

LASALLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2021

LASALLE COUNTY, ILLINOIS

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FINANCIAL SECTION

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

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INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

October 27, 2022

Members of the County Board
LaSalle County, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the LaSalle County, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the LaSalle County, Illinois' basic financial statements. The other supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 27, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

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

FINANCIAL HIGHLIGHTS

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

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

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

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

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

USING THIS ANNUAL REPORT - Continued

Fund Financial Statements - Continued

Proprietary Funds

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

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

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

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

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

Other Information

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

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

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

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

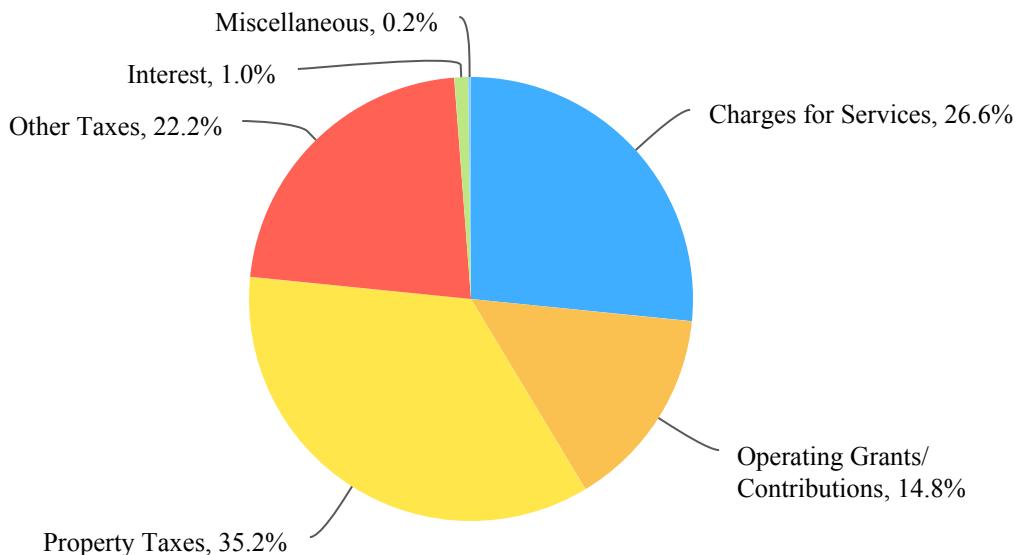
Net position of business-type activities decreased by 39.2 percent (\$3,618,984 in 2020 compared to \$2,200,097 in 2021).

Governmental Activities

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

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

Revenues by Source - Governmental Activities



LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

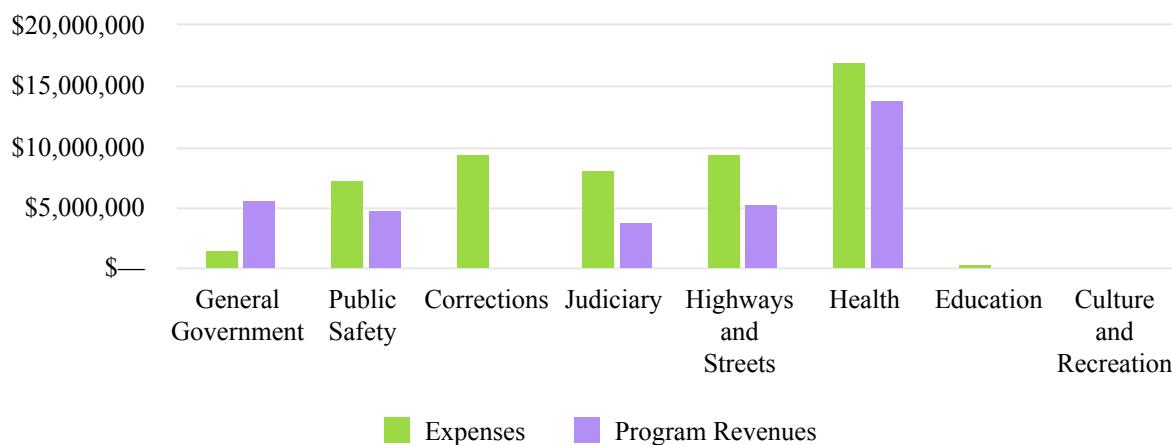
November 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

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

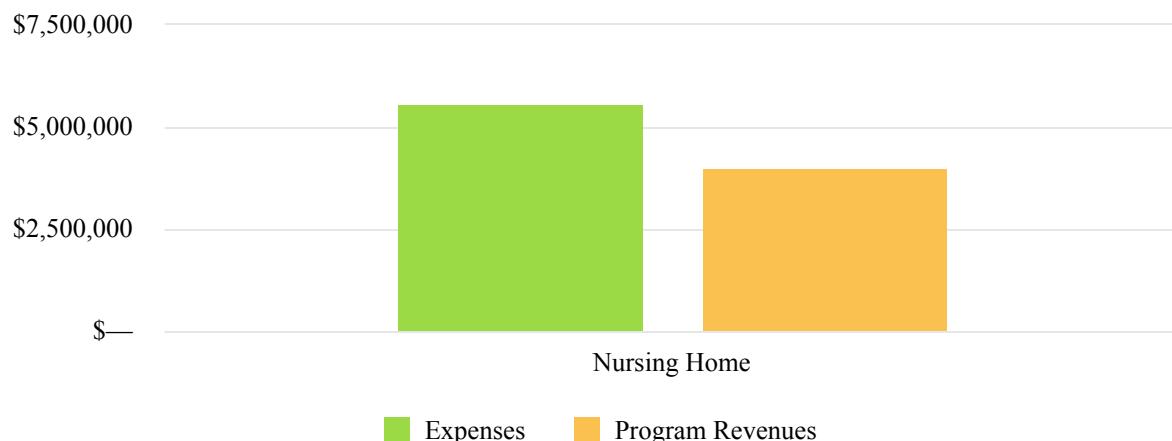
Expenses and Program Revenues - Governmental Activities



Business-Type Activities

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

Expenses and Program Revenues - Business-Type Activities



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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

GENERAL FUND BUDGETARY HIGHLIGHTS

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

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

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

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

This year's major additions included:

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

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

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

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

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

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

REQUESTS FOR INFORMATION

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

BASIC FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Funds

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

LASALLE COUNTY, ILLINOIS

Statement of Net Position

November 30, 2021

See Following Page

LASALLE COUNTY, ILLINOIS

Statement of Net Position

November 30, 2021

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

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

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

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

LASALLE COUNTY, ILLINOIS

Statement of Activities

For the Fiscal Year Ended November 30, 2021

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

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

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

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

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

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

LASALLE COUNTY, ILLINOIS

Balance Sheet - Governmental Funds

November 30, 2021

General

ASSETS

| | |
|---------------------------------|-----------------------|
| Cash and Investments | \$ 12,909,893 |
| Receivables - Net of Allowances | |
| Property Taxes | 7,510,582 |
| Other Taxes | 1,106,524 |
| Accounts | 746,477 |
| Accrued Interest | 6,619 |
| Due from Other Funds | 132,234 |
| Due from Other Governments | 43,450 |
| Prepays | — |
| Inventories | — |
| Total Assets | <u>22,455,779</u> |

LIABILITIES

| | |
|-----------------------|----------------------|
| Accounts Payable | 570,820 |
| Accrued Payroll | 939,967 |
| Other Payables | 7,333,275 |
| Due to Other Funds | — |
| Total Liabilities | <u>8,844,062</u> |

DEFERRED INFLOWS OF RESOURCES

| | |
|---|----------------------|
| Property Taxes | — |
| Grants | — |
| Total Deferred Inflows of Resources | — |
| Total Liabilities and Deferred Inflows of Resources | <u>8,844,062</u> |

FUND BALANCES

| | |
|--|-----------------------|
| Nonspendable | — |
| Restricted | — |
| Committed | — |
| Unassigned | 13,611,717 |
| Total Fund Balances | <u>13,611,717</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>22,455,779</u> |

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

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

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

LASALLE COUNTY, ILLINOIS

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

November 30, 2021

| | |
|---|---------------|
| Total Governmental Fund Balances | \$ 60,046,285 |
|---|---------------|

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

| | |
|--|------------|
| Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds. | 51,223,760 |
|--|------------|

| | |
|---|--|
| A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds. | |
|---|--|

| | |
|--------------------------|-----------|
| Net Pension Asset - IMRF | |
| ECO | 1,385,572 |

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

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

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

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

| | |
|---|---------|
| Internal Service Funds are used by the County to charge the costs of health insurance to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position. | 272,728 |
|---|---------|

| | |
|--|------------------|
| Net Position of Governmental Activities | <u>1,322,784</u> |
|--|------------------|

LASALLE COUNTY, ILLINOIS

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

See Following Page

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

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

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

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

LASALLE COUNTY, ILLINOIS

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

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

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

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

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

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

Change in Deferred Items - IMRF

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

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

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

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

37,305

Changes in Net Position of Governmental Activities

27,394,680

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

LASALLE COUNTY, ILLINOIS

Statement of Net Position - Proprietary Funds
November 30, 2021

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

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

LASALLE COUNTY, ILLINOIS

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

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

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

LASALLE COUNTY, ILLINOIS

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

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

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

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

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

REPORTING ENTITY

The County's financial reporting entity comprises the following:

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

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

Discretely Presented Component Unit

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

LaSalle County Self-Insurance Trust

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

BASIS OF PRESENTATION

Government-Wide Statements

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

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

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities (general government, community development, public safety, public works, etc.). The functions are supported by administration and finance revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

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

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

Fund Financial Statements

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

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

Governmental Funds

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

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

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

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

Proprietary Funds

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

Proprietary Funds - Continued

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

Fiduciary Funds

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

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

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

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

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

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

Basis of Accounting

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

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

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

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

Cash and Investments

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

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Receivables

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Interfund Receivables, Payables and Activity

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

Prepays/Inventories

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

Capital Assets

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Deferred Outflows/Inflows of Resources

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

Compensated Absences

Vacation. County policy states that an employee must use each year's vacation days prior to the employment anniversary date of the employee. The government's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

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

Long-Term Obligations

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

Net Position

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

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The government's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services (i.e., purchase orders, contracts, and commitments). Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget pursuant to state regulations.

The County had budget amendments during the year.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

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

- At the first meeting in November, the County Finance Committee submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed disbursements and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments on the proposal budget, prior to adoption.
- Formal Budgetary integration is employed as a management control devise during the year for the General Fund and Special Revenue Funds.
- Appropriations lapse at the end of each fiscal year in accordance with Illinois Revised Statutes.
- The Finance Committee of the County Board is authorized to transfer budgeted amounts between department within any fund; however, any revisions which change the total budgeted expenditures of any fund must be made by the County Board using the same procedures required of its original adoption.
- The County does not budget for the American Rescue Plan Fund, State's Attorney SAFE Fund, and Cannabis Regulation Fund.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

DEFICIT FUND BALANCE

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

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

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

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

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

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

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

Depreciation expense was charged to governmental activities as follows:

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

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

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

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

Nursing Home \$ 153,998

PROPERTY TAXES

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND BALANCES

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

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

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

Long-Term Liabilities Activity

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity

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

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

NET POSITION CLASSIFICATIONS

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

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

NET POSITION/FUND BALANCE RESTATEMENTS

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

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

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

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

RISK MANAGEMENT

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

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

The County of LaSalle Insurance Trust carries all risk related to workers' compensation, general liability, and automobile programs. The estimated claims for workers' compensation for the years ended November 30, 2021 and November 30, 2020 were \$418,432 and \$537,398 respectively.

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

EMPLOYEE HEALTH INSURANCE PROGRAM

Employee health benefits are provided by the County under a self-insurance program with a plan year-end of November 30. The self-insurance program is reported as an internal service fund. A medical stop loss policy, effective for the plan year ended November 30, 2021, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2021 were \$7,589,172. In addition, the premiums for the stop/loss insurance were \$135,000 per large claim and the administrative expenses were \$22,080.

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

NOTE 4 - OTHER INFORMATION

DEFERRED COMPENSATION

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all eligible full-time County employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan are held in trust on behalf of the employees. Accordingly, the assets are not reported in these financial statements.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

Grants

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

Financial Impact from COVID-19

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

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

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

The aggregate amounts recognized for the pension plans are:

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

Discount Rate

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Discount Rate Sensitivity

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability - Regular

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension Liability - SLEP

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

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

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

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

Total OPEB Liability

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued.

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

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

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

Change in the Total OPEB Liability

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2021

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

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

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

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Notes to the Required Supplementary Information

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

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

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

Notes to the Required Supplementary Information:

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

Note:

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

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

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

Notes to the Required Supplementary Information:

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

Note:

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

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - ECO

Schedule of Employer Contributions

November 30, 2021

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

Notes to the Required Supplementary Information:

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

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

LASALLE COUNTY, ILLINOIS

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

12/31/2014

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

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

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

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

LASALLE COUNTY, ILLINOIS

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

12/31/2014

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

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

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

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

LASALLE COUNTY, ILLINOIS

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

12/31/2014

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

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

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

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

LASALLE COUNTY, ILLINOIS

Retiree Benefits Plan

Schedule of Changes in the Employer's Total OPEB Liability

November 30, 2021

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

Notes:

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

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

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

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

LASALLE COUNTY, ILLINOIS

General Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Social Security - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Insurance - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

County Health Department - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

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

LASALLE COUNTY, ILLINOIS

General Fund

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

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

LASALLE COUNTY, ILLINOIS

General Fund

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

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

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended November 30, 2021

See Following Page

LASALLE COUNTY, ILLINOIS

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

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

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2021

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

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2021

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

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2021

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

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

LASALLE COUNTY, ILLINOIS

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

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

LASALLE COUNTY, ILLINOIS

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

See Following Page

LASALLE COUNTY, ILLINOIS

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

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

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

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

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

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

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

For the Fiscal Year Ended November 30, 2021

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

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

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

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

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

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Tourism Promotion - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

County Bridge - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

LASALLE COUNTY, ILLINOIS

Mental Health - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Veterans' Assistance Commission - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

LASALLE COUNTY, ILLINOIS

State's Attorney Drug Enforcement - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

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

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

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

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

LASALLE COUNTY, ILLINOIS

Probation Service's - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Sheriff's Drug Enforcement - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Court Automation - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Circuit Clerk Document Storage - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Environmental Service and Land Use - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

G.I.S. - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

LASALLE COUNTY, ILLINOIS

Disaster - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Local Emergency Planning Committee - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

DUI - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

LASALLE COUNTY, ILLINOIS

Grant - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Public Safety - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

LASALLE COUNTY, ILLINOIS

Detention Home - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Coroner Fees - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

State's Attorney Operations & Admin - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Special Tax Matching - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Court Appointed Special Advocate - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Recorder's Equipment - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Child Support Administration - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

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

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

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

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

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

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

Drug Court - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

Child Advocacy - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

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

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

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

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

LASALLE COUNTY, ILLINOIS

Animal Population Control - Special Revenue Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

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

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

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

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

LASALLE COUNTY, ILLINOIS

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

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

LASALLE COUNTY, ILLINOIS

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

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

LASALLE COUNTY, ILLINOIS

County Highway - Capital Projects Fund

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

For the Fiscal Year Ended November 30, 2021

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

LASALLE COUNTY, ILLINOIS

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

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

LASALLE COUNTY, ILLINOIS

Nursing Home - Enterprise Fund

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

For the Fiscal Year Ended November 30, 2021

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

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

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

LASALLE COUNTY, ILLINOIS

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2021

See Following Page

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

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

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

LASALLE COUNTY, ILLINOIS

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

For the Fiscal Year Ended November 30, 2021

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

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

LASALLE COUNTY, ILLINOIS

Consolidated Year-End Financial Report

November 30, 2021

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

STATISTICAL SECTION

LASALLE COUNTY, ILLINOIS

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

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

LASALLE COUNTY, ILLINOIS

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

| Fiscal Year | General Government | Public Safety | Public Works | Social Services | Culture and Recreation | Corrections | Judiciary and Legal | Capital Outlay | Debt Service | Totals |
|-------------|--------------------|---------------|--------------|-----------------|------------------------|-------------|---------------------|----------------|--------------|------------|
| 2012 | \$ 17,468,684 | 4,382,934 | 7,931,726 | 7,088,791 | 172,011 | 5,555,550 | 7,547,030 | 375,017 | 1,454,677 | 51,976,420 |
| 2013 | 16,813,915 | 4,736,864 | 10,821,414 | 7,527,869 | 185,687 | 5,409,829 | 7,021,836 | 72,003 | 1,459,600 | 54,049,017 |
| 2014 | 16,877,685 | 5,406,542 | 8,488,211 | 7,715,638 | 140,733 | 5,595,992 | 7,011,616 | 1,351,085 | 1,461,050 | 54,048,552 |
| 2015 | 16,661,572 | 4,711,355 | 5,566,464 | 8,040,875 | 137,435 | 5,949,930 | 7,330,523 | 4,213,750 | 823,225 | 53,435,129 |
| 2016 | 16,623,692 | 4,833,798 | 6,802,955 | 8,063,619 | 114,168 | 6,190,816 | 7,553,798 | 1,405,993 | 106,425 | 51,695,264 |
| 2017 | 16,423,854 | 4,682,461 | 5,705,283 | 9,687,685 | 113,843 | 6,266,234 | 7,984,156 | 5,592,447 | — | 56,455,963 |
| 2018 | 17,083,908 | 4,956,612 | 8,677,039 | 7,901,673 | 103,455 | 7,084,273 | 7,792,288 | 1,832,784 | — | 55,432,032 |
| 2019 | 16,250,306 | 5,047,235 | 5,425,910 | 7,878,795 | 96,193 | 7,026,979 | 7,450,210 | 4,565,763 | — | 53,741,391 |
| 2020 | 23,789,957 | 5,451,240 | 6,498,212 | 6,527,791 | 318,712 | 6,951,878 | 7,103,358 | 1,417,047 | — | 58,058,195 |
| 2021 | 23,953,044 | 6,735,274 | 8,012,400 | 6,840,807 | 459,002 | 9,496,857 | 7,035,772 | 1,547,459 | — | 64,080,615 |

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

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

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

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

LASALLE COUNTY, ILLINOIS

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

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

LASALLE COUNTY, ILLINOIS

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

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

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

| Taxpayer | Type of Business | 2020 Assessed Valuation | Percentage of Total Assessed Valuation |
|--------------------------------|---------------------|-------------------------|--|
| Exelon | Electric Utility | \$ 460,000,000 | 16.21% |
| Unimin Corp | Industrial | 18,709,138 | 0.66% |
| Wedron Silica Co | Sand Mining | 16,821,029 | 0.59% |
| Silverleaf Resorts, Inc. | Leasing Corporation | 15,759,518 | 0.56% |
| Wal-Mart | Shopping | 11,082,658 | 0.39% |
| TAU Midwest | Manufacturing | 9,333,333 | 0.33% |
| James Hardie Building Products | Manufacturing | 9,295,001 | 0.33% |
| Kohl's Department Store, LLC | Shopping | 6,052,922 | 0.21% |
| Eakas Corporation | Manufacturing | 5,417,273 | 0.19% |
| Totals | | 552,470,872 | 19.47% |

Source: LaSalle County Supervisor of Assessments

LASALLE COUNTY, ILLINOIS

Legal Debt Margin

November 30, 2021 (Unaudited)

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

LASALLE COUNTY, ILLINOIS

Demographic Statistics - Last Ten Fiscal Years

November 30, 2021

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

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

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

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

Source: Reporting Banks to LaSalle County Treasurer

*Information concerning deposits from the Illinois Union League is unavailable

LASALLE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2021 (Unaudited)

| | |
|---------------------------------|-------------------|
| Date of Incorporation | 1831 |
| Form of Government | County Board |
| Area (Square Miles) (1) | 1,134 |
| Transportation (1) | |
| Miles of Roads | 371.83 |
| Employees (1) | |
| Elected: | |
| Board Members | 29 |
| Elected Officials | 10 |
| Total Elected Employees | <u>39</u> |
| Other | |
| General Government | 211 |
| Public Safety | 143 |
| Roads and Bridges | 35 |
| Health | 110 |
| Recreation | 2 |
| Education | 5 |
| Total Other Employees | <u>506</u> |
| Total Employees | <u><u>545</u></u> |
| Police Protection (1) | |
| Number of Stations | 1 |
| Recreation (1) | |
| Number of Parks | 2 |
| Census | |
| Number of People (2) | 108,965 |
| Number of Registered Voters (1) | 71,124 |

Source:

(1) County Records

(2) Census Bureau