4,084,502	-
ECO	(538,523)	-	1,031,100	(1,569,623)	-
Net OPEB Liability - Note 9	59,059,812	5,362,789	-	64,422,601	-
Leases Payable	43,200	-	21,600	21,600	21,600
Total long-term obligations	<u>\$ 85,322,556</u>	<u>6,151,358</u>	<u>11,345,742</u>	<u>80,128,172</u>	<u>648,022</u>
Business-Type Activities					
Compensated Absences	<u>\$ 412,611</u>	<u>46,388</u>	<u>82,522</u>	<u>376,477</u>	<u>75,295</u>
Component Unit - Self-Insurance Trust					
Self Insurance Bonds	\$ 12,620,000	-	1,690,000	10,930,000	1,735,000
Amortization Premium	828,235	-	118,319	709,916	118,319
Total long-term obligations	<u>\$ 13,448,235</u>	<u>-</u>	<u>1,808,319</u>	<u>11,639,916</u>	<u>1,853,319</u>

Lease agreements are summarized as follows:

Description	Date	Payment Terms	Payment Amount	Interest Rate	Total Lease Liability	Balance November 30, 2024
Axon Tasers	12/1/2021	5 Years	\$21,600 Annually	0.00%	\$ 108,000	21,600
					<u>\$ 108,000</u>	<u>21,600</u>

Payments are due annually as follows:

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

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2024 are as follows:

Debt Service Schedule - Series 2013 Bonds			
Year	Principal	Interest	Total P&I
2025	\$ 975,000	16,575	991,575
	<u>\$ 975,000</u>	<u>16,575</u>	<u>991,575</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, 2024 are as follows:

Debt Service Schedule - Series 2017 Refunding Bonds			
Year	Principal	Interest	Total P&I
2025	\$ 760,000	11,400	771,400
	<u>\$ 760,000</u>	<u>11,400</u>	<u>771,400</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, 2024 are as follows:

Debt Service Schedule - Series 2019 Bonds			
Year	Principal	Interest	Total P&I
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>1,274,700</u>	<u>10,469,700</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 5: LONG-TERM OBLIGATIONS – (CONTINUED)

Self-Insurance Bonds (Continued)

The annual requirements to amortize all bonded debt as of November 30, 2024, is summarized below:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total P&I</u>
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
	<u>\$ 10,930,000</u>	<u>1,302,675</u>	<u>12,232,675</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, 2024:

Assessed valuation (2023)	<u>\$ 3,561,786,801</u>
Statutory debt limitation (2.875%)	\$ 102,401,371
Amount of debt applicable to debt limitation	<u>10,930,000</u>
Legal Debt Margin	<u>\$ 91,471,371</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, 2024**

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, 2023, the County's plan membership consisted of the following:

	RP	SLEP	ECO
Retirees and beneficiaries	486	77	30
Inactive, non-retired members	411	23	4
Active members	357	103	-
Total	1,254	203	34

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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 2023 and the fiscal year ended November 30, 2024 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 2023	8.33%	14.05%	5.37%	N/A
County required contribution rate for 2024	8.61%	12.68%	13.69%	N/A
County actual contributions for 2023	\$ 1,606,039	1,195,098	-	2,801,137
County actual contributions for fiscal year 2024	\$ 1,681,243	1,148,675	-	2,829,918

Payable to the Pension Plan

At November 30, 2024, the County had the following amounts payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2024:

	Payable at November 30, 2024
Regular Plan	\$ 248,294
SLEP Plan	162,481
ECO Plan	-
Total	<u>\$ 410,775</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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

Net Pension Liability (Asset)

At December 31, 2023, the County had a net pension liability for the RP, SLEP and ECO plans, determined as follows:

	RP	SLEP	ECO	Total
Total Pension Liability	\$ 137,651,830	67,983,250	9,196,780	214,831,860
Plan Fiduciary Net Position	127,614,847	63,898,748	10,766,403	202,279,998
Net Pension Liability (asset)	<u>\$ 10,036,983</u>	<u>4,084,502</u>	<u>(1,569,623)</u>	<u>12,551,862</u>

The net pension liabilities (assets) were measured as of December 31, 2023, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of December 31, 2023.

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2023, 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, 2023.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2022	\$ 206,938,951	183,648,832	23,290,119
Changes for the year:			
Service cost	3,157,447	-	3,157,447
Interest on the total pension liability	14,718,477	-	14,718,477
Benefit changes	-	-	-
Differences between expected and actual experience	1,161,322	-	1,161,322
Assumption changes	(135,939)	-	(135,939)
Employer contributions	-	2,801,137	(2,801,137)
Employee contributions	-	1,516,957	(1,516,957)
Net plan investment income	-	20,470,596	(20,470,596)
Benefit payments and refunds	(11,008,398)	(11,008,398)	-
Other	-	4,850,874	(4,850,874)
Net changes	<u>7,892,909</u>	<u>18,631,166</u>	<u>(10,738,257)</u>
Balances at December 31, 2023	<u>\$ 214,831,860</u>	<u>202,279,998</u>	<u>12,551,862</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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, 2023:

- The Actuarial Cost Method used was Aggregate Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- 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 2023 valuation pursuant to an experience study of the period 2020 to 2022.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) 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-2021.
- 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-2021.
- 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, 2023:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	34.5%	5.00%
International Equity	18%	6.35%
Fixed Income	24.5%	4.75%
Real Estate	10.5%	6.30%
Alternative Investments	11.5%	6.05-8.65%
Cash Equivalents	1%	3.80%
Total	100%	

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2023 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	ECO
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	3.77%	3.77%	3.77%
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.

	Regular Plan		
		Current	
	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 153,310,556	137,651,830	124,970,184
Plan Fiduciary Net Position	127,614,847	127,614,847	127,614,847
Net Pension Liability/(Asset)	<u>\$ 25,695,709</u>	<u>10,036,983</u>	<u>(2,644,663)</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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	\$ 77,208,895	67,983,250	60,459,483
Plan Fiduciary Net Position	63,898,748	63,898,748	63,898,748
Net Pension Liability/(Asset)	<u>\$ 13,310,147</u>	<u>4,084,502</u>	<u>(3,439,265)</u>

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 10,019,318	9,196,780	8,491,173
Plan Fiduciary Net Position	10,766,403	10,766,403	10,766,403
Net Pension Liability/(Asset)	<u>\$ (747,085)</u>	<u>(1,569,623)</u>	<u>(2,275,230)</u>

County Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 240,538,769	214,831,860	193,920,840
Plan Fiduciary Net Position	202,279,998	202,279,998	202,279,998
Net Pension Liability/(Asset)	<u>\$ 38,258,771</u>	<u>12,551,862</u>	<u>(8,359,158)</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2024, the County recognized pension expense of \$2,482,009. At November 30, 2024, 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	\$ 2,767,769	629,966
Changes in assumptions	99,057	254,566
Net difference between projected and actual earnings on pension plan investments	25,933,745	15,371,256
Contributions subsequent to the measurement date	2,829,918	-
Total	<u>\$ 31,630,489</u>	<u>16,255,788</u>

In the table above, \$2,829,918 reported as deferred inflows 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
2024	\$ 1,366,496	707,171	96,931	2,170,598
2025	2,442,160	1,354,492	227,966	4,024,618
2026	4,641,220	2,347,755	479,631	7,468,606
2027	(918,531)	(209,704)	(91,756)	(1,219,991)
2028	-	100,952	-	100,952
Thereafter	-	-	-	-
Total	<u>\$ 7,531,345</u>	<u>4,300,666</u>	<u>712,772</u>	<u>12,544,783</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, 2024

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, 2023, the following employees were covered by the benefit terms:

Active employees	340
Inactive employees currently receiving benefits	<u>321</u>
Total	<u>661</u>

Net OPEB Liability

At November 30, 2024, the County had a net OPEB liability for the plan, determined as follows:

Total OPEB Liability	\$ 64,422,601
Plan Fiduciary Net Position	<u>-</u>
Net OPEB Liability	<u>\$ 64,422,601</u>

The net OPEB liability was measured as of December 1, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 1, 2023.

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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

Changes in the Net OPEB Liability

	Total OPEB Liability
Balances at November 30, 2022	\$ 59,059,812
Changes for the year:	
Service Cost	1,432,236
Interest	2,435,054
Differences in Actuarial Experience	4,886,521
Changes of Assumptions	363,101
Benefit Payments	(3,754,123)
Administrative expense	-
Net Changes	5,362,789
Balances at December 1, 2023	\$ 64,422,601

Actuarial Assumptions

The following are the methods and assumptions used to determine total OPEB liability at November 30, 2024:

Inflation	2.50%
Salary Increases	4.00%
Discount Rate	4.30%
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, 2024

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 4.30%, while the prior valuation used 4.19%. 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:

	<u>1% Increase (5.30%)</u>	<u>Current Discount Rate (4.30%)</u>	<u>1% Decrease (3.30%)</u>
Net OPEB Liability/(Asset)	<u>\$ 57,883,354</u>	<u>64,422,601</u>	<u>72,360,669</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:

	<u>1% Increase</u>	<u>Current Discount Rate</u>	<u>1% Decrease</u>
Net OPEB Liability/(Asset)	<u>\$ 72,693,623</u>	<u>64,422,601</u>	<u>57,417,218</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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

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

For the year ended November 30, 2024, the County recognized OPEB expense of \$5,656,319. At November 30, 2024, 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	\$ 7,534,091	-
Changes in assumptions	4,786,325	34,520,330
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	<u>\$ 12,320,416</u>	<u>34,520,330</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
2025	\$ (6,326,534)
2026	(8,779,013)
2027	(6,547,897)
2028	(1,019,911)
2029	473,441
Total	<u>\$ (22,199,914)</u>

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2024, provides insurance for excessive risk. The estimated claims of the health insurance for the year ended November 30, 2024 were \$9,188,007. In addition, the premiums for the stop/loss insurance were \$135,000 per large claim and the administrative expenses were \$37,081.

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, 2024:

<u>Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Public Safety Fund	\$ 8,000	22,128	(14,128)
Crime Victim Witness Coordinator Fund	35,000	35,308	(308)
Tax Sale Automation Fund	39,221	40,949	(1,728)
Cannabis Regulation Fund	53,000	62,480	(9,480)
Law Library Fund	51,100	1,029,887	(978,787)
SA Justice Assistance Grant	-	13,679	(13,679)
State's Attorney Safe Fund	-	34,500	(34,500)
State's Attorney Drug Enforcement Fund	81,000	148,054	(67,054)
D.U.I. Fund	30,000	33,788	(3,788)
Circuit Clerk E-Citation Fund	60,000	64,992	(4,992)

Deficit Fund Equity

As of November 30, 2024, the Crime Victim Witness Coordinator Fund had deficit fund balance of \$(4,688) and the Capital Projects Fund had a deficit fund balance of \$(42,513).

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 12: INTER-FUND TRANSACTIONS

Inter-fund transfers for the year ended November 30, 2024 consisted of the following:

<u>Fund</u>	<u>Transfer from Other Funds</u>	<u>Transfer to Other Funds</u>
Governmental Funds:		
Major funds:		
General:	\$ 4,430,467	1,754,761
Insurance	-	2,428,213
Public Health	18,214	63,993
Non-major Special Revenue Funds	1,415,706	2,262,147
Proprietary Funds:		
Nursing Home	337,595	75,453
Internal Service	382,585	-
Totals	<u>\$ 6,584,567</u>	<u>6,584,567</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.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2024 were \$524,249.

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: IFIBER PROCEEDS

In 2013, the County, along with other entities, made a contribution that facilitated the establishment of Illinois Fiber Resources Group NFP ("iFiber"), an Illinois not-for-profit corporation, and became a member of its Board of Directors. On November 21, 2023, the Board of Directors approved an agreement for the sale of iFiber through an asset sale to Strauss Networks, Inc. for \$31,187,124. The sale received approval by the US Department of Commerce on May 6, 2024, and each member of iFiber is entitled to receive 25% of the sale proceeds in installments. During the year ended November 30, 2024, the County received \$5,937,784 as its share of the proceeds from the sale.

NOTE 15: 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.

LASALLE COUNTY, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 16: 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 propriety funds
- Accounts payable balances were overstated by \$1,182,502 in the governmental funds and understated by \$102,259 in the propriety funds
- ARPA deferred revenues were overstated by \$19,081,733
- Custodial funds of \$673,116 were incorrectly recorded in the General Fund

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.

LASALLE COUNTY, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2024**

NOTE 17: SUBSEQUENT EVENTS

Management evaluated subsequent events through May 8, 2025, 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, 2024 as a result of events occurring between December 1, 2024 and May 8, 2025.

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Taxes:					
Property tax	\$ 7,622,182	7,622,182	7,571,265	(50,917)	7,180,875
Total taxes	7,622,182	7,622,182	7,571,265	(50,917)	7,180,875
Intergovernmental revenue:					
Personal property replacement tax	3,165,812	3,165,812	2,367,383	(798,429)	3,993,773
Illinois income tax	4,890,000	4,890,000	5,146,238	256,238	4,885,964
Illinois retailers occupation tax	2,250,000	2,250,000	1,868,873	(381,127)	2,075,976
County-wide sales tax	4,780,000	4,780,000	4,767,296	(12,704)	4,476,082
Use tax	1,226,000	1,226,000	1,087,583	(138,417)	1,285,873
Cannabis tax	288,000	288,000	428,171	140,171	313,898
State's Attorney salary reimbursement	175,605	175,605	178,698	3,093	169,817
Probation officers salary reimbursement	880,000	880,000	986,258	106,258	964,674
Public defender salary reimbursement	118,450	118,450	120,306	1,856	96,104
Election judges salary reimbursement	35,000	35,000	50,520	15,520	33,930
Voter registration reimbursement	35,000	35,000	102,607	67,607	-
Supervisor of assessment salary	53,022	53,022	53,634	612	50,716
Salary reimbursement: EMA Rep	25,000	25,000	-	(25,000)	-
Cost reimbursement other counties	735,000	735,000	820,773	85,773	858,666
Reimbursement: Appt Counsel	60,000	60,000	88,205	28,205	78,273
Salary reimbursement - sheriff	105,285	105,285	106,938	1,653	102,201
Deputy training reimbursement	-	-	-	-	22,357
Chief Judge reimbursement	60,000	60,000	61,373	1,373	56,297
Sheriff grant	86,500	86,500	60,872	(25,628)	42,547
HMEP grant	4,824	4,824	15,181	10,357	2,466
EMA grant	50,000	50,000	-	(50,000)	28,261
REP grant	35,000	35,000	61,647	26,647	-
DNR revenue	-	-	1,069	1,069	501
Total intergovernmental revenue	19,058,498	19,058,498	18,373,625	(684,873)	19,538,376
Fines and fees:					
Liquor licenses	25,000	25,000	24,662	(338)	24,908
Amusement licenses	15,000	15,000	3,425	(11,575)	5,650
Dial-In Service	3,000	3,000	4,800	1,800	4,800
Video gaming	255,000	255,000	263,352	8,352	238,862
Assessor misc. fees	1,000	1,000	1,452	452	773
Township assessment Fee	5,000	5,000	-	(5,000)	-
County clerk marriage license fees	20,000	20,000	20,761	761	21,134
State's Attorney collection fees	10,000	10,000	3,587	(6,413)	4,553
Fines and forfeitures	90,000	90,000	79,598	(10,402)	87,219
Forfeitures	-	-	14,346	14,346	53,729
E-911	113,444	113,444	121,759	8,315	106,916
Other misdemeanors & felony fines	50,000	50,000	56,774	6,774	64,335
Variance fee	500	500	-	(500)	-
Treasurer and other fees	110,000	110,000	136,036	26,036	135,893
Pre-trial service rent	7,800	-	6,525	6,525	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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues (Continued):					
Fines and fees (Continued):					
Telephone reimbursement	\$ 2,500	2,500	52,937	50,437	2,487
Lease / rental income	50,000	50,000	46,318	(3,682)	55,334
Farm income	22,000	22,000	23,248	1,248	21,775
Health dept rental income	43,000	43,000	43,025	25	43,000
Zoning fees	100,000	100,000	122,731	22,731	120,648
Probation substance abuse testing	1,500	1,500	2,049	549	1,635
Bailiff salary reimbursement	500	500	840	340	400
Central service Govt	2,500	2,500	4,383	1,883	3,866
Central service other dept	16,000	16,000	16,568	568	13,280
County clerk redemption fees	30,000	30,000	27,950	(2,050)	29,881
County clerk fees	100,000	100,000	105,391	5,391	107,496
County clerk civil union fees	100	100	-	(100)	30
Circuit clerk filing fees	215,000	215,000	195,105	(19,895)	282,689
Circuit clerk security fees	3,000	3,000	569	(2,431)	1,406
Circuit clerk criminal assessment	550,000	550,000	658,899	108,899	687,357
Circuit clerk civil assessment	550,000	550,000	560,748	10,748	709,444
Passport fees	10,000	10,000	12,847	2,847	13,225
Recorder recording fees	317,000	317,000	350,702	33,702	346,425
Recorder revenue stamps	865,000	865,000	847,044	(17,956)	820,018
Support of rental housing fee	10,000	10,000	5,978	(4,022)	5,953
Sheriff process fees	160,000	160,000	170,524	10,524	196,251
Sheriff miscellaneous fees	5,000	5,000	6,211	1,211	4,685
Sheriff boarding of prisoners	15,600	15,600	151,800	136,200	431,884
Sheriff bond post fee	-	-	2,038	2,038	32,222
Sheriff probation transfer fee	800	800	750	(50)	1,000
Sheriff insurance claims	-	-	82,414	82,414	-
State's attorney fees	18,000	18,000	14,286	(3,714)	14,213
Patrol reimbursement	10,000	10,000	8,613	(1,387)	25,708
Prisoners transport reimbursement	3,000	3,000	1,342	(1,658)	1,710
Telecommunicator reimbursement	62,400	62,400	62,400	-	62,400
Other reimbursements	20,000	20,000	17,968	(2,032)	2,887
Total Fines and Fees	3,888,644	3,880,844	4,332,755	451,911	4,797,216
Interest:					
Interest Income	457,000	511,000	987,347	476,347	518,328
Treasurer penalty interest	550,000	550,000	493,039	(56,961)	504,067
Circuit Clerk interest income	15,000	15,000	76,523	61,523	13,459
Payroll interest	30	30	37	7	35
Total Interest	1,022,030	1,076,030	1,556,946	480,916	1,035,889
Other revenue:					
iFiber sale proceeds	-	5,800,000	5,937,784	137,784	-
Scholarship	-	-	1,018	1,018	61,581
Miscellaneous Income	17,500	17,500	291,238	273,738	53,463
Total other revenue	17,500	5,817,500	6,230,040	412,540	115,044
Total revenues	31,608,854	37,455,054	38,064,631	609,577	32,667,400

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
General government:					
Auditor's office:					
Grant writing	\$ 4,000	4,000	-	(4,000)	100
Dues and subscriptions	700	700	800	100	650
Office supplies and expense	3,500	3,500	2,158	(1,342)	3,889
Office equipment expense	1,000	1,000	280	(720)	363
Travel	2,000	2,000	2,397	397	2,456
Telephone	1,080	1,080	601	(479)	809
Software purchases	500	500	-	(500)	-
Education	1,000	1,000	215	(785)	769
Salaries and wages	145,974	145,974	141,205	(4,769)	135,011
Overtime	500	500	351	(149)	12
Total auditor's office	160,254	160,254	148,007	(12,247)	144,059
County Board office:					
Mileage	28,000	28,000	28,364	364	34,075
Telephone	600	600	581	(19)	584
Travel	1,000	1,000	-	(1,000)	776
Education	400	400	-	(400)	205
Dues & subscriptions	5,400	5,400	2,395	(3,005)	3,960
Office supplies and expense	300	300	646	346	338
County board pay	217,100	217,100	150,770	(66,330)	158,670
Salaries and wages - board	53,842	53,842	58,052	4,210	30,314
Salaries and wages - elected	67,995	67,995	68,661	666	67,995
Total County Board office	374,637	374,637	309,469	(65,168)	296,917
Information technology:					
Professional/consultant	34,610	34,610	6,324	(28,286)	28,037
Hardware / license	243,465	243,465	113,648	(129,817)	67,440
Maintenance & repair	2,000	2,000	-	(2,000)	1,738
Maintenance - contracts	127,546	127,546	147,447	19,901	59,002
Travel	2,000	2,000	2,205	205	2,060
Telephone	75,250	75,250	73,033	(2,217)	70,109
Internet	32,000	32,000	22,999	(9,001)	26,392
Education	4,000	4,000	502	(3,498)	1,209
Dues & subscriptions	500	500	-	(500)	543
Miscellaneous	200	200	76	(124)	154
Office supplies & expenses	650	650	638	(12)	204
Software purchases	15,521	15,521	10,753	(4,768)	60,388
Site improvement	41,000	41,000	30,764	(10,236)	51,214
Payroll	250,208	250,208	252,886	2,678	241,567
Payroll elected dept	85,635	85,635	86,359	724	81,603
Total information technology	914,585	914,585	747,634	(166,951)	691,660

**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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)**

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
General government (Continued):					
Zoning, Planning & Development:					
Publications	\$ 10,000	10,000	12,194	2,194	14,770
Travel, mileage, and meals	1,400	1,400	1,376	(24)	1,569
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	8,300	(1,300)	10,433
Salaries and wages	24,859	24,859	25,068	209	20,774
Total planning and zoning	47,859	47,859	46,938	(921)	47,546
Salary and Labor:					
Professional services - physicals	9,000	9,000	8,852	(148)	9,246
Travel	500	500	-	(500)	261
Arbitrator's fee	5,000	5,000	-	(5,000)	-
Office supplies	2,000	2,000	1,783	(217)	919
Education	500	500	600	100	1,449
Software	7,000	7,000	6,410	(590)	-
Miscellaneous expense	200	200	-	(200)	-
Payroll	125,000	125,000	125,418	418	117,619
Overtime	3,000	3,000	3,254	254	1,076
Total salary and labor	152,200	152,200	146,317	(5,883)	130,570
Finance and fees:					
Travel	-	-	-	-	-
Per diem	800	800	700	(100)	600
Maintenance of software	31,000	31,000	29,325	(1,675)	38,665
Publications	5,000	5,000	2,716	(2,284)	2,397
Dues & subscriptions	1,000	1,000	2,970	1,970	11,922
Professional Services	40,000	40,000	24,891	(15,109)	9,415
Outside audit	49,000	49,000	137,113	88,113	38,000
CASA	30,000	30,000	30,000	-	-
NCICG	12,000	12,000	12,102	102	-
Office supplies	-	-	-	-	856
County share of judges' fee	4,000	4,000	3,647	(353)	3,623
Assigned for Emergency	250,000	250,000	57,380	(192,620)	13,151
TIF expenses	-	-	11,297	11,297	1,758
Matching grant funds	104,736	104,736	-	(104,736)	2,790
Miscellaneous expenses	250	250	-	(250)	-
TCP software	-	-	-	-	6,160
Soil and water conservation	37,500	37,500	37,500	-	37,500
LaSalle Co. extension service	53,500	53,500	53,500	-	-
Total finance and fees	618,786	618,786	403,141	(215,645)	166,837

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (Continued):					
Board of Review:					
Education	\$ 700	700	400	(300)	395
Office supplies and expense	1,000	1,000	572	(428)	483
Office equipment expense	300	300	-	(300)	1,496
Travel	1,150	1,150	621	(529)	567
Professional services	5,000	5,000	5,000	-	410
Payroll	41,637	41,637	41,990	353	39,678
Total Board of Review	49,787	49,787	48,583	(1,204)	43,029
Treasurer's office:					
Mileage	-	-	261	261	339
Travel	1,000	1,000	91	(909)	-
Software maintenance	43,000	43,000	26,495	(16,505)	26,476
Education	500	500	140	(360)	240
Publications	7,000	7,000	7,430	430	5,906
Dues & subscriptions	1,000	1,000	11,377	10,377	2,216
Office supplies and expenses	3,500	3,500	3,542	42	2,262
Seasonal help	-	-	-	-	10,554
Tax bills	11,000	11,000	13,908	2,908	9,436
Payroll	235,000	235,000	226,715	(8,285)	177,029
Payroll elected officials	73,597	73,597	74,081	484	71,801
Overtime	-	-	5,783	5,783	5,276
Total Treasurer's office	375,597	375,597	369,823	(5,774)	311,535
Insurance:					
Professional services	101,540	101,540	88,890	(12,650)	47,002
Health and life insurance	6,095,682	6,095,682	6,842,436	746,754	6,033,303
H.S.A seed money	138,000	138,000	92,333	(45,667)	92,917
Total Insurance	6,335,222	6,335,222	7,023,659	688,437	6,173,222
County as Trustee	-	-	230,130	230,130	29,791
Liquor Commission:					
Badges	300	300	-	(300)	-
Payroll	13,400	13,400	13,400	-	12,650
Total Liquor Commission	13,700	13,700	13,400	(300)	12,650
Recorder's office:					
State revenue stamps	576,000	576,000	575,728	(272)	538,025
Elected officials payroll	67,995	67,995	68,661	666	67,995
Payroll	274,000	274,000	280,807	6,807	257,372
Total Recorder's office	917,995	917,995	925,196	7,201	863,392

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	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	22,668	(2,332)	22,607
Education	-	-	1,237	1,237	1,076
Publications	100	100	-	(100)	-
Dues & subscriptions	1,500	1,500	1,010	(490)	1,432
Printing	250	250	-	(250)	-
Office supplies & expense	600	600	560	(40)	151
Salaries and wages	285,000	285,000	279,095	(5,905)	255,503
Seasonal help	-	-	-	-	126
Overtime	20,000	20,000	18,657	(1,343)	941
Payroll elected dept	75,097	75,097	75,661	564	73,302
Total County Clerk's office	407,747	407,747	398,888	(8,859)	355,138
Election:					
Additional hardware / license	-	-	-	-	122,875
Mileage for election training	5,000	5,000	3,213	(1,787)	2,014
General maintenance & repair	58,300	58,300	55,856	(2,444)	34,738
Liberty systems	-	-	51,099	51,099	-
Rent - polling places	22,000	22,000	21,400	(600)	10,900
Rent - equipment	800	800	2,653	1,853	483
Postage - voter information	1,500	1,500	1,000	(500)	32,624
Education	500	500	630	130	-
Publications	21,000	21,000	11,438	(9,562)	6,040
Election judge pay and mileage	270,590	270,590	211,793	(58,797)	83,628
Election worker	1,000	1,000	42	(958)	-
Professional services hired	175,900	175,900	159,945	(15,955)	45,630
Supervisors' pay	5,550	5,550	5,475	(75)	2,775
Office supplies	5,000	5,000	3,308	(1,692)	1,090
Supplies - miscellaneous	7,500	7,500	5,753	(1,747)	1,028
Telephone	2,000	2,000	-	(2,000)	-
Maps	500	500	-	(500)	-
Printing	50,000	50,000	42,153	(7,847)	27,689
Payroll	250,902	250,902	245,871	(5,031)	229,195
Overtime	20,000	20,000	36,393	16,393	11,859
Part-time help	-	-	7,257	7,257	4,001
Total Election	898,042	898,042	865,279	(32,763)	616,569

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
General government (Continued):					
Central Service:					
Maintenance contracts	\$ 43,500	43,500	29,437	(14,063)	33,399
Postage	105,000	105,000	99,000	(6,000)	104,010
Postage for election	90,000	90,000	57,305	(32,695)	52,715
Postage for assessment	7,000	7,000	4,422	(2,578)	13,591
Postage for treasurer	47,000	47,000	47,664	664	52,734
Office supplies expense	170,000	170,000	181,796	11,796	134,589
Equipment repairs	-	-	-	-	83
Lease expense	12,600	12,600	12,147	(453)	12,355
Elected official wages	60,588	60,588	61,104	516	57,732
Salaries and wages	140,000	140,000	135,006	(4,994)	123,931
Total Central Service	675,688	675,688	627,881	(47,807)	585,139
Supervisor of Assessments:					
Automobile expense					
Travel	5,500	5,500	1,855	(3,645)	3,135
Maintenance contract - software	29,400	29,400	29,078	(322)	28,920
Education	2,500	2,500	819	(1,681)	1,791
Publications	12,000	12,000	10,907	(1,093)	63,487
Dues and subscriptions	425	425	425	-	400
Professional services hired	5,000	5,000	-	(5,000)	375
Office supplies and expenses	2,500	2,500	4,386	1,886	3,547
Software purchases	45,000	45,000	42,897	(2,103)	9,924
Part Time	20,800	20,800	17,863	(2,937)	-
Elected Official Wages	106,045	106,045	108,390	2,345	101,958
Salaries and wages	566,387	566,387	489,811	(76,576)	505,605
Total Supervisor of Assessments	795,557	795,557	706,431	(89,126)	719,142
County Radio:					
Maintenance and repair of equip.	3,000	3,000	87	(2,913)	3,498
Tower rental	500	500	-	(500)	500
Equipment	52,400	52,400	52,326	(74)	47,743
Office supplies and expense	1,000	1,000	-	(1,000)	-
Total County Radio	56,900	56,900	52,413	(4,487)	51,741

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
General government (Continued):					
County Buildings:					
Maintenance and repair of equip.	\$ 60,000	60,000	77,054	17,054	36,450
Vehicle maintenance	55,000	55,000	10,075	(44,925)	26,647
Vehicle gasoline	250,000	250,000	230,536	(19,464)	239,141
Maintenance and repair of bldgs.	300,000	300,000	319,797	19,797	140,896
Electricity	395,000	395,000	450,502	55,502	457,955
Telephone	750	750	562	(188)	864
Water	60,000	60,000	74,479	14,479	51,812
Gas	210,000	210,000	69,223	(140,777)	108,467
Pest control	5,000	5,000	4,440	(560)	4,440
Maintenance contracts	160,000	160,000	151,593	(8,407)	165,380
Maintenance incidentals	50,000	50,000	36,064	(13,936)	33,287
Professional services	7,000	7,000	7,435	435	6,180
Contract janitor service	119,000	119,000	127,242	8,242	122,328
Site improvement	10,000	10,000	-	(10,000)	-
Vehicles	-	-	205	205	-
Supplies	76,500	76,500	79,995	3,495	81,532
Waste disposal	21,500	21,500	15,670	(5,830)	14,856
Equipment expense	100,000	100,000	82,681	(17,319)	6,591
Elevator inspections	2,500	2,500	630	(1,870)	1,525
Salaries and wages	505,577	505,577	406,544	(99,033)	423,257
Elected official wages	100,035	100,035	100,846	811	94,657
Clerical	6,500	6,500	5,437	(1,063)	5,563
Overtime	30,000	30,000	34,680	4,680	33,284
Total County Buildings	2,524,362	2,524,362	2,285,690	(238,672)	2,055,112
Total General Government	15,318,918	15,318,918	15,348,879	29,961	13,294,049

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Public Safety:					
Coroner's Office					
Maintenance & repair - vehicles	\$ 1,900	1,900	4,401	2,501	30,289
Maintenance & repair - software	480	480	-	(480)	-
Professional Service - Transport	55,750	55,750	47,050	(8,700)	57,150
Professional Service - Mortem	188,000	188,000	141,676	(46,324)	145,920
Professional Service - Tox Lab	30,100	30,100	24,168	(5,932)	25,816
Travel	5,100	5,100	6,532	1,432	5,399
Mileage - deputies	7,000	7,000	4,776	(2,224)	7,541
Meal expense	1,150	1,150	923	(227)	791
Vehicle fuel	4,300	4,300	1,056	(3,244)	-
Telephone	7,400	7,400	3,307	(4,093)	5,828
Dues & subscriptions	5,200	5,200	5,592	392	5,118
Veterans disposition	686	686	-	(686)	-
Education	3,250	3,250	3,265	15	3,161
Paupers disposition	2,058	2,058	683	(1,375)	-
Office supplies and expenses	950	950	522	(428)	699
Supplies - coroner	6,500	6,500	5,877	(623)	3,944
Office equipment expense	950	950	960	10	758
Disaster deputy	1,000	1,000	321	(679)	2,380
Salaries and wages	112,000	112,000	105,585	(6,415)	104,980
Payroll elected dept	67,995	67,995	68,661	666	67,995
Salaries and wages - part time	110,000	110,000	92,105	(17,895)	104,907
Overtime	1,500	1,500	1,017	(483)	733
Seasonal help	600	600	2,034	1,434	1,646
Total Coroner's office	613,869	613,869	520,511	(93,358)	575,055
911 Services:					
Payroll elected dept	78,844	78,844	71,553	(7,291)	74,990
Payroll	11,200	11,200	32,381	21,181	11,538
Health & life insurance	10,000	10,000	10,656	656	8,973
Total 911 Services	100,044	100,044	114,590	14,546	95,501
Drunk Driving Impact	-	-	37,564	37,564	5,907
Sheriff's Office					
Professional services	10,000	10,000	12,528	2,528	2,509
Non Contract Medical	1,000	1,000	-	(1,000)	1,000
Merit Commission	2,000	2,000	955	(1,045)	921
Maintenance - vehicles	60,000	60,000	98,704	38,704	72,655
Maintenance - contract	46,565	46,565	40,935	(5,630)	40,456
Travel	10,000	10,000	12,322	2,322	5,229
Towing Fees	2,000	2,000	1,753	(247)	935
Telephone	33,000	33,000	31,605	(1,395)	31,829

**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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)**

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Public Safety (Continued):					
Sheriff's office (Continued):					
MTU 7	\$ 7,200	7,200	6,795	(405)	5,730
Education	10,000	10,000	5,093	(4,907)	6,912
Dues & subscriptions	2,200	2,200	1,425	(775)	1,146
Printing	3,500	3,500	357	(3,143)	3,396
Transport prisoners relay	3,000	3,000	2,946	(54)	3,600
Extradition	25,000	25,000	14,283	(10,717)	25,009
Education - PTI	75,000	75,000	20,144	(54,856)	45,655
Miscellaneous expense	1,500	1,500	1,211	(289)	-
Supplies	500	500	-	(500)	454
Office supplies & expense	3,500	3,500	3,457	(43)	3,237
Ammunition	10,000	10,000	10,956	956	10,364
Weapons / repairs	2,500	2,500	2,499	(1)	2,136
Kevlar	4,000	4,000	2,117	(1,883)	5,127
Uniforms	9,000	9,000	18,540	9,540	17,668
Radio / batteries	5,200	5,200	671	(4,529)	63
Office equipment expense	2,120	2,120	1,907	(213)	3,425
Lease expense	30,000	30,000	21,600	(8,400)	21,600
Payroll	4,496,115	4,496,115	4,355,079	(141,036)	4,098,297
Payroll elected dept	165,767	165,767	162,477	(3,290)	154,003
Part time	-	-	-	-	543
Overtime	450,000	450,000	526,828	76,828	534,383
Total Sheriff's Office	5,470,667	5,470,667	5,357,187	(113,480)	5,098,282
EMA:					
Travel, mileage, meals	1,000	1,000	1,004	4	984
Equipment maintenance	1,500	1,500	638	(862)	1,011
REP State equipment maintenance	2,500	2,500	1,014	(1,486)	569
Building maintenance	2,000	2,000	2,765	765	1,345
Vehicle maintenance	3,000	3,000	3,110	110	4,645
Vehicle expense- EMA Federal	3,000	3,000	1,835	(1,165)	122
Telephone	7,400	7,400	4,972	(2,428)	8,227
Education	11,075	11,075	2,484	(8,591)	1,906
Dues and subscriptions	22,750	22,750	23,192	442	2,073
Office supplies and expenses	2,200	2,200	433	(1,767)	1,365
Office Equipment	5,000	5,000	114	(4,886)	548
Supplies - provisions	1,000	1,000	1,323	323	369
Supplies	5,500	5,500	957	(4,543)	3,415
New equipment - grant	11,430	11,430	9,001	(2,429)	7,939
Radio maintenance (EMA)	3,000	3,000	2,158	(842)	2,869
Vehicle expenses	1,500	1,500	754	(746)	817
Elected official wages	63,336	63,336	63,259	(77)	59,746
Salaries and wages	51,369	51,369	51,325	(44)	48,489
Total EMA	198,560	198,560	170,338	(28,222)	146,439
Total Public Safety	6,383,140	6,383,140	6,200,190	(182,950)	5,921,184

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Corrections:					
Juvenile and adult probation:					
State reimbursements	\$ 395,010	395,010	430,353	35,343	354,865
Salaries and wages	1,682,300	1,682,300	1,480,729	(201,571)	1,459,583
Payroll elected dept	138,900	138,900	72,731	(66,169)	68,304
Overtime	6,000	6,000	196	(5,804)	1,679
Total juvenile and adult probation	2,222,210	2,222,210	1,984,009	(238,201)	1,884,431
Sheriff Corrections:					
Professional services	1,050,036	1,050,036	1,010,857	(39,179)	984,857
Prisoner housing	500	500	-	(500)	-
Maintenance - equipment	15,000	15,000	4,592	(10,408)	1,990
Maintenance contract	9,850	9,850	9,998	148	9,545
Maintenance Fee	3,600	3,600	3,495	(105)	3,495
Travel	5,600	5,600	10,205	4,605	5,000
Education	17,000	17,000	14,999	(2,001)	12,278
Education PTI	15,000	15,000	-	(15,000)	13,287
Supplies	1,800	1,800	2,203	403	-
Miscellaneous	500	500	84	(416)	105
Office supplies & expense	2,600	2,600	2,153	(447)	1,817
Jail accreditation	5,250	5,250	-	(5,250)	5,250
Supplies - provisions	300,000	300,000	298,433	(1,567)	321,648
Supplies - inmate	5,000	5,000	8,943	3,943	7,438
Supplies - jail	16,500	16,500	19,644	3,144	16,660
Supplies - laundry	11,500	11,500	10,555	(945)	12,089
Uniforms	4,000	4,000	2,809	(1,191)	3,401
Radios	5,000	5,000	4,812	(188)	3,740
Office equipment expense	3,780	3,780	3,307	(473)	7,718
Software purchase	35,000	35,000	11,348	(23,652)	401
Payroll	4,648,202	4,648,202	5,101,656	453,454	4,005,248
Overtime	560,000	560,000	403,640	(156,360)	542,073
Lease expense - tasers	22,079	22,079	4,200	(17,879)	-
Total Sheriff Corrections	6,737,797	6,737,797	6,927,933	190,136	5,958,040
Total Corrections	8,960,007	8,960,007	8,911,942	(48,065)	7,842,471

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Judiciary and legal:					
Circuit court and jury:					
Appointed atty - juvenile defense	\$ 45,600	45,600	49,400	3,800	41,800
Juries	35,000	35,000	18,522	(16,478)	20,739
Jury mileage	45,000	45,000	32,155	(12,845)	35,032
Maintenance - software	13,000	13,000	12,081	(919)	12,017
Education	750	750	1,027	277	-
Lodging and meals	1,000	1,000	320	(680)	497
Lodging and meals - jury	2,500	2,500	1,109	(1,391)	1,366
Publications	1,700	1,700	1,281	(419)	1,052
Child placement	235,000	235,000	52,984	(182,016)	37,834
Dues and memberships	1,800	1,800	1,800	-	2,025
Prevention	8,000	8,000	8,000	-	8,000
Office supplies & expense	21,000	21,000	14,219	(6,781)	15,794
Library	37,000	37,000	37,484	484	44,482
Uniforms	5,000	5,000	1,299	(3,701)	1,213
Jury debit cards	1,500	1,500	433	(1,067)	-
Probation Vehicles	-	-	-	-	32,938
Trial expense	55,000	55,000	149,115	94,115	100,396
Salaries and wages	548,350	548,350	476,594	(71,756)	393,477
Salaries and wages - part time	50,000	50,000	21,847	(28,153)	29,782
Overtime	100	100	-	(100)	-
Total circuit court and jury	1,107,300	1,107,300	879,670	(227,630)	778,444
Public Defender					
Travel	750	750	320	(430)	(71)
Library	7,750	7,750	4,157	(3,593)	4,191
Trial expense	33,000	33,000	24,283	(8,717)	18,610
Office supplies	4,000	4,000	13,204	9,204	1,077
Overtime	2,500	2,500	196	(2,304)	150
Payroll - elected dept	187,000	187,000	129,351	(57,649)	124,695
Salaries and wages	440,000	440,000	425,228	(14,772)	414,431
Total Public Defender	675,000	675,000	596,739	(78,261)	563,083

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (Continued):					
Judiciary and legal (Continued):					
Court Security:					
Clothing	\$ 2,000	2,000	4,428	2,428	7,234
Miscellaneous	250	250	-	(250)	-
Supplies	500	500	54	(446)	-
Office equipment	2,000	2,000	1,802	(198)	5,286
Payroll	428,982	428,982	474,872	45,890	405,723
Salaries and wages - part time	36,000	36,000	8,774	(27,226)	4,487
Overtime	20,000	20,000	24,143	4,143	16,773
Total Court Security	489,732	489,732	514,073	24,341	439,503
Circuit Clerk's office:					
Mileage	-	-	-	-	(169)
Travel	3,000	3,000	1,121	(1,879)	1,638
Meals	-	-	-	-	110
Lodging	-	-	1,744	1,744	599
Education	3,000	3,000	2,550	(450)	-
Publications	500	500	-	(500)	200
Dues and subscriptions	1,500	1,500	875	(625)	1,050
Office supplies & expense	10,000	10,000	9,949	(51)	2,170
Office equipment	15,000	15,000	14,998	(2)	-
Part time salary	12,500	12,500	15,566	3,066	14,398
Payroll elected dept	67,995	67,995	68,661	666	67,995
Salaries and wages	1,506,186	1,506,186	1,414,892	(91,294)	1,297,427
Total Circuit Clerk's office	1,619,681	1,619,681	1,530,356	(89,325)	1,385,418
State's Attorney office:					
Maintenance of equipment	4,000	4,000	3,636	(364)	6,021
Travel	5,000	5,000	3,192	(1,808)	4,490
Court reporter	32,000	32,000	27,011	(4,989)	43,179
Education	11,000	11,000	9,181	(1,819)	12,203
Trial expense	25,000	25,000	25,732	732	29,725
Appellate assistance	29,000	29,000	29,000	-	27,000
Office expense	33,000	33,000	29,072	(3,928)	44,573
Office equipment	30,000	30,000	4,658	(25,342)	-
Book expense	15,500	15,500	13,990	(1,510)	16,359
Professional services	100,000	100,000	100,000	-	100,000
Crime investigation	5,000	5,000	5,000	-	5,000
Temp/Seasonal help	-	-	1,956	1,956	14,049
Elected official wages	206,000	206,000	203,060	(2,940)	192,527
Salaries and wages	1,990,000	1,990,000	1,970,296	(19,704)	1,714,546
Total State's Attorney office	2,485,500	2,485,500	2,425,784	(59,716)	2,209,672
Total judiciary and legal	6,377,213	6,377,213	5,946,622	(430,591)	5,376,120

GENERAL FUND

(CONTINUED)

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

For the Year Ended November 30, 2024

(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Expenditures (Continued):					
Social Services:					
School Services:					
Maint. & repair of equipment	\$ 750	750	388	(362)	717
Travel	4,200	4,200	3,220	(980)	3,723
Eyeglass expenses	-	-	-	-	1,153
Office supplies and expenses	1,500	1,500	863	(637)	838
Education	950	950	90	(860)	664
Supplies - nursing	300	300	31	(269)	138
Salaries and wages	91,930	91,930	90,445	(1,485)	80,946
Payroll elected dept	50,000	50,000	50,435	435	47,642
Total School Services	149,630	149,630	145,472	(4,158)	135,821
Superintendent of Schools:					
Education	750	750	-	(750)	-
Travel	7,500	7,500	-	(7,500)	6,469
Professional services	750	750	-	(750)	-
Printing	500	500	-	(500)	-
Publications	250	250	-	(250)	-
Office supplies	3,000	3,000	-	(3,000)	30
Overtime	-	-	-	-	172
Salaries and wages	212,657	212,657	314,914	102,257	223,647
Total Superintendent of Schools	225,407	225,407	314,914	89,507	230,318
Joseph J Hohner Scholarship	-	-	6,754	6,754	63,299
Total Social Services	375,037	375,037	467,140	92,103	429,438
Culture & Recreation:					
County parks:					
Travel	1,000	1,000	-	(1,000)	-
Maint & repairs - machinery	8,500	8,500	9,010	510	3,015
Maint & repairs - building	15,000	15,000	16,483	1,483	16,480
General maintenance & repairs	15,000	15,000	16,148	1,148	12,201
Electricity	7,500	7,500	3,320	(4,180)	3,317
Gas	4,225	4,225	3,074	(1,151)	2,029
Education	1,000	1,000	30	(970)	160
Telephone	3,500	3,500	2,889	(611)	2,724
Waste disposal	4,000	4,000	7,207	3,207	4,709
Site Improvements	20,000	20,000	19,868	(132)	18,881
Grant expense	5,000	5,000	-	(5,000)	-
Professional services	14,000	14,000	14,194	194	10,310
Equipment expense	15,800	15,800	14,304	(1,496)	10,710
Vehicle Expense	-	-	-	-	12,000
Oil, gas, tires	12,500	12,500	14,235	1,735	10,039
General supplies	5,000	5,000	4,750	(250)	5,096
Miscellaneous	750	750	701	(49)	687
Elected official wages	64,890	64,890	65,439	549	61,836
Salaries and wages	54,075	54,075	54,541	466	51,530
Seasonal salaries and wages	14,985	14,985	14,705	(280)	-
Total county parks	266,725	266,725	260,898	(5,827)	225,724
Total culture & recreation	266,725	266,725	260,898	(5,827)	225,724
Total expenditures	37,681,040	37,681,040	37,135,671	(545,369)	33,088,986

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess of revenues over (under) expenditures	\$ (6,072,186)	(225,986)	928,960	1,154,946	(421,586)
Other financing sources (uses):					
Transfer from 002 Detention Home	1,920	1,920	1,920	-	1,920
Transfer from 003 Arrestees Medical Costs	12,000	12,000	12,000	-	12,500
Transfer from 005 Highway	4,000	4,000	4,000	-	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	-	1,868,625
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)	3,500,000
Transfer from 069 State Attorney	480	480	-	(480)	480
Transfer from 035 GIS	3,600	3,600	3,600	-	3,600
Transfer from 031 Env Services	850,000	850,000	850,000	-	1,200,000
Transfer from 070 SA Justice Assistance Court	-	-	60,000	60,000	-
Transfer from 097 Disaster Fund	-	-	19,922	19,922	-
Transfer from 001 General	-	-	1,500,000	1,500,000	1,500,000
Transfer to 201 General	-	-	(1,500,000)	(1,500,000)	(1,500,000)
Transfer to 057 CASA	-	-	-	-	(34,785)
Transfer to 098 Health Insurance	(254,761)	(254,761)	(254,761)	-	(157,537)
Disposal of Capital assets	-	-	72,319	72,319	-
Total other financing sources (uses)	6,096,264	6,096,264	2,748,025	(3,348,239)	6,475,203
Net change in fund balance	\$ 24,078	5,870,278	3,676,985	(2,193,293)	6,053,617
Fund balance, beginning of year			22,767,846		16,327,387
Prior period adjustment			-		386,842
Fund balance, beginning of year as restated			22,767,846		16,714,229
Fund balance, end of year			\$ 26,444,831		22,767,846

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 4,858,330	4,858,330	4,825,732	(32,598)	4,665,467
Personal property replacement	368,800	368,800	260,515	(108,285)	465,355
Interest	157,252	157,252	331,178	173,926	220,515
Reimbursements	57,260	57,260	83,475	26,215	85,394
Total revenues	5,441,642	5,441,642	5,500,900	59,258	5,436,731
Expenditures:					
General County employees	2,206,756	2,206,756	2,184,246	(22,510)	2,131,616
Recorder's equipment	-	-	25	25	-
Insurance	16,366	16,366	14,124	(2,242)	13,153
GIS	15,424	15,424	14,641	(783)	11,925
Accelerated payments	100,000	100,000	-	(100,000)	-
Tax sale automation	-	-	48	48	-
IMRF liability payment	1,500,000	1,500,000	-	(1,500,000)	1,500,000
E-911	7,754	7,754	7,379	(375)	6,384
S.A.O. Drug	-	-	17	17	-
S.O.A. Crime Victim	2,755	2,755	4,653	1,898	4,860
S.A.O Drug Court	-	-	-	-	2
Detention home employees	109,393	109,393	81,018	(28,375)	84,646
Child support	323	323	-	(323)	2,589
Circuit clerk doc storage	1,531	1,531	54	(1,477)	8,304
Court automation	-	-	-	-	1,186
County highway employees	237,307	237,307	211,442	(25,865)	208,204
Nursing home employees	403,034	403,034	324,328	(78,706)	281,879
County health employees	157,686	157,686	148,078	(9,608)	134,166
Court services	11,889	11,889	326	(11,563)	(214)
Environmental services	18,533	18,533	18,175	(358)	17,696
VAC	23,204	23,204	26,964	3,760	21,689
Mental health employees	-	-	112	112	-
Animal control	10,529	10,529	15,540	5,011	15,479
Total expenditures	4,822,484	4,822,484	3,051,170	(1,771,314)	4,443,564
Excess (deficiency) of revenues over (under) expenditures	619,158	619,158	2,449,730	1,830,572	993,167
Other financing sources (uses):					
Transfer from Fund 031	-	-	-	-	6,404
Total other financing sources (uses)	-	-	-	-	6,404
Net change in fund balance	\$ 619,158	619,158	2,449,730	1,830,572	999,571
Fund balance, beginning of year			6,587,285		5,417,120
Prior period adjustment			-		170,594
Fund balance, beginning of year as restated			6,587,285		5,587,714
Fund balance, end of year			\$ 9,037,015		6,587,285

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024				2023
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 2,507,372	2,507,372	2,490,748	(16,624)	2,413,679
Personal property replacement tax	192,863	192,863	136,208	(56,655)	243,302
Interest	68,977	68,977	145,943	76,966	99,989
Reimbursements	60,668	60,668	62,897	2,229	64,506
Total revenues	2,829,880	2,829,880	2,835,796	5,916	2,821,476
Expenditures:					
General county	1,638,984	1,638,984	1,655,588	16,604	1,524,904
Recorder's equipment	-	-	23	23	-
Insurance	14,541	14,541	12,576	(1,965)	11,842
Tax sale automation	-	-	42	42	-
E-911	6,890	6,890	6,568	(322)	5,750
S.A.O. Drug	-	-	15	15	-
S.A.O. Crime victim	2,448	2,448	4,143	1,695	3,959
Detention home	98,002	98,002	72,713	(25,289)	76,545
Child support	287	287	-	(287)	2,312
Circuit clerk document storage	1,743	1,743	48	(1,695)	7,469
Court automation	-	-	-	-	994
Court services	11,520	11,520	290	(11,230)	(151)
County highway	210,847	210,847	190,425	(20,422)	187,481
County health	146,377	146,377	132,311	(14,066)	123,140
Nursing home	368,184	368,184	293,151	(75,033)	255,607
Environmental services	16,466	16,466	16,184	(282)	15,927
VAC	20,617	20,617	24,004	3,387	19,576
Mental health	5,906	5,906	5,939	33	5,845
G.I.S.	13,075	13,075	13,032	(43)	11,110
Animal control	9,356	9,356	10,358	1,002	9,179
Total expenditures	2,565,243	2,565,243	2,437,410	(127,833)	2,261,489
Excess (deficiency) of revenues over (under) expenditures	264,637	264,637	398,386	133,749	559,987
Other financing sources (uses):					
Transfer from Fund 031	-	-	-	-	5,600
Total other financing sources (uses)	-	-	-	-	5,600
Net change in fund balance	\$ 264,637	264,637	398,386	133,749	565,587
Fund balance, beginning of year			3,334,769		2,694,086
Prior period adjustment			-		75,096
Fund balance, beginning of year as restated			3,334,769		2,769,182
Fund balance, end of year			\$ 3,733,155		3,334,769

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 5,531,683	5,531,683	5,494,543	(37,140)	5,312,150
Interest income	92,365	92,365	216,125	123,760	144,542
Reimbursement from other counties	15,000	15,000	13,717	(1,283)	14,678
Reimbursement from ARI grant	3,600	3,600	1,971	(1,629)	2,388
Reimbursement from TAC grant	1,200	1,200	752	(448)	868
Reimbursement from drug court	1,200	1,200	-	(1,200)	948
Total revenues	5,645,048	5,645,048	5,727,108	82,060	5,475,574
Expenditures:					
Professional services	30,000	30,000	11,166	(18,834)	11,509
Travel	500	500	-	(500)	154
Education	3,000	3,000	2,455	(545)	456
Dues & subscriptions	2,000	2,000	1,088	(912)	1,048
Library	1,000	1,000	857	(143)	857
Safety training	7,500	7,500	11,245	3,745	730
Safety membership	1,400	1,400	1,399	(1)	1,399
Employee training	8,000	8,000	7,500	(500)	2,500
Health & safety incentives	3,500	3,500	3,039	(461)	2,040
Miscellaneous expense	200	200	-	(200)	-
Office Supplies & expense	4,000	4,000	3,045	(955)	5,078
Supplies - safety	15,000	15,000	15,644	644	13,786
Workmen comp indemnity	80,000	80,000	36,005	(43,995)	-
Workmen comp liability	7,000	7,000	2,769	(4,231)	6,820
Unemployment	60,000	60,000	62,655	2,655	58,965
General & prof liability insurance	3,000	3,000	2,333	(667)	2,333
Payroll	93,040	93,040	93,873	833	89,046
Payroll elected official	95,268	95,268	96,074	806	90,783
Overtime	2,000	2,000	1,445	(555)	1,567
Total expenditures	416,408	416,408	352,592	(63,816)	289,071
Excess (deficiency) of revenues over (under) expenditures	5,228,640	5,228,640	5,374,516	145,876	5,186,503
Other financing sources (uses):					
Transfer to 001 General	(2,244,103)	(2,244,103)	(1,868,625)	375,478	(1,868,625)
Transfer to 002 Detention Home	(108,427)	(108,427)	(108,427)	-	(102,206)
Transfer to 005 Highway	(75,522)	(75,522)	(75,522)	-	(75,907)
Transfer to 013 Nursing Home	(327,595)	(327,595)	(327,595)	-	(284,747)
Transfer to 023 Health Dept	(18,214)	(18,214)	(18,214)	-	(19,814)
Transfer to 031 Env Services	(29,830)	(29,830)	(29,830)	-	(28,231)
Transfer to 098 Internal Service	(650,000)	(650,000)	-	650,000	-
Contribution to Self-Insurance Trust	(2,140,782)	(2,140,782)	(1,948,462)	192,320	(2,141,643)
Total other financing sources (uses)	(5,594,473)	(5,594,473)	(4,376,675)	1,217,798	(4,521,173)
Net change in fund balance	\$ (365,833)	(365,833)	997,841	1,363,674	665,330
Fund balance, beginning of year			3,902,742		3,102,709
Prior period adjustment			-		134,703
Fund Balance, beginning of year as restated			3,902,742		3,237,412
Fund balance, end of year			\$ 4,900,583		3,902,742

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024				2023
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tax Levy	\$ 659,929	659,929	655,780	(4,149)	653,178
Interest Income	75,000	75,000	228,223	153,223	188,184
Licenses-restaurant	120,000	120,000	115,153	(4,847)	119,187
Licenses- sewage	25,000	25,000	29,125	4,125	31,980
Licenses - wells	9,500	9,500	8,190	(1,310)	7,980
Surveys and plats	600	600	-	(600)	-
License-temp food service	10,000	10,000	11,213	1,213	11,045
Non-cash vaccines	40,000	40,000	67,709	27,709	65,514
HIV testing / education	2,000	2,000	-	(2,000)	-
Insurance / client reimbursement	100,000	100,000	192,410	92,410	142,152
New programs	75,000	75,000	38,617	(36,383)	19,025
Miscellaneous	10,000	10,000	4,217	(5,783)	9,048
Local health protection grant	275,000	275,000	221,968	(53,032)	232,469
Public health emergency grant	79,327	79,327	78,936	(391)	104,929
Family case management grant	214,650	214,650	189,433	(25,217)	169,242
Bond art grant	8,250	8,250	9,112	862	6,263
Vector control grant	22,340	22,340	19,222	(3,118)	21,227
IL tobacco-free grant	-	-	-	-	7,500
RTTA revenue	200	200	150	(50)	150
Radon grant	4,500	4,500	4,026	(474)	4,769
Hep. B grant	1,500	1,500	207	(1,293)	435
Safe drinking water grant	9,350	9,350	7,133	(2,217)	9,280
Donations	500	500	-	(500)	-
Smoking fines	500	500	-	(500)	250
Cancer grant	133,798	133,798	98,267	(35,531)	89,611
WIC grant	403,352	403,352	405,042	1,690	364,895
Tick surveillance grant	4,125	4,125	4,441	316	-
SIPA grant	350,000	350,000	-	(350,000)	350,000
Vaccine covid grant	15,000	15,000	14,406	-	108,923
Covid crisis grant	57,000	57,000	59,535	2,535	77,391
Lead grant	-	-	5,242	5,242	-
Covid 19 contract tracing	-	-	-	-	58,524
DNA	1,500	1,500	1,820	320	1,340
Emergency food and shelter	2,700	2,700	5,000	2,300	4,050
Tanning booth inspection	1,950	1,950	950	(1,000)	800
Total revenues	2,712,571	2,712,571	2,475,527	(237,044)	2,859,341

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures:					
Contractual labor	\$ 40,000	40,000	57,511	17,511	36,794
Travel	1,000	1,000	522	(478)	744
Utilities	18,500	18,500	17,836	(664)	21,091
Telephone	5,000	5,000	1,699	(3,301)	1,962
Rent	60,000	60,000	60,000	-	60,000
Postage	7,500	7,500	5,529	(1,971)	5,787
Education dues & subscriptions	10,000	10,000	459	(9,541)	2,486
Pubic service advertising	5,000	5,000	-	(5,000)	640
Programs	50,000	50,000	1,686	(48,314)	3,154
Office supplies & expense	25,000	25,000	1,534	(23,466)	-
Site improvement expense	15,000	15,000	3,677	(11,323)	6,672
Health & life insurance	363,319	363,319	350,730	(12,589)	291,179
Health & life insurance retirees	294,200	294,200	277,512	(16,688)	267,171
Payroll	1,722,845	1,722,845	1,602,913	(119,932)	1,484,000
Payroll elected office / dept. head	102,743	102,743	103,601	858	97,907
Temp / seasonal help	40,000	40,000	7,620	(32,380)	38,298
Overtime	7,500	7,500	1,712	(5,788)	2,800
Survellance - TB	-	-	68	68	-
Contractual labor	-	-	-	-	23,865
Travel	-	-	-	-	46
Telecom - CARES Act	-	-	-	-	546
Supplies	-	-	11,043	11,043	27,873
Supplies - CARES Act	-	-	-	-	438
Contractual labor Covid	3,000	3,000	8,913	5,913	26,097
Travel - Vaccine	100	100	-	(100)	241
Mileage federal grant funds	-	-	-	-	13
Supplies - vaccine	2,000	2,000	94,059	92,059	112,798
Supplies federal grant	-	-	-	-	49,850
Contractual labor	27,000	27,000	16,428	(10,572)	38,939
Supplies	7,000	7,000	152	(6,848)	3,998
Contractual labor -SIPA	6,250	6,250	4,846	(1,404)	-
Travel - SIPA	1,600	1,600	2,382	782	-
Education -SIPA	5,000	5,000	12,921	7,921	-
Supplies - SIPA	65,000	65,000	18,761	(46,239)	-
Retention - SIPA	36,400	36,400	56,157	19,757	-
Travel - TICK	350	350	23	(327)	-
Postage - TICK	100	100	-	(100)	-
Supplies - TICK	1,000	1,000	2,070	1,070	-
Contractual labor - WIC	7,015	7,015	11,208	4,193	11,812
Travel - WIC	5,965	5,965	496	(5,469)	3,725
Utilities - WIC	1,200	1,200	-	(1,200)	-
Telephone - WIC	6,100	6,100	4,329	(1,771)	7,806
Telecom - WIC	-	-	-	-	477
Rent - WIC	5,900	5,900	942	(4,958)	4,559
Postage - WIC	3,930	3,930	2,841	(1,089)	2,781
Education - WIC	1,800	1,800	172	(1,628)	80
Supplies - WIC	6,253	6,253	4,266	(1,987)	3,266
Contractual labor - FCM	4,860	4,860	4,511	(349)	8,156
Travel - FCM	3,500	3,500	1,469	(2,031)	3,290
Utilities - FCM	3,200	3,200	-	(3,200)	-
Telephone - FCM	6,100	6,100	1,645	(4,455)	4,561
Rent - FCM	5,900	5,900	428	(5,472)	2,841
Postage - FCM	500	500	191	(309)	244
Education - FCM	500	500	-	(500)	-

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Supplies - FCM	\$ 2,670	2,670	149	(2,521)	1,113
Supplies - MAP	2,500	2,500	-	(2,500)	-
Travel - PHEP	2,000	2,000	2,417	417	1,658
Telephone - PHEP	13,607	13,607	9,718	(3,889)	12,037
Education - PHEP	300	300	190	(110)	585
Supplies - PHEP	1,500	1,500	460	(1,040)	2,025
Contractual labor - LHP	8,000	8,000	13,563	5,563	14,460
Travel - LHP	25,000	25,000	28,132	3,132	24,663
Telephone - LHP	3,300	3,300	2,710	(590)	3,566
Postage - LHP	1,000	1,000	1,555	555	1,040
Education - LHP	10,000	10,000	1,254	(8,746)	4,762
Supplies - LHP	72,400	72,400	88,821	16,421	130,370
Software - LHP	5,120	5,120	5,120	-	12
Contractual labor - Vector	3,384	3,384	67	(3,317)	3,443
Travel - Vector	500	500	1,347	847	1,632
Postage - Vector	225	225	190	(35)	122
Supplies - Vector	12,620	12,620	13,398	778	10,020
Education - Vector	-	-	31	31	442
Contractual labor - Lead	-	-	60	60	-
Smoking fines	250	250	-	(250)	125
Supplies - ITFC	-	-	-	-	56
Contractual labor - IBCCP	500	500	182	(318)	386
Travel - IBCCP	795	795	685	(110)	622
Patient care - IBCCP	65,573	65,573	28,961	(36,612)	25,642
Postage - IBCCP	2,135	2,135	1,613	(522)	1,384
Education - IBCCP	390	390	175	(215)	320
Supplies - IBCCP	500	500	539	39	678
Contractual labor - Radon	1,800	1,800	-	(1,800)	-
Travel - Radon	100	100	-	(100)	-
Postage - Radon	100	100	172	72	-
Education - Radon	200	200	120	(80)	190
Supplies - Radon	3,470	3,470	1,470	(2,000)	2,581
Supplies - Emergency	2,700	2,700	5,095	2,395	4,446
Total expenditures	3,229,793	3,227,769	2,963,056	(264,713)	2,909,390
Excess (deficiency) of revenues over (under) expenditures	(517,222)	(515,198)	(487,529)	27,669	(50,049)
Other financing sources (uses):					
Transfer from 016 Insurance	18,214	18,214	18,214	-	19,814
Transfer to 001 General	(30,000)	(30,000)	(30,000)	-	(30,000)
Transfer to 098 Health Insurance	(33,993)	(33,993)	(33,993)	-	(22,599)
Total other financing sources (uses)	(45,779)	(45,779)	(45,779)	-	(32,785)
Net change in fund balance	\$ (563,001)	(560,977)	(533,308)	27,669	(82,834)
Fund balance, beginning of year			5,413,867		5,302,156
Prior period adjustment			-		192,522
Fund balance, beginning of year as restated			5,413,867		5,494,678
Fund balance, end of year			\$ 4,880,559		5,411,844

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Over (Under)		
	Original	Final	Final Budget	Actual	
Revenues:					
Interest	\$ -	419,000	393,620	(25,380)	300,387
Total revenues	-	419,000	393,620	(25,380)	300,387
Expenditures:					
Lost revenue recipients	-	-	1,056,301	1,056,301	202,549
Not for profit recipients	-	11,387,500	5,527,959	(5,859,541)	3,814,682
Administrative	-	19,500	20,736	1,236	-
Travel	-	-	-	-	1,431
Maintenance and repairs	-	-	1,243,813	1,243,813	1,446,737
Record retention	-	-	61,311	61,311	12,689
Software purchase	-	-	6,171	6,171	85,432
Payroll	-	12,000	169,544	157,544	57,834
Workers comp insurance	-	-	-	-	654
Office supplies & expenses	-	-	613	613	37,599
Site improvement	-	-	1,292,930	1,292,930	113,865
Equipment	-	-	86,201	86,201	1,249,538
Total expenditures	-	11,419,000	9,465,579	(1,953,421)	7,023,010
Excess (deficiency) of revenues over (under) expenditures	-	(11,000,000)	(9,071,959)	1,928,041	(6,722,623)
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	(166,603)
Total other financing sources (uses)	-	-	-	-	(166,603)
Net change in fund balance	\$ -	(11,000,000)	(9,071,959)	1,928,041	(6,889,226)
Fund balance (deficit), beginning of year			12,059,324		(133,183)
Prior period adjustment			-		19,081,733
Fund balance, beginning of year as restated			12,059,324		18,948,550
Fund balance, end of year			\$ 2,987,365		12,059,324

COUNTY OF LASALLE, ILLINOIS
PUBLIC SAFETY FUND

SCHEDULE B-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Public safety sales tax	\$ 4,175,000	4,175,000	3,931,514	(243,486)	3,694,601
Cannabis Tax	-	-	-	-	43,144
Donations	-	-	5,000	5,000	-
Interest	350,000	350,000	512,293	162,293	406,366
Total revenues	4,525,000	4,525,000	4,448,807	(76,193)	4,144,111
Expenditures:					
Coroner Forensic Center	8,000	8,000	8,000	-	341,962
Security expense	-	-	10,978	10,978	-
Miscellaneous	-	-	3,150	3,150	-
Total expenditures	8,000	8,000	22,128	14,128	341,962
Excess (deficiency) of revenues over (under) expenditures	4,517,000	4,517,000	4,426,679	(90,321)	3,802,149
Other financing sources (uses):					
Transfer to 001 General	(3,500,000)	(3,500,000)	-	3,500,000	(3,500,000)
Transfer to 028 Capital Improvement	(651,000)	(651,000)	-	651,000	-
Total other financing sources (uses)	(4,151,000)	(4,151,000)	-	4,151,000	(3,500,000)
Net change in fund balance	\$ 366,000	366,000	4,426,679	4,060,679	302,149
Fund balance, beginning of year			9,118,096		9,118,409
Prior period adjustment			-		(302,462)
Fund Balance, beginning of year as restated			9,118,096		8,815,947
Fund balance, end of year			\$ 13,544,775		9,118,096

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

December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY										
Service Cost	\$ 1,837,078	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	9,463,499	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	435,090	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	5,524	-	-	(1,084,318)	-	3,167,373	(3,141,956)	(246,324)	122,344	2,966,158
Benefit Payments and Refunds	(7,403,696)	(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	4,337,495	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	133,314,335	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>\$ 137,651,830</u>	<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	\$ 1,606,039	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	882,278	952,285	850,263	942,166	878,103	867,944	793,021	833,528	846,512	796,439
Pension Plan Net Investment Income	12,981,409	(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	(7,403,696)	(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	2,768,461	(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	10,834,491	(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	116,780,356	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>\$ 127,614,847</u>	<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>\$ 10,036,983</u>	<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	92.71%	87.60%	108.41%	97.46%	93.23%	84.58%	97.92%	88.78%	87.07%	92.80%
Covered Valuation Payroll	\$ 19,739,133	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	50.85%	84.14%	-57.13%	15.78%	43.43%	92.97%	12.19%	62.38%	70.43%	38.53%

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

December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY										
Service Cost	\$ 1,320,369	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	4,582,916	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	1,053,943	667,708	(268,240)	1,226,392	(2,493,039)	4,004,289	(375,415)	274,764	(299,916)	840,882
Assumption Changes	(129,191)	-	-	(432,497)	-	1,640,284	(436,232)	(113,668)	54,288	585,742
Benefit Payments and Refunds	(2,794,462)	(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	4,033,575	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	63,949,675	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)	\$ 67,983,250	63,949,675	60,230,381	57,207,396	53,221,905	52,393,631	44,078,042	42,266,807	39,603,538	37,267,333
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ 1,195,098	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	634,679	584,900	572,406	595,210	548,157	594,311	499,136	473,609	472,390	467,768
Pension Plan Net Investment Income	6,312,533	(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	(2,794,462)	(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	1,895,888	(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	7,243,736	(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	56,655,012	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)	\$ 63,898,748	56,655,012	64,512,868	54,961,242	48,651,606	41,220,453	42,749,274	36,811,966	33,424,119	33,091,583
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	\$ 4,084,502	7,294,663	(4,282,487)	2,246,154	4,570,299	11,173,178	1,328,768	5,454,841	6,179,419	4,175,750
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	93.99%	88.59%	107.11%	96.07%	91.41%	78.67%	96.99%	87.09%	84.40%	88.80%
Covered Valuation Payroll	\$ 8,462,381	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	48.27%	93.62%	-56.17%	28.88%	63.55%	146.33%	20.82%	86.38%	98.12%	69.05%

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

December 31,	2023	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	672,062	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	(327,711)	(99,234)	(282,878)	189,895	370,164	(387,524)	(72,416)	34,541	(231,031)	(74,427)
Assumption Changes	(12,272)	-	-	(53,098)	-	227,730	(105,258)	(9,992)	9,905	151,414
Benefit Payments and Refunds	(810,240)	(785,699)	(817,908)	(674,925)	(663,785)	(580,478)	(588,311)	(536,536)	(479,892)	(449,817)
Net Change in Total Pension Liability	(478,161) -	(196,833) -	(376,661) -	190,404 -	421,457 -	15,087 -	(4,622)	303,482	105,519	425,787
Total Pension Liability - Beginning	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	8,791,321
Total Pension Liability - Ending (a)	<u>\$ 9,196,780</u>	<u>9,674,941</u>	<u>9,871,774</u>	<u>10,248,435</u>	<u>10,058,031</u>	<u>9,636,574</u>	<u>9,621,487</u>	<u>9,626,109</u>	<u>9,322,627</u>	<u>9,217,108</u>
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	\$ -	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	1,176,654	(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	(810,240)	(785,699)	(817,908)	(674,925)	(663,785)	(580,478)	(588,311)	(536,536)	(479,892)	(449,817)
Other	186,525	(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	552,939	(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	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	8,370,711
Plan Fiduciary Net Position - Ending (b)	<u>\$ 10,766,403</u>	<u>10,213,464</u>	<u>13,029,621</u>	<u>11,634,007</u>	<u>9,165,667</u>	<u>7,882,879</u>	<u>9,096,453</u>	<u>8,952,197</u>	<u>8,688,719</u>	<u>8,870,726</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET) (a-b)	<u>\$ (1,569,623)</u>	<u>(538,523)</u>	<u>(3,157,847)</u>	<u>(1,385,572)</u>	<u>892,364</u>	<u>1,753,695</u>	<u>525,034</u>	<u>673,912</u>	<u>633,908</u>	<u>346,382</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	117.07%	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	0.00%	-16621.08%	-6076.05%	-847.31%	527.05%	696.18%	201.85%	123.84%	101.13%	56.04%

Required Supplementary Information
Illinois Municipal Retirement Fund
Schedules of Employer Contributions

Regular Plan						
Calendar Year	Actuarially Determined Contribution	Contributions in Relation to Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll	
2023	\$ 1,644,270	1,606,039	38,231	19,739,133	8.14%	
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	
2023	\$ 1,188,965	1,195,098	(6,133)	8,462,381	14.12%	
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	
2023	\$ -	-	-	-	0.00%	
2022	46	47	(1)	3,240	1.45%	
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 2023 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): 20-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 15 years for most employers (five employers were financed over 16 years; one employer was financed over 17 years; two employers were financed over 18 years; one employer was financed over 21 years; three employers were financed over 24 years; four employers were financed over 25 years and one employer was financed over 26 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.75% 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,

	2023	2022	2021	2020	2019	2018
TOTAL OPEB LIABILITY						
Service cost	\$ 1,432,236	2,338,885	3,887,482	3,134,157	3,366,321	4,013,090
Interest on the total OPEB liability	2,435,054	1,796,407	2,367,099	3,243,498	3,122,415	2,799,363
Benefit changes	-	-	-	-	-	-
Differences between expected and actual experience	4,886,521	-	6,617,528	(134,514)	6,855,983	1,555
Assumption changes	363,101	(21,634,625)	(45,656,251)	14,630,983	5,488,735	(6,678,697)
Benefit payments and refunds	(3,754,123)	(3,510,316)	(3,493,968)	(3,224,774)	(2,810,316)	(2,656,746)
Other changes	-	-	-	-	-	-
Net change in total OPEB liability	5,362,789	(21,009,649)	(36,278,110)	17,649,350	16,023,138	(2,521,435)
Total OPEB liability - beginning	59,059,812	80,069,461	116,347,571	98,698,221	82,675,083	85,196,518
Total OPEB liability - ending	<u>\$ 64,422,601</u>	<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>	<u>-</u>
EMPLOYER'S NET OPEB LIABILITY (ASSET)	<u>\$ 64,422,601</u>	<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**	\$ 30,176,763	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	195.7%	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, 2024

NOTE 1: BUDGETARY COMPARISON SCHEDULES

The budgetary comparison schedules for the General Fund, Public Health Fund, Illinois Municipal Retirement Fund, Mental Health Fund, American Rescue Plan Act Fund, and Public Safety 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 2024 budget was adopted on November 30, 2023 and was amended August 27, 2024.

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 Public Safety Fund for the year ended November 30, 2024.

SUPPLEMENTARY INFORMATION

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS

SCHEDULE C-1

Combining Balance Sheet

For the year ended November 30, 2024

(With Comparative Figures for November 30, 2023)

	Totals		Special Revenue Funds				
	2024	2023	General	Tax	Highways &	Judiciary &	Capital
			Governmental	Supported	Streets	Court-Related	Projects
			Group	Group	Group	Group	Fund
<u>Assets</u>							
Cash and investments	\$ 27,951,036	28,864,053	4,493,855	5,844,648	14,096,626	3,065,693	450,214
Property taxes receivable	10,656,750	10,293,873	-	3,798,243	6,858,507	-	-
Accounts receivable	1,820,750	1,627,745	630,964	283,869	263,446	46,503	595,968
Prepays	450	450	200	250	-	-	-
Accrued interest	34,457	13,664	-	6,891	27,566	-	-
Total assets	<u>\$ 40,463,443</u>	<u>40,799,785</u>	<u>5,125,019</u>	<u>9,933,901</u>	<u>21,246,145</u>	<u>3,112,196</u>	<u>1,046,182</u>
<u>Liabilities</u>							
Bank overdraft	\$ 52,374	55,626	52,374	-	-	-	-
Accounts payable	2,378,382	1,173,226	116,744	222,888	881,209	68,846	1,088,695
Accrued payroll	106,101	55,400	16,454	25,232	63,098	1,317	-
Total liabilities	<u>2,536,857</u>	<u>1,284,252</u>	<u>185,572</u>	<u>248,120</u>	<u>944,307</u>	<u>70,163</u>	<u>1,088,695</u>
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	10,377,162	10,053,878	-	3,696,116	6,681,046	-	-
Total deferred inflows of resources	<u>10,377,162</u>	<u>10,053,878</u>	<u>-</u>	<u>3,696,116</u>	<u>6,681,046</u>	<u>-</u>	<u>-</u>
<u>Fund Balances</u>							
Nonspendable	450	450	200	250	-	-	-
Restricted	26,060,546	26,054,754	4,206,724	5,989,415	12,822,374	3,042,033	-
Committed	1,535,629	3,411,331	737,211	-	798,418	-	-
Unassigned	(47,201)	(4,880)	(4,688)	-	-	-	(42,513)
Total fund balance	<u>27,549,424</u>	<u>29,461,655</u>	<u>4,939,447</u>	<u>5,989,665</u>	<u>13,620,792</u>	<u>3,042,033</u>	<u>(42,513)</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 40,463,443</u>	<u>40,799,785</u>	<u>5,125,019</u>	<u>9,933,901</u>	<u>21,246,145</u>	<u>3,112,196</u>	<u>1,046,182</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2

Combining Balance Sheet
For the year ended November 30, 2024

	Total 2024	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	\$ 4,493,855	580,702	844,051	241,024	-	7,676	21,879
Property taxes receivable	-	-	-	-	-	-	-
Accounts receivable	630,964	139,513	-	-	-	322	-
Prepays	200	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Total assets	<u>\$ 5,125,019</u>	<u>720,215</u>	<u>844,051</u>	<u>241,024</u>	<u>-</u>	<u>7,998</u>	<u>21,879</u>
<u>Liabilities</u>							
Bank overdraft	\$ 52,374	-	-	-	3,976	-	-
Accounts payable	116,744	-	22,063	748	-	-	-
Accrued payroll	16,454	-	-	-	712	-	-
Total liabilities	<u>185,572</u>	<u>-</u>	<u>22,063</u>	<u>748</u>	<u>4,688</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	4,206,724	720,215	821,988	240,276	-	7,998	21,879
Committed	737,211	-	-	-	-	-	-
Unassigned	(4,688)	-	-	-	(4,688)	-	-
Total fund balance	<u>4,939,447</u>	<u>720,215</u>	<u>821,988</u>	<u>240,276</u>	<u>(4,688)</u>	<u>7,998</u>	<u>21,879</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 5,125,019</u>	<u>720,215</u>	<u>844,051</u>	<u>241,024</u>	<u>-</u>	<u>7,998</u>	<u>21,879</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
For the year ended November 30, 2024

	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	\$ 172,622	48,939	298,772	511,039	541,307	-	210,488	41,051
Property taxes receivable	-	-	-	-	-	-	-	-
Accounts receivable	-	6,900	-	239,324	2,115	-	-	-
Prepays	-	-	-	200	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Total assets	<u>\$ 172,622</u>	<u>55,839</u>	<u>298,772</u>	<u>750,563</u>	<u>543,422</u>	<u>-</u>	<u>210,488</u>	<u>41,051</u>
<u>Liabilities</u>								
Bank overdraft	\$ -	-	-	-	-	-	-	-
Accounts payable	3,709	11,055	5,347	8,864	62,573	-	58	-
Accrued payroll	-	-	552	4,288	2,407	-	4,711	-
Total liabilities	<u>3,709</u>	<u>11,055</u>	<u>5,899</u>	<u>13,152</u>	<u>64,980</u>	<u>-</u>	<u>4,769</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	168,913	44,784	292,873	-	478,442	-	205,719	41,051
Committed	-	-	-	737,211	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	<u>168,913</u>	<u>44,784</u>	<u>292,873</u>	<u>737,411</u>	<u>478,442</u>	<u>-</u>	<u>205,719</u>	<u>41,051</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 172,622</u>	<u>55,839</u>	<u>298,772</u>	<u>750,563</u>	<u>543,422</u>	<u>-</u>	<u>210,488</u>	<u>41,051</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
GENERAL GOVERNMENT GROUP

SCHEDULE C-2
(CONTINUED)

Combining Balance Sheet
For the year ended November 30, 2024

	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	\$ 7,636	-	168,255	-	2,217	1,582	643,995	17,603	31,466	100,044	1,507
Property taxes receivable	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	242,790	-	-	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 7,636</u>	<u>242,790</u>	<u>168,255</u>	<u>-</u>	<u>2,217</u>	<u>1,582</u>	<u>643,995</u>	<u>17,603</u>	<u>31,466</u>	<u>100,044</u>	<u>1,507</u>
<u>Liabilities</u>											
Bank overdraft	\$ -	48,398	-	-	-	-	-	-	-	-	-
Accounts payable	-	2,327	-	-	-	-	-	-	-	-	-
Accrued payroll	-	3,784	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>54,509</u>	<u>-</u>	<u>-</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	7,636	188,281	168,255	-	2,217	1,582	643,995	17,603	31,466	100,044	1,507
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>7,636</u>	<u>188,281</u>	<u>168,255</u>	<u>-</u>	<u>2,217</u>	<u>1,582</u>	<u>643,995</u>	<u>17,603</u>	<u>31,466</u>	<u>100,044</u>	<u>1,507</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 7,636</u>	<u>242,790</u>	<u>168,255</u>	<u>-</u>	<u>2,217</u>	<u>1,582</u>	<u>643,995</u>	<u>17,603</u>	<u>31,466</u>	<u>100,044</u>	<u>1,507</u>

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
TAX SUPPORTED GROUP

SCHEDULE C-3

Combining Balance Sheet
For the year ended November 30, 2024

	Total 2024	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund	Cannabis Regulation Fund
<u>Assets</u>					
Cash and investments	\$ 5,844,648	2,772,875	2,552,844	421,291	97,638
Property taxes receivable	3,798,243	388,154	2,781,744	628,345	-
Accounts receivable	283,869	272,577	7,490	-	3,802
Prepays	250	250	-	-	-
Accrued interest	6,891	6,891	-	-	-
Total assets	\$ 9,933,901	3,440,747	5,342,078	1,049,636 -	101,440
<u>Liabilities</u>					
Bank overdraft	\$ -	-	-	-	-
Accounts payable	222,888	6,563	211,002	175	5,148
Accrued payroll	25,232	18,049	1,298	5,885	-
Total liabilities	248,120	24,612	212,300	6,060 -	5,148
<u>Deferred Inflows of Resources</u>					
Property taxes levied for subsequent years	3,696,116	375,307	2,708,927	611,882	-
Total deferred inflows of resources	3,696,116	375,307	2,708,927	611,882 -	-
<u>Fund Balances</u>					
Nonspendable	250	250	-	-	-
Restricted	5,989,415	3,040,578	2,420,851	431,694	96,292
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	5,989,665	3,040,828	2,420,851	431,694 -	96,292
Total liabilities, deferred inflows, and fund balance	\$ 9,933,901	3,440,747	5,342,078	1,049,636 -	101,440

COUNTY OF LASALLE, ILLINOIS
NONMAJOR FUNDS
HIGHWAY AND STREETS GROUP

SCHEDULE C-4

Combining Balance Sheet
For the year ended November 30, 2024

	Total 2024	Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund	Transportation Safety Fund
<u>Assets</u>						
Cash and investments	\$ 14,096,626	4,209,169	3,360,425	4,101,036	2,425,746	250
Property taxes receivable	6,858,507	3,484,017	1,687,245	-	1,687,245	-
Accounts receivable	263,446	3,730	1,095	257,526	1,095	-
Prepays	-	-	-	-	-	-
Accrued interest	27,566	11,486	9,189	-	6,891	-
Total assets	\$ 21,246,145	7,708,402	5,057,954	4,358,562	4,120,977	250
<u>Liabilities</u>						
Bank overdraft	\$ -	-	-	-	-	-
Accounts payable	881,209	213,214	370,402	162,979	134,614	-
Accrued payroll	63,098	20,398	9,610	33,090	-	-
Total liabilities	944,307	233,612	380,012	196,069	134,614	-
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	6,681,046	3,395,286	1,642,880	-	1,642,880	-
Total deferred inflows of resources	6,681,046	3,395,286	1,642,880	-	1,642,880	-
<u>Fund Balances</u>						
Nonspendable	-	-	-	-	-	-
Restricted	12,822,374	4,079,504	2,236,644	4,162,493	2,343,483	250
Committed	798,418	-	798,418	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balance	13,620,792	4,079,504	3,035,062	4,162,493	2,343,483	250
Total liabilities, deferred inflows, and fund balance	\$ 21,246,145	7,708,402	5,057,954	4,358,562	4,120,977	250

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

SCHEDULE C-5

Combining Balance Sheet
For the year ended November 30, 2024

	Total 2024	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	Access to Justice Fund
<u>Assets</u>										
Cash and investments	\$ 3,065,693	712,588	148,146	456,739	194	70,061	2,193	61,925	18,227	39,200
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable	46,503	11,767	3,757	11,763	-	1,939	390	-	-	-
Prepays	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 3,112,196</u>	<u>724,355</u>	<u>151,903</u>	<u>468,502</u>	<u>194</u>	<u>72,000</u>	<u>2,583</u>	<u>61,925</u>	<u>18,227</u>	<u>39,200</u>
<u>Liabilities</u>										
Bank overdraft	\$ -	-	-	-	-	-	-	-	-	-
Accounts payable	68,846	8,611	-	15,994	-	-	390	-	-	2,000
Accrued payroll	1,317	633	-	-	-	-	-	-	-	-
Total liabilities	<u>70,163</u>	<u>9,244</u>	<u>-</u>	<u>15,994</u>	<u>-</u>	<u>-</u>	<u>390</u>	<u>-</u>	<u>-</u>	<u>2,000</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	3,042,033	715,111	151,903	452,508	194	72,000	2,193	61,925	18,227	37,200
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>3,042,033</u>	<u>715,111</u>	<u>151,903</u>	<u>452,508</u>	<u>194</u>	<u>72,000</u>	<u>2,193</u>	<u>61,925</u>	<u>18,227</u>	<u>37,200</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 3,112,196</u>	<u>724,355</u>	<u>151,903</u>	<u>468,502</u>	<u>194</u>	<u>72,000</u>	<u>2,583</u>	<u>61,925</u>	<u>18,227</u>	<u>39,200</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, 2024

	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	\$ 17,850	234,873	478,179	41,366	90,539	90,322	291,268	168,688	7,593	135,742
Property taxes receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable	1,800	391	4,124	406	1,598	2,527	5,969	-	72	-
Prepays	-	-	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 19,650</u>	<u>235,264</u>	<u>482,303</u>	<u>41,772</u>	<u>92,137</u>	<u>92,849</u>	<u>297,237</u>	<u>168,688</u>	<u>7,665</u>	<u>135,742</u>
<u>Liabilities</u>										
Bank overdraft	\$ -	-	-	-	-	-	-	-	-	-
Accounts payable	2,400	10,027	2,171	-	3,150	21,400	2,703	-	-	-
Accrued payroll	-	194	-	-	-	-	490	-	-	-
Total liabilities	<u>2,400</u>	<u>10,221</u>	<u>2,171</u>	<u>-</u>	<u>3,150</u>	<u>21,400</u>	<u>3,193</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	17,250	225,043	480,132	41,772	88,987	71,449	294,044	168,688	7,665	135,742
Committed	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>17,250</u>	<u>225,043</u>	<u>480,132</u>	<u>41,772</u>	<u>88,987</u>	<u>71,449</u>	<u>294,044</u>	<u>168,688</u>	<u>7,665</u>	<u>135,742</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 19,650</u>	<u>235,264</u>	<u>482,303</u>	<u>41,772</u>	<u>92,137</u>	<u>92,849</u>	<u>297,237</u>	<u>168,688</u>	<u>7,665</u>	<u>135,742</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	Totals		Special Revenue Funds				
	2024	2023	General	Tax	Highways &	Judiciary &	Capital
			Governmental	Supported	Streets	Court-Related	Projects
			Group	Group	Group	Group	Fund
Revenues:							
Property taxes	\$ 10,024,143	9,417,946	-	3,661,582	6,362,561	-	-
Intergovernmental revenue	9,015,176	9,432,769	1,691,733	1,155,897	3,679,517	1,255,835	1,232,194
Fines and fees	3,869,452	4,078,209	2,701,029	-	421,103	747,320	-
Interest	1,313,606	1,086,736	177,295	223,594	687,400	126,284	99,033
Other	109,643	142,287	20,268	64,026	3,349	5,000	17,000
Total revenues	24,332,020	24,157,947	4,590,325	5,105,099	11,153,930	2,134,439	1,348,227
Expenditures:							
General government	1,626,896	1,353,774	1,596,248	30,648	-	-	-
Public safety	157,895	314,498	157,895	-	-	-	-
Judiciary and legal	3,136,733	2,494,229	62,740	1,298,985	-	1,775,008	-
Public works	7,323,962	11,008,295	2,355	-	7,321,607	-	-
Social services	4,922,849	4,516,920	1,726,242	3,196,607	-	-	-
Capital outlay	8,229,475	1,377,963	378	31,832	4,055,446	-	4,141,819
Total expenditures	25,397,810	21,065,679	3,545,858	4,558,072	11,377,053	1,775,008	4,141,819
Excess (deficiency) of revenues over (under) expenditures	(1,065,790)	3,092,268	1,044,467	547,027	(223,123)	359,431	(2,793,592)
Other financing sources (uses):							
Sale of assets	-	96,336	-	-	-	-	-
Transfers in	1,415,706	417,732	29,830	108,427	65,522	-	1,211,927
Transfers out	(2,262,147)	(1,333,989)	(914,791)	(23,095)	(1,252,261)	(72,000)	-
Total other financing sources (uses)	(846,441)	(819,921)	(884,961)	85,332	(1,186,739)	(72,000)	1,211,927
Net change in fund balance	(1,912,231)	2,272,347	159,506	632,359	(1,409,862)	287,431	(1,581,665)
Fund balance (deficit), beginning of year	29,461,655	27,159,435	4,779,941	5,357,306	15,030,654	2,754,602	1,539,152
Prior period adjustment	-	29,873	-	-	-	-	-
Fund balance (deficit), beginning of year as restated	29,461,655	27,189,308	4,779,941	5,357,306	15,030,654	2,754,602	1,539,152
Fund balance (deficit), end of year	\$ 27,549,424	29,461,655	4,939,447	5,989,665	13,620,792	3,042,033	(42,513)

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, 2024

	Total 2024	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
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	1,691,733	100,000	-	-	35,500	-	-
Fines and fees	2,701,029	464,483	446,254	34,885	-	4,911	2,679
Interest	177,295	26,899	35,455	10,185	-	257	899
Other	20,268	-	-	-	-	-	-
Total revenues	4,590,325	591,382	481,709	45,070	35,500	5,168	3,578
Expenditures:							
General government	1,596,248	477,105	384,429	27,699	-	-	-
Public safety	157,895	-	-	-	35,308	-	-
Judiciary and legal	62,740	-	-	-	-	-	-
Public works	2,355	-	-	-	-	-	-
Social services	1,726,242	-	-	-	-	-	-
Capital outlay	378	-	-	-	-	-	378
Total expenditures	3,545,858	477,105	384,429	27,699	35,308	-	378
Excess (deficiency) of revenues over (under) expenditures	1,044,467	114,277	97,280	17,371	192	5,168	3,200
Other financing sources (uses):							
Transfers in	29,830	-	-	-	-	-	-
Transfers out	(914,791)	(35,000)	-	-	-	-	-
Total other financing sources (uses)	(884,961)	(35,000)	-	-	-	-	-
Net change in fund balance	159,506	79,277	97,280	17,371	192	5,168	3,200
Fund balance (deficit), beginning of year	4,779,941	640,938	724,708	222,905	(4,880)	2,830	18,679
Prior period adjustment	-	-	-	-	-	-	-
Fund balance (deficit), beginning of year as restated	4,779,941	640,938	724,708	222,905	(4,880)	2,830	18,679
Fund balance (deficit), end of year	\$ 4,939,447	720,215	821,988	240,276	(4,688)	7,998	21,879

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, 2024

	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	-	-	-	72,110	-	-	-	-
Fines and fees	35,543	66,020	36,274	843,535	494,095	-	226,736	-
Interest	8,150	1,362	12,617	32,939	23,916	-	9,007	8
Other	12,748	-	-	-	4,647	-	-	2,873
Total revenues	56,441	67,382	48,891	948,584	522,658	-	235,743	2,881
Expenditures:								
General government	-	-	40,949	-	635,025	-	-	1,505
Public safety	76,058	45,439	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-
Social services	-	-	-	462,581	-	-	233,936	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	76,058	45,439	40,949	462,581	635,025	-	233,936	1,505
Excess (deficiency) of revenues over (under) expenditures	(19,617)	21,943	7,942	486,003	(112,367)	-	1,807	1,376
Other financing sources (uses):								
Transfers in	-	-	-	29,830	-	-	-	-
Transfers out	-	-	-	(852,383)	(6,714)	(19,922)	(772)	-
Total other financing sources (uses)	-	-	-	(822,553)	(6,714)	(19,922)	(772)	-
Net change in fund balance	(19,617)	21,943	7,942	(336,550)	(119,081)	(19,922)	1,035	1,376
Fund balance (deficit), beginning of year	188,530	22,841	284,931	1,073,961	597,523	19,922	204,684	39,675
Prior period adjustment	-	-	-	-	-	-	-	-
Fund balance (deficit), beginning of year as restated	188,530	22,841	284,931	1,073,961	597,523	19,922	204,684	39,675
Fund balance (deficit), end of year	\$ 168,913	44,784	292,873	737,411	478,442	-	205,719	41,051

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, 2024

	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	-	1,016,351	-	22,780	-	-	444,992	-	-	-	-
Fines and fees	28,071	-	9,445	-	-	-	-	108	4,406	-	3,584
Interest	270	-	7,146	-	-	-	6,052	766	1,295	30	42
Other	-	-	-	-	-	-	-	-	-	-	-
Total revenues	28,341	1,016,351	16,591	22,780	-	-	451,044	874	5,701	30	3,626
Expenditures:											
General government	-	-	6,756	22,780	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	1,090	-	-
Judiciary and legal	-	-	-	-	-	-	62,740	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	2,355
Social services	24,900	1,004,825	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	24,900	1,004,825	6,756	22,780	-	-	62,740	-	1,090	-	2,355
Excess (deficiency) of revenues over (under) expenditures	3,441	11,526	9,835	-	-	-	388,304	874	4,611	30	1,271
Other financing sources (uses):											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	3,441	11,526	9,835	-	-	-	388,304	874	4,611	30	1,271
Fund balance (deficit), beginning of year	4,195	176,755	158,420	-	2,217	1,582	255,691	16,729	26,855	100,014	236
Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-
Fund balance (deficit), beginning of year as restated	4,195	176,755	-	-	-	-	-	-	-	-	-
Fund balance (deficit), end of year	\$ 7,636	188,281	168,255	-	2,217	1,582	643,995	17,603	31,466	100,044	1,507

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, 2024

	Totals	Detention Home Fund	Mental Health Fund	Veterans' Assistance Commission Fund	Cannabis Regulation Fund
	2024				
Revenues:					
Property taxes	\$ 3,661,582	460,582	2,610,736	590,264	-
Intergovernmental revenue	1,155,897	949,207	162,131	-	44,559
Fines and fees	-	-	-	-	-
Interest	223,594	114,491	90,099	14,356	4,648
Other	64,026	64,026	-	-	-
Total revenues	5,105,099	1,588,306	2,862,966	604,620	49,207
Expenditures:	-				
General government	30,648	-	-	-	30,648
Public safety	-	-	-	-	-
Judiciary and legal	1,298,985	1,298,985	-	-	-
Public works	-	-	-	-	-
Social services	3,196,607	-	2,628,513	568,094	-
Capital outlay	31,832	-	-	-	31,832
Total expenditures	4,558,072	1,298,985	2,628,513	568,094	62,480
Excess (deficiency) of revenues over (under) expenditures	547,027	289,321	234,453	36,526	(13,273)
Other financing sources (uses):					
Transfers in	108,427	108,427	-	-	-
Transfers out	(23,095)	(14,838)	(3,097)	(5,160)	-
Total other financing sources (uses)	85,332	93,589	(3,097)	(5,160)	-
Net change in fund balance	632,359	382,910	231,356	31,366	(13,273)
Fund balance, beginning of year	5,357,306	2,657,918	2,189,495	400,328	109,565
Prior period adjustment	-	-	-	-	-
Fund balance, beginning of year as restated	5,357,306	2,657,918	2,189,495	400,328	109,565
Fund balance, end of year	\$ 5,989,665	3,040,828	2,420,851	431,694	96,292

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, 2024

	Total 2024	Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	Special Tax Matching Fund	Transportation Safety Fund
Revenues:						
Property taxes	\$ 6,362,561	3,181,283	1,590,639	-	1,590,639	-
Intergovernmental revenue	3,679,517	80,755	168,056	3,407,011	23,695	-
Fines and fees	421,103	421,103	-	-	-	-
Interest	687,400	174,388	133,942	244,387	134,683	-
Other	3,349	3,349	-	-	-	-
Total revenues	11,153,930	3,860,878	1,892,637	3,651,398	1,749,017	-
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Judiciary and legal	-	-	-	-	-	-
Public works	7,321,607	3,052,317	602,851	2,439,439	1,227,000	-
Social services	-	-	-	-	-	-
Capital outlay	4,055,446	-	731,401	2,208,652	1,115,393	-
Total expenditures	11,377,053	3,052,317	1,334,252	4,648,091	2,342,393	-
Excess (deficiency) of revenues over (under) expenditures	(223,123)	808,561	558,385	(996,693)	(593,376)	-
Other financing sources (uses):						
Transfers in	65,522	65,522	-	-	-	-
Transfers out	(1,252,261)	(1,252,261)	-	-	-	-
Total other financing sources (uses)	(1,186,739)	(1,186,739)	-	-	-	-
Net change in fund balance	(1,409,862)	(378,178)	558,385	(996,693)	(593,376)	-
Fund balance, beginning of year	15,030,654	4,457,682	2,476,677	5,159,186	2,936,859	250
Prior period adjustment	-	-	-	-	-	-
Fund balance, beginning of year as restated	15,030,654	4,457,682	2,476,677	5,159,186	2,936,859	250
Fund balance, end of year	\$ 13,620,792	4,079,504	3,035,062	4,162,493	2,343,483	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, 2024

	Total 2024	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	Access to Justice Fund
Revenues:										
Property taxes	\$ -	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	1,255,835	-	992,466	-	-	10,185	-	98,886	-	45,200
Fines and fees	747,320	181,519	51,675	181,961	194	17,955	5,988	-	-	-
Interest	126,284	30,178	13,895	18,125	-	2,500	-	-	-	-
Other	5,000	-	-	-	-	-	-	-	-	-
Total revenues	2,134,439	211,697	1,058,036	200,086	194	30,640	5,988	98,886	-	45,200
Expenditures:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Judiciary and legal	1,775,008	120,851	1,029,887	114,046	-	10,637	5,988	13,679	34,500	8,000
Public works	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,775,008	120,851	1,029,887	114,046	-	10,637	5,988	13,679	34,500	8,000
Excess (deficiency) of revenues over (under) expenditures	359,431	90,846	28,149	86,040	194	20,003	-	85,207	(34,500)	37,200
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(72,000)	-	-	-	-	-	-	(60,000)	-	-
Total other financing sources (uses)	(72,000)	-	-	-	-	-	-	(60,000)	-	-
Net change in fund balance	287,431	90,846	28,149	86,040	194	20,003	-	25,207	(34,500)	37,200
Fund balance, beginning of year	2,754,602	624,265	123,754	366,468	-	51,997	2,193	36,718	52,727	-
Prior period adjustment	-	-	-	-	-	-	-	-	-	-
Fund balance, beginning of year as restated	2,754,602	624,265	123,754	366,468	-	51,997	2,193	36,718	52,727	-
Fund balance, end of year	\$ 3,042,033	715,111	151,903	452,508	194	72,000	2,193	61,925	18,227	37,200

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, 2024

	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	-	-	-	-	-	-	-	-	-	109,098
Fines and fees	22,200	37,051	91,228	10,661	20,386	43,099	82,354	-	1,049	-
Interest	-	10,478	20,731	1,994	4,041	3,865	11,534	4,395	270	4,278
Other	-	-	-	-	5,000	-	-	-	-	-
Total revenues	22,200	47,529	111,959	12,655	29,427	46,964	93,888	4,395	1,319	113,376
Expenditures:										
General government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Judiciary and legal	17,400	148,054	57,215	-	33,788	64,992	30,876	-	-	85,095
Public works	-	-	-	-	-	-	-	-	-	-
Social services	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Total expenditures	17,400	148,054	57,215	-	33,788	64,992	30,876	-	-	85,095
Excess (deficiency) of revenues over (under) expenditures	4,800	(100,525)	54,744	12,655	(4,361)	(18,028)	63,012	4,395	1,319	28,281
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(12,000)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(12,000)	-	-	-	-	-	-
Net change in fund balance	4,800	(100,525)	54,744	655	(4,361)	(18,028)	63,012	4,395	1,319	28,281
Fund balance, beginning of year	12,450	325,568	425,388	41,117	93,348	89,477	231,032	164,293	6,346	107,461
Prior period adjustment	-	-	-	-	-	-	-	-	-	-
Fund balance, beginning of year as restated	12,450	325,568	425,388	41,117	93,348	89,477	231,032	164,293	6,346	107,461
Fund balance, end of year	\$ 17,250	225,043	480,132	41,772	88,987	71,449	294,044	168,688	7,665	135,742

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 580,702
Accounts receivable	39,513
Grant receivable	<u>100,000</u>
Total assets	<u>\$ 720,215</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 720,215</u>
Total fund balance	<u>\$ 720,215</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Tourism fees	\$ 335,000	335,000	464,483	129,483	411,974
Grants	-	-	100,000	100,000	74,500
Interest	10,000	10,000	26,899	16,899	20,572
Total revenues	345,000	345,000	591,382	246,382	507,046
Expenditures:					
Education	1,500	1,500	1,148	(352)	-
Publications	35,000	35,000	28,660	(6,340)	32,160
County Grant	50,000	50,000	195,200	145,200	146,802
Travel	200	200	-	(200)	-
Marketing	259,000	259,000	100,174	(158,826)	40,103
Heritage Corridor	20,000	20,000	20,000	-	20,000
Funding Requests	-	-	-	-	2,994
Funding Requests-General	100,000	100,000	70,453	(29,547)	48,298
Billboard	34,000	34,000	23,770	(10,230)	25,830
Visitor Guide Distribution	10,000	10,000	7,700	(2,300)	24
Miscellaneous Expense	500	500	-	(500)	-
Starved Rock	30,000	30,000	30,000	-	30,000
Total expenditures	540,200	540,200	477,105	(63,095)	346,211
Excess (deficiency) of revenues over (under) expenditures	(195,200)	(195,200)	114,277	309,477	160,835
Other financing sources (uses):					
Transfer to general fund	(35,000)	(35,000)	(35,000)	-	(35,000)
Total other financing sources (uses)	(35,000)	(35,000)	(35,000)	-	(35,000)
Net change in fund balance	\$ (230,200)	(230,200)	79,277	309,477	125,835
Fund balance, beginning of year			640,938		515,103
Fund balance, end of year			\$ 720,215		640,938

Balance Sheet
For the year ended November 30, 2024

Assets

Assets:

Cash and investments	\$ 844,051
Total assets	<u>\$ 844,051</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	<u>\$ 22,063</u>
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Fund balance:

Restricted	<u>821,988</u>
Total liabilities and fund balance	<u>\$ 844,051</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest Income	\$ 19,000	19,000	35,455	16,455	25,977
GIS Recording Fees	19,000	19,000	14,333	(4,667)	13,986
Public Search Income	145,000	145,000	159,241	14,241	154,640
Copy Revenue	39,000	39,000	11,797	(27,203)	23,036
Recorder's Equipment Fees	60,000	60,000	38,814	(21,186)	42,321
Reimbursements	200	200	26	(174)	114
Rental Housing Fees	225,000	225,000	222,043	(2,957)	160,708
Miscellaneous	500	500	-	(500)	75
Total revenues	507,700	507,700	481,709	(25,991)	420,857
Expenditures:					
Professional Services	15,000	15,000	6,000	(9,000)	-
Maintenance and Repair	113,000	113,000	101,381	(11,619)	111,867
Supplies	30,000	30,000	3,819	(26,181)	5,112
Payroll	13,048	13,048	12,878	(170)	13,122
Travel	7,100	7,100	2,384	(4,716)	368
Mileage	-	-	1,839	1,839	2,048
Meals	-	-	-	-	58
Lodging	-	-	-	-	2,182
Airfare	-	-	-	-	549
Transportation	-	-	-	-	12
Rental Equipment	4,000	4,000	2,227	(1,773)	2,060
Equipment	-	-	3,823	3,823	30,000
Education	1,700	1,700	2,057	357	1,630
Dues and Subscriptions	1,500	1,500	2,195	695	1,135
Record Retention	30,000	30,000	29,988	(12)	10,002
Miscellaneous	300	300	-	-	-
Rental Housing	215,000	215,000	215,838	838	150,516
Total expenditures	430,648	430,648	384,429	(45,919)	330,661
Excess (deficiency) of revenues over (under) expenditures	77,052	77,052	97,280	19,928	90,196
Other financing sources (uses):					
Transfers to 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	\$ 47,052	47,052	97,280	49,928	90,196
Fund balance, beginning of year			724,708		634,512
Fund balance, end of year			\$ 821,988		724,708

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 241,024
Total assets	<u>\$ 241,024</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 748
Fund balance:	
Restricted	240,276
Total liabilities and fund balance	<u>\$ 241,024</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Fines and fees:					
County clerk records fees	\$ 25,000	25,000	24,082	(918)	25,279
Death certificate fees	5,000	5,000	7,258	2,258	7,151
Marriage license fees	3,500	3,500	3,515	15	3,494
Civil union fees	50	50	30	(20)	179
Interest	6,800	6,800	10,185	3,385	7,060
Total revenues	40,350	40,350	45,070	4,720	43,163
Expenditures:					
Software and licenses	3,500	3,500	2,705	(795)	2,705
Maintenance and repair of equipment	500	500	-	(500)	-
Travel	2,000	2,000	483	(1,517)	485
Office expense	13,800	13,800	12,638	(1,162)	14,327
Office equipment	10,000	10,000	-	(10,000)	-
Marriage license fee	4,000	4,000	3,908	(92)	3,425
Civil union fees	50	50	-	(50)	5
Education	1,500	1,500	1,507	7	110
State death certificate reimbursement	5,000	5,000	6,458	1,458	6,548
Total expenditures	40,350	40,350	27,699	(12,651)	27,605
Net change in fund balance	\$ -	-	17,371	17,371	15,558
Fund balance, beginning of year			222,905		207,347
Fund balance, end of year			\$ 240,276		222,905

COUNTY OF LASALLE, ILLINOIS
CRIME VICTIM WITNESS COORDINATOR FUND

SCHEDULE C-17

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ -
Total assets	<u>\$ -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Overdraft payable	\$ 3,976
Accrued payroll	712
Total liabilities	<u>4,688</u>
Fund balance (deficit):	
Unassigned	<u>(4,688)</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-18

	2024			2023
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Salary reimb. - crime victim witness coordinator	\$ 35,000	35,000	35,500 500	25,114
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>35,500 500</u>	<u>25,114</u>
Expenditures:				
State's Attorney Salary	35,000	35,000	35,308 308	33,673
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>35,308 308</u>	<u>33,673</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>192 192</u>	(8,559)
Fund balance (deficit), beginning of year			(4,880)	3,679
Fund balance (deficit), end of year			<u>\$ (4,688)</u>	<u>(4,880)</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 7,676
Accounts receivable	322
Total assets	<u>\$ 7,998</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	<u>\$ 7,998</u>
Total fund balance	<u>\$ 7,998</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-20

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Fines and fees	\$ 5,000	5,000	4,911	(89)	5,946
Interest	100	100	257	157	151
Total revenues	<u>5,100</u>	<u>5,100</u>	<u>5,168</u>	<u>68</u>	<u>6,097</u>
Expenditures:					
Maintenance contracts	-	-	-	-	5,000
Miscellaneous	5,100	5,100	-	(5,100)	-
Total expenditures	<u>5,100</u>	<u>5,100</u>	<u>-</u>	<u>(5,100)</u>	<u>5,000</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	5,168	<u>5,168</u>	1,097
Fund balance, beginning of year			2,830		1,733
Fund balance, end of year			<u>\$ 7,998</u>		<u>2,830</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the year ended November 30, 2024**

<u>Assets</u>	
Cash and investments	\$ 21,879
Total assets	<u>\$ 21,879</u>
<u>Fund Balance</u>	
Fund Balance:	
Restricted	\$ 21,879
Total fund balance	<u>\$ 21,879</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-22
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)**

	2024			2023
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and fees	\$ 5,000	5,000	2,679	4,199
Interest	500	500	899	580
Total revenues	<u>5,500</u>	<u>5,500</u>	<u>3,578</u>	<u>4,779</u>
Expenditures:				
Equipment rental	<u>1,500</u>	<u>1,500</u>	<u>378</u>	<u>-</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>378</u>	<u>-</u>
Net change in fund balance	<u>\$ 4,000</u>	<u>4,000</u>	<u>3,200</u>	<u>4,779</u>
Fund balance, beginning of year			<u>18,679</u>	<u>13,900</u>
Fund balance, end of year			<u>\$ 21,879</u>	<u>18,679</u>

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>		
Cash and investments		\$ 172,622
Total assets		<u>\$ 172,622</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 3,709
Total liabilities		<u>3,709</u>
Fund balance:		
Restricted		<u>168,913</u>
Total liabilities and fund balance		<u>\$ 172,622</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
State drug enforcement	\$ 30,000	30,000	35,543	5,543	27,638
Interest	7,000	7,000	8,150	1,150	8,089
Donations	-	-	1,500	1,500	-
Miscellaneous	-	-	11,000	11,000	-
State forfeiture percentage	3,000	3,000	248	(2,752)	3,806
Total revenues	40,000	40,000	56,441	16,441	39,533
Expenditures:					
Vehicle expense	30,000	30,000	13,309	(16,691)	11,632
Investigation expenses	2,000	2,000	2,000	-	2,000
State drug enforcement	100,000	100,000	49,011	(50,989)	139,153
Federal drug enforcement	500	500	900	400	-
Supplies	100	100	32	(68)	73
K-9 expense	28,000	28,000	5,864	(22,136)	29,713
Miscellaneous	100	100	-	(100)	-
Payroll	5,000	5,000	4,942	(58)	5,058
Total expenditures	165,700	165,700	76,058	(89,642)	187,629
Net change in fund balance	\$ (125,700)	(125,700)	(19,617)	106,083	(148,096)
Fund balance, beginning of year			188,530		336,626
Fund balance, end of year			\$ 168,913		188,530

COUNTY OF LASALLE, ILLINOIS
CORONER FEE FUND

SCHEDULE C-25

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 48,939
Accounts receivable	6,900
Total assets	<u>\$ 55,839</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 11,055
Total liabilities	<u>11,055</u>
Fund Balance:	
Restricted	<u>44,784</u>
Total liabilities and fund balance	<u>\$ 55,839</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-26

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Coroner fees	\$ 52,800	52,800	66,020	13,220	51,225
Interest	2,000	2,000	1,362	(638)	940
Total revenues	<u>54,800</u>	<u>54,800</u>	<u>67,382</u>	<u>12,582</u>	<u>52,165</u>
Expenditures:					
Supplies	4,000	4,000	21,131	17,131	72,358
Utilities	8,400	8,400	7,361	(1,039)	4,834
Office supplies and expenses	2,800	2,800	11,198	8,398	11,934
Miscellaneous	3,600	3,600	4,546	946	1,520
Supplies-safety	1,000	1,000	1,203	203	2,550
Vehicles	33,000	33,000	-	(33,000)	-
Total expenditures	<u>52,800</u>	<u>52,800</u>	<u>45,439</u>	<u>(7,361)</u>	<u>93,196</u>
Net change in fund balance	<u>\$ 2,000</u>	<u>2,000</u>	21,943	<u>19,943</u>	(41,031)
Fund balance, beginning of year			22,841		63,872
Fund balance, end of year			<u>\$ 44,784</u>		<u>22,841</u>

COUNTY OF LASALLE, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-27

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 298,772
Total assets	<u>\$ 298,772</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 5,347
Accrued payroll	<u>552</u>
Total liabilities	<u>5,899</u>
Fund balance:	
Restricted	<u>292,873</u>
Total liabilities and fund balance	<u>\$ 298,772</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024				2023
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Tax sale automation fees	\$ 40,000	40,000	33,400	(6,600)	40,401
Sale of duplicate tax bill	7,500	7,500	2,874	(4,626)	5,057
Interest	8,000	8,000	12,617	4,617	9,285
Total revenues	55,500	55,500	48,891	(6,609)	54,743
Expenditures:					
Tax sale automation	5,000	5,000	5,347	347	5,012
Maintenance and repairs	350	350	-	(350)	-
Miscellaneous	250	250	-	(250)	-
Office equipment	-	-	6,648	6,648	-
Salaries and wages	33,621	33,621	28,954	(4,667)	29,066
Total expenditures	39,221	39,221	40,949	1,728	34,078
Net change in fund balance	\$ 16,279	16,279	7,942	(8,337)	20,665
Fund balance, beginning of year			284,931		264,266
Fund balance, end of year			\$ 292,873		284,931

COUNTY OF LASALLE, ILLINOIS
ENVIRONMENTAL SERVICE AND LAND USE FUND

SCHEDULE C-29

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 511,039
Accounts receivable	239,324
Prepays	<u>200</u>
Total assets	<u>\$ 750,563</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 8,864
Accrued payroll	<u>4,288</u>
Total liabilities	<u>13,152</u>
Fund balance:	
Non-spendable	200
Committed	<u>737,211</u>
Total fund balance	<u>737,411</u>
Total liabilities and fund balance	<u>\$ 750,563</u>

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Tipping fees	\$ 850,000	850,000	628,123	(221,877)	581,979
Building inspection fees	100,000	100,000	152,084	52,084	155,025
Permit Fees	100,000	100,000	61,078	(38,922)	160,537
Enforcement Fines	2,000	2,000	2,250	250	5,250
IEPA	96,148	96,148	72,110	(24,038)	96,146
Interest	44,000	44,000	32,939	(11,061)	52,347
Total revenues	1,192,148	1,192,148	948,584	(243,564)	1,051,284
Expenditures:					
Mileage	500	500	98	(402)	-
Telephone	1,300	1,300	1,284	(16)	1,182
Printing	500	500	-	(500)	-
Postage	2,500	2,500	2,904	404	4,027
Education	2,100	2,100	525	(1,575)	1,406
Dues and Subscriptions	1,500	1,500	823	(677)	592
Office supplies expense	5,250	5,250	1,482	(3,768)	3,739
Professional services	70,000	70,000	2,060	(67,940)	1,500
Recycling collection	25,000	25,000	24,615	(385)	23,935
Software Purchase	2,000	2,000	1,500	(500)	39,000
Vehicle maintenance	2,250	2,250	170	(2,080)	236
Travel	500	500	32	(468)	55
Building inspector	90,000	90,000	134,511	44,511	161,345
Salaries and wages	214,578	214,578	203,827	(10,751)	204,625
Group health and life	89,415	89,415	88,750	(665)	81,157
Total expenditures	507,393	507,393	462,581	(44,812)	522,799
Excess (deficiency) of revenues over (under) expenditures	684,755	684,755	486,003	(198,752)	528,485
Other financing sources (uses):					
Transfer from 016 Insurance	29,830	29,830	29,830	-	28,231
Transfers to 001 General	(850,000)	(850,000)	(850,000)	-	(1,200,000)
Transfer to 004 IMRF	-	-	-	-	(6,404)
Transfer to 009 Social Security	-	-	-	-	(5,600)
Transfer to 098 Health Insurance	(2,383)	(2,383)	(2,383)	-	(1,900)
Total other financing sources (uses)	(822,553)	(822,553)	(822,553)	-	(1,185,673)
Net change in fund balance	\$ (137,798)	(137,798)	(336,550)	(198,752)	(657,188)
Fund balance, beginning of year			1,073,961		1,506,702
Prior period adjustment			-		224,447
Fund balance, beginning of year as restated			1,073,961		1,731,149
Fund balance, end of year			\$ 737,411		1,073,961

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 541,307
Accounts receivable	<u>2,115</u>
Total assets	<u>\$ 543,422</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 62,573
Accrued payroll	<u>2,407</u>
Total liabilities	<u>64,980</u>
Fund balance:	
Restricted	<u>478,442</u>
Total liabilities and fund balance	<u>\$ 543,422</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
G.I.S. recording fee	\$ 500,000	500,000	494,095	(5,905)	481,845
Miscellaneous income	10,000	10,000	4,647	(5,353)	22,032
Interest	16,500	16,500	23,916	7,416	21,012
Total revenues	526,500	526,500	522,658	(3,842)	524,889
Expenditures:					
G.I.S. software license	3,000	3,000	-	(3,000)	-
Maintenance contract - software	98,731	98,731	92,232	(6,499)	96,285
Education	2,000	2,000	450	(1,550)	-
Professional services	284,188	284,188	286,189	2,001	285,689
Office supplies	13,500	13,500	10,983	(2,517)	2,846
Miscellaneous	1,000	1,000	-	(1,000)	-
Salaries and wages	171,798	171,798	178,052	6,254	153,089
Health and life insurance	61,634	61,634	67,119	5,485	56,008
Total expenditures	635,851	635,851	635,025	(826)	593,917
Excess (deficiency) of revenues over (under) expenditures	(109,351)	(109,351)	(112,367)	(3,016)	(69,028)
Other financing sources (uses):					
Transfers to 001 General	(3,600)	(3,600)	(3,600)	-	(3,600)
Transfer to 098 Health Insurance	(3,114)	(3,114)	(3,114)	-	-
Total other financing sources (uses)	(6,714)	(6,714)	(6,714)	-	(3,600)
Net change in fund balance	\$ (116,065)	(116,065)	(119,081)	(3,016)	(72,628)
Fund balance, beginning of year			597,523		658,786
Prior period adjustment			-		11,365
Fund balance, beginning of year as restated			597,523		670,151
Fund balance, end of year			\$ 478,442		597,523

**COUNTY OF LASALLE, ILLINOIS
DISASTER FUND**

SCHEDULE C-33

**Balance Sheet
For the year ended November 30, 2024**

<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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)**

SCHEDULE C-34

	2024			2023
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):				
Transfer to general fund	-	-	(19,922)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(19,922)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(19,922)</u>	<u>-</u>
Fund balance, beginning of year			<u>19,922</u>	<u>19,922</u>
Fund balance, end of year			<u>\$ -</u>	<u>19,922</u>

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 210,488
Total assets	<u>\$ 210,488</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 58
Accrued payroll	<u>4,711</u>
Total liabilities	<u>4,769</u>
Fund balance:	
Restricted	<u>205,719</u>
Total liabilities and fund balance	<u>\$ 210,488</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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Dog licenses	\$ 190,000	190,000	226,736	36,736	228,489
Miscellaneous	-	-	-	-	4,040
Interest	5,000	5,000	9,007	4,007	7,060
Total revenues	195,000	195,000	235,743	40,743	239,589
Expenditures:					
Boarding / animal care	20,000	20,000	6,955	(13,045)	17,404
Administrator animal control	25,000	25,000	22,917	(2,083)	28,712
Maintenance & repair	15,000	15,000	24,286	9,286	5,720
Software	5,500	5,500	4,050	(1,450)	-
Travel	300	300	-	(300)	-
Vehicle fuel	4,000	4,000	5,008	1,008	3,533
Telephone	650	650	597	(53)	574
Education	300	300	100	(200)	-
Dues & subscriptions	250	250	102	(148)	-
Miscellaneous claims	200	200	-	(200)	-
Office supplies & expenses	2,300	2,300	983	(1,317)	1,107
Field supplies and equipment	3,500	3,500	1,466	(2,034)	-
Rabies tags	3,500	3,500	3,596	96	3,128
Health and life insurance	24,183	24,183	24,023	(160)	23,469
Salaries and wages	140,526	140,526	139,853	(673)	123,085
Total expenditures	245,209	245,209	233,936	(11,273)	206,732
Excess (deficiency) of revenues over (under) expenditures	(50,209)	(50,209)	1,807	52,016	32,857
Other financing sources (uses):					
Transfer to 098 Health Insurance	(772)	(772)	(772)	-	(525)
Total other financing sources (uses)	(772)	(772)	(772)	-	(525)
Net change in fund balance	\$ (50,981)	(50,981)	1,035	52,016	32,332
Fund balance, beginning of year			204,684		172,352
Fund balance, end of year			\$ 205,719		204,684

COUNTY OF LASALLE, ILLINOIS
LOCAL EMERGENCY PLANNING COMMITTEE FUND

SCHEDULE C-37

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 41,051
Total assets	<u>\$ 41,051</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 41,051
Total fund balance	<u>\$ 41,051</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-38

	2024			2023
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 3	3	8	5
Volunteer donations	1,000	1,000	2,873	8,980
LEPC donations	-	-	-	200
Disaster recovery donations	-	-	-	12,516
Total revenues	<u>1,003</u>	<u>1,003</u>	<u>2,881</u>	<u>21,701</u>
Expenditures:				
Volunteer expenses	4,000	4,000	(2,771)	606
Miscellaneous	-	-	276	-
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>(2,495)</u>	<u>606</u>
Net change in fund balance	<u>\$ (2,997)</u>	<u>(2,997)</u>	<u>1,376</u>	<u>21,095</u>
Fund balance, beginning of year			<u>39,675</u>	<u>18,580</u>
Fund balance, end of year			<u>\$ 41,051</u>	<u>39,675</u>

COUNTY OF LASALLE, ILLINOIS
ANIMAL POPULATION CONTROL FUND

SCHEDULE C-39

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 7,636
Total assets	<u>\$ 7,636</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted fund balance	\$ 7,636
Total fund balance	<u>\$ 7,636</u>

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

SCHEDULE C-40

For the Year Ended November 30, 2024

(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	<u>Budget Amounts</u>		<u>Over (Under)</u>	<u>Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Intact pet fines	\$ 33,600	33,600	28,071	(5,529)	29,179
Interest	250	250	270	20	(74)
Total revenues	<u>33,850</u>	<u>33,850</u>	<u>28,341</u>	<u>(5,509)</u>	<u>29,105</u>
Expenditures:					
Intact fees	33,600	33,600	24,900	(8,700)	34,668
Total expenditures	<u>33,600</u>	<u>33,600</u>	<u>24,900</u>	<u>(8,700)</u>	<u>34,668</u>
Net change in fund balance	<u>\$ 250</u>	<u>250</u>	<u>3,441</u>	<u>3,191</u>	<u>(5,563)</u>
Fund balance, beginning of year			4,195		8,885
Prior period adjustment			-		873
Fund balance, beginning of year as restated			<u>4,195</u>		<u>9,758</u>
Fund balance, end of year			<u>\$ 7,636</u>		<u>4,195</u>

COUNTY OF LASALLE, ILLINOIS
COURT SERVICES GRANT FUND

SCHEDULE C-42

Balance Sheet
For the year ended November 30, 2024

Assets

Accounts receivable	\$ 242,790
Total assets	<u>\$ 242,790</u>

Liabilities and Fund Balance

Liabilities:

Bank overdraft	\$ 48,398
Accounts payable	2,327
Accrued payroll	<u>3,784</u>
Total liabilities	<u>54,509</u>

Fund balance:

Restricted fund balance	<u>188,281</u>
Total liabilities and fund balance	<u>\$ 242,790</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Grants	\$ 1,138,604	1,138,604	1,016,351	(122,253)	864,947
Total revenues	1,138,604	1,138,604	1,016,351	(122,253)	864,947
Expenditures:					
Professional services	791,054	791,054	721,833	(69,221)	564,183
Travel	10,045	10,045	8,069	(1,976)	613
Education	8,320	8,320	9,366	1,046	3,160
Incentives	17,260	17,260	16,070	(1,190)	21,987
Office supplies and expenses	1,351	1,351	232	(1,119)	327
Health and life insurance	55,576	55,576	55,769	193	36,151
Payroll	214,940	214,940	192,502	(22,438)	167,957
Telephone	840	840	984	144	1,022
Total expenditures	1,099,386	1,099,386	1,004,825	(94,561)	795,400
Excess (deficiency) of revenues over (under) expenditures	39,218	39,218	11,526	(27,692)	69,547
Other financing sources (uses):					
Transfer to 004 IMRF	(17,904)	(17,904)	-	17,904	-
Transfer to 009 Social Security	(16,443)	(16,443)	-	16,443	-
Transfer to 016 Insurance	(4,871)	(4,871)	-	4,871	-
Total other financing sources	(39,218)	(39,218)	-	39,218	-
Net change in fund balance	\$ -	-	11,526	(66,910)	69,547
Fund balance, beginning of year			176,755		103,182
Prior period adjustment			-		4,026
Fund balance, beginning of year as restated			176,755		107,208
Fund balance, end of year			\$ 188,281		176,755

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 168,255
Total assets	<u>\$ 168,255</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 168,255
Total fund balance	<u>\$ 168,255</u>

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

SCHEDULE C-44

For the Year Ended November 30, 2024

(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	<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	\$ 4,000	4,000	7,146	3,146	5,589
County Clerk processing fees	-	-	9,200	9,200	9,800
County Clerk automation fee	-	-	245	245	300
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>16,591</u>	<u>12,591</u>	<u>15,689</u>
Expenditures:					
Office supplies and expenses	8,000	8,000	6,756	(1,244)	-
Automation expenses	<u>1,500</u>	<u>1,500</u>	-	<u>(1,500)</u>	-
Total expenditures	<u>9,500</u>	<u>9,500</u>	<u>6,756</u>	<u>(2,744)</u>	-
Net change in fund balance	<u>\$ (5,500)</u>	<u>(5,500)</u>	9,835	<u>15,335</u>	15,689
Fund balance, beginning of year			158,420		142,731
Fund balance, end of year			<u>\$ 168,255</u>		<u>158,420</u>

COUNTY OF LASALLE, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-45

Balance Sheet

For the year ended November 30, 2024

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

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-46

	2024			2023	
	<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:					
HAVA grant revenue	\$ 22,780	22,780	22,780	-	47,889
Total revenues	22,780	22,780	22,780	-	47,889
Expenditures:					
Office Equipment	22,780	22,780	22,780	-	-
Total expenditures	22,780	22,780	22,780	-	-
Net change in fund balance	\$ -	-	-	-	47,889
Fund balance (deficit), beginning of year			-		(109,889)
Prior period adjustment			-		62,000
Fund balance (deficit), beginning of year as restated			-		(47,889)
Fund balance, end of year			\$ -		-

COUNTY OF LASALLE, ILLINOIS
DESIGNATED GIFTS FUND

SCHEDULE C-47

Balance Sheet
For the year ended November 30, 2024

<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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-48

	2024			2023	
	<u>Budget Amounts</u>		<u>Over (Under)</u>	<u>Actual</u>	
	<u>Original</u>	<u>Final</u>			
Revenues:					
Interest	\$ -	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Total expenditures	-	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>		-
Fund balance, beginning of year			2,217		2,217
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, 2024

<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, 2024

(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	<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:					
Vehicle fines	\$ 500	500	-	(500)	177
Total revenues	500	500	-	(500)	177
Expenditures:					
Maintenance & repair of equipment	500	500	-	(500)	-
Total expenditures	500	500	-	(500)	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	-	<u>-</u>	177
Fund balance, beginning of year			1,582		1,405
Fund balance, end of year			<u>\$ 1,582</u>		<u>1,582</u>

COUNTY OF LASALLE, ILLINOIS
OPIOID SETTLEMENT FUND

SCHEDULE C-51

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 643,995
Total assets	<u>\$ 643,995</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 643,995
Total fund balance	<u>\$ 643,995</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-52

	2024			2023	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Opioid Settlement	\$ -	375,000	444,992	69,992	231,393
Interest	-	3,300	6,052	2,752	-
Total revenues	-	378,300	451,044	72,744	231,393
Expenditures:					
Opioid Precaution Measures	-	100,000	62,740	(37,260)	38,500
Research / DAT Collection	-	-	-	-	20,650
Total expenditures	-	100,000	62,740	(37,260)	59,150
Net change in fund balance	<u>\$ -</u>	<u>278,300</u>	388,304	<u>110,004</u>	172,243
Fund balance, beginning of year			255,691		83,448
Fund balance, end of year			<u>\$ 643,995</u>		<u>255,691</u>

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 17,603
Total assets	<u>\$ 17,603</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 17,603
Total fund balance	<u>\$ 17,603</u>

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

SCHEDULE C-54

For the Year Ended November 30, 2024

(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Drug addiction fees	\$ 500	500	108	263
Interest	500	500	766	477
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>874</u>	<u>740</u>
Expenditures:				
Professional services	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>874</u>	<u>740</u>
Fund balance, beginning of year			<u>16,729</u>	<u>15,989</u>
Fund balance, end of year			<u>\$ 17,603</u>	<u>16,729</u>

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

SCHEDULE C-55

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 31,466
Total assets	<u>\$ 31,466</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 31,466
Total fund balance	<u>\$ 31,466</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual SCHEDULE C-56
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	<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	\$ 550	550	1,295	745	781
Collection fees	2,500	2,500	4,406	1,906	7,740
Total revenues	<u>3,050</u>	<u>3,050</u>	<u>5,701</u>	<u>2,651</u>	<u>8,521</u>
Expenditures:					
Travel expense	3,050	3,050	-	(3,050)	-
Office supplies	-	-	1,090	1,090	-
Total expenditures	<u>3,050</u>	<u>3,050</u>	<u>1,090</u>	<u>(1,960)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>4,611</u>	<u>4,611</u>	<u>8,521</u>
Other financing sources (uses):					
Transfers to other funds	-	-	-	-	(480)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(480)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>4,611</u>	<u>4,611</u>	<u>8,041</u>
Fund balance, beginning of year			<u>26,855</u>		<u>18,814</u>
Fund balance, end of year			<u>\$ 31,466</u>		<u>26,855</u>

COUNTY OF LASALLE, ILLINOIS
LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND

SCHEDULE C-57

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 100,044
Total assets	<u>\$ 100,044</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 100,044
Total fund balance	<u>\$ 100,044</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-58

	2024			2023
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest Income	\$ -	29	30	14
LATCF Grant	-	-	-	100,000
Total revenues	-	29	1	100,014
Expenditures:				
Miscellaneous	-	100,000	(100,000)	-
Total expenditures	-	100,000	(100,000)	-
Net change in fund balance	<u>\$ -</u>	<u>(99,971)</u>	<u>30</u>	<u>100,014</u>
Fund balance, beginning of year			<u>100,014</u>	<u>-</u>
Fund balance, end of year			<u>\$ 100,044</u>	<u>100,014</u>

COUNTY OF LASALLE, ILLINOIS
DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE C-59

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 1,507
Total assets	<u>\$ 1,507</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 1,507
Total fund balance	<u>\$ 1,507</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-60

	2024			2023	
	<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	\$ -	-	42	42	-
Death Certificate Fees	3,365	3,365	3,584	219	-
Total revenues	<u>3,365</u>	<u>3,365</u>	<u>3,626</u>	<u>261</u>	<u>-</u>
Expenditures:					
Supplies	3,365	3,365	2,355	(1,010)	(209)
Total expenditures	<u>3,365</u>	<u>3,365</u>	<u>2,355</u>	<u>(1,010)</u>	<u>(209)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	1,271	<u>1,271</u>	209
Fund balance, beginning of year			236		27
Fund balance, end of year			<u>\$ 1,507</u>		<u>236</u>

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-61

Balance Sheet

For the year ended November 30, 2024

Assets

Assets:

Cash and investments	\$ 2,772,875
Property tax receivable	388,154
Accounts receivable	272,577
Accrued interest	6,891
Prepays	250
Total assets	<u>\$ 3,440,747</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 6,563
Accrued payroll	18,049
Total liabilities	<u>24,612</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>375,307</u>
Total deferred inflows of resources	<u>375,307</u>

Fund balance:

Non-spendable	250
Restricted	<u>3,040,578</u>
Total fund balance	<u>3,040,828</u>

Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,440,747</u>
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COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	
	Original	Final		Final Budget	Actual
Revenues:					
Property taxes	\$ 463,500	463,500	460,582	(2,918)	445,319
Intergovernmental revenue:					
Personal property replacement tax	90,000	90,000	63,571	(26,429)	115,275
State of IL - salary reimbursement	925,000	925,000	702,090	(222,910)	1,004,038
State Board of Education	100,000	100,000	170,273	70,273	28,796
State and federal lunch / milk	12,000	12,000	13,102	1,102	149
State milk and food reimbursement	-	-	171	171	9,549
Interest	50,000	50,000	114,491	64,491	78,782
Other income:					
Commissions - pay telephone	500	500	426	(74)	324
Resident fees	15,000	15,000	63,600	48,600	70,200
Total revenues	1,656,000	1,656,000	1,588,306	(67,694)	1,752,432
Expenditures:					
Maintenance & repair of vehicles	1,000	1,000	-	(1,000)	387
Maintenance & repair of buildings	15,000	15,000	690	(14,310)	-
Electricity	17,500	17,500	-	(17,500)	1,487
Telephone	1,000	1,000	704	(296)	728
Water	2,500	2,500	4,034	1,534	1,829
Gas	2,000	2,000	-	(2,000)	-
Travel	1,500	1,500	70	(1,430)	196
Maintenance contracts	25,000	25,000	7,110	(17,890)	15,503
Education	8,000	8,000	1,525	(6,475)	525
Hospital and emergency care	1,000	1,000	-	(1,000)	-
Dues and memberships	1,000	1,000	-	(1,000)	-
Physician's contract	106,609	106,609	95,313	(11,296)	97,950
Psychological services	500	500	-	(500)	-
General supplies	24,000	24,000	13,327	(10,673)	8,801
Education supplies	7,500	7,500	-	(7,500)	5,099
Provision supplies	35,000	35,000	36,129	1,129	23,854
Software and Licenses	2,200	2,200	422	(1,778)	-
Material for repairs	3,500	3,500	-	(3,500)	1,104
Medications	250	250	-	(250)	-
Health & life insurance	181,321	181,321	143,837	(37,484)	173,372
Health & life insurance - retirees	35,679	35,679	36,540	861	42,998
Salaries and wages	1,258,299	1,258,299	918,785	(339,514)	970,705
Part-time salaries and wages	8,536	8,536	7,358	(1,178)	7,777
Temporary help	2,000	2,000	-	(2,000)	-
Overtime	50,000	50,000	33,141	(16,859)	29,260
Total expenditures	1,790,894	1,790,894	1,298,985	(491,909)	1,381,575

COUNTY OF LASALLE, ILLINOIS
DETENTION HOME FUND

SCHEDULE C-62
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Excess (deficiency) of revenues over (under) expenditures	(134,894)	(134,894)	289,321	424,215	370,857
Other financing sources (uses):					
Transfers from 016 Insurance	108,427	108,427	108,427	-	102,206
Transfer to 001 General	(1,920)	(1,920)	(1,920)	-	(1,920)
Transfer to 098 Health Insurance	(12,918)	(12,918)	(12,918)	-	-
Total other financing sources (uses)	93,589	93,589	93,589	-	100,286
Net change in fund balance	\$ (41,305)	(41,305)	382,910	424,215	471,143
Fund balance, beginning of year			2,657,918		2,205,112
Prior period adjustment			-		(18,337)
Fund balance, beginning of year as restated			2,657,918		2,186,775
Fund balance, end of year			\$ 3,040,828		2,657,918

Balance Sheet
For the year ended November 30, 2024

Assets

Cash and investments	\$ 2,552,844
Property tax receivable	2,781,744
Accounts receivable	<u>7,490</u>
Total assets	<u>\$ 5,342,078</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:	
Accounts payable	\$ 211,002
Accrued payroll	<u>1,298</u>
Total liabilities	<u>212,300</u>
Deferred Inflows of Resources:	
Property taxes levied for subsequent years	<u>2,708,927</u>
Fund balance:	
Restricted	<u>2,420,851</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 5,342,078</u>

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 2,628,363	2,628,363	2,610,736	(17,627)	2,424,567
Personal property replacement tax	219,000	219,000	162,131	(56,869)	276,322
Interest	15,000	15,000	90,099	75,099	65,198
Total revenues	2,862,363	2,862,363	2,862,966	603	2,766,087
Expenditures:					
Salaries and wages	64,890	64,890	65,439	549	61,836
Part time	17,956	17,956	12,202	(5,754)	14,571
Education	1,514	1,514	132	(1,382)	-
Postage	216	216	297	81	169
Office site improvement	5,250	5,250	-	(5,250)	-
Travel	541	541	112	(429)	106
Dues and subscriptions	9,734	9,734	7,628	(2,106)	5,581
CASA	31,588	31,588	31,588	-	30,084
Distributions to agencies:					
Youth Service Bureau	214,101	214,101	213,777	(324)	203,905
Youth Service Bureau - SC	161,865	161,865	161,865	-	154,157
Youth Service Bureau - Hope House	25,648	25,648	25,648	-	24,427
Horizon House	298,719	298,719	298,719	-	284,494
Friendship House	243,759	243,759	243,759	-	232,151
Streator Unlimited	180,290	180,290	180,290	-	171,705
Starved Rock Regional Center	137,725	137,725	137,725	-	131,167
Safe Journeys	106,612	106,612	106,612	-	101,535
Open Door	27,927	27,927	7,403	(20,524)	7,616
North Central Behavioral Systems	989,705	989,705	989,705	-	942,576
Detention Home - NCBHS	101,600	101,600	101,600	-	96,762
Programs	105,547	105,547	5,025	(100,522)	6,906
Grant seed	15,141	15,141	15,141	-	14,420
Office supplies and expense	1,407	1,407	1,724	317	720
Printing	216	216	62	(154)	68
Health and life insurance - retirees	22,239	22,239	22,060	(179)	20,033
Total expenditures	2,764,190	2,764,190	2,628,513	(135,677)	2,504,989

COUNTY OF LASALLE, ILLINOIS
MENTAL HEALTH FUND

SCHEDULE C-64
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ 98,173	98,173	234,453	136,280	261,098
Other financing sources (uses):					
Transfer to 098 Health Insurance	(1,697)	(1,697)	(1,697)	-	-
Transfers to 001 General Fund	(1,400)	(1,400)	(1,400)	-	(1,400)
Total other financing sources (uses)	(3,097)	(3,097)	(3,097)	-	(1,400)
Net change in fund balance	\$ 95,076	95,076	231,356	136,280	259,698
Fund balance, beginning of year			2,189,495		1,663,535
Prior period adjustment			-		266,262
Fund balance, beginning of year as restated			2,189,495		1,929,797
Fund balance, end of year			\$ 2,420,851		2,189,495

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-65

Balance Sheet

For the year ended November 30, 2024

Assets

Assets:

Cash and investments	\$ 421,291
Property taxes receivable	<u>628,345</u>
Total assets	<u>\$ 1,049,636</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 175
Accrued payroll	<u>5,885</u>
Total liabilities	<u>6,060</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>611,882</u>
Total deferred inflows of resources	<u>611,882</u>

Fund balance:

Restricted	<u>431,694</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,049,636</u>

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-66
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 594,010	594,010	590,264	(3,746)	570,562
Interest	5,000	5,000	14,356	9,356	8,534
Donations	500	500	-	(500)	-
Total revenues	599,510	599,510	604,620	5,110	579,096
Expenditures:					
Telephone	3,000	3,000	1,781	(1,219)	1,955
Internet	3,000	3,000	1,355	(1,645)	1,529
Utilities	6,000	6,000	8,038	2,038	6,072
Travel	15,000	15,000	7,342	(7,658)	13,028
Mileage	5,000	5,000	5,006	6	2,100
Transportation	2,500	2,500	-	(2,500)	432
Legal services	5,000	5,000	21,977	16,977	1,387
Rent	58,000	58,000	50,400	(7,600)	42,000
Emergency relief	20,000	20,000	25,445	5,445	21,824
Postage	500	500	12	(488)	-
Education	4,000	4,000	1,130	(2,870)	2,305
Donation expense	250	250	-	-	-
Dues & subscriptions	2,500	2,500	7,249	4,749	2,266
Printing	500	500	108	(392)	246
Marketing	3,000	3,000	4,989	1,989	917
Expo event expense	1,500	1,500	2,323	823	2,297
Programs	6,000	6,000	1,934	(4,066)	1,742
Miscellaneous	5,000	5,000	2,682	(2,318)	4,065
Office supplies	10,000	10,000	13,364	3,364	8,615
Clothing / uniforms / logo	3,000	3,000	1,567	(1,433)	1,026
Contractual labor	12,000	12,000	2,500	(9,500)	550
Software purchase	5,000	5,000	2,669	(2,331)	637
Employee dishonesty bond	200	200	290	90	25
Liability insurance	3,000	3,000	1,796	(1,204)	111
Health and life insurance	72,412	72,412	83,636	11,224	65,583
Health and life insurance - retirees	16,577	16,577	5,433	(11,144)	13,496
Umbrella insurance	350	350	-	(350)	-
Workers compensation	1,500	1,500	-	(1,500)	1,209
Payroll	312,500	312,500	315,068	2,568	256,915
Total expenditures	577,289	577,289	568,094	(8,945)	452,332

COUNTY OF LASALLE, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-66
(Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Excess (deficiency) of revenues over (under) expenditures	\$ 22,221	22,221	36,526	14,055	126,764
Other financing sources (uses):					
Transfer to 001 General Fund	(2,000)	(2,000)	(2,000)	-	(2,000)
Transfer to 098 Health Insurance	(3,160)	(3,160)	(3,160)	-	-
Total other financing sources (uses)	(5,160)	(5,160)	(5,160)	-	(2,000)
Net change in fund balance	\$ 17,061	17,061	31,366	14,055	124,764
Fund balance, beginning of year			400,328		266,377
Prior period adjustment			-		9,187
Fund balance, beginning of year as restated			400,328		275,564
Fund balance, end of year			\$ 431,694		400,328

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 97,638
Accounts receivable	<u>3,802</u>
Total assets	<u>\$ 101,440</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 5,148
Total liabilities	<u>5,148</u>
Fund balance:	
Restricted	<u>96,292</u>
Total liabilities and fund balance	<u>\$ 101,440</u>

COUNTY OF LASALLE, ILLINOIS
CANNABIS REGULATION FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Interest Income	\$ 3,000	3,000	4,648	1,648	3,714
Cannabis Use Tax	50,000	50,000	44,559	(5,441)	45,866
Total revenues	53,000	53,000	49,207	(3,793)	49,580
Expenditures:					
Office Equipment Expense	20,000	20,000	30,648	10,648	20,696
Vehicle Expense	33,000	33,000	31,832	(1,168)	-
Total expenditures	53,000	53,000	62,480	9,480	20,696
Net change in fund balance	\$ -	-	(13,273)	(13,273)	28,884
Fund balance, beginning of year			109,565		73,142
Prior period adjustment			-		7,539
Fund balance, beginning of year as restated			109,565		80,681
Fund balance, end of year			\$ 96,292		109,565

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-69

Balance Sheet

For the year ended November 30, 2024

Assets

Assets:

Cash and investments	\$ 4,209,169
Accounts receivable	3,730
Property taxes receivable	3,484,017
Accrued interest	11,486
Total assets	<u>\$ 7,708,402</u>

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 213,214
Accrued payroll	20,398
Total liabilities	<u>233,612</u>

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>3,395,286</u>
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Fund balance:

Restricted	<u>4,079,504</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,708,402</u>

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Property taxes	\$ 3,202,825	3,202,825	3,181,283	(21,542)	2,988,596
Intergovernmental revenue:					
Personal property replacement tax	109,000	109,000	80,755	(28,245)	137,588
Fees					
Permitted load fees	30,000	30,000	27,479	(2,521)	57,628
Access permits	20,000	20,000	37,987	17,987	21,665
Restitution	10,000	10,000	3,734	(6,266)	1,603
Township engineering fees	300,000	300,000	346,101	46,101	391,714
Municipal materials and services	3,000	3,000	649	(2,351)	-
Maintenance for other departments	3,000	3,000	5,153	2,153	5,069
Interest	60,000	60,000	174,388	114,388	116,017
Miscellaneous	5,000	5,000	3,349	(1,651)	3,114
Total revenues	3,742,825	3,742,825	3,860,878	118,053	3,722,994
Expenditures:					
Professional services	90,000	90,000	97,761	7,761	56,523
Maintenance - burglar alarm	3,000	3,000	3,881	881	1,809
Travel	4,000	4,000	845	(3,155)	2,871
Electricity	22,500	22,500	21,804	(696)	23,824
Water / sewer	300	300	299	(1)	684
Gas	24,000	24,000	10,209	(13,791)	14,877
Telephone	12,000	12,000	9,739	(2,261)	11,245
Internet	5,300	5,300	5,145	(155)	4,217
Janitorial	14,000	14,000	15,231	1,231	14,087
Rent - equipment	5,000	5,000	-	(5,000)	-
Publications	6,000	6,000	4,570	(1,430)	4,842
Education	10,000	10,000	1,910	(8,090)	1,806
Dues and subscriptions	4,500	4,500	4,441	(59)	3,448
Miscellaneous expense	3,500	3,500	9,157	5,657	1,803
Office supplies & expense	25,000	25,000	21,933	(3,067)	18,748
Maintenance & repair - engineering	10,000	10,000	13,977	3,977	5,595
Supplies - engineering	11,000	11,000	14,167	3,167	8,073
Maintenance & repair	95,000	95,000	91,818	(3,182)	58,768
Vehicle expense	296,750	296,750	225,081	(71,669)	193,949
Rent - equipment	21,000	21,000	16,362	(4,638)	22,572
Surface	85,000	85,000	106,517	21,517	84,812
Shoulders	30,000	30,000	14,711	(15,289)	42,178
Ditches & drains	5,000	5,000	1,626	(3,374)	7,123
Bridges & culverts	110,000	110,000	90,800	(19,200)	34,536
Signs & markings	375,000	375,000	356,533	(18,467)	56,973
Guard rail	5,000	5,000	510	(4,490)	59
Cleaning	25,000	25,000	9,416	(15,584)	27,328
Snow removal	195,000	195,000	213,575	18,575	197,013

COUNTY OF LASALLE, ILLINOIS
COUNTY HIGHWAY FUND

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Expenditures (continued):					
Mowing	\$ 10,000	10,000	6,006	(3,994)	18,976
Material	1,000	1,000	-	(1,000)	-
Other County Dept. Maint	1,000	1,000	-	(1,000)	-
Supplies - Maintenance	25,000	25,000	19,836	(5,164)	28,388
Repairs	90,000	90,000	116,856	26,856	86,507
Equipment	-	-	-	-	170,542
Special equipment	500	500	-	(500)	346
Software purchase	24,000	24,000	25,990	1,990	13,089
Payroll	740,000	740,000	676,166	(63,834)	619,196
Overtime	39,500	39,500	52,676	13,176	37,257
Health and life insurance	960,186	960,186	792,769	(167,417)	777,161
Total Expenditures	3,384,036	3,384,036	3,052,317	(331,719)	2,651,225
Excess (deficiency) of revenues over (under) expenditures	358,789	358,789	808,561	449,772	1,071,769
Other financing sources (uses):					
Transfer from 016 Insurance	75,522	75,522	75,522	-	75,907
Transfer to 028 Capital Improvement	(1,525,448)	(1,525,448)	(1,211,927)	313,521	-
Transfer to General Fund	(4,000)	(4,000)	(4,000)	-	(12,000)
Transfer to 013 Nursing Home	(10,000)	(10,000)	(10,000)	-	10,000
Transfer to 098 Health Insurance	(36,334)	(36,334)	(36,334)	-	(49,810)
Total other financing sources (uses)	(1,500,260)	(1,500,260)	(1,186,739)	313,521	24,097
Net change in fund balance	\$ (1,141,471)	(1,141,471)	(378,178)	763,293	1,095,866
Fund balance, beginning of year			4,457,682		3,274,615
Prior Period Adjustment			-		87,201
Fund balance, beginning of year as restated			4,457,682		3,361,816
Fund balance, end of year			\$ 4,079,504		4,457,682

COUNTY OF LASALLE, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-71

Balance Sheet

For the year ended November 30, 2024

Assets

Assets:

Cash and investments	\$ 3,360,425
Accounts receivable	1,095
Property taxes receivable	1,687,245
Accrued interest	9,189
	<hr/>
Total assets	\$ 5,057,954

Liabilities, Deferred Inflows of Resources, and Fund Balance

Liabilities:

Accounts payable	\$ 370,402
Accrued payroll	9,610
	<hr/>
Total liabilities	380,012

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<hr/> 1,642,880
--	-----------------

Fund balance:

Committed	798,418
Restricted	2,236,644
	<hr/>
Total fund balance	3,035,062

Total liabilities, deferred inflows of resources, and fund balance	<hr/> \$ 5,057,954
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COUNTY OF LASALLE, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,601,294	1,601,294	1,590,639	(10,655)	1,494,451
Intergovernmental revenue:					
Personal property replacement tax	32,000	32,000	23,696	(8,304)	40,374
Township bridge reimbursements	673,409	673,409	56,506	(616,903)	405,081
Township bridge program	80,000	80,000	46,872	(33,128)	-
Line bridge	1,058,700	1,058,700	-	(1,058,700)	-
Federal / State funds	17,850	17,850	-	(17,850)	-
Bridge engineering	113,300	113,300	40,982	(72,318)	66,954
Interest	50,000	50,000	133,942	83,942	103,218
Total revenues	3,626,553	3,626,553	1,892,637	(1,733,916)	2,110,078
Expenditures:					
Township bridge aid	150,000	150,000	239,516	89,516	453,120
Freedom Twp	56,060	56,060	-	(56,060)	-
County bridges	1,914,136	1,914,136	731,401	(1,182,735)	1,447,346
County bridge engineer	467,739	467,739	-	(467,739)	-
Bridge inspections	10,000	10,000	-	(10,000)	-
Local bridges	2,793,771	2,793,771	-	(2,793,771)	-
Salaries and wages	370,000	370,000	309,376	(60,624)	337,810
Overtime	18,000	18,000	53,959	35,959	28,845
Total expenditures	5,779,706	5,779,706	1,334,252	(4,445,454)	2,267,121
Net change in fund balance	\$ (2,153,153)	(2,153,153)	558,385	2,711,538	(157,043)
Fund balance, beginning of year			2,476,677		2,477,207
Prior period adjustment			-		156,513
Fund balance, beginning of year as restated			2,476,677		2,633,720
Fund balance, end of year			\$ 3,035,062		2,476,677

COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-73

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 4,101,036
Accounts receivable	<u>257,526</u>
Total assets	<u>\$ 4,358,562</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 162,979
Accrued payroll	<u>33,090</u>
Total liabilities	<u>196,069</u>
Fund balance:	
Restricted	<u>4,162,493</u>
Total fund balance	<u>4,162,493</u>
Total liabilities and fund balance	<u>\$ 4,358,562</u>

COUNTY OF LASALLE, ILLINOIS
MOTOR FUEL TAX FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Allotments - State of Illinois	\$ 3,154,678	3,154,678	3,333,311	178,633	3,757,924
State TARP funds	900,000	900,000	-	(900,000)	492,480
Reimbursement	72,250	72,250	73,700	1,450	70,200
Interest	100,000	100,000	244,387	144,387	276,580
Total revenues	4,226,928	4,226,928	3,651,398	(575,530)	4,597,184
Expenditures:					
Construction	3,822,708	3,822,708	2,208,652	(1,614,056)	1,452,574
Beads	-	-	-	-	48,888
Paint	-	-	-	-	281,873
Skip patch	50,000	50,000	50,000	-	57,721
Co seal coat	40,500	40,500	39,683	(817)	-
Cape seal	755,800	755,800	844,277	88,477	971,404
Shoulders	96,000	96,000	93,903	(2,097)	132,489
Payroll	1,424,500	1,424,500	1,354,837	(69,663)	1,393,939
Overtime	200,000	200,000	56,739	(143,261)	48,235
Total expenditures	6,389,508	6,389,508	4,648,091	(1,741,417)	4,387,123
Net change in fund balance	\$ (2,162,580)	(2,162,580)	(996,693)	1,165,887	210,061
Fund balance, beginning of year			5,159,186		4,698,104
Prior period adjustment			-		251,021
Fund balance, beginning of year as restated			5,159,186		4,949,125
Fund balance, end of year			\$ 4,162,493		5,159,186

COUNTY OF LASALLE, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-75

Balance Sheet

For the year ended November 30, 2024

Assets

Assets:

Cash and investments	\$ 2,425,746
Accounts receivable	1,095
Property taxes receivable	1,687,245
Accrued interest	<u>6,891</u>
Total assets	<u>\$ 4,120,977</u>

Deferred Inflows of Resources and Fund Balance

Deferred Inflows of Resources:

Property taxes levied for subsequent years	<u>\$ 1,642,880</u>
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Fund balance:

Restricted	<u>2,343,483</u>
Total fund balance	<u>2,343,483</u>
Total deferred inflows of resources and fund balance	<u>\$ 4,120,977</u>

COUNTY OF LASALLE, ILLINOIS
SPECIAL TAX MATCHING FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Property taxes	\$ 1,601,294	1,601,294	1,590,639	(10,655)	1,494,451
Personal property replacement tax	32,000	32,000	23,695	(8,305)	40,374
Cost Sharing Roadwork	350,000	350,000	-	(350,000)	-
Interest	50,000	50,000	134,683	84,683	105,585
Total revenues	2,033,294	2,033,294	1,749,017	(284,277)	1,640,410
Expenditures:					
Road Projects	985,868	985,868	586	(985,282)	613,847
Construction Project	2,137,400	2,137,400	1,115,393	(1,022,007)	16,489
Construction Right of Way	20,000	20,000	8,592	(11,408)	-
Striping	175,000	175,000	163,297	(11,703)	166,983
Seal Coat	40,500	40,500	39,683	(817)	-
Skip Patch	50,000	50,000	76,662	26,662	57,721
Aggregate Shoulders	96,000	96,000	93,903	(2,097)	47,133
Cape Seal	755,820	755,820	844,277	88,457	971,404
Total expenditures	4,260,588	4,260,588	2,342,393	(1,918,195)	1,873,577
Net change in fund balance	\$ (2,227,294)	(2,227,294)	(593,376)	1,633,918	(233,167)
Fund balance, beginning of year			2,936,859		3,124,724
Prior period adjustment			-		45,302
Fund balance, beginning of year as restated			2,936,859		3,170,026
Fund balance, end of year			\$ 2,343,483		2,936,859

COUNTY OF LASALLE, ILLINOIS
TRANSPORTATION SAFETY FUND

SCHEDULE C-77

Balance Sheet
For the year ended November 30, 2024

<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
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-78

	2024			2023	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Conditional Assessment	\$ 500	500	-	(500)	-
Total revenues	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Expenditures:					
Payroll	500	500	-	(500)	-
Total expenditures	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year			250		250
Fund balance, end of year			<u>\$ 250</u>		<u>250</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-79

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>		
Cash and investments		\$ 712,588
Accounts receivable		<u>11,767</u>
Total assets		<u>\$ 724,355</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 8,611
Accrued payroll		<u>633</u>
Total liabilities		<u>9,244</u>
Fund balance:		
Restricted		<u>715,111</u>
Total fund balance		<u>715,111</u>
Total liabilities and fund balance		<u>\$ 724,355</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-80

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Document fees	\$ 175,000	175,000	181,519	6,519	199,108
Interest	13,000	13,000	30,178	17,178	20,786
Total revenues	188,000	188,000	211,697	23,697	219,894
Expenditures:					
Professional fees	15,000	15,000	-	(15,000)	48
Software purchase	25,000	25,000	565	(24,435)	-
Maintenance & repair- equipment	40,100	40,100	16,644	(23,456)	20,773
Maintenance contract - software	76,250	76,250	42,362	(33,888)	39,541
Travel	3,000	3,000	-	(3,000)	-
Meals	-	-	-	-	218
Lodging	-	-	-	-	286
Education	3,000	3,000	-	(3,000)	800
Set up Expense	5,000	5,000	-	(5,000)	-
Record retention expense	27,500	27,500	12,667	(14,833)	1,554
Office Supplies & Expense	33,500	33,500	17,746	(15,754)	5,158
Salaries and wages	55,000	55,000	30,867	(24,133)	28,955
Miscellaneous	1,000	1,000	-	(1,000)	-
Total expenditures	284,350	284,350	120,851	(163,499)	97,333
Net change in fund balance	\$ (96,350)	(96,350)	90,846	187,196	122,561
Fund balance, beginning of year			624,265		541,059
Prior period adjustment			-		(39,355)
Fund balance, beginning of year as restated			624,265		501,704
Fund balance, end of year			\$ 715,111		624,265

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 148,146
Accounts receivable	<u>3,757</u>
Total assets	<u>\$ 151,903</u>
 <u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 151,903</u>
Total fund balance	<u>\$ 151,903</u>

COUNTY OF LASALLE, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Law library fees	\$ 55,000	55,000	51,675	(3,325)	51,134
Grant	-	-	992,466	992,466	261,163
Interest	4,500	4,500	13,895	9,395	5,581
Total revenues	59,500	59,500	1,058,036	998,536	317,878
Expenditures:					
Office equipment	5,000	5,000	-	(5,000)	-
Supplies - library	100	100	-	(100)	-
Court modernization	-	-	992,466	992,466	261,163
Library	46,000	46,000	37,421	(8,579)	43,349
Total expenditures	51,100	51,100	1,029,887	978,787	304,512
Net change in fund balance	\$ 8,400	8,400	28,149	19,749	13,366
Fund balance, beginning of year			123,754		110,388
Fund balance, end of year			\$ 151,903		123,754

Balance Sheet
For the year ended November 30, 2024

Assets

Assets:

Cash and investments	\$	456,739
Accounts receivable		<u>11,763</u>
Total assets	\$	<u><u>468,502</u></u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	<u>15,994</u>
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Fund balance:

Restricted		<u>452,508</u>
Total liabilities and fund balance	\$	<u><u>468,502</u></u>

COUNTY OF LASALLE, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Interest Income	\$ 8,000	8,000	18,125	10,125	11,643
Circuit Clerk Automation Fee	175,000	175,000	181,961	6,961	198,972
Total revenues	183,000	183,000	200,086	17,086	210,615
Expenditures:					
Professional services	5,000	5,000	2,584	(2,416)	4,821
Maintenance and repair	4,000	4,000	3,000	(1,000)	10,627
Maintenance software	132,000	132,000	106,533	(25,467)	125,145
Travel	1,000	1,000	-	(1,000)	-
Internet	400	400	350	(50)	350
Education	1,000	1,000	-	(1,000)	-
Set up expense	10,000	10,000	-	(10,000)	-
Miscellaneous expense	10,000	10,000	-	(10,000)	-
Office supplies	3,000	3,000	1,014	(1,986)	-
Office equipment	21,500	21,500	-	(21,500)	-
Software purchases	28,000	28,000	565	(27,435)	200
Health & life insurance	-	-	-	-	2,280
Payroll	5,000	5,000	-	(5,000)	14,770
Total expenditures	220,900	220,900	114,046	(106,854)	158,193
Net change in fund balance	\$ (37,900)	(37,900)	86,040	123,940	52,422
Fund balance, beginning of year			366,468		286,691
Prior period adjustment			-		27,355
Fund balance, beginning of year as restated			366,468		314,046
Fund balance, end of year			\$ 452,508		366,468

COUNTY OF LASALLE, ILLINOIS
COURT APPOINTED SPECIAL ADVOCATE FUND

SCHEDULE C-85

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 194
Total assets	<u>\$ 194</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 194
Total fund balance	<u>\$ 194</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-86

	2024			2023
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fees	\$ 2,000	2,000	194	341
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>194</u>	<u>341</u>
Expenditures:				
Court appointed special advocate	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,000)</u>	<u>(28,000)</u>	<u>194</u>	<u>(29,659)</u>
Other financing sources (uses):				
Transfers from other funds	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>34,785</u>
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>34,785</u>
Net change in fund balance	<u>\$ 2,000</u>	<u>2,000</u>	<u>194</u>	<u>5,126</u>
Fund balance (deficit), beginning of year			<u>-</u>	<u>(5,126)</u>
Fund balance, end of year			<u>\$ 194</u>	<u>-</u>

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 70,061
Accounts receivable	<u>1,939</u>
Total assets	<u>\$ 72,000</u>
 <u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 72,000</u>
Total fund balance	<u>\$ 72,000</u>

COUNTY OF LASALLE, ILLINOIS
CHILD SUPPORT ADMINISTRATION FUND

SCHEDULE C-88

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Interest income	\$ 600	600	2,500	1,900	1,203
Federal child support revenue	10,000	10,000	10,185	185	9,576
Child Support Collection Fees	14,400	14,400	17,955	3,555	25,402
Total revenues	25,000	25,000	30,640	5,640	36,181
Expenditures:					
Professional services	500	500	-	(500)	-
Office equipment repair & maint.	5,500	5,500	-	(5,500)	-
Maintenance contract - software	7,000	7,000	4,084	(2,916)	3,457
Education	1,000	1,000	-	(1,000)	-
Health insurance	-	-	-	-	2,362
Salaries and wages	11,000	11,000	6,553	(4,447)	4,479
Total expenditures	25,000	25,000	10,637	(14,363)	10,298
Net change in fund balance	\$ -	-	20,003	20,003	25,883
Fund balance, beginning of year			51,997		24,936
Prior period adjustment			-		1,178
Fund balance, beginning of year as restated			51,997		26,114
Fund balance, end of year			\$ 72,000		51,997

COUNTY OF LASALLE, ILLINOIS
CHILD ADVOCACY FUND

SCHEDULE C-89

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 2,193
Accounts receivable	390
Total assets	<u>\$ 2,583</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 390
Total liabilities	390
Fund balance:	
Restricted	2,193
Total liabilities and fund balance	<u>\$ 2,583</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-90

	2024			2023	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
Child Advocacy Assessment	\$ 8,500	8,500	5,988	(2,512)	8,308
Total revenues	8,500	8,500	5,988	(2,512)	8,308
Expenditures:					
Child advocacy center	8,500	8,500	5,988	(2,512)	8,858
Total expenditures	8,500	8,500	5,988	(2,512)	8,858
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(550)</u>
Fund balance, beginning of year			2,193		293
Prior period adjustment			-		2,450
Fund Balance, beginning of year as restated			2,193		2,743
Fund balance, end of year			<u>\$ 2,193</u>		<u>2,193</u>

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 61,925
Total assets	<u>\$ 61,925</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 61,925
Total fund balance	<u>\$ 61,925</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-92

	2024			2023	
	<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	98,886	38,886	74,164
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>98,886</u>	<u>38,886</u>	<u>74,164</u>
Expenditures:					
Office supplies	-	-	13,679	13,679	-
Payroll	-	-	-	-	45,933
Total expenditures	<u>-</u>	<u>-</u>	<u>13,679</u>	<u>13,679</u>	<u>45,933</u>
Excess (deficiency) of revenues over (under) expenditures	<u>60,000</u>	<u>60,000</u>	<u>85,207</u>	<u>25,207</u>	<u>28,231</u>
Other financing sources (uses):					
Transfer to General	(60,000)	(60,000)	(60,000)	-	-
Total other financing sources (uses)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(60,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>25,207</u>	<u>25,207</u>	<u>28,231</u>
Fund balance, beginning of year			<u>36,718</u>		<u>8,487</u>
Fund balance, end of year			<u>\$ 61,925</u>		<u>36,718</u>

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 18,227
Total assets	<u>\$ 18,227</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 18,227
Total fund balance	<u>\$ 18,227</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-94

	2024			2023
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Interest	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Refunds to Illinois State Police	-	-	34,500	-
Total expenditures	-	-	34,500	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(34,500)</u>	-
Fund balance, beginning of year			52,727	52,727
Fund balance, end of year			<u>\$ 18,227</u>	<u>52,727</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the year ended November 30, 2024**

<u>Assets</u>	
Cash and investments	\$ 39,200
Total assets	<u>\$ 39,200</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,000
Total liabilities	<u>2,000</u>
Fund Balance	
Restricted	\$ 37,200
Total liabilities and fund balance	<u>\$ 39,200</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)**

SCHEDULE C-96

	2024			2023
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Intergovernmental	\$ -	45,200	45,200	-
Total revenues	-	45,200	-	-
Expenditures:				
Miscellaneous	-	45,200	8,000	(37,200)
Total expenditures	-	45,200	8,000	(37,200)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>37,200</u>	<u>37,200</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 37,200</u>	<u>-</u>

**COUNTY OF LASALLE, ILLINOIS
MEDIATION SERVICES FUND**

SCHEDULE C-97

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 17,850
Accounts receivable	1,800
Total assets	<u>\$ 19,650</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,400
Total liabilities	<u>2,400</u>
Fund Balance:	
Restricted	\$ 17,250
Total liabilities and fund balance	<u>\$ 19,650</u>

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

SCHEDULE C-98

For the Year Ended November 30, 2024

(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Mediation fee	\$ 27,600	27,600	22,200	(5,400)	21,750
Total revenues	<u>27,600</u>	<u>27,600</u>	<u>22,200</u>	<u>(5,400)</u>	<u>21,750</u>
Expenditures:					
Professional services	27,600	27,600	17,400	(10,200)	22,950
Total expenditures	<u>27,600</u>	<u>27,600</u>	<u>17,400</u>	<u>(10,200)</u>	<u>22,950</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>(1,200)</u>
Fund balance, beginning of year			12,450		15,150
Prior period adjustment			-		(1,500)
Fund balance, beginning of year as restated			<u>12,450</u>		<u>13,650</u>
Fund balance, end of year			<u>\$ 17,250</u>		<u>12,450</u>

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

SCHEDULE C-99

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 234,873
Accounts receivable	391
Total assets	<u>\$ 235,264</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 10,027
Accrued payroll	194
Total liabilities	<u>10,221</u>
Fund balance:	
Restricted	<u>225,043</u>
Total liabilities and fund balance	<u>\$ 235,264</u>

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

SCHEDULE C-100

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Drug traffic law enforcement fee	\$ 75,000	75,000	37,051	(37,949)	54,969
Interest	6,000	6,000	10,478	4,478	8,516
Total revenues	81,000	81,000	47,529	(33,471)	63,485
Expenditures:					
Drug enforcement expense	49,900	49,900	58,039	8,139	-
Miscellaneous expense	20,000	20,000	35,027	15,027	22,648
Office supplies	1,000	1,000	44,811	43,811	6,548
Salaries and wages	10,100	10,100	10,177	77	10,217
Total expenditures	81,000	81,000	148,054	67,054	39,413
Net change in fund balance	\$ -	-	(100,525)	(100,525)	24,072
Fund balance, beginning of year			325,568		301,496
Fund balance, end of year			\$ 225,043		325,568

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-101

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 478,179
Accounts receivable	<u>4,124</u>
Total assets	<u>\$ 482,303</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 2,171</u>
Total liabilities	<u>2,171</u>
Fund balance:	
Restricted	<u>480,132</u>
Total liabilities and fund balance	<u>\$ 482,303</u>

COUNTY OF LASALLE, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE C-102

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Probation service fees	\$ 131,000	131,000	91,228	(39,772)	125,155
Interest	10,500	10,500	20,731	10,231	14,289
Total revenues	141,500	141,500	111,959	(29,541)	139,444
Expenditures:					
Professional services	17,500	17,500	3,941	(13,559)	7,973
Software maintenance	35,000	35,000	10,944	(24,056)	15,791
Dues and subscriptions	1,000	1,000	1,500	500	-
Maintenance and repair - vehicles	5,000	5,000	1,065	(3,935)	1,684
Office supplies	20,000	20,000	16,853	(3,147)	18,147
Travel	8,500	8,500	6,572	(1,928)	4,002
Emergency shelter	2,000	2,000	-	(2,000)	-
Substance evaluation	850	850	-	(850)	-
Mental health evaluation	10,000	10,000	2,927	(7,073)	6,086
Mileage	-	-	1,036	1,036	3,593
Telephone	12,000	12,000	6,086	(5,914)	10,302
Sex offender testing	3,500	3,500	4,750	1,250	-
Education	6,000	6,000	1,010	(4,990)	1,170
Miscellaneous expense	1,500	1,500	148	(1,352)	232
Incentives	1,500	1,500	383	(1,117)	365
Total expenditures	124,350	124,350	57,215	(67,135)	69,345
Net change in fund balance	\$ 17,150	17,150	54,744	37,594	70,099
Fund balance, beginning of year			425,388		360,973
Prior period adjustment			-		(5,684)
Fund balance, beginning of year as restated			425,388		355,289
Fund balance, end of year			\$ 480,132		425,388

COUNTY OF LASALLE, ILLINOIS
ARRESTEES' MEDICAL COST FUND

SCHEDULE C-103

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 41,366
Accounts receivable	406
Total assets	<u>\$ 41,772</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	<u>\$ 41,772</u>
Total fund balance	<u>\$ 41,772</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-104

	2024				2023
	<u>Budget Amounts</u>		<u>Actual</u>	<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Medical services	\$ 42,500	42,500	10,661	(31,839)	35,633
Interest	1,400	1,400	1,994	594	1,200
Total revenues	<u>43,900</u>	<u>43,900</u>	<u>12,655</u>	<u>(31,245)</u>	<u>36,833</u>
Expenditures:					
Medical services	30,000	30,000	-	(30,000)	9,703
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	<u>9,703</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,900</u>	<u>13,900</u>	<u>12,655</u>	<u>(1,245)</u>	<u>27,130</u>
Other financing sources (uses):					
Transfer to General Fund	(12,500)	(12,500)	(12,000)	500	(12,500)
Total other financing sources (uses)	<u>(12,500)</u>	<u>(12,500)</u>	<u>(12,000)</u>	<u>500</u>	<u>(12,500)</u>
Net change in fund balance	<u>\$ 1,400</u>	<u>1,400</u>	<u>655</u>	<u>(745)</u>	<u>14,630</u>
Fund balance, beginning of year			<u>41,117</u>		<u>26,487</u>
Fund balance, end of year			<u>\$ 41,772</u>		<u>41,117</u>

Balance Sheet
For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 90,539
Accounts receivable	1,598
Total assets	<u>\$ 92,137</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 3,150
Total liabilities	<u>3,150</u>
Fund balance:	
Restricted	<u>88,987</u>
Total liabilities and fund balance	<u>\$ 92,137</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-106

	2024			2023	
	Budget Amounts		Over (Under) Final Budget		
	Original	Final		Actual	Actual
Revenues:					
D.U.I. fines	\$ 25,000	25,000	20,386	(4,614)	27,875
Miscellaneous	-	-	5,000	5,000	-
Interest	2,500	2,500	4,041	1,541	3,328
Total revenues	<u>27,500</u>	<u>27,500</u>	<u>29,427</u>	<u>1,927</u>	<u>31,203</u>
Expenditures:					
Vehicles	25,000	25,000	-	(25,000)	-
Supplies	5,000	5,000	33,788	28,788	25,942
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>33,788</u>	<u>3,788</u>	<u>25,942</u>
Net change in fund balance	<u>\$ (2,500)</u>	<u>(2,500)</u>	<u>(4,361)</u>	<u>(1,861)</u>	5,261
Fund balance, beginning of year			93,348		88,087
Fund balance, end of year			<u>\$ 88,987</u>		<u>93,348</u>

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 90,322
Accounts receivable	2,527
Total assets	<u>\$ 92,849</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 21,400</u>
Total liabilities	<u>21,400</u>
Fund balance:	
Restricted	<u>71,449</u>
Total liabilities and fund balance	<u>\$ 92,849</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-108

	2024			2023	
	Budget Amounts			Over (Under)	
	Original	Final	Actual	Final Budget	Actual
Revenues:					
Electronic citation fees	\$ 45,000	45,000	43,099	(1,901)	49,100
Interest	2,000	2,000	3,865	1,865	3,518
Total revenues	47,000	47,000	46,964	(36)	52,618
Expenditures:					
Professional Services	60,000	60,000	64,992	4,992	54,859
Health Insurance	-	-	-	-	16,536
Total expenditures	60,000	60,000	64,992	4,992	71,395
Net change in fund balance	\$ (13,000)	(13,000)	(18,028)	(5,028)	(18,777)
Fund balance, beginning of year			89,477		108,254
Fund balance, end of year			\$ 71,449		89,477

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATION FUND

SCHEDULE C-109

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 291,268
Accounts receivable	<u>5,969</u>
Total assets	<u>\$ 297,237</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,703
Accrued payroll	<u>490</u>
Total liabilities	<u>3,193</u>
Fund balance:	
Restricted	<u>294,044</u>
Total liabilities and fund balance	<u>\$ 297,237</u>

COUNTY OF LASALLE, ILLINOIS
CIRCUIT CLERK OPERATIONS & ADMINISTRATION FUND

SCHEDULE C-110

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Revenues:					
Clerk fees	\$ 80,000	80,000	82,354	2,354	87,861
Interest	5,000	5,000	11,534	6,534	8,275
Total revenues	85,000	85,000	93,888	8,888	96,136
Expenditures:					
Professional services	5,000	5,000	202	(4,798)	2,418
Maintenance of equipment	11,500	11,500	-	(11,500)	-
Maintenance of software	11,200	11,200	5,995	(5,205)	1,184
Travel	5,000	5,000	1,291	(3,709)	952
Meals	-	-	109	109	196
Lodging	-	-	1,109	1,109	2,784
Airfare	-	-	592	592	254
Transportation	-	-	-	-	89
Internet	2,000	2,000	905	(1,095)	930
Set Up Expense	5,000	5,000	-	(5,000)	-
Software Purchase	5,000	5,000	-	(5,000)	419
Miscellaneous Expense	500	500	-	(500)	-
Payroll	35,000	35,000	15,092	(19,908)	52,933
Health and Life Insurance	-	-	-	-	21,178
Office Supplies & Expenses	25,200	25,200	5,511	(19,689)	12,195
Education	3,000	3,000	70	(2,930)	1,495
Total expenditures	108,400	108,400	30,876	(77,524)	97,027
Excess (deficiency) of revenues over (under) expenditures	(23,400)	(23,400)	63,012	86,412	(891)
Other financing sources (uses):					
Transfer to 098 Health Insurance	-	-	-	-	(850)
Total other financing sources (uses)	-	-	-	-	(850)
Net change in fund balance	\$ (23,400)	(23,400)	63,012	86,412	(1,741)
Fund balance, beginning of year			231,032		235,302
Prior period adjustment			-		(2,529)
Fund balance, beginning of year as restated			231,032		232,773
Fund balance, end of year			\$ 294,044		231,032

Balance Sheet
For the year ended November 30, 2024

	<u>Assets</u>	
Cash and investments		\$ 168,688
Total assets		<u>\$ 168,688</u>
	<u>Fund Balance</u>	
Fund balance:		
Restricted		\$ 168,688
Total fund balance		<u>\$ 168,688</u>

COUNTY OF LASALLE, ILLINOIS
DRUG COURT ENFORCEMENT FUND

SCHEDULE C-112

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024				2023
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Revenues:					
Drug Court Grant	\$ -	-	-	-	75,271
Interest	-	-	4,395	4,395	3,387
Total revenues	-	-	4,395	4,395	78,658
Expenditures:					
Professional Services	-	-	-	-	16,016
Telephone	-	-	-	-	467
Incentives	-	-	-	-	4,812
Office Supplies and Expenses	-	-	-	-	211
Salaries and wages	-	-	-	-	33,096
Total expenditures	-	-	-	-	54,602
Net change in fund balance	\$ -	-	4,395	4,395	24,056
Fund balance, beginning of year			164,293		101,947
Prior period adjustment			-		38,290
Fund balance, beginning of year as restated			164,293		140,237
Fund balance, end of year			\$ 168,688		164,293

COUNTY OF LASALLE, ILLINOIS
PUBLIC DEFENDER RECORDS FUND

SCHEDULE C-113

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 7,593
Accounts receivable	72
Total assets	<u>\$ 7,665</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 7,665
Total fund balance	<u>\$ 7,665</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

SCHEDULE C-114

	2024			2023
	<u>Budget Amounts</u>		<u>Over (Under) Final Budget</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest Income	\$ -	-	270	255
Public Defender Record	1,500	1,500	(451)	1,719
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>(181)</u>	<u>1,974</u>
Expenditures:				
Office Supplies	1,500	1,500	(1,500)	-
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>1,319</u>	1,974
Fund balance, beginning of year			6,346	4,372
Fund balance, end of year			<u>\$ 7,665</u>	<u>6,346</u>

COUNTY OF LASALLE, ILLINOIS
PUBLIC DEFENDER FUNDING FUND

SCHEDULE C-115

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 135,742
Total assets	<u>\$ 135,742</u>
<u>Fund Balance</u>	
Fund balance:	
Restricted	\$ 135,742
Total fund balance	<u>\$ 135,742</u>

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

SCHEDULE C-116

For the Year Ended November 30, 2024

(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023
	Budget Amounts		Over (Under) Final Budget	Actual
	Original	Final		
Revenues:				
Interest Income	\$ -	-	4,278	807
Public Defender	-	-	109,098	109,654
Total revenues	-	-	113,376	110,461
Expenditures:				
Salaries and wages	-	107,000	63,577	-
Dues	-	-	2,475	-
Office supplies	-	-	19,043	3,000
Total expenditures	-	107,000	85,095	3,000
Net change in fund balance	<u>\$ -</u>	<u>107,000</u>	<u>28,281</u>	<u>107,461</u>
Fund balance, beginning of year			<u>107,461</u>	<u>-</u>
Fund balance, end of year			<u>\$ 135,742</u>	<u>107,461</u>

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

SCHEDULE C-117

Balance Sheet

For the year ended November 30, 2024

<u>Assets</u>	
Cash and investments	\$ 450,214
Accounts receivable	<u>595,968</u>
Total assets	<u>\$ 1,046,182</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,088,695
Total liabilities	<u>1,088,695</u>
Fund balance (deficit):	
Unassigned	<u>(42,513)</u>
Total liabilities and fund balance	<u>\$ 1,046,182</u>

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

SCHEDULE C-118

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023
	Budget Amounts		Over (Under)	
	Original	Final	Final Budget	Actual
Revenues:				
Income from TIFs	\$ 1,040,000	1,040,000	1,204,674	164,674
Rental Income	17,000	17,000	17,000	-
TIF administrative	27,390	27,390	27,520	130
Reimbursement	100,000	100,000	-	(100,000)
Interest	72,500	72,500	99,033	26,533
Total revenues	1,256,890	1,256,890	1,348,227	91,337
Expenditures:				
Professional service	200,000	200,000	114,325	(85,675)
TIF admin expenses	5,000	5,000	-	(5,000)
Building / improvement	-	-	-	-
General public area improvement	230,000	230,000	23,333	(206,667)
Jail camera system	-	-	3,443	3,443
Jail roof	1,500,000	1,500,000	480,853	(1,019,147)
Electric panel	600,000	600,000	65,089	(534,911)
Windows	110,000	110,000	187,425	77,425
Jail duct cleaning	75,000	75,000	40,182	(34,818)
Central service cameras	56,500	56,500	49,725	(6,775)
Highway equipment	1,629,448	1,629,448	1,211,927	(417,521)
Building improvements	-	-	-	-
Moveable property	351,000	351,000	632,044	281,044
Improvement HVAC	-	-	708,336	708,336
Corrections facility fence	400,000	400,000	625,137	225,137
Total expenditures	5,156,948	5,156,948	4,141,819	(1,015,129)
Excess (deficiency) of revenues over (under) expenditures	(3,900,058)	(3,900,058)	(2,793,592)	1,106,466
Other financing sources (uses):				
Sale of Assets	-	-	-	-
Transfer from 101 ARPA	-	-	-	-
Transfer from 005 Highway	1,525,448	1,525,448	1,211,927	(313,521)
Transfer from 013 Nursing Home	104,000	104,000	-	(104,000)
Transfer from 033 Public safety	751,000	751,000	-	(751,000)
Total other financing sources (uses)	2,380,448	2,380,448	1,211,927	(1,168,521)
Net change in fund balance	\$ (1,519,610)	(1,519,610)	(1,581,665)	(62,055)
Fund balance, beginning of year			1,539,152	2,430,654
Prior period adjustment			-	(1,097,731)
Fund balance, beginning of year as restated			1,539,152	1,332,923
Fund balance (deficit), end of year			\$ (42,513)	1,539,152

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1

Balance Sheet
For the year ended November 30, 2024

	November 30, 2024
<u>Assets</u>	
Current assets:	
Cash and investments	\$ 3,173,219
Accounts receivable	232,488
Inventory	33,837
Property taxes receivable	1,806,218
Total current assets	5,245,762
Restricted assets	
Residents' trust account	10,953
Employers' trust account	15,004
Total restricted assets	25,957
Fixed assets:	
Land	9,950
Building and improvements	6,770,147
Equipment	1,252,532
Less: accumulated depreciation	(6,335,930)
Total fixed assets	1,696,699
Total assets	\$ 6,968,418

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-1
(CONTINUED)

Balance Sheet
For the year ended November 30, 2024

	November 30, 2024
<u>Liabilities, Deferred Inflows of Resources, and Net Position</u>	
Current liabilities	
Accounts payable	\$ 144,749
Payroll payable	92,880
Residents' trust account	10,953
Employees' trust account	15,004
Total liabilities (payable from current assets)	263,586
Noncurrent liabilities:	
Due in one year	
Compensated absences	75,295
Due in more than one year	
Compensated absences	301,182
Total liabilities (payable from restricted assets)	376,477
Total liabilities	640,063
Deferred Inflows of Resources:	
Deferred property taxes	1,757,517
Deferred revenues	49,578
	1,807,095
Net Position	4,521,260
Total liabilities, deferred inflows of resources, and net position	\$ 6,968,418

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, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under) Final Budget	Actual
	Original	Final			
Operating revenues:					
Public aid	\$ 2,850,000	2,850,000	3,268,458	418,458	2,869,779
Private pay patients	1,300,000	1,300,000	1,555,655	255,655	1,539,563
Patient contributions	600,000	600,000	469,851	(130,149)	667,905
Patient insurance payment	5,000	5,000	-	(5,000)	-
Medicare Part A	400,000	400,000	170,399	(229,601)	355,731
Medicare Part B	200,000	200,000	96,510	(103,490)	196,292
Hospice	250,000	250,000	311,389	61,389	225,702
Medicare patient co-pay	155,000	155,000	46,367	(108,633)	108,836
Total operating revenues	5,760,000	5,760,000	5,918,629	158,629	5,963,808
Operating Expenses:					
Health and welfare	7,228,660	7,228,660	6,603,546	(625,114)	6,493,166
Depreciation	-	-	151,272	151,272	138,368
Total expenses	7,228,660	7,228,660	6,754,818	(473,842)	6,631,534
Operating income (loss)	(1,468,660)	(1,468,660)	(836,189)	632,471	(667,726)
Non-operating revenues (expenses)					
Property taxes	1,757,580	1,757,580	1,746,066	(11,514)	1,688,056
Interest	1,500	1,500	55,643	54,143	9,897
Miscellaneous income	7,200	7,200	85,725	78,525	1,206
Grant revenues	-	-	-	-	100,738
Total non-operating revenues	1,766,280	1,766,280	1,887,434	121,154	1,799,897
Income (loss) before transfers	297,620	297,620	1,051,245	753,625	1,132,171
Other financing sources (uses):					
Transfer to 001 General	(104,000)	(104,000)	-	104,000	-
Transfer to 001 General	(42,000)	(42,000)	(42,000)	-	-
Transfer from 005 Highway	10,000	10,000	10,000	-	(10,000)
Transfer from 016 Insurance	327,595	327,595	327,595	-	284,747
Transfer to 098 Health Insurance	(33,453)	(33,453)	(33,453)	-	-
Total other financing sources (uses)	304,142	304,142	262,142	104,000	274,747
Change in Net position	\$ 601,762	601,762	1,313,387	857,625	1,406,918
Net position, beginning of year			3,207,873		1,755,015
Prior period adjustment			-		45,940
Net position, beginning of year as restated			3,207,873		1,800,955
Net position, end of year			\$ 4,521,260		3,207,873

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3

Schedule of Operating Expenses - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating Expenses:					
Health and welfare:					
Lodging & meals					
Maintenance and repairs - building	\$ 40,000	40,000	177,963	137,963	106,812
Maintenance and repairs - vehicles	10,000	10,000	3,413	(6,587)	12,714
Maintenance and repairs - equip.	10,000	10,000	5,792	(4,208)	8,720
Fines	-	-	18,450	18,450	2,200
Site Improvement	62,000	62,000	12,313	(49,687)	29,015
Laundry supplies for machines	6,800	6,800	3,961	(2,839)	4,992
Linens	5,000	5,000	2,657	(2,343)	7,392
Electricity	50,000	50,000	51,301	1,301	59,319
Gas	25,000	25,000	16,714	(8,286)	27,426
Water	20,000	20,000	23,112	3,112	23,412
Maintenance supplies	10,000	10,000	7,987	(2,013)	1,985
Pre-employment screenings	500	500	107	(393)	573
Medical Equipment	15,000	15,000	4,233	(10,767)	6,032
Water engineer	6,500	6,500	6,500	-	4,825
Pest control	700	700	754	54	780
Equipment Expense	8,000	8,000	19,761	11,761	3,649
Maintenance contract	55,000	55,000	61,795	6,795	73,989
Provider participation fee	100,000	100,000	105,063	5,063	116,358
Medicare Part B ancillary cost	225,000	225,000	145,291	(79,709)	265,208
Contract serve / part A therapy	115,000	115,000	84,019	(30,981)	188,853
Hardware / Switches	18,000	18,000	-	(18,000)	5,976
Personal Hygiene	25,000	25,000	19,972	(5,028)	27,746
Cost reporting services	5,000	5,000	8,601	3,601	9,512
Furniture and Bedding	20,000	20,000	5,051	(14,949)	10,722
Office Supplies	15,500	15,500	16,426	926	16,433
Supplies - Provisions	575,000	575,000	572,266	(2,734)	630,261
Activities supplies	3,500	3,500	3,701	201	2,251
Employee Ads	8,000	8,000	2,436	(5,564)	3,500
Education	2,500	2,500	726	(1,774)	2,192
Travel	1,000	1,000	98	(902)	-
Waste Disposal	6,500	6,500	7,063	563	8,475
Nursing Supplies	50,000	50,000	99,918	49,918	114,158
Fees, subscriptions, and promo	12,500	12,500	6,986	(5,514)	11,820
Marketing	2,500	2,500	3,641	1,141	2,678
Housekeeping supplies	11,000	11,000	10,411	(589)	8,092
Postage	1,000	1,000	1,261	261	2,333
Telephone	750	750	65	(685)	578
Internet	6,500	6,500	12,462	5,962	9,055
Medical Waste	9,000	9,000	5,843	(3,157)	9,131
Inspection Fines	4,000	4,000	-	(4,000)	-
Patient insurance payments	15,000	15,000	20,791	5,791	-
Laundry	-	-	3,493	3,493	-
Professional services	1,500	1,500	16,785	15,285	3,772
Drugs and medications	5,000	5,000	3,467	(1,533)	6,178
Nursing Medications	25,000	25,000	19,811	(5,189)	6,755

COUNTY OF LASALLE, ILLINOIS
NURSING HOME FUND

SCHEDULE D-3
(CONTINUED)

Schedule of Operating Expenses - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	2024			2023	
	Budget Amounts		Actual	Over (Under)	Actual
	Original	Final		Final Budget	
Operating Expenses (Continued):					
Health and welfare (continued):					
Medical Director Salary	\$ 18,000	18,000	18,000	-	15,000
Salaries and wages	3,693,500	3,693,500	3,217,322	(476,178)	2,800,008
Part-time	-	-	26,707	26,707	959
Overtime	400,000	400,000	522,381	122,381	557,689
Extra Help	400,000	400,000	324,684	(75,316)	421,077
Temporary Help	-	-	-	-	5,434
PRN Help	158,500	158,500	33,480	(125,020)	23,650
Health and life insurance	723,292	723,292	641,983	(81,309)	616,546
Health and life insurance - retirees	247,118	247,118	226,529	(20,589)	216,931
Total health and welfare expenses	\$ 7,228,660	7,228,660	6,603,546	(625,114)	6,493,166

COUNTY OF LASALLE, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1

Combining Statement of Fiduciary Net Position - Custodial Funds
For the year ended November 30, 2024
(With Comparative Figures for November 30, 2023)

	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 Investigator Fund	Sheriff's Prisoner Trust Fund	
	2024	2023	Fund	Fund	Funds	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
<u>Assets</u>														
Cash and investments	\$ 17,224,333	16,981,427	972,707	494,148	10,025,627	219,200	5,097,676	18,431	117,393	3,810	-	2,623	-	269,296
Other receivables	411,173	487,640	-	-	118,264	-	292,909	-	-	-	-	-	-	-
Total assets	17,635,506	17,469,067	972,707	494,148	10,143,891	219,200	5,390,585	18,431	117,393	3,810	2,623	3,422	-	269,296
<u>Liabilities and Net Position</u>														
Liabilities:														
Due to others	118,264	186,253	-	-	118,264	-	-	-	-	-	-	-	-	-
Total liabilities	118,264	186,253	-	-	118,264	-	-	-	-	-	-	-	-	-
Net Position Restricted for Others	\$ 17,517,242	17,282,814	972,707	494,148	10,025,627	219,200	5,390,585	18,431	117,393	3,810	2,623	3,422	-	269,296

COUNTY OF LASALLE, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-2

Combining Statement of Changes in Net Position - Custodial Funds
For the Year Ended November 30, 2024
(With Comparative Figures for the Year Ended November 30, 2023)

	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 Investigator Fund	Sheriff's Prisoner Trust Fund
	2024	2023											
Additions													
Property Tax Allotments for other Governments	\$ 284,675,701	276,857,267	-	-	284,675,701	-	-	-	-	-	-	-	-
Motor Fuel Tax Allotments and Grants	4,365,499	4,460,771	-	-	-	-	4,365,499	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	9,057,356	11,348,788	5,011,782	241,437	-	3,262,079	-	-	-	3,949	4,131	5,856	528,122
Interest	597,706	484,470	60,590	22,208	207,121	104	307,540	23	-	-	-	-	120
Total Additions	298,162,164	293,151,296	5,072,372	263,645	284,882,822	3,262,183	4,673,039	23	-	3,949	4,131	5,856	528,242
Deductions													
Property Tax Allotments for other Governments	283,707,309	276,290,683	-	-	283,707,309	-	-	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	9,885,189	11,316,390	5,732,876	221,792	-	3,324,412	-	-	-	4,092	6,637	2,434	592,946
Construction Projects	4,869,336	5,169,931	-	-	-	-	4,745,173	124,163	-	-	-	-	-
Total Deductions	298,461,834	292,777,004	5,732,876	221,792	283,707,309	3,324,412	4,745,173	124,163	-	4,092	6,637	2,434	592,946
Change in Fiduciary Net Position	234,428	374,292	(660,504)	41,853	1,175,513	(62,229)	(72,134)	(124,140)	-	(143)	(2,506)	3,422	(64,704)
Net Position Restricted for Others													
Beginning 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
Prior period adjustment	-	31,555	-	-	-	-	-	-	-	-	-	-	-
Beginning of year, restated	17,282,814	16,908,522	1,633,211	452,295	8,850,114	281,429	5,462,719	142,571	117,393	3,953	5,129	-	334,000
End of year	\$ 17,517,242	17,282,814	972,707	494,148	10,025,627	219,200	5,390,585	18,431	117,393	3,810	2,623	3,422	269,296

OTHER INFORMATION

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

	Tax Year				
	2019	2020	2021	2022	2023
Assessed valuations	<u>\$ 2,900,945,602</u>	<u>3,020,806,416</u>	<u>3,114,091,636</u>	<u>3,141,923,741</u>	<u>3,561,786,801</u>
Tax rates:					
General	0.2500	0.2446	0.2500	0.2311	0.2265
Detention Home	0.0150	0.0147	0.0150	0.0143	0.0138
Illinois Municipal Retirement	0.1752	0.1714	0.1723	0.1501	0.1444
Social Security	0.0748	0.0732	0.0735	0.0777	0.0745
County Highway	0.1000	0.0979	0.1000	0.0962	0.0952
Special Tax Match	0.0500	0.0489	0.0500	0.0481	0.0476
County Bridge	0.0500	0.0489	0.0500	0.0481	0.0476
Mental Health	0.0753	0.0737	0.0733	0.0780	0.0781
Insurance	0.1747	0.1709	0.1769	0.1709	0.1644
Veterans' Assistance Commission	0.0100	0.0098	0.0126	0.0184	0.0177
County Health	0.0402	0.0393	0.0226	0.0210	0.0196
Nursing Home	0.0482	0.0472	0.0503	0.0543	0.0522
Totals	<u>1.0634</u>	<u>1.0405</u>	<u>1.0465</u>	<u>1.0082</u>	<u>0.9816</u>
Tax extensions:					
General	\$ 6,675,227	6,861,498	7,208,860	7,198,458	7,593,625
Detention Home	400,514	4,809,024	432,532	446,457	461,947
Illinois Municipal Retirement	4,678,266	2,744,767	4,967,769	4,677,362	4,840,048
Social Security	1,996,961	1,372,524	2,120,558	2,419,841	2,498,132
County Highway	2,670,091	2,066,500	2,883,544	2,996,216	3,190,717
Special Tax Match	1,335,045	1,372,524	1,441,772	1,498,264	1,595,359
County Bridge	1,335,045	1,102,395	1,441,772	1,498,264	1,595,359
Mental Health	2,010,311	4,794,156	2,113,638	2,430,745	2,618,480
Insurance	4,663,847	275,739	5,101,277	5,325,706	5,510,843
Veterans' Assistance Commission	268,077	411,785	362,461	572,013	592,016
County Health	1,072,308	1,322,875	651,969	654,575	657,721
Nursing Home	1,286,717	2,052,755	1,448,981	1,692,362	1,751,240
Totals	<u>\$ 28,392,409</u>	<u>29,186,542</u>	<u>30,175,133</u>	<u>31,410,262</u>	<u>32,905,487</u>
Tax Collections	<u>\$ 28,418,325</u>	<u>29,121,088</u>	<u>30,135,030</u>	<u>31,331,351</u>	<u>32,808,277</u>

OTHER REQUIRED REPORTING



116 E. Washington Street
Suite One
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CARTER RODMAN, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

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, 2024, and the related notes to the financial statements, which collectively comprise LaSalle County, Illinois' basic financial statements and have issued our report thereon dated May 8, 2025.

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 2024-01 - 2024-07, 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 2024-08 - 2024-09.

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 May 8, 2025.

LaSalle County, Illinois' Response to Finding

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

Purpose of this Report

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 8, 2025

SINGLE AUDIT SECTION



116 E. Washington Street
Suite One
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CARTER RODMAN, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

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, 2024. 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, LaSalle County, Illinois complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2024.

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.

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 not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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
May 8, 2025

LASALLE COUNTY, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2024**

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	2024-4220	\$ 3,993
School Breakfast Program	10.553	2025-4220	676
			<u>4,669</u>
National School Lunch	10.555	2024-4210	7,086
National School Lunch	10.555	2025-4210	1,189
			<u>8,275</u>
Passed through Illinois Department of Human Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	FCSCQ00916	234,060
	10.557	FCSDQ00916	170,982
			<u>405,042</u>
Total U.S. Department of Agriculture			<u>417,986</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Illinois Emergency Management Agency:			
Emergency Management Performance Grant	97.042	523EMALASAL	14,481
Total U.S. Department of Homeland Security			<u>14,481</u>
<u>U.S. Environmental Protection Agency</u>			
Passed through Illinois Emergency Management Agency:			
Radon Grant	66.032	24RDNLASA	3,984
			<u>3,984</u>
Passed through Illinois Department of Public Health:			
Safe Drinking Water	66.605	4048080050L	4,770
Safe Drinking Water	66.605	5058080050M	4,751
			<u>9,521</u>
Total Illinois Emergency Management Agency			<u>13,505</u>
<u>U.S. Department of Justice</u>			
Pass though Illinois Criminal Justice Information Authority:			
Justice Assistance Grant	16.738	420030	73,679
Total U.S. Department of Justice			<u>73,679</u>
<u>U.S. Department of Treasury</u>			
American Rescue Plan Act Funds (M)	21.027		<u>9,444,844</u>
Total U.S. Department of Treasury			<u>9,444,844</u>

LASALLE COUNTY, ILLINOIS

**Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2024**

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	47180049L	\$ 48,151
Public Health Emergency Preparedness (PHEP)	93.069	57180049L	30,785
			<u>78,936</u>
Covid 19 Vaccination	93.268	38180850K	14,407
Perinatal Hep B Prevention	93.268	48080050L	153
Perinatal Hep B Prevention	93.268	58080050M	41
			<u>194</u>
Respiratory Surveillance and Outbreak Response	93.323	8181050	3,390
COVID-19 Crisis Grant	93.354	27680049J	38,843
IL Breast & Cervical Cancer Program	93.898	46180013L	12,783
IL Breast & Cervical Cancer Program	93.898	46180013L	37,743
			<u>50,526</u>
CHD Medicaid Administrative Outreach	93.778		38,617
Passed through Illinois Department of Human Services:			
Child Support Enforcement	93.563	2024-55-107	5,572
Child Support Enforcement	93.563	2025-55-107	1,218
			<u>6,790</u>
Family Case Management	93.667	FCSCU06047	7,635
Family Case Management	93.667	FCSDU06047	40,714
			<u>48,349</u>
Strengthening Illinois Public Health Administration	93.967	48040451L	105,616
Total U.S. Department of Health and Human Services			<u>385,668</u>
<u>Election Assistance Commission</u>			
HAVA Polling Accessibility	90.404		22,780
Total Election Assistance Commission			<u>22,780</u>
<u>U.S. Department of Transportation</u>			
Pass though National Highway Traffic Safety Administration:			
Sustained Traffic Enforcement Program (STEP)	20.600	400HS240159	50,045
Sustained Traffic Enforcement Program (STEP)	20.600	500HS250166	10,827
			<u>60,872</u>
Passed through Illinois Emergency Management Agency:			
Hazardous Material Emergency Preparedness	20.703	22LASALHME	697
Total U.S. Department of Transportation			<u>61,569</u>
Total Expenditures of Federal Awards			<u><u>\$ 10,434,512</u></u>

(M) Denotes major program

LASALLE COUNTY, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2024

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, 2024. 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, 2024.

NOTE 4: NON-CASH INSTRUMENTS

During the fiscal year ended November 30, 2024, the LaSalle County Public Health also received non-cash vaccine donations in the amount of \$67,709. 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, 2024

SECTION I: SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of LaSalle County, Illinois.
2. Seven material weaknesses and two 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. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and On Internal Control over Compliance Required by the Uniform Guidance.
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 an unmodified opinion on all major federal programs.
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 - ALN #21.027.
8. Total federal expenditures for the fiscal year ended November 30, 2024 were \$10,434,512 and major programs tested represented 90.13% of that total.
9. The threshold for distinguishing Types A and B programs was \$750,000.
10. LaSalle County, Illinois was not determined to be a low-risk auditee.

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS

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

2024-01: 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.
- The balance sheet required audit entries to correct balances.
- The County has numerous custodial and department bank accounts that were not properly recorded in the general ledger. In FY2024, the auditor's office added fund 801 to the general ledger to record these funds, however, there were material transactions that had not been recorded. Also, the department bank accounts were incorrectly recorded in Fund 801 and not the correct fund.
- The County prepared a schedule of accounts receivable at November 30, 2024, however, there were significant audit entries required to correct the receivable balances. Also, there is no set policy for recording and review of accounts receivable.

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2024-01: Financial Oversight (Continued)

- The reports provided to the board were materially inaccurate.
- Year-end accruals, such as inventory, are not recorded in the general ledger.
- Accrued interest balances in the general ledger did not agree to the County's computation of accrued interest
- 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 year end accruals to determine that they have been corrected and have been properly recorded in the general ledger
- Tracking restricted funds
- Providing meaningful and accurate reports to the Board

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

2024-01: 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:

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

Finding 2024-02: 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:

- 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, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2024-02: 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 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, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2024-03: 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 complete. The County did not identify a number of receivables and required a significant audit adjustment to correct.
- 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.

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.

**Summary of Findings and Questioned Costs
For the Year Ended November 30, 2024**

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2024-04: Fund Activity not recorded in the General Ledger

Condition:

During the audit, the auditors noted that activity in several bank accounts was not accurately recorded in the general ledger. The County did not record reconciling items for several accounts in the general ledger which resulted in inaccurate cash balances.

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 were tracked in fund 801 of the general ledger in FY2024 when they should have been recorded in another fund:

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

The following Custodial Funds were tracked in fund 801 of the general ledger, however, the activity recorded was based on the bank statement and not the check register activity:

- 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

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2024-04: Fund Activity not recorded in the General Ledger (Continued)

Cause:

The County maintains its internal financial records. However, management did not properly 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:

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, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2024-05: 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 cash activity for the individual bank accounts 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.

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2024-06: 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 provide by the auditors.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2024-07: Grant Reporting

Condition:

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

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 did not submit its audit ended November 30, 2023 timely 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, 2024 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, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

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

Finding 2024-08: Expenditures in Excess of Appropriations and Budgeting Errors

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2024. The following funds had expenditures in excess of the budget:

Fund	Final Budget	Actual	Variance
Public Safety Fund	\$ 8,000	22,128	(14,128)
Crime Victim Witness Coordinator Fund	35,000	35,308	(308)
Tax Sale Automation Fund	39,221	40,949	(1,728)
Cannabis Regulation Fund	53,000	62,480	(9,480)
Law Library Fund	51,100	1,029,887	(978,787)
SA Justice Assistance Grant	-	13,679	(13,679)
State's Attorney Safe Fund	-	34,500	(34,500)
State's Attorney Drug Enforcement Fund	81,000	148,054	(67,054)
D.U.I. Fund	30,000	33,788	(3,788)
Circuit Clerk E-Citation Fund	60,000	64,992	(4,992)

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

- State's Attorney Safe Fund

The County did budget revenues and transfers for SA Justice but did not budget for expenditures.

The County's budget includes a line item for "Fund Balance Use" in the revenue section of the budget. The County should not include this line item as it is not a true revenue source and overstate the County's budgeted revenues.

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.

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2024

SECTION II: FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding 2024-08: 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.

2024-09: 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:

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, 2024

SECTION III: COMPLIANCE FINDINGS AND QUESTIONED COSTS

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

2023-01: Financial Oversight

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. This is a repeat finding in fiscal year 2024.

2023-02: Financial Statement Preparation

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

This is a repeat finding in fiscal year 2024.

2023-03: Significant Audit Adjustments

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. This is a repeat finding in fiscal year 2024.

2023-04: Valuation for Certificates of Deposits and Investments

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.

Summary of Findings and Questioned Costs
For the Year Ended November 30, 2024

SECTION III: COMPLIANCE FINDINGS AND QUESTIONED COSTS (CONTINUED)

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS (CONTINUED)

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. This is a repeat finding in fiscal year 2024.

2023-06: Self-Insurance Trust Accounting

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. This is a repeat finding in fiscal year 2024.

2023-07: Grant Tracking & Reporting

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 of the auditors to correct it. This is a repeat finding in fiscal year 2024.

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. This is a repeat finding in fiscal year 2024, however, the County intends to comply with filing deadlines for fiscal year 2024.

2023-09: Expenditures in Excess of Appropriations

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

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. This is a repeat finding in fiscal year 2024, however, the County amended the 2024 budget to include the American Rescue Plan Act Fund.

LASALLE COUNTY, ILLINOIS

Summary of Findings and Questioned Costs For the Year Ended November 30, 2024

SECTION III: COMPLIANCE FINDINGS AND QUESTIONED COSTS (CONTINUED)

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS (CONTINUED)

2023-10: Segregation of Duties

There is inadequate segregation of duties in the financial reporting process at the Nursing Home. This is a repeat finding in fiscal year 2024.

2023-11: Oversight of Tax Extension

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

2023-12: Circuit Clerk Trial Balance

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

2023-13: Grant Expenditure Reports

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.

2023-14: Expenditures Incorrectly Reported

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.