

LASALLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
NOVEMBER 30, 2022

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LASALLE COUNTY, ILLINOIS

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORTS

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



INDEPENDENT AUDITOR'S REPORT

June 3, 2024

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 (the County), Illinois, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the LaSalle County, Illinois, as of November 30, 2022, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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 and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, 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 section 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 June 3, 2024, 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



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

June 3, 2024

Members of the County Board
LaSalle County, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the LaSalle County, Illinois, as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 3, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

LaSalle County, Illinois

June 3, 2024

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Purpose of this Report

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2022

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, 2022 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 \$13,367,825, or 1010.6 percent and net position of business-type activities decreased by \$445,082, or 20.2 percent.
- During the year, government-wide revenues totaled \$93,300,383, while expenses totaled \$80,377,640, resulting in an increase to net position of \$12,922,743.
- The County's net position totaled \$16,445,624 on November 30, 2022, which includes \$50,236,442 net investment in capital assets, \$65,382,095 subject to external restrictions, and (\$99,172,913) 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 \$2,715,670 or 20.0 percent, resulting in ending fund balance of \$16,327,387.

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 manner 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, 2022

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 Self-Insurance Trust 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 sixty 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-four 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, Disaster Fund, State's Attorney SAFE Fund, Drunk Driving Impact Panel Fund, Designated Gift Fund, Sex Offender Investigative Fund, and Opioid Settlement 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, 2022

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, 2022

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 \$16,445,624.

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current and Other Assets	\$ 142,117,923	104,932,972	2,248,292	2,939,396	144,366,215	107,872,368
Capital Assets	48,416,346	51,223,760	1,884,896	2,038,894	50,301,242	53,262,654
Total Assets	190,534,269	156,156,732	4,133,188	4,978,290	194,667,457	161,135,022
Deferred Outflows	28,275,821	31,816,599	—	—	28,275,821	31,816,599
Total Assets/Deferred Outflows	218,810,090	187,973,331	4,133,188	4,978,290	222,943,278	192,951,621
Long-Term Debt	83,188,049	123,147,289	375,964	295,891	83,564,013	123,443,180
Other Liabilities	17,791,734	15,995,952	295,821	342,716	18,087,555	16,338,668
Total Liabilities	100,979,783	139,143,241	671,785	638,607	101,651,568	139,781,848
Deferred Inflows	103,139,698	47,507,306	1,706,388	2,139,586	104,846,086	49,646,892
Total Liabilities/Deferred Inflows	204,119,481	186,650,547	2,378,173	2,778,193	206,497,654	189,428,740
Net Position						
Investment in Capital Assets	48,351,546	51,223,760	1,884,896	2,038,894	50,236,442	53,262,654
Restricted	65,382,095	41,905,265	—	—	65,382,095	41,905,265
Unrestricted	(99,043,032)	(91,806,241)	(129,881)	161,203	(99,172,913)	(91,645,038)
Total Net Position	14,690,609	1,322,784	1,755,015	2,200,097	16,445,624	3,522,881

A large portion of the County's net position, \$50,236,442, 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, \$65,382,095, of the County's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$99,172,913, 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, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$ 19,614,993	21,515,156	3,605,835	1,995,895	23,220,828	23,511,051
Operating Grants/Contrib.	11,100,531	11,926,231	150,009	—	11,250,540	11,926,231
Capital Grants/Contrib.	—	—	11,914	11,914	11,914	11,914
General Revenues						
Property Taxes	28,918,681	28,448,804	2,061,889	1,318,757	30,980,570	29,767,561
Other Taxes	24,954,547	17,943,245	—	—	24,954,547	17,943,245
Interest Income	1,418,310	839,326	585	2,861	1,418,895	842,187
Other General Revenues	1,428,384	171,696	34,705	7,177	1,463,089	178,873
Total Revenues	<u>87,435,446</u>	<u>80,844,458</u>	<u>5,864,937</u>	<u>3,336,604</u>	<u>93,300,383</u>	<u>84,181,062</u>
Expenses						
General Government	20,519,397	1,491,994	—	—	20,519,397	1,491,994
Public Safety	7,676,658	7,313,163	—	—	7,676,658	7,313,163
Corrections	9,468,068	9,496,857	—	—	9,468,068	9,496,857
Judiciary	8,371,354	8,037,446	—	—	8,371,354	8,037,446
Highways and Streets	10,751,876	9,437,859	—	—	10,751,876	9,437,859
Health	16,423,382	16,948,810	—	—	16,423,382	16,948,810
Education	411,426	360,895	—	—	411,426	360,895
Culture and Recreation	180,813	98,107	—	—	180,813	98,107
Nursing Home	—	—	6,574,666	5,020,138	6,574,666	5,020,138
Total Expenses	<u>73,802,974</u>	<u>53,185,131</u>	<u>6,574,666</u>	<u>5,020,138</u>	<u>80,377,640</u>	<u>58,205,269</u>
Change in Net Position						
Before Transfers	13,632,472	27,659,327	(709,729)	(1,683,534)	12,922,743	25,975,793
Transfers	(264,647)	(264,647)	264,647	264,647	—	—
Change in Net Position	<u>13,367,825</u>	<u>27,394,680</u>	<u>(445,082)</u>	<u>(1,418,887)</u>	<u>12,922,743</u>	<u>25,975,793</u>
Net Position - Beginning	<u>1,322,784</u>	<u>(26,071,896)</u>	<u>2,200,097</u>	<u>3,618,984</u>	<u>3,522,881</u>	<u>(22,452,912)</u>
Net Position-Ending	<u>14,690,609</u>	<u>1,322,784</u>	<u>1,755,015</u>	<u>2,200,097</u>	<u>16,445,624</u>	<u>3,522,881</u>

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Net position of the County's governmental activities increased by 1010.6 percent (\$1,322,784 in 2021 compared to \$14,690,609 in 2022). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$99,043,032 at November 30, 2022.

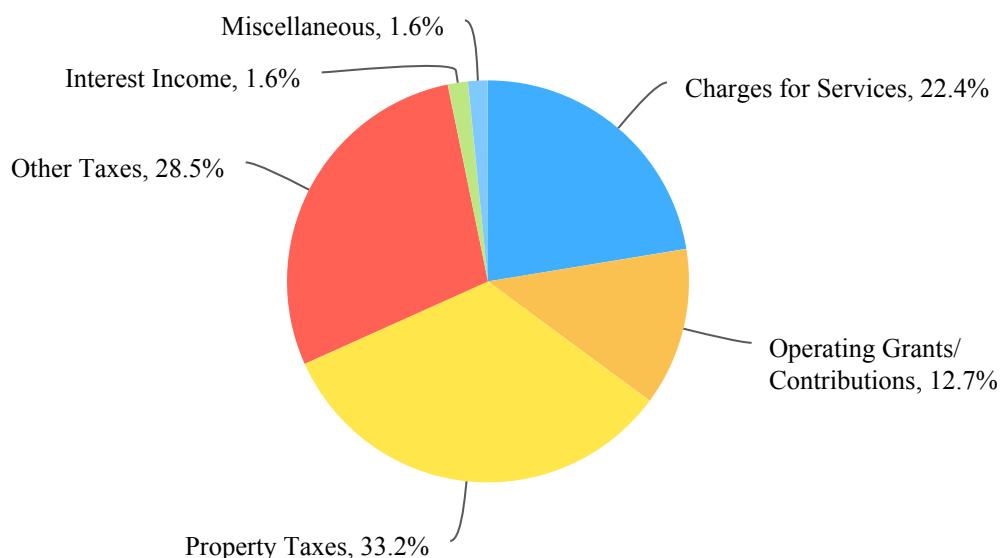
Net position of business-type activities decreased by 20.2 percent (\$2,200,097 in 2021 compared to \$1,755,015 in 2022).

Governmental Activities

Revenues for governmental activities totaled \$87,435,446, while the cost of all governmental functions totaled \$73,802,974. This results in an increase of \$13,632,472 prior to transfers out of \$264,647. In 2021, revenues of \$80,844,458 exceeded expenses of \$53,185,131, resulting in an increase of \$27,659,327 prior to transfers out of \$264,647. The increase in 2022 is due to an increase in property taxes, other taxes, interest income, and miscellaneous revenues from 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

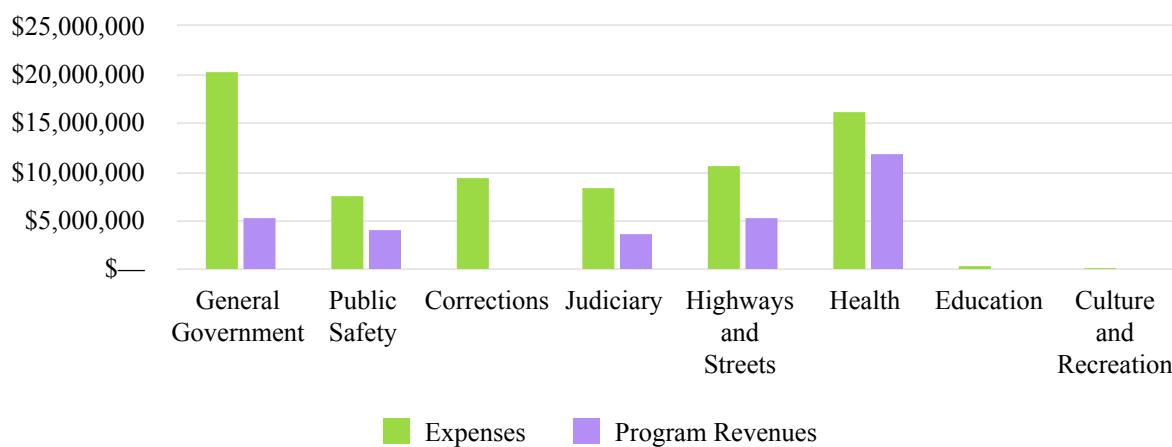
November 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities - Continued

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

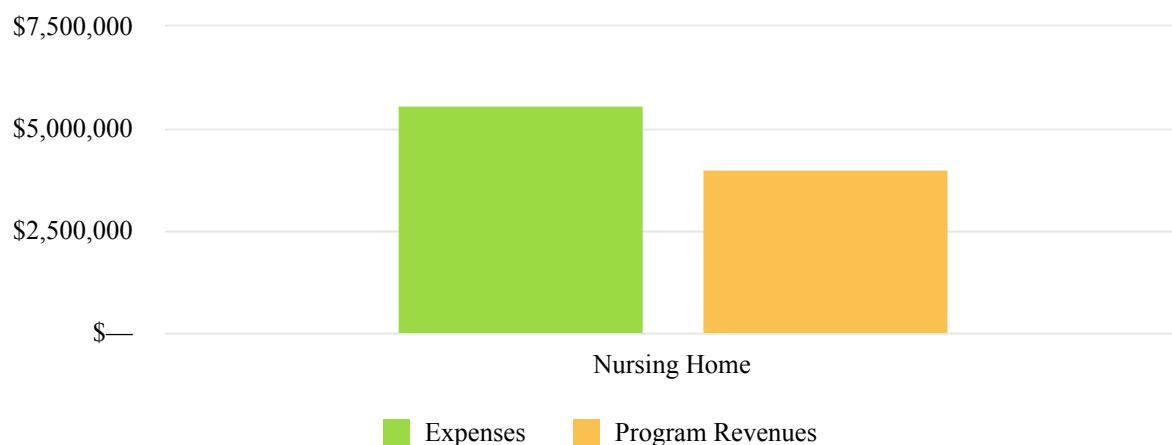
Expenses and Program Revenues - Governmental Activities



Business-Type Activities

Business-type activities reported total revenues of \$5,864,937, while the cost of all business-type activities totaled \$6,574,666. This results in a decrease of \$709,729 prior to transfers in of \$264,647. In 2021, expenses of \$5,020,138 exceed revenues of \$3,336,604, resulting in a decrease of \$1,683,534 prior to transfers in of \$264,647.

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, 2022

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 \$69,026,409, which is an increase \$8,980,124, or 15.0 percent, from last year's total of \$60,046,285. Of the \$69,026,409 total, \$16,079,189, or 23.3 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported an increase in fund balance for the year of \$2,715,670, or 20.0 percent. This was due in part to increases in property, home rule sales, and replacement tax revenues from the prior year of \$212,605, \$2,475,071, and \$4,278,398, respectively. These were offset by increases in expenditures in all functions, except for corrections from the prior year.

The General Fund is the chief operating fund of the County. At November 30, 2022, unassigned fund balance in the General Fund was \$16,327,387, 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 49.0 percent of total General Fund expenditures.

The Illinois Municipal Retirement Fund reported an increase for the year of \$568,623, resulting in a fund balance of \$5,417,120, due mainly to the increases in property taxes and replacement taxes and a decrease in retirement expenditures related to a lower required contribution rate to IMRF.

The Social Security Fund reported an increase for the year of \$274,578, resulting in a fund balance of \$2,694,086, due mainly to increases in property and replacement taxes.

The Insurance Fund reported a deficit for the year of \$99,220, resulting in a fund balance of \$3,102,709. Increases in property taxes were fully offset by large increases in insurance premiums in the current year.

The County Health Fund reported a deficit for the year of \$581,161, resulting in a fund balance of \$5,302,156, due mainly to decreases in property taxes, reimbursements and grants from the prior year.

The American Rescue Plan Fund is a new fund in the current year and reported a deficit of \$133,728 due to the planned use of ARPA funding.

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 \$445,082 while the prior year reported a decrease of \$1,418,887. During the current year, charges for services increased \$1,609,940. These were offset by increases in expenses of \$1,554,528.

LASALLE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2022

GENERAL FUND BUDGETARY HIGHLIGHTS

The County Board made no budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$34,033,157, compared to budgeted revenues of \$26,996,892. As stated earlier, intergovernmental revenues and fines and forfeitures were significantly higher than budgeted.

The General Fund actual expenditures for the year were \$1,076,410 higher than budgeted (\$33,350,644 actual compared to \$32,274,234 budgeted). Over budget expenditures were mainly due to higher than expected expenditures in general government, corrections, and education departments of \$86,551, \$1,302,062, and \$56,255 respectively, as well as in capital outlay and debt service of \$108,000 and \$21,600, 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, 2022 was \$68,496,087 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, vehicles and equipment, infrastructure.

	Capital Assets - Net of Depreciation					
	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
Construction in Progress	1,327,943	1,327,943	—	—	1,327,943	1,327,943
Buildings	24,294,000	25,454,346	1,870,184	2,018,649	26,164,184	27,472,995
Vehicles and Equipment	2,332,058	1,972,597	4,762	10,295	2,336,820	1,982,892
Infrastructure	17,745,342	19,838,271	—	—	17,745,342	19,838,271
Lease Assets - Equipment	86,400	—	—	—	86,400	—
 Totals	 48,416,346	 51,223,760	 1,884,896	 2,038,894	 50,301,242	 53,262,654

This year's major additions included:

Buildings	\$ 21,970
Vehicles and Equipment	984,108
Leased Assets	108,000
<hr/> 1,114,078	

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, 2022

CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued

Debt Administration

At November 30, 2022, the County had outstanding leases payable of \$64,800 compared to \$0 in the prior year.

Additional information on the County's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County's elected and appointed officials considered many factors when setting the fiscal-year 2023 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, 2022 for LaSalle County was 5.5 percent and the state and national unemployment rates were 4.8 and 3.6 percent, respectively.

These indicators were taken into account when adopting the General Fund budget for 2023.

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, Illinois 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, 2022

See Following Page

LASALLE COUNTY, ILLINOIS

Statement of Net Position

November 30, 2022

ASSETS	Primary Government			Component
	Governmental Activities	Business-Type Activities	Totals	Unit
				Self-Insurance Trust
Current Assets				
Cash and Investments	\$ 88,066,003	495,966	88,561,969	13,433,212
Receivables - Net of Allowances	35,594,797	1,706,986	37,301,783	—
Prepays/Inventories	54,701	45,340	100,041	—
Due from Other Governments	207,577	—	207,577	—
Total Current Assets	123,923,078	2,248,292	126,171,370	13,433,212
Noncurrent Assets				
Capital Assets				
Land	3,958,546	9,950	3,968,496	—
Depreciable	133,246,618	7,921,236	141,167,854	—
Accumulated Depreciation	(88,788,818)	(6,046,290)	(94,835,108)	—
Total Capital Assets	48,416,346	1,884,896	50,301,242	—
Other Assets				
Net Pension Asset - IMRF				
Regular	10,754,511	—	10,754,511	—
SLEP	4,282,487	—	4,282,487	—
ECO	3,157,847	—	3,157,847	—
Total Other Assets	18,194,845	—	18,194,845	—
Total Noncurrent Assets	66,611,191	1,884,896	68,496,087	—
Total Assets	190,534,269	4,133,188	194,667,457	13,433,212
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - IMRF				
Regular	3,930,958	—	3,930,958	—
SLEP	4,117,971	—	4,117,971	—
ECO	41	—	41	—
Deferred Items - RBP	20,226,851	—	20,226,851	—
Total Deferred Outflows of Resources	28,275,821	—	28,275,821	—
Total Assets and Deferred Outflows of Resources	218,810,090	4,133,188	222,943,278	13,433,212

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	\$ 4,487,719	116,976	4,604,695	—
Accrued Payroll	1,327,872	—	1,327,872	—
Accrued Interest Payable	—	178,845	178,845	154,943
Claims Payable	—	—	—	1,119,621
Deposits and Other Payables	11,976,143	—	11,976,143	—
Current Portion of Long-Term Debt	632,358	75,193	707,551	1,748,319
Total Current Liabilities	18,424,092	371,014	18,795,106	3,022,883
Noncurrent Liabilities				
Compensated Absences Payable	2,443,030	300,771	2,743,801	—
Total OPEB Liability - RBP	80,069,461	—	80,069,461	—
General Obligation Bonds Payable - Net	—	—	—	13,448,235
Leases Payable	43,200	—	43,200	—
Total Noncurrent Liabilities	82,555,691	300,771	82,856,462	13,448,235
Total Liabilities	100,979,783	671,785	101,651,568	16,471,118
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	17,991,926	1,706,388	19,698,314	—
Grants	19,081,733	—	19,081,733	—
Deferred Items - IMRF				
Regular	16,552,739	—	16,552,739	—
SLEP	8,795,133	—	8,795,133	—
ECO	1,541,591	—	1,541,591	—
Deferred Items - RBP	39,176,576	—	39,176,576	—
Total Deferred Inflows of Resources	103,139,698	1,706,388	104,846,086	—
Total Liabilities and Deferred Inflows of Resources	204,119,481	2,378,173	206,497,654	16,471,118
NET POSITION				
Investment in Capital Assets	48,351,546	1,884,896	50,236,442	—
Restricted - Property Taxes				
IMRF	5,417,120	—	5,417,120	—
FICA	2,694,086	—	2,694,086	—
Liability Insurance	3,102,709	—	3,102,709	—
Restricted - State Statutes and Enabling Legislation				
General Government	4,318,222	—	4,318,222	—
Public Safety	13,481,688	—	13,481,688	—
Judiciary	3,963,528	—	3,963,528	—
Highways and Streets	7,175,314	—	7,175,314	—
Health	7,030,904	—	7,030,904	—
Education	3,679	—	3,679	—
IMRF Net Pension Assets	18,194,845	—	18,194,845	—
Premium Reserves	—	—	—	2,846,814
Unrestricted (Deficit)	(99,043,032)	(129,881)	(99,172,913)	(5,884,720)
Total Net Position	14,690,609	1,755,015	16,445,624	(3,037,906)

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, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 20,519,397	2,530,261	2,943,646	—
Public Safety	7,676,658	3,894,362	196,146	—
Corrections	9,468,068	—	—	—
Judiciary	8,371,354	2,432,336	1,262,122	—
Highways and Streets	10,751,876	683,692	4,732,257	—
Health	16,423,382	10,074,342	1,966,360	—
Education	411,426	—	—	—
Culture and Recreation	180,813	—	—	—
Total Governmental Activities	73,802,974	19,614,993	11,100,531	—
Business-Type Activities				
Nursing Home	6,574,666	3,605,835	150,009	11,914
Total Primary Government	80,377,640	23,220,828	11,250,540	11,914
Component Unit				
Self-Insurance Trust	2,656,542	2,133,924	—	—

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

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expenses)/Revenues			Component
Primary Government		Unit	
Governmental Activities	Business-Type Activities	Totals	Self-Insurance Trust
(15,045,490)	—	(15,045,490)	—
(3,586,150)	—	(3,586,150)	—
(9,468,068)	—	(9,468,068)	—
(4,676,896)	—	(4,676,896)	—
(5,335,927)	—	(5,335,927)	—
(4,382,680)	—	(4,382,680)	—
(411,426)	—	(411,426)	—
(180,813)	—	(180,813)	—
<u>(43,087,450)</u>	<u>—</u>	<u>(43,087,450)</u>	<u>—</u>
—	(2,806,908)	(2,806,908)	—
<u>(43,087,450)</u>	<u>(2,806,908)</u>	<u>(45,894,358)</u>	<u>—</u>
—	—	—	(522,618)
28,918,681	2,061,889	30,980,570	—
4,657,425	—	4,657,425	—
1,921,841	—	1,921,841	—
1,227,118	—	1,227,118	—
4,892,128	—	4,892,128	—
6,145,238	—	6,145,238	—
3,860,625	—	3,860,625	—
328,592	—	328,592	—
1,921,580	—	1,921,580	—
1,418,310	585	1,418,895	(388,005)
1,428,384	34,705	1,463,089	128,509
(264,647)	264,647	—	—
<u>56,455,275</u>	<u>2,361,826</u>	<u>58,817,101</u>	<u>(259,496)</u>
13,367,825	(445,082)	12,922,743	(782,114)
<u>1,322,784</u>	<u>2,200,097</u>	<u>3,522,881</u>	<u>(2,255,792)</u>
<u>14,690,609</u>	<u>1,755,015</u>	<u>16,445,624</u>	<u>(3,037,906)</u>

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

LASALLE COUNTY, ILLINOIS

Balance Sheet - Governmental Funds

November 30, 2022

General

ASSETS

Cash and Investments	\$ 15,472,081
Receivables - Net of Allowances	
Property Taxes	7,259,221
Other Taxes	1,111,417
Accounts	969,419
Accrued Interest	18,056
Due from Other Funds	4,648
Due from Other Governments	43,450
Prepays	—
Inventories	—
Total Assets	<u>24,878,292</u>

LIABILITIES

Accounts Payable	318,681
Accrued Payroll	973,003
Other Payables	7,259,221
Due to Other Funds	—
Total Liabilities	<u>8,550,905</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	—
Grants	—
Total Deferred Inflows of Resources	—
Total Liabilities and Deferred Inflows of Resources	<u>8,550,905</u>

FUND BALANCES

Nonspendable	—
Restricted	—
Committed	—
Unassigned	16,327,387
Total Fund Balances	<u>16,327,387</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>24,878,292</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
5,614,211	2,808,151	3,106,963	5,163,149	20,209,368	35,481,592	87,855,515
4,716,922	2,440,167	5,370,566	659,929	—	9,521,264	29,968,069
—	—	—	—	—	—	1,111,417
—	—	—	90	—	3,466,188	4,435,697
9,807	3,969	6,618	5,469	—	35,695	79,614
—	—	—	—	—	—	4,648
—	—	—	158,697	—	5,430	207,577
—	—	—	800	—	450	1,250
—	—	—	53,451	—	—	53,451
10,340,940	5,252,287	8,484,147	6,041,585	20,209,368	48,510,619	123,717,238
179,568	119,264	—	1,517	1,260,818	2,428,659	4,308,507
27,330	(1,230)	10,872	77,983	—	239,914	1,327,872
4,716,922	—	—	—	—	—	11,976,143
—	—	—	—	—	4,648	4,648
4,923,820	118,034	10,872	79,500	1,260,818	2,673,221	17,617,170
—	2,440,167	5,370,566	659,929	—	9,521,264	17,991,926
—	—	—	—	19,081,733	—	19,081,733
—	2,440,167	5,370,566	659,929	19,081,733	9,521,264	37,073,659
4,923,820	2,558,201	5,381,438	739,429	20,342,551	12,194,485	54,690,829
—	—	—	54,251	—	450	54,701
5,417,120	2,694,086	3,102,709	5,247,905	—	30,725,430	47,187,250
—	—	—	—	—	5,705,269	5,705,269
—	—	—	(133,183)	(115,015)	(115,015)	16,079,189
5,417,120	2,694,086	3,102,709	5,302,156	(133,183)	36,316,134	69,026,409
10,340,940	5,252,287	8,484,147	6,041,585	20,209,368	48,510,619	123,717,238

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, 2022

Total Governmental Fund Balances	\$ 69,026,409
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds. 48,416,346

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

Net Pension Asset - IMRF	
Regular	10,754,511
SLEP	4,282,487
ECO	3,157,847

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

Deferred Items - IMRF	
Regular	(12,621,781)
SLEP	(4,677,162)
ECO	(1,541,550)
Deferred Items - RBP	(18,949,725)

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

Compensated Absences Payable	(3,053,788)
Total OPEB Liability - RBP	(80,069,461)
Leases Payable	(64,800)

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.

31,276

Net Position of Governmental Activities 14,690,609

LASALLE COUNTY, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended November 30, 2022

See Following Page

LASALLE COUNTY, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended November 30, 2022

	<u>General</u>
Revenues	
Taxes	\$ 11,710,811
Intergovernmental	15,703,703
Fines and Fees	5,872,526
Interest	630,928
Miscellaneous	115,189
Total Revenues	<u>34,033,157</u>
Expenditures	
General Government	12,801,372
Public Safety	5,190,007
Corrections	9,468,068
Judiciary	5,147,758
Highways and Streets	—
Health	—
Education	411,426
Culture and Recreation	180,813
Capital Outlay	108,000
Debt Service	
Principal Retirement	43,200
Total Expenditures	<u>33,350,644</u>
Excess (Deficiency) of Revenues	
Over (Under) Expenditures	<u>682,513</u>
Other Financing Sources (Uses)	
Debt Issuance	108,000
Disposal of Capital Assets	14,111
Transfers In	1,967,116
Transfers Out	(56,070)
	<u>2,033,157</u>
Net Change in Fund Balances	2,715,670
Fund Balances - Beginning	<u>13,611,717</u>
Fund Balances - Ending	<u>16,327,387</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
4,846,248	2,068,645	4,976,281	635,745	—	9,338,376	33,576,106
681,753	374,852	—	1,129,717	1,921,580	11,586,048	31,397,653
—	—	—	241,389	—	3,687,769	9,801,684
50,127	21,279	39,698	46,743	59,565	569,970	1,418,310
—	—	258,487	15,526	—	1,039,182	1,428,384
5,578,128	2,464,776	5,274,466	2,069,120	1,981,145	26,221,345	77,622,137
5,009,505	2,190,198	3,040,312	—	2,114,873	1,656,389	26,812,649
—	—	—	—	—	1,900,637	7,090,644
—	—	—	—	—	—	9,468,068
—	—	—	—	—	2,207,838	7,355,596
—	—	—	—	—	9,306,374	9,306,374
—	—	—	2,637,305	—	3,692,248	6,329,553
—	—	—	—	—	—	411,426
—	—	—	—	—	—	180,813
—	—	—	—	—	1,393,154	1,501,154
						43,200
5,009,505	2,190,198	3,040,312	2,637,305	2,114,873	20,156,640	68,499,477
568,623	274,578	2,234,154	(568,185)	(133,728)	6,064,705	9,122,660
—	—	—	—	—	—	108,000
—	—	—	—	—	—	14,111
—	—	—	17,024	—	262,077	2,246,217
—	—	(2,333,374)	(30,000)	—	(91,420)	(2,510,864)
—	—	(2,333,374)	(12,976)	—	170,657	(142,536)
568,623	274,578	(99,220)	(581,161)	(133,728)	6,235,362	8,980,124
4,848,497	2,419,508	3,201,929	5,883,317	545	30,080,772	60,046,285
5,417,120	2,694,086	3,102,709	5,302,156	(133,183)	36,316,134	69,026,409

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, 2022

Net Change in Fund Balances - Total Governmental Funds \$ 8,980,124

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	1,114,078
Depreciation Expense	(3,906,762)
Disposals - Cost	(495,866)
Disposals - Accumulated Depreciation	481,136

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

Change in Deferred Items - IMRF	
Regular	(9,203,645)
SLEP	(3,607,921)
ECO	(778,902)
Change in Deferred Items - RBP	(35,741,478)

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	255,469
Changes in Net Pension Liability/(Asset) - IMRF	
Regular	13,906,873
SLEP	6,528,641
ECO	1,772,275
Changes in Total OPEB Liability - RBP	34,370,055
Debt Issuance	(108,000)
Principal Retirement	43,200

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.

(241,452)

Changes in Net Position of Governmental Activities

13,367,825

LASALLE COUNTY, ILLINOIS

Statement of Net Position - Proprietary Funds
November 30, 2022

	<u>Business-Type Activities - Enterprise Funds</u>	<u>Internal Service Health Insurance</u>
	<u>Nursing Home</u>	
ASSETS		
Current Assets		
Cash and Investments	\$ 495,966	210,488
Receivables - Net of Allowances		
Accrued Interest	598	—
Property Taxes	1,706,388	—
Inventories	45,340	—
Total Current Assets	2,248,292	210,488
Noncurrent Assets		
Capital Assets		
Nondepreciable	9,950	—
Depreciable	7,921,236	—
Accumulated Depreciation	(6,046,290)	—
Total Noncurrent Assets	1,884,896	—
Total Assets	4,133,188	210,488
LIABILITIES		
Current Liabilities		
Accounts Payable	116,976	179,212
Accrued Payroll	178,845	—
Current Portion of Long-Term Liabilities	75,193	—
Total Current Liabilities	371,014	179,212
Noncurrent Liabilities		
Compensated Absences Payable	300,771	—
Total Liabilities	671,785	179,212
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	1,706,388	—
Total Liabilities/Deferred Inflows of Resources	2,378,173	179,212
NET POSITION		
Investment in Capital Assets	1,884,896	—
Unrestricted (Deficit)	(129,881)	31,276
Total Net Position	1,755,015	31,276

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, 2022

	Business-Type Activities - Enterprise Funds	Internal Service
	Nursing Home	Health Insurance
Operating Revenues		
Charges for Services	\$ 3,605,835	9,813,309
Operating Expenses		
Operations	6,420,668	10,054,761
Depreciation	153,998	—
Total Operating Expenses	6,574,666	10,054,761
Operating (Loss)	(2,968,831)	(241,452)
Nonoperating Revenues		
Property Taxes	2,061,889	—
Miscellaneous	34,705	—
Interest	585	—
Operating Grants	150,009	—
	2,247,188	—
(Loss) before Transfers and Capital Grants	(721,643)	(241,452)
Transfers In	264,647	—
Capital Grants	11,914	—
	276,561	—
Change in Net Position	(445,082)	(241,452)
Net Position - Beginning	2,200,097	272,728
Net Position - Ending	1,755,015	31,276

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, 2022

	Business-Type Activities - Enterprise Funds	Internal Service
	Nursing Home	Health Insurance
Cash Flows from Operating Activities		
Receipts from Customers and Users	\$ 6,945,157	9,813,564
Payments to Employees	(4,119,674)	(10,150,235)
Payments to Suppliers	(2,701,014)	—
	<u>124,469</u>	<u>(336,671)</u>
Cash Flows from Noncapital Financing Activities		
Transfers In	<u>264,647</u>	<u>—</u>
Cash Flows from Capital and Related Financing Activities		
Capital Grants	<u>11,914</u>	<u>—</u>
Cash Flows from Investing Activities		
Interest Received	<u>585</u>	<u>—</u>
Net Change in Cash and Cash Equivalents	<u>401,615</u>	<u>(336,671)</u>
Cash and Cash Equivalents		
Beginning	<u>94,351</u>	<u>547,159</u>
Ending	<u>495,966</u>	<u>210,488</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities		
Operating Income (Loss)	(2,968,831)	(241,452)
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	153,998	—
Other Income	2,246,603	—
(Increase) Decrease in Current Assets	1,092,719	255
Increase (Decrease) in Current Liabilities	(400,020)	(95,474)
Net Cash Provided by Operating Activities	<u>124,469</u>	<u>(336,671)</u>

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

LASALLE COUNTY, ILLINOIS**Statement of Fiduciary Net Position****November 30, 2022**

	Custodial Funds
ASSETS	
Cash and Cash Equivalents	\$ 17,330,623
Investments	72,419
Receivables - Net of Allowances	
Accounts	247,572
 Total Assets	 <u>17,650,614</u>
 LIABILITIES	
Due to Other Funds	176,574
Other Payables	597,073
Total Liabilities	<u>773,647</u>
 NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	<u>16,876,967</u>
Total Liabilities and Net Position	 <u>17,650,614</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, 2022**

	Custodial Funds
Additions	
Property Tax Allotments for Other Governments	\$ 1,119,841
Motor Fuel Tax Allotments and Grants	5,359,068
Fines, Fees, and Charges Collected for Others	2,489,943
Interest	<u>82,732</u>
Total Additions	<u>9,051,584</u>
Deductions	
Property Tax Amounts for Other Governments	1,483,774
Payments of Fines, Fees, and Charges to Others	2,346,470
Construction Projects	<u>4,753,085</u>
Total Deductions	<u>8,583,329</u>
Change in Fiduciary Net Position	468,255
Net Position Restricted for Individuals, Organizations, and Other Governments	
Beginning	<u>16,408,712</u>
Ending	<u>16,876,967</u>

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

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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 and statement No. 84 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, 2022

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, 2022

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, 2022

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.

Custodial funds are used to account for assets held by the County in a purely custodial capacity. The County maintains eight custodial 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, 2022

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 and custodial 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.

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, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

All proprietary funds, and custodial 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, 2022

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/amortization 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
Lease Assets - Equipment	5 Years

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, 2022

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."

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

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 no budget amendments during the year.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, Disaster Fund, State's Attorney SAFE Fund, Drunk Driving Impact Panel Fund, Designated Gift Fund, Sex Offender Investigative Fund, and Opioid Settlement Fund.

EXCESS OF ACTUAL EXPENDITURES/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures/expenses, exclusive of depreciation, over budget for the fiscal year:

Fund	Excess
General	\$ 1,076,410
Crime Victim Witness Coordinator	541
State's Attorney Drug Enforcement	43,672
Tax Sale Automation	140
Sheriff's Drug Enforcement	146,470
Law Library	128,293
DUI	20,647
HAVA Grant	59,279
Court Appointed Special Advocate	120
Circuit Clerk E-Citation Fees	22,220
Animal Population Control	10,172
Cannabis Regulation	14,745
Nursing Home	950,370

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

DEFICIT FUND BALANCES

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

Fund	Deficit
American Rescue Plan	\$ 133,183
HAVA Grant	109,889
Court Appointed Special Advocate	5,126

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. At year-end, the carrying amount of the County's deposits for governmental and business-type totaled \$75,293,313 and the bank balances totaled \$76,518,891. Additionally, the County had \$13,268,656 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, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County 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 Fitch.

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, the entire amount of the bank balance of the deposits was 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, 2022

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/Nonamortizable Capital Assets				
Land	\$ 2,630,603	—	—	2,630,603
Construction in Progress	1,327,943	—	—	1,327,943
	<u>3,958,546</u>	<u>—</u>	<u>—</u>	<u>3,958,546</u>
Depreciable/Amortizable Capital Assets				
Buildings	44,816,500	21,970	—	44,838,470
Vehicles and Equipment	12,433,180	984,108	495,866	12,921,422
Infrastructure	75,378,726	—	—	75,378,726
Lease Assets - Equipment	—	108,000	—	108,000
	<u>132,628,406</u>	<u>1,114,078</u>	<u>495,866</u>	<u>133,246,618</u>
Less Accumulated Depreciation/Amortization				
Buildings	19,362,154	1,182,316	—	20,544,470
Vehicles and Equipment	10,460,583	609,917	481,136	10,589,364
Infrastructure	55,540,455	2,092,929	—	57,633,384
Lease Assets - Equipment	—	21,600	—	21,600
	<u>85,363,192</u>	<u>3,906,762</u>	<u>481,136</u>	<u>88,788,818</u>
Total Net Depreciable/Amortizable Capital Assets	<u>47,265,214</u>	<u>(2,792,684)</u>	<u>14,730</u>	<u>44,457,800</u>
Total Net Capital Assets	<u>51,223,760</u>	<u>(2,792,684)</u>	<u>14,730</u>	<u>48,416,346</u>

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

General Government	\$ 820,420
Public Safety	586,014
Highways and Streets	1,445,502
Health	39,068
Judiciary	<u>1,015,758</u>
	<u>3,906,762</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

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

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 9,950	—	—	9,950
Depreciable Capital Assets				
Buildings	6,770,147	—	—	6,770,147
Vehicles and Equipment	1,151,089	—	—	1,151,089
	7,921,236	—	—	7,921,236
Less Accumulated Depreciation				
Buildings	4,751,498	148,465	—	4,899,963
Vehicles and Equipment	1,140,794	5,533	—	1,146,327
	5,892,292	153,998	—	6,046,290
Total Net Depreciable Capital Assets	2,028,944	(153,998)	—	1,874,946
Total Net Capital Assets	2,038,894	(153,998)	—	1,884,896

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

Nursing Home \$ 153,998

PROPERTY TAXES

Property taxes for 2021 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, 2022

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	\$ 4,648

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Insurance	\$ 1,865,696 (1)
General	County Health Department	30,000 (1)
General	Nonmajor Governmental	71,420 (1)
County Health Department	Insurance	17,024 (1)
Nonmajor Governmental	General	56,070 (2)
Nonmajor Governmental	Insurance	196,007 (1)
Nonmajor Governmental	Nonmajor Governmental	10,000 (1)
Nursing Home	Insurance	254,647 (1)
Nursing Home	Nonmajor Governmental	<u>10,000 (1)</u>
		<u><u>2,510,864</u></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.

LONG-TERM DEBT

Leases Payable

The County has the following lease outstanding at year end:

Lease	Term	Start Date	Payments	Interest Rate
Axon Tasers	5 Years	December 1, 2021	\$21,600 per Year	0.00%

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Leases Payable - Continued

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Governmental Activities			Total Payment
	Principal	Interest		
2023	\$ 21,600	—		21,600
2024	21,600	—		21,600
2025	21,600	—		21,600
Totals	64,800	—		64,800

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	\$ 3,309,257	255,469	510,938	3,053,788	610,758
Net Pension Liability/(Asset) - IMRF					
Regular	3,152,362	—	13,906,873	(10,754,511)	—
SLEP	2,246,154	—	6,528,641	(4,282,487)	—
Total OPEB Liability - RBP	114,439,516	—	34,370,055	80,069,461	—
Leases Payable	—	108,000	43,200	64,800	21,600
	123,147,289	363,469	55,359,707	68,151,051	632,358
Business-Type Activities					
Compensated Absences	295,891	160,146	80,073	375,964	75,193
Component Unit - Self Insurance Trust					
Self Insurance Bonds	15,830,000	—	1,580,000	14,250,000	1,630,000
Plus: Unamortized Premium	1,064,873	—	118,319	946,554	118,319
	16,894,873	—	1,698,319	15,196,554	1,748,319

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity - Continued

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

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

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
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>14,250,000</u>	<u>2,254,904</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Investments in capital assets was comprised of the following as of November 30, 2022:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 48,416,346
Less Capital Related Debt:	
Leases Payable	<u>(64,800)</u>
Net Investment in Capital Assets	<u>48,351,546</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	1,884,896
Less Capital Related Debt:	
None	<u>—</u>
Net Investment in Capital Assets	<u>1,884,896</u>

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.

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

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.

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	Security	Insurance	Department	Plan	Nonmajor	Totals
Fund Balances								
Nonspendable	\$	—	—	—	—	54,251	—	450
								54,701
Restricted								
Property Taxes								
IMRF	—	5,417,120	—	—	—	—	—	5,417,120
FICA	—	—	2,694,086	—	—	—	—	2,694,086
Liability Insurance	—	—	—	3,102,709	—	—	—	3,102,709
State Statutes and Enabling Legislation								
General Government	—	—	—	—	—	—	4,318,222	4,318,222
Public Safety	—	—	—	—	—	—	13,481,688	13,481,688
Judiciary	—	—	—	—	—	—	3,963,528	3,963,528
Highways and Streets	—	—	—	—	—	—	7,175,314	7,175,314
Health	—	—	—	—	5,247,905	—	1,782,999	7,030,904
Education	—	—	—	—	—	—	3,679	3,679
	—	5,417,120	2,694,086	3,102,709	5,247,905	—	30,725,430	47,187,250
Committed								
Capital Projects	—	—	—	—	—	—	5,705,269	5,705,269
Unassigned	16,327,387	—	—	—	—	(133,183)	(115,015)	16,079,189
Total Fund Balances	16,327,387	5,417,120	2,694,086	3,102,709	5,302,156	(133,183)	36,316,134	69,026,409

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, 2022 and November 30, 2021 were \$725,400 and \$418,432 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, 2022, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2022 were \$7,510,266. In addition, the premiums for the stop/loss insurance were \$135,000 per large claim and the administrative expenses were \$25,097.

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, 2022

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

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

Grants

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

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:

	Pension (Revenue)	Net Pension (Asset)	Deferred Outflows	Deferred Inflows
Regular	\$ (2,061,209)	(10,754,511)	3,930,958	16,552,739
SLEP	(584,766)	(4,282,487)	4,117,971	8,795,133
ECO	(992,645)	(3,157,847)	41	1,541,591
	<u>(3,638,620)</u>	<u>(18,194,845)</u>	<u>8,048,970</u>	<u>26,889,463</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, 2022

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, 2021, the measurement date, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Inactive Plan Members Currently Receiving Benefits	459	59	32
Inactive Plan Members Entitled to but not yet Receiving Benefits	327	22	4
Active Plan Members	359	102	1
 Totals	 1,145	 183	 37

Contributions. As set by statute, the County's Regular Plan Members are required to contribute 4.50% 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, 2022, the County's contribution was 13.61% of covered payroll for the regular plan, 30.33% for the SLEP plan, and 21.67% for the ECO plan.

Net Pension Liability/(Asset). The County's net pension liability/(asset) was measured as of December 31, 2021. 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, 2021, 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	2.85% to 13.75%
Cost of Living Adjustments	3.25%
Inflation	2.25%

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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	25.00%	(0.60%)
Domestic Equities	39.00%	1.90%
International Equities	15.00%	3.15%
Real Estate	10.00%	3.30%
Blended	10.00%	1.70% - 5.50%
Cash and Cash Equivalents	1.00%	(0.90%)

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, 2022

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)	\$ 4,519,360		(10,754,511)	(22,964,161)
<hr/>				
SLEP		Current		
		1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 3,987,972		(4,282,487)	(11,034,556)
<hr/>				
ECO		Current		
		1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension (Asset)	\$ (2,231,664)		(3,157,847)	(3,947,816)

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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) - Regular

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2020	\$ 124,056,930	120,904,568	3,152,362
Changes for the Year:			
Service Cost	1,890,367	—	1,890,367
Interest on the Total Pension Liability	8,827,309	—	8,827,309
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	(462,283)	—	(462,283)
Changes of Assumptions	—	—	—
Contributions - Employer	—	2,743,355	(2,743,355)
Contributions - Employees	—	850,263	(850,263)
Net Investment Income	—	20,470,902	(20,470,902)
Benefit Payments, Including Refunds of Employee Contributions	(6,492,261)	(6,492,261)	—
Other (Net Transfer)	—	97,746	(97,746)
Net Changes	3,763,132	17,670,005	(13,906,873)
Balances at December 31, 2021	127,820,062	138,574,573	(10,754,511)

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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) - SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2020	\$ 57,207,396	54,961,242	2,246,154
Changes for the Year:			
Service Cost	1,329,533	—	1,329,533
Interest on the Total Pension Liability	4,117,581	—	4,117,581
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual			
Experience of the Total Pension Liability	(268,240)	—	(268,240)
Changes of Assumptions	—	—	—
Contributions - Employer	—	2,434,227	(2,434,227)
Contributions - Employees	—	572,406	(572,406)
Net Investment Income	—	9,067,952	(9,067,952)
Benefit Payments, Including Refunds			
of Employee Contributions	(2,155,889)	(2,155,889)	—
Other (Net Transfer)	—	(367,070)	367,070
Net Changes	3,022,985	9,551,626	(6,528,641)
Balances at December 31, 2021	60,230,381	64,512,868	(4,282,487)

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Changes in the Net Pension (Asset) - ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A) - (B)
Balances at December 31, 2020	\$ 10,248,435	11,634,007	(1,385,572)
Changes for the Year:			
Service Cost	10,386	—	10,386
Interest on the Total Pension Liability	713,739	—	713,739
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual			
Experience of the Total Pension Liability	(282,878)	—	(282,878)
Changes of Assumptions	—	—	—
Contributions - Employer	—	74,346	(74,346)
Contributions - Employees	—	3,898	(3,898)
Net Investment Income	—	2,077,083	(2,077,083)
Benefit Payments, Including Refunds			
of Employee Contributions	(817,908)	(817,908)	—
Other (Net Transfer)	—	58,195	(58,195)
Net Changes	(376,661)	1,395,614	(1,772,275)
Balances at December 31, 2021	9,871,774	13,029,621	(3,157,847)

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, 2022, the County recognized pension revenue of \$2,061,209. At November 30, 2022, 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	\$ 2,061,229	(315,666)	1,745,563
Change in Assumptions	—	(420,862)	(420,862)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(15,816,211)	(15,816,211)
Total Expense to be Recognized in Future Periods	2,061,229	(16,552,739)	(14,491,510)
Pension Contributions Made Subsequent to the Measurement Date	1,869,729	—	1,869,729
Total Deferred Amounts Related to IMRF	<u>3,930,958</u>	<u>(16,552,739)</u>	<u>(12,621,781)</u>

\$1,869,729 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, 2023. 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
2023	\$ (2,326,864)
2024	(5,863,978)
2025	(3,939,299)
2026	(2,361,369)
2027	—
Thereafter	—
Total	<u>(14,491,510)</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, 2022, the County recognized pension revenue of \$584,766. At November 30, 2022, 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	\$ 2,345,751	(1,605,989)	739,762
Change in Assumptions	610,392	(418,451)	191,941
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(6,770,693)	(6,770,693)
Total Expense to be Recognized in Future Periods	2,956,143	(8,795,133)	(5,838,990)
Pension Contributions Made Subsequent to the Measurement Date	1,161,828	—	1,161,828
Total Deferred Amounts Related to IMRF	4,117,971	(8,795,133)	(4,677,162)

\$1,161,828 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, 2023. 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
2023	\$ (1,039,791)
2024	(2,112,040)
2025	(1,658,355)
2026	(1,011,034)
2027	(17,770)
Thereafter	—
Total	<u>(5,838,990)</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, 2022, the County recognized pension revenue of \$992,645. At November 30, 2022, 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	—	(1,541,591)	(1,541,591)
Total Expense to be Recognized in Future Periods	—	(1,541,591)	(1,541,591)
Pension Contributions Made Subsequent to the Measurement Date	41	—	41
Total Deferred Amounts Related to IMRF	41	(1,541,591)	(1,541,550)

\$41 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, 2023. 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
2023	\$ (330,033)
2024	(577,193)
2025	(382,700)
2026	(251,665)
2027	—
Thereafter	—
Total	<u>(1,541,591)</u>

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	304
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>351</u>
Total	<u><u>655</u></u>

Total OPEB Liability

The County's total OPEB liability was measured as of November 30, 2022, and was determined by an actuarial valuation as of November 30, 2021.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the November 30, 2022 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, 2022

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	4.00%
Discount Rate	2.26%
Healthcare Cost Trend Rates	5.5% decreasing to an ultimate rate of 4.25% for 2027 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	\$ 114,439,516
<hr/>	
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	6,617,528
Changes of Assumptions or Other Inputs	(43,748,196)
Benefit Payments	(3,493,968)
Net Changes	(34,370,055)
<hr/>	
Balance at November 30, 2021	80,069,461

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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 2.26%, while the prior valuation used 2.03%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.26%)	Current Discount Rate (2.26%)	1% Increase (3.26%)
Total OPEB Liability	\$ 92,221,342	80,069,461	70,327,787

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:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 70,306,313	80,069,461	92,675,597

LASALLE COUNTY, ILLINOIS

Notes to the Financial Statements

November 30, 2022

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, 2022, the County recognized OPEB expense of \$4,865,391. At November 30, 2022, 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	\$ 8,421,347	—	8,421,347
Change in Assumptions	11,805,504	(39,176,576)	(27,371,072)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	—	—
Total Expense to be Recognized in Future Periods	20,226,851	(39,176,576)	(18,949,725)
Contributions Made Subsequent to the Measurement Date	—	—	—
 Total Deferred Amounts Related to OPEB	 <u>20,226,851</u>	 <u>(39,176,576)</u>	 <u>(18,949,725)</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 (Inflows) of Resources
2023	\$ (3,431,759)
2024	(2,824,602)
2025	(3,339,839)
2026	(5,792,318)
2027	(3,561,207)
Thereafter	—
 Total	 <u>(18,949,725)</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, 2022**

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%
2022	2,142,019	2,642,019	500,000	19,417,929	13.61%

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% to 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 using 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, 2022**

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	(Deficiency)	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%
2022	1,335,954	2,335,954	1,000,000	7,701,207	30.33%

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% to 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 using 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, 2022

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%
2022	728	728	—	3,360	21.67%

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% to 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 using 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/(Asset)
November 30, 2022

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/(Asset)	<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/(Asset) 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	12/31/2021
1,884,491	1,899,146	1,854,619	1,737,178	1,875,745	1,798,997	1,890,367
6,691,975	7,004,508	7,226,836	7,461,968	7,881,259	8,269,152	8,827,309
—	—	—	—	—	—	—
(567,702)	(1,698,672)	1,856,952	1,838,155	1,294,183	4,892,154	(462,283)
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)	(6,492,261)
4,436,072	2,972,212	3,339,432	9,456,425	5,679,732	7,922,325	3,763,132
90,250,732	94,686,804	97,659,016	100,998,448	110,454,873	116,134,605	124,056,930
<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>	<u>127,820,062</u>
1,964,858	2,134,932	2,025,370	2,064,386	1,706,881	2,306,574	2,743,355
846,512	833,528	793,021	867,944	878,103	942,166	850,263
416,532	5,635,516	15,108,458	(5,206,730)	17,253,375	15,522,442	20,470,902
(3,695,036)	(3,986,446)	(4,457,019)	(4,748,249)	(5,371,455)	(5,953,660)	(6,492,261)
(834,503)	(363,606)	(1,269,753)	1,539,558	387,686	(185,051)	97,746
(1,301,637)	4,253,924	12,200,077	(5,483,091)	14,854,590	12,632,471	17,670,005
83,748,234	82,446,597	86,700,521	98,900,598	93,417,507	108,272,097	120,904,568
<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>138,574,573</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>	<u>(10,754,511)</u>
87.07%	88.78%	97.92%	84.58%	93.23%	97.46%	108.41%
17,379,271	17,566,227	17,211,845	18,325,438	18,101,863	19,974,420	18,825,555
70.43%	62.38%	12.19%	92.97%	43.43%	15.78%	(57.13%)

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - SLEP

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

November 30, 2022

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/(Asset)	<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/(Asset) 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	12/31/2021
1,192,587	1,198,497	1,209,087	1,182,112	1,478,689	1,386,072	1,329,533
2,783,761	2,945,755	3,150,235	3,282,907	3,781,844	3,835,255	4,117,581
—	—	—	—	—	—	—
(299,916)	274,764	(375,415)	4,004,289	(2,493,039)	1,226,392	(268,240)
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)	(2,155,889)
2,336,205	2,663,269	1,811,235	8,315,589	828,274	3,985,491	3,022,985
37,267,333	39,603,538	42,266,807	44,078,042	52,393,631	53,221,905	57,207,396
<u>39,603,538</u>	<u>42,266,807</u>	<u>44,078,042</u>	<u>52,393,631</u>	<u>53,221,905</u>	<u>57,207,396</u>	<u>60,230,381</u>
1,135,635	1,165,076	1,139,766	1,294,033	1,092,447	1,625,477	2,434,227
472,390	473,609	499,136	594,311	548,157	595,210	572,406
165,992	2,337,082	6,436,752	(2,166,038)	7,570,454	6,781,029	9,067,952
(1,394,515)	(1,642,079)	(1,736,440)	(1,794,003)	(1,939,220)	(2,029,731)	(2,155,889)
(46,966)	1,054,159	(401,906)	542,876	159,315	(662,349)	(367,070)
332,536	3,387,847	5,937,308	(1,528,821)	7,431,153	6,309,636	9,551,626
33,091,583	33,424,119	36,811,966	42,749,274	41,220,453	48,651,606	54,961,242
<u>33,424,119</u>	<u>36,811,966</u>	<u>42,749,274</u>	<u>41,220,453</u>	<u>48,651,606</u>	<u>54,961,242</u>	<u>64,512,868</u>
<u>6,179,419</u>	<u>5,454,841</u>	<u>1,328,768</u>	<u>11,173,178</u>	<u>4,570,299</u>	<u>2,246,154</u>	<u>(4,282,487)</u>
84.40 %	87.09 %	96.99 %	78.67 %	91.41 %	96.07 %	107.11 %
6,297,989	6,314,772	6,383,449	7,635,819	7,191,874	7,778,798	7,624,315
98.12%	86.38%	20.82%	146.33%	63.55%	28.88%	(56.17%)

LASALLE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund - ECO
Schedule of Changes in the Employer's Net Pension Liability/(Asset)
November 30, 2022

12/31/2014

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

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

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

12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021
128,434	132,341	59,245	53,509	39,072	22,959	10,386
678,103	683,128	702,118	701,850	676,006	705,573	713,739
—	—	—	—	—	—	—
(231,031)	34,541	(72,416)	(387,524)	370,164	189,895	(282,878)
9,905	(9,992)	(105,258)	227,730	—	(53,098)	—
(479,892)	(536,536)	(588,311)	(580,478)	(663,785)	(674,925)	(817,908)
105,519	303,482	(4,622)	15,087	421,457	190,404	(376,661)
9,217,108	9,322,627	9,626,109	9,621,487	9,636,574	10,058,031	10,248,435
<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>	<u>9,871,774</u>
211,673	161,292	61,880	114,765	98,100	1,662,725	74,346
47,829	40,992	19,508	18,789	12,699	12,264	3,898
43,803	580,584	1,682,279	(577,426)	1,534,847	1,359,865	2,077,083
(479,892)	(536,536)	(588,311)	(580,478)	(663,785)	(674,925)	(817,908)
(5,420)	17,146	(1,031,100)	(189,224)	300,927	108,411	58,195
(182,007)	263,478	144,256	(1,213,574)	1,282,788	2,468,340	1,395,614
8,870,726	8,688,719	8,952,197	9,096,453	7,882,879	9,165,667	11,634,007
<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>13,029,621</u>
633,908	673,912	525,034	1,753,695	892,364	(1,385,572)	(3,157,847)
93.20%	93.00%	94.54%	81.80%	91.13%	113.52%	131.99%
626,821	544,200	260,111	251,902	169,313	162,526	51,972
101.13%	123.84%	201.85%	696.18%	527.05%	(852.52%)	(6076.05%)

LASALLE COUNTY, ILLINOIS

Retiree Benefits Plan

Schedule of Changes in the Employer's Total OPEB Liability

November 30, 2022

	2017
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 2017 through 2021.

2018	2019	2020	2021
3,366,321	3,134,157	3,887,482	3,887,482
3,122,415	3,243,498	2,367,099	2,367,099
—	—	—	—
—	—	—	6,617,528
(6,678,697)	33,999,896	(12,005,122)	(43,748,196)
(2,623,756)	(3,359,288)	(3,368,269)	(3,493,968)
(2,813,717)	37,018,263	(9,118,810)	(34,370,055)
89,353,780	86,540,063	123,558,326	114,439,516
<u>86,540,063</u>	<u>123,558,326</u>	<u>114,439,516</u>	<u>80,069,461</u>
24,369,060	24,269,550	23,845,181	28,214,656
355.12%	509.11%	479.93%	479.93%

LASALLE COUNTY, ILLINOIS

General Fund

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

For the Fiscal Year Ended November 30, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes	\$ 11,233,775	11,233,775	11,710,811
Intergovernmental	11,275,828	11,275,828	15,703,703
Fines and Fees	3,898,379	3,898,379	5,872,526
Interest	550,030	550,030	630,928
Miscellaneous	38,880	38,880	115,189
Total Revenues	26,996,892	26,996,892	34,033,157
Expenditures			
General Government	12,714,821	12,714,821	12,801,372
Public Safety	5,380,164	5,380,164	5,190,007
Corrections	8,166,006	8,166,006	9,468,068
Judiciary	5,388,987	5,388,987	5,147,758
Education	355,171	355,171	411,426
Culture and Recreation	247,485	247,485	180,813
Capital Outlay	—	—	108,000
Debt Service			
Principal Retirement	21,600	21,600	43,200
Total Expenditures	32,274,234	32,274,234	33,350,644
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(5,277,342)	(5,277,342)	682,513
Other Financing Sources (Uses)			
Debt Issuance	—	—	108,000
Disposal of Capital Assets	—	—	14,111
Transfers In	5,886,655	5,886,655	1,967,116
Transfers Out	(415,500)	(415,500)	(56,070)
	5,471,155	5,471,155	2,033,157
Net Change in Fund Balance	193,813	193,813	2,715,670
Fund Balance - Beginning			13,611,717
Fund Balance - Ending			16,327,387

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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 5,028,866	5,028,866	4,846,248
Intergovernmental			
Replacement Taxes	285,000	285,000	582,630
Reimbursements	85,639	85,639	99,123
Interest	36,000	36,000	50,127
Total Revenues	5,435,505	5,435,505	5,578,128
Expenditures			
General Government			
Personnel Services	5,360,607	5,360,607	5,009,505
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	74,898	74,898	568,623
Other Financing Sources			
Transfers In	6,404	6,404	—
Net Change in Fund Balance	81,302	81,302	568,623
Fund Balance - Beginning			4,848,497
Fund Balance - Ending			5,417,120

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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 2,146,596	2,146,596	2,068,645
Intergovernmental			
Replacement Taxes	150,000	150,000	306,553
Reimbursements	78,480	78,480	68,299
Interest	15,000	15,000	21,279
Total Revenues	2,390,076	2,390,076	2,464,776
Expenditures			
General Government			
Personnel Services	2,280,413	2,280,413	2,190,198
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	109,663	109,663	274,578
Other Financing Sources			
Transfers In	16,838	16,838	—
Net Change in Fund Balance	126,501	126,501	274,578
Fund Balance - Beginning			2,419,508
Fund Balance - Ending			2,694,086

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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 5,163,799	5,163,799	4,976,281
Interest	24,500	24,500	39,698
Miscellaneous	21,195	21,195	258,487
Total Revenues	<u>5,209,494</u>	<u>5,209,494</u>	<u>5,274,466</u>
Expenditures			
General Government			
Personnel Services	2,955,357	2,955,357	2,959,138
Supplies	15,500	15,500	7,107
Other Services and Charges	282,500	282,500	74,067
Miscellaneous	200	200	—
Total Expenditures	<u>3,253,557</u>	<u>3,253,557</u>	<u>3,040,312</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>1,955,937</u>	<u>1,955,937</u>	<u>2,234,154</u>
Other Financing Sources (Uses)			
Transfers In	47,551	47,551	—
Transfers Out	(2,329,765)	(2,329,765)	(2,333,374)
	<u>(2,282,214)</u>	<u>(2,282,214)</u>	<u>(2,333,374)</u>
Net Change in Fund Balance	<u>(326,277)</u>	<u>(326,277)</u>	<u>(99,220)</u>
Fund Balance - Beginning			<u>3,201,929</u>
Fund Balance - Ending			<u>3,102,709</u>

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 659,701	659,701	635,745
Intergovernmental			
Reimbursements	—	—	679,665
Grants	75,700	75,700	450,052
Fines and Fees	425,800	425,800	241,389
Interest	55,000	55,000	46,743
Miscellaneous	10,500	10,500	15,526
Total Revenues	1,226,701	1,226,701	2,069,120
Expenditures			
Health			
Personnel Services	2,466,537	2,466,537	2,305,349
Supplies	107,400	107,400	175,934
Other Services and Charges	264,712	264,712	61,332
Equipment	20,000	20,000	3,777
Miscellaneous	—	—	90,913
Total Expenditures	2,858,649	2,858,649	2,637,305
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(1,631,948)	(1,631,948)	(568,185)
Other Financing Sources (Uses)			
Transfers In	17,024	17,024	17,024
Transfers Out	(30,000)	(30,000)	(30,000)
	(12,976)	(12,976)	(12,976)
Net Change in Fund Balance	(1,644,924)	(1,644,924)	(581,161)
Fund Balance - Beginning			<u>5,883,317</u>
Fund Balance - Ending			<u>5,302,156</u>

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 - Custodial Funds
- Consolidated Year-End Financial Report

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended November 30, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Taxes			
Property Taxes	\$ 7,333,275	7,333,275	7,053,386
Home Rule Sales Taxes	3,900,000	3,900,000	4,657,425
Other Taxes	500	500	—
	11,233,775	11,233,775	11,710,811
Intergovernmental			
State Sales Taxes	1,200,000	1,200,000	1,921,841
State Use Taxes	1,150,000	1,150,000	1,227,118
State Income Taxes	3,800,000	3,800,000	4,892,128
Replacement Taxes	2,250,000	2,250,000	4,769,035
Cannabis Use Taxes	350,000	350,000	279,225
Reimbursements	2,436,004	2,436,004	2,531,869
EMA Grant	50,000	50,000	42,731
REP Grant	35,000	35,000	36,510
HMEP Grant	4,824	4,824	3,246
	11,275,828	11,275,828	15,703,703
Fines and Fees			
Amusements Licenses	15,000	15,000	6,411
Video Gaming Licenses	175,000	175,000	231,073
Liquor Licenses	25,000	25,000	24,833
County Clerk	522,559	522,559	271,952
Circuit Clerk	1,441,120	1,441,120	1,439,218
Sheriffs Office	151,400	151,400	2,003,802
Recorders Office	1,229,600	1,229,600	1,377,308
Central Services	18,500	18,500	15,630
Passport Fees	10,000	10,000	10,920
Fines and Forfeitures	170,000	170,000	178,329
Zoning Fees	72,500	72,500	227,020
Rentals	65,200	65,200	83,543
Other	2,500	2,500	2,487
	3,898,379	3,898,379	5,872,526
Interest	550,030	550,030	630,928
Miscellaneous	38,880	38,880	115,189
Total Revenues	26,996,892	26,996,892	34,033,157

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended November 30, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
General Government			
Auditor			
Personnel Services	\$ 139,198	139,198	130,037
Supplies	750	750	611
Other Services and Charges	3,505	3,505	3,330
Equipment	1,000	1,000	819
	144,453	144,453	134,797
County Board			
Personnel Services	232,439	232,439	220,217
Supplies	300	300	212
Other Services and Charges	28,900	28,900	23,696
	261,639	261,639	244,125
Information Technology			
Personnel Services	296,779	296,779	292,337
Supplies	600	600	4,119
Other Services and Charges	290,330	290,330	255,036
Miscellaneous	200	200	121
	587,909	587,909	551,613
Zoning, Planning, and Development			
Personnel Services	22,133	22,133	18,476
Other Services and Charges	14,600	14,600	15,683
Miscellaneous	800	800	—
	37,533	37,533	34,159
Finance and Fees			
Supplies	—	—	469
Other Services and Charges	311,036	311,036	189,917
Miscellaneous	250,250	250,250	1,275,260
	561,286	561,286	1,465,646

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
General Government - Continued			
Salary and Labor			
Personnel Services	\$ 117,000	117,000	123,303
Supplies	2,000	2,000	1,979
Other Services and Charges	13,500	13,500	5,456
Miscellaneous	200	200	—
	132,700	132,700	130,738
Board of Review			
Personnel Services	38,500	38,500	37,476
Supplies	1,500	1,500	285
Other Services and Charges	5,850	5,850	1,752
Equipment	948	948	819
	46,798	46,798	40,332
Treasurer			
Personnel Services	275,573	275,573	256,030
Supplies	2,100	2,100	2,388
Other Services and Charges	46,250	46,250	45,071
	323,923	323,923	303,489
Insurance			
Personnel Services	5,334,238	5,334,238	4,247,254
Other Services and Charges	210,537	210,537	204,933
Miscellaneous	—	—	9,941
	5,544,775	5,544,775	4,462,128
County Clerk			
Personnel Services	340,932	340,932	338,792
Supplies	600	600	286
Other Services and Charges	29,550	29,550	24,656
	371,082	371,082	363,734
County as Trustee			
Other Services and Charges	—	—	75,663
Liquor Commission			
Personnel Services	13,400	13,400	11,900

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
General Government - Continued			
Recorder			
Personnel Services	\$ 316,888	316,888	307,041
Other Services and Charges	480,000	480,000	643,461
	<u>796,888</u>	<u>796,888</u>	<u>950,502</u>
Election			
Personnel Services	230,477	230,477	247,120
Supplies	13,000	13,000	9,636
Other Services and Charges	493,300	493,300	473,393
	<u>736,777</u>	<u>736,777</u>	<u>730,149</u>
Central Services			
Personnel Services	198,022	198,022	189,723
Supplies	130,000	130,000	130,308
Other Services and Charges	221,000	221,000	214,460
	<u>549,022</u>	<u>549,022</u>	<u>534,491</u>
Supervisor of Assessments			
Personnel Services	574,505	574,505	606,512
Supplies	1,200	1,200	995
Other Services and Charges	48,550	48,550	44,538
Equipment	7,000	7,000	6,523
	<u>631,255</u>	<u>631,255</u>	<u>658,568</u>
Country Radio			
Supplies	882	882	1,194
Other Services and Charges	49,000	49,000	42,346
	<u>49,882</u>	<u>49,882</u>	<u>43,540</u>
County Buildings			
Personnel Services	552,849	552,849	544,818
Supplies	50,400	50,400	54,081
Other Services and Charges	1,299,750	1,299,750	1,446,267
Equipment	22,500	22,500	20,632
	<u>1,925,499</u>	<u>1,925,499</u>	<u>2,065,798</u>
Total General Government	12,714,821	12,714,821	12,801,372

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2022

		Budgeted Amounts	Actual
		Original	Final
Public Safety			
Sheriff			
Personnel Services		\$ 4,429,845	4,166,075
Supplies		33,500	48,020
Other Services and Charges		204,165	226,939
Equipment		2,000	9,406
Miscellaneous		1,500	649
		4,671,010	4,451,089
Coroner			
Personnel Services		258,592	253,781
Supplies		2,450	2,166
Other Services and Charges		265,260	255,064
Equipment		1,000	556
		527,302	511,567
EMA			
Personnel Services		53,612	99,406
Supplies		6,900	4,214
Other Services and Charges		25,300	23,395
Equipment		5,000	5,693
		90,812	132,708
E-911			
Personnel Services		91,040	93,074
Drunk Driving Impact Panel			
Other Services and Charges		—	1,569
Total Public Safety		5,380,164	5,190,007
Corrections			
Juvenile and Adult Probation			
Personnel Services		1,558,222	1,468,141
Other Services and Charges		353,712	419,101
		1,911,934	1,887,242

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Corrections - Continued			
Sheriff Corrections			
Personnel Services	\$ 4,900,366	4,900,366	4,830,862
Supplies	313,000	313,000	379,586
Other Services and Charges	1,034,506	1,034,506	1,046,913
Equipment	5,700	5,700	8,420
Miscellaneous	500	500	289
	<hr/> 6,254,072	<hr/> 6,254,072	<hr/> 6,266,070
Sheriff's Prisoner			
Personnel Services	—	—	1,310,456
Jail Commissary			
Personnel Services	—	—	4,300
Total Corrections	<hr/> 8,166,006	<hr/> 8,166,006	<hr/> 9,468,068
Judiciary			
Circuit Court and Jury			
Personnel Services	423,926	423,926	395,927
Supplies	13,500	13,500	15,645
Other Services and Charges	477,031	477,031	469,498
	<hr/> 914,457	<hr/> 914,457	<hr/> 881,070
Public Defender			
Personnel Services	518,459	518,459	472,236
Supplies	3,000	3,000	2,386
Other Services and Charges	40,950	40,950	22,834
	<hr/> 562,409	<hr/> 562,409	<hr/> 497,456
Court Security			
Personnel Services	400,699	400,699	416,707
Supplies	1,500	1,500	1,299
Other Services and Charges	250	250	—
	<hr/> 402,449	<hr/> 402,449	<hr/> 418,006

LASALLE COUNTY, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued

For the Fiscal Year Ended November 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Judiciary - Continued			
State's Attorney			
Personnel Services	\$ 1,813,434	1,813,434	1,834,439
Supplies	22,000	22,000	20,266
Other Services and Charges	227,100	227,100	222,370
Equipment	10,000	10,000	8,088
	<u>2,072,534</u>	<u>2,072,534</u>	<u>2,085,163</u>
Circuit Clerk			
Personnel Services	1,429,438	1,429,438	1,260,557
Supplies	3,000	3,000	2,949
Other Services and Charges	4,700	4,700	2,557
	<u>1,437,138</u>	<u>1,437,138</u>	<u>1,266,063</u>
Total Judiciary	<u>5,388,987</u>	<u>5,388,987</u>	<u>5,147,758</u>
Education			
Superintendent of Schools			
Personnel Services	206,412	206,412	207,202
Supplies	3,000	3,000	3,100
Other Services and Charges	9,750	9,750	7,053
	<u>219,162</u>	<u>219,162</u>	<u>217,355</u>
School Services			
Personnel Services	129,309	129,309	130,354
Supplies	1,300	1,300	1,003
Other Services and Charges	5,400	5,400	4,269
	<u>136,009</u>	<u>136,009</u>	<u>135,626</u>
Joseph J. Hohner Scholarship			
Other Services and Charges	—	—	58,445
Total Education	<u>355,171</u>	<u>355,171</u>	<u>411,426</u>

LASALLE COUNTY, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended November 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Culture and Recreation			
County Parks			
Personnel Services	\$ 124,985	124,985	117,827
Supplies	5,000	5,000	4,500
Other Services and Charges	80,000	80,000	40,818
Equipment	37,000	37,000	17,039
Miscellaneous	500	500	629
Total Culture and Recreation	247,485	247,485	180,813
Capital Outlay			
Corrections			
Sheriff Corrections	—	—	108,000
Debt Service			
Principal Retirement	21,600	21,600	43,200
Total Expenditures	32,274,234	32,274,234	33,350,644

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2022

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	\$ 31,245,871	4,235,721	35,481,592
Receivables			
Property Taxes	6,499,731	3,021,533	9,521,264
Accounts	1,802,674	1,663,514	3,466,188
Accrued Interest	27,994	7,701	35,695
Due from Other Governments	5,430	—	5,430
Prepays	450	—	450
Total Assets	39,582,150	8,928,469	48,510,619
LIABILITIES			
Accounts Payable	2,256,473	172,186	2,428,659
Accrued Payroll	210,433	29,481	239,914
Due to Other Funds	4,648	—	4,648
Total Liabilities	2,471,554	201,667	2,673,221
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	6,499,731	3,021,533	9,521,264
Total Liabilities and			
Deferred Inflows of Resources	8,971,285	3,223,200	12,194,485
FUND BALANCES			
Nonspendable	450	—	450
Restricted	30,725,430	—	30,725,430
Committed	—	5,705,269	5,705,269
Unassigned	(115,015)	—	(115,015)
Total Fund Balances	30,610,865	5,705,269	36,316,134
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	39,582,150	8,928,469	48,510,619

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended November 30, 2022

	Special Revenue	Capital Projects	Total
Revenues			
Taxes	\$ 5,666,046	3,672,330	9,338,376
Intergovernmental	11,480,278	105,770	11,586,048
Fines and Fees	3,299,301	388,468	3,687,769
Interest	531,019	38,951	569,970
Miscellaneous	113,988	925,194	1,039,182
Total Revenues	21,090,632	5,130,713	26,221,345
Expenditures			
General Government	1,656,389	—	1,656,389
Public Safety	1,900,637	—	1,900,637
Judiciary	2,207,838	—	2,207,838
Highways and Streets	6,650,909	2,655,465	9,306,374
Health	3,692,248	—	3,692,248
Capital Outlay	—	1,393,154	1,393,154
Total Expenditures	16,108,021	4,048,619	20,156,640
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	4,982,611	1,082,094	6,064,705
Other Financing Sources (Uses)			
Transfers In	161,195	100,882	262,077
Transfers Out	(69,420)	(22,000)	(91,420)
	91,775	78,882	170,657
Net Change in Fund Balances	5,074,386	1,160,976	6,235,362
Fund Balances - Beginning	25,536,479	4,544,293	30,080,772
Fund Balances - Ending	30,610,865	5,705,269	36,316,134

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet
November 30, 2022

See Following Page

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet
November 30, 2022

	Tourism Promotion Group	County Bridge	Motor Fuel Tax	County Clerk Records
ASSETS				
Cash and Investments	\$ 535,330	3,055,124	5,177,121	207,115
Receivables				
Property Taxes	—	1,510,924	—	—
Accounts	—	—	221,276	—
Accrued Interest	548	5,363	—	417
Due from Other Governments	—	—	—	—
Prepays	—	—	—	—
Total Assets	535,878	4,571,411	5,398,397	207,532
LIABILITIES				
Accounts Payable	20,775	564,350	620,623	185
Accrued Payroll	—	18,930	79,667	—
Due to Other Funds	—	—	—	—
Total Liabilities	20,775	583,280	700,290	185
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	1,510,924	—	—
Total Liabilities and				
Deferred Inflows of Resources	20,775	2,094,204	700,290	185
FUND BALANCES				
Nonspendable	—	—	—	—
Restricted	515,103	2,477,207	4,698,107	207,347
Unassigned	—	—	—	—
Total Fund Balances	515,103	2,477,207	4,698,107	207,347
Total Liabilities and Fund Balances	535,878	4,571,411	5,398,397	207,532

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
2,046,338	281,220	5,279	301,667	181,700	270,317	340,481	356,090
2,451,166	576,708	—	—	—	—	—	—
—	—	—	—	—	—	18,088	—
3,674	600	—	217	25	483	366	846
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
4,501,178	858,528	5,279	301,884	181,725	270,800	358,935	356,936
382,431	4,835	—	—	7,096	5,429	(2,038)	20,190
4,046	10,608	1,600	388	2,277	1,105	—	120
—	—	—	—	—	—	—	—
386,477	15,443	1,600	388	9,373	6,534	(2,038)	20,310
2,451,166	576,708	—	—	—	—	—	—
2,837,643	592,151	1,600	388	9,373	6,534	(2,038)	20,310
—	—	—	—	—	—	—	—
1,663,535	266,377	3,679	301,496	172,352	264,266	360,973	336,626
—	—	—	—	—	—	—	—
1,663,535	266,377	3,679	301,496	172,352	264,266	360,973	336,626
4,501,178	858,528	5,279	301,884	181,725	270,800	358,935	356,936

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2022

	Law Library	County Clerk Automation	Court Automation	Circuit Clerk Document Storage
ASSETS				
Cash and Investments	\$ 109,344	142,706	302,634	488,004
Receivables				
Property Taxes	—	—	—	—
Accounts	4,028	—	13,966	28,297
Accrued Interest	180	25	764	663
Due from Other Governments	—	—	—	—
Prepays	—	—	—	—
Total Assets	113,552	142,731	317,364	516,964
LIABILITIES				
Accounts Payable	3,164	—	27,380	(24,374)
Accrued Payroll	—	—	3,293	279
Due to Other Funds	—	—	—	—
Total Liabilities	3,164	—	30,673	(24,095)
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	—	—	—
Total Liabilities and				
Deferred Inflows of Resources	3,164	—	30,673	(24,095)
FUND BALANCES				
Nonspendable	—	—	—	—
Restricted	110,388	142,731	286,691	541,059
Unassigned	—	—	—	—
Total Fund Balances	110,388	142,731	286,691	541,059
Total Liabilities and Fund Balances	113,552	142,731	317,364	516,964

Environmental Service and Land Use	G.I.S.	Sheriff's Electronic Citation	Disaster	Local Emergency Planning Committee	DUI	HAVA Grant	Grant
1,523,605	694,345	13,867	19,922	18,580	88,062	—	31,898
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	304,023
1,713	1,206	33	—	—	25	—	—
—	—	—	—	—	—	—	—
200	—	—	—	—	—	—	—
1,525,518	695,551	13,900	19,922	18,580	88,087	—	335,921
8,799	28,520	—	—	—	—	108,989	224,540
10,017	8,245	—	—	—	—	—	8,199
—	—	—	—	—	—	900	—
18,816	36,765	—	—	—	—	109,889	232,739
—	—	—	—	—	—	—	—
18,816	36,765	—	—	—	—	109,889	232,739
200	—	—	—	—	—	—	—
1,506,502	658,786	13,900	19,922	18,580	88,087	—	103,182
—	—	—	—	—	—	(109,889)	—
1,506,702	658,786	13,900	19,922	18,580	88,087	(109,889)	103,182
1,525,518	695,551	13,900	19,922	18,580	88,087	—	335,921

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds
Combining Balance Sheet - Continued
November 30, 2022

	Public Safety	Coroner Grant	Detention Home	Coroner's Fees
ASSETS				
Cash and Investments	\$ 8,201,255	125	1,973,456	64,375
Receivables				
Property Taxes	—	—	450,009	—
Accounts	917,154	—	288,225	—
Accrued Interest	—	—	1,815	90
Due from Other Governments	—	—	—	—
Prepays	—	—	250	—
Total Assets	9,118,409	125	2,713,755	64,465
LIABILITIES				
Accounts Payable	—	98	4,453	593
Accrued Payroll	—	—	54,181	—
Due to Other Funds	—	—	—	—
Total Liabilities	—	98	58,634	593
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	—	450,009	—
Total Liabilities and Deferred Inflows of Resources	—	98	508,643	593
FUND BALANCES				
Nonspendable	—	—	250	—
Restricted	9,118,409	27	2,204,862	63,872
Unassigned	—	—	—	—
Total Fund Balances	9,118,409	27	2,205,112	63,872
Total Liabilities and Fund Balances	9,118,409	125	2,713,755	64,465

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
18,795	3,331,852	—	1,405	52,727	1,297	651,007	24,075
—	1,510,924	—	—	—	—	—	—
—	—	30	—	—	428	—	—
19	5,944	—	—	—	8	960	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
18,814	4,848,720	30	1,405	52,727	1,733	651,967	24,075
—	213,072	1,408	—	—	—	16,965	(397)
—	—	—	—	—	—	490	(464)
—	—	3,748	—	—	—	—	—
—	213,072	5,156	—	—	—	17,455	(861)
—	1,510,924	—	—	—	—	—	—
—	1,723,996	5,156	—	—	—	17,455	(861)
—	—	—	—	—	—	—	—
18,814	3,124,724	—	1,405	52,727	1,733	634,512	24,936
—	—	(5,126)	—	—	—	—	—
18,814	3,124,724	(5,126)	1,405	52,727	1,733	634,512	24,936
18,814	4,848,720	30	1,405	52,727	1,733	651,967	24,075

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2022

	Circuit Clerk Operations and Administration	Circuit Clerk E-Citation	Drunk Driving Impact Panel	Mediation Services
ASSETS				
Cash and Investments	\$ 239,736	104,798	—	11,400
Receivables				
Property Taxes	—	—	—	—
Accounts	—	3,423	—	2,250
Accrued Interest	582	33	—	—
Due from Other Governments	—	—	—	—
Prepays	—	—	—	—
Total Assets	240,318	108,254	—	13,650
LIABILITIES				
Accounts Payable	1,842	—	—	(1,500)
Accrued Payroll	3,174	—	—	—
Due to Other Funds	—	—	—	—
Total Liabilities	5,016	—	—	(1,500)
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	—	—	—	—
Total Liabilities and				
Deferred Inflows of Resources	5,016	—	—	(1,500)
FUND BALANCES				
Nonspendable	—	—	—	—
Restricted	235,302	108,254	—	15,150
Unassigned	—	—	—	—
Total Fund Balances	235,302	108,254	—	15,150
Total Liabilities and Fund Balances	240,318	108,254	—	13,650

Arrestees'								
Medical Care	Drug Court	Child Advocacy	Designated Gift	Transportation Safety	Animal Population Control	Drug Addiction Services	Public Defender Records	
25,085	138,652	2,193	2,217	250	13,010	15,786	4,251	
—	—	—	—	—	—	—	—	—
772	—	550	—	—	—	—	48	116
630	188	—	—	—	409	155	5	
—	5,430	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
26,487	144,270	2,743	2,217	250	13,419	15,989	4,372	
—	2,313	2,450	—	—	4,534	—	—	—
—	1,720	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	4,033	2,450	—	—	4,534	—	—	—
—	—	—	—	—	—	—	—	—
—	4,033	2,450	—	—	4,534	—	—	—
—	—	—	—	—	—	—	—	—
26,487	140,237	293	2,217	250	8,885	15,989	4,372	
—	—	—	—	—	—	—	—	—
26,487	140,237	293	2,217	250	8,885	15,989	4,372	
26,487	144,270	2,743	2,217	250	13,419	15,989	4,372	

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet - Continued

November 30, 2022

	Cannabis Regulation	SA Justice Assistance	Offender Investigative	Opioid Settlement	Sex Totals
ASSETS					
Cash and Investments	\$ 73,134	11,045	—	93,196	31,245,871
Receivables					
Property Taxes	—	—	—	—	6,499,731
Accounts	—	—	—	—	1,802,674
Accrued Interest	8	—	—	—	27,994
Due from Other Governments	—	—	—	—	5,430
Prepays	—	—	—	—	450
Total Assets	73,142	11,045	—	93,196	39,582,150
LIABILITIES					
Accounts Payable	—	—	—	9,748	2,256,473
Accrued Payroll	—	2,558	—	—	210,433
Due to Other Funds	—	—	—	—	4,648
Total Liabilities	—	2,558	—	9,748	2,471,554
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	—	—	—	—	6,499,731
Total Liabilities and					
Deferred Inflows of Resources	—	2,558	—	9,748	8,971,285
FUND BALANCES					
Nonspendable	—	—	—	—	450
Restricted	73,142	8,487	—	83,448	30,725,430
Unassigned	—	—	—	—	(115,015)
Total Fund Balances	73,142	8,487	—	83,448	30,610,865
Total Liabilities and Fund Balances	73,142	11,045	—	93,196	39,582,150

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, 2022

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, 2022

	Tourism Promotion	County Bridge	Motor Fuel Tax	County Clerk Records
Revenues				
Taxes	\$ —	1,413,395	—	—
Intergovernmental	—	421,988	4,342,538	—
Fines and Fees	316,130	85,204	—	29,648
Interest	4,189	27,057	64,515	1,895
Miscellaneous	—	—	—	—
Total Revenues	320,319	1,947,644	4,407,053	31,543
Expenditures				
General Government	187,806	—	—	16,181
Public Safety	—	—	—	—
Judiciary	—	—	—	—
Highways and Streets	—	2,045,333	4,605,576	—
Health	—	—	—	—
Total Expenditures	187,806	2,045,333	4,605,576	16,181
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	132,513	(97,689)	(198,523)	15,362
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	(35,000)	—	—	—
	(35,000)	—	—	—
Net Change in Fund Balances	97,513	(97,689)	(198,523)	15,362
Fund Balances - Beginning	417,590	2,574,896	4,896,630	191,985
Fund Balances - Ending	515,103	2,477,207	4,698,107	207,347

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
2,061,889	353,349	—	—	—	—	—	—
255,162	—	38,125	—	—	—	—	—
—	—	—	39,946	170,299	43,486	112,218	27,256
16,647	2,318	—	52,003	1,329	2,361	2,903	3,974
—	2,083	—	—	—	—	1,842	—
2,333,698	357,750	38,125	91,949	171,628	45,847	116,963	31,230
—	—	—	—	—	35,260	—	—
—	—	30,926	59,675	174,060	—	—	182,284
—	—	—	—	—	—	92,860	—
—	—	—	—	—	—	—	—
2,433,992	385,082	—	—	—	—	—	—
2,433,992	385,082	30,926	59,675	174,060	35,260	92,860	182,284
(100,294)	(27,332)	7,199	32,274	(2,432)	10,587	24,103	(151,054)
—	—	—	—	—	—	—	—
(1,400)	(2,000)	—	—	(10,000)	—	—	—
(1,400)	(2,000)	—	—	(10,000)	—	—	—
(101,694)	(29,332)	7,199	32,274	(12,432)	10,587	24,103	(151,054)
1,765,229	295,709	(3,520)	269,222	184,784	253,679	336,870	487,680
1,663,535	266,377	3,679	301,496	172,352	264,266	360,973	336,626

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, 2022

	Law Library	County Clerk Automation	Court Automation	Circuit Clerk Document Storage
Revenues				
Taxes	\$ —	—	—	—
Intergovernmental	142,270	—	—	—
Fines and Fees	50,203	11,040	177,147	173,662
Interest	955	1,014	3,230	4,048
Miscellaneous	—	—	—	—
Total Revenues	193,428	12,054	180,377	177,710
Expenditures				
General Government	—	1	—	—
Public Safety	—	—	—	—
Judiciary	174,393	—	231,945	77,613
Highways and Streets	—	—	—	—
Health	—	—	—	—
Total Expenditures	174,393	1	231,945	77,613
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	19,035	12,053	(51,568)	100,097
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	—	—	—	—
Net Change in Fund Balances	19,035	12,053	(51,568)	100,097
Fund Balances - Beginning	91,353	130,678	338,259	440,962
Fund Balances - Ending	110,388	142,731	286,691	541,059

Environmental Service and Land Use	G.I.S.	Sheriff's Electronic Citation	Disaster	Local Emergency Planning Committee	DUI	HAVA Grant	Grant
—	—	—	—	—	—	—	—
89,108	—	—	—	—	—	35,623	836,643
890,894	592,487	2,514	—	—	24,551	—	—
8,979	6,239	123	—	3	729	—	—
—	1,969	—	—	5,200	—	—	—
988,981	600,695	2,637	—	5,203	25,280	35,623	836,643
381,249	623,664	—	—	82	—	81,279	—
—	—	—	—	—	25,647	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	865,863
381,249	623,664	—	—	82	25,647	81,279	865,863
607,732	(22,969)	2,637	—	5,121	(367)	(45,656)	(29,220)
26,910	—	—	—	—	—	—	—
—	(3,600)	—	—	—	—	—	—
26,910	(3,600)	—	—	—	—	—	—
634,642	(26,569)	2,637	—	5,121	(367)	(45,656)	(29,220)
872,060	685,355	11,263	19,922	13,459	88,454	(64,233)	132,402
1,506,702	658,786	13,900	19,922	18,580	88,087	(109,889)	103,182

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, 2022

	Public Safety	Coroner Grant	Detention Home	Coroner Fees
Revenues				
Taxes	\$ —	—	424,018	—
Intergovernmental	3,860,625	—	1,173,464	—
Fines and Fees	—	—	15,309	39,259
Interest	268,217	11	15,276	418
Miscellaneous	—	—	—	—
Total Revenues	4,128,842	11	1,628,067	39,677
Expenditures				
General Government	—	—	—	—
Public Safety	—	739	—	12,190
Judiciary	—	—	1,416,993	—
Highways and Streets	—	—	—	—
Health	—	—	—	—
Total Expenditures	—	739	1,416,993	12,190
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	4,128,842	(728)	211,074	27,487
Other Financing Sources (Uses)				
Transfers In	—	—	99,025	—
Transfers Out	—	—	(1,920)	—
	—	—	97,105	—
Net Change in Fund Balances	4,128,842	(728)	308,179	27,487
Fund Balances - Beginning	4,989,567	755	1,896,933	36,385
Fund Balances - Ending	9,118,409	27	2,205,112	63,872

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
—	1,413,395	—	—	—	—	—	—
—	32,269	—	—	—	—	136,260	7,938
8,086	—	704	120	—	10,099	254,679	23,038
134	30,481	—	—	—	7	5,471	42
—	—	—	—	—	—	250	—
8,220	1,476,145	704	120	—	10,106	396,660	31,018
<hr/>							
—	—	—	—	—	—	273,910	—
—	1,294,052	—	—	—	10,225	—	—
501	—	15,620	—	—	—	—	13,861
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
501	1,294,052	15,620	—	—	10,225	273,910	13,861
<hr/>							
7,719	182,093	(14,916)	120	—	(119)	122,750	17,157
—	—	25,260	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	25,260	—	—	—	—	—
<hr/>							
7,719	182,093	10,344	120	—	(119)	122,750	17,157
11,095	2,942,631	(15,470)	1,285	52,727	1,852	511,762	7,779
18,814	3,124,724	(5,126)	1,405	52,727	1,733	634,512	24,936

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, 2022

	Circuit Clerk Operations and Administration	Circuit Clerk E-Citation	Drunk Driving Impact Panel	Mediation Services
Revenues				
Taxes	\$ —	—	—	—
Intergovernmental	—	—	—	—
Fines and Fees	90,800	45,633	—	22,800
Interest	2,453	834	—	—
Miscellaneous	—	—	9,448	—
Total Revenues	93,253	46,467	9,448	22,800
Expenditures				
General Government	—	—	—	—
Public Safety	—	—	—	—
Judiciary	119,882	47,220	—	16,950
Highways and Streets	—	—	—	—
Health	—	—	—	—
Total Expenditures	119,882	47,220	—	16,950
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,629)	(753)	9,448	5,850
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	—	—	—	—
Net Change in Fund Balances	(26,629)	(753)	9,448	5,850
Fund Balances - Beginning	261,931	109,007	(9,448)	9,300
Fund Balances - Ending	235,302	108,254	—	15,150

Arrestees' Medical Care	Drug Court	Child Advocacy	Designated Gift	Transportation Safety	Animal Population Control	Drug Addiction Services	Public Defender Records
—	—	—	—	—	—	—	—
—	57,754	—	—	—	—	—	—
10,546	—	8,810	—	—	20,879	288	1,566
899	868	—	—	—	476	282	41
—	—	—	—	—	—	—	—
11,445	58,622	8,810	—	—	21,355	570	1,607
—	—	—	155	—	—	—	—
—	68,775	—	—	—	31,172	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	7,311	—	—	—	—	—
—	68,775	7,311	155	—	31,172	—	—
11,445	(10,153)	1,499	(155)	—	(9,817)	570	1,607
—	—	—	—	—	10,000	—	—
(15,500)	—	—	—	—	—	—	—
(15,500)	—	—	—	—	10,000	—	—
(4,055)	(10,153)	1,499	(155)	—	183	570	1,607
30,542	150,390	(1,206)	2,372	250	8,702	15,419	2,765
26,487	140,237	293	2,217	250	8,885	15,989	4,372

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, 2022

	Cannabis Regulation	SA Justice Grant	Offender Investigative	Sex Opioid Settlement	Totals
Revenues					
Taxes	\$ —	—	—	—	5,666,046
Intergovernmental	49,367	—	1,144	—	11,480,278
Fines and Fees	—	—	—	—	3,299,301
Interest	598	—	—	—	531,019
Miscellaneous	—	—	—	93,196	113,988
Total Revenues	49,965	—	1,144	93,196	21,090,632
Expenditures					
General Government	39,745	17,057	—	—	1,656,389
Public Safety	—	—	1,144	9,748	1,900,637
Judiciary	—	—	—	—	2,207,838
Highways and Streets	—	—	—	—	6,650,909
Health	—	—	—	—	3,692,248
Total Expenditures	39,745	17,057	1,144	9,748	16,108,021
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	10,220	(17,057)	—	83,448	4,982,611
Other Financing Sources (Uses)					
Transfers In	—	—	—	—	161,195
Transfers Out	—	—	—	—	(69,420)
	—	—	—	—	91,775
Net Change in Fund Balances	10,220	(17,057)	—	83,448	5,074,386
Fund Balances - Beginning	62,922	25,544	—	—	25,536,479
Fund Balances - Ending	73,142	8,487	—	83,448	30,610,865

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 235,000	235,000	316,130
Interest	1,000	1,000	4,189
Total Revenues	<u>236,000</u>	<u>236,000</u>	<u>320,319</u>
Expenditures			
General Government			
Other Services and Charges	199,500	199,500	187,806
Miscellaneous	1,500	1,500	—
Total Expenditures	<u>201,000</u>	<u>201,000</u>	<u>187,806</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	35,000	35,000	132,513
Other Financing (Uses)			
Transfers Out	—	—	(35,000)
Net Change in Fund Balance	<u>35,000</u>	<u>35,000</u>	<u>97,513</u>
Fund Balance - Beginning			<u>417,590</u>
Fund Balance - Ending			<u>515,103</u>

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,466,655	1,466,655	1,413,395
Intergovernmental			
Replacement Taxes	15,659	15,659	32,269
Reimbursements	593,000	593,000	389,719
Fines and Fees	848,480	848,480	85,204
Interest	20,000	20,000	27,057
Total Revenues	2,943,794	2,943,794	1,947,644
Expenditures			
Highways and Streets			
Personnel Services	376,000	376,000	384,583
Other Services and Charges	4,038,902	4,038,902	1,660,750
Total Expenditures	4,414,902	4,414,902	2,045,333
Net Change in Fund Balance	(1,471,108)	(1,471,108)	(97,689)
Fund Balance - Beginning			2,574,896
Fund Balance - Ending			2,477,207

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax	\$ 2,963,233	2,963,233	2,847,306
Reimbursements	586,400	586,400	1,495,232
Interest	30,000	30,000	64,515
Total Revenues	3,579,633	3,579,633	4,407,053
Expenditures			
Highways and Streets			
Personnel Services	1,588,900	1,588,900	1,444,676
Other Services and Charges	5,370,233	5,370,233	3,160,900
Total Expenditures	6,959,133	6,959,133	4,605,576
Net Change in Fund Balance	(3,379,500)	(3,379,500)	(198,523)
Fund Balance - Beginning			4,896,630
Fund Balance - Ending			4,698,107

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 32,300	32,300	29,648
Interest	2,000	2,000	1,895
Total Revenues	34,300	34,300	31,543
Expenditures			
General Government			
Supplies	18,000	18,000	5,081
Other Services and Charges	9,550	9,550	8,130
Equipment	3,000	3,000	2,970
Total Expenditures	30,550	30,550	16,181
Net Change in Fund Balance	3,750	3,750	15,362
Fund Balance - Beginning			191,985
Fund Balance - Ending			207,347

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 2,139,586	2,139,586	2,061,889
Intergovernmental			
Replacement Taxes	125,000	125,000	255,162
Interest	18,000	18,000	16,647
Total Revenues	<u>2,282,586</u>	<u>2,282,586</u>	<u>2,333,698</u>
Expenditures			
Health			
Personnel Services	65,262	65,262	97,154
Supplies	1,300	1,300	1,534
Other Services and Charges	2,437,599	2,437,599	2,335,304
Total Expenditures	<u>2,504,161</u>	<u>2,504,161</u>	<u>2,433,992</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(221,575)	(221,575)	(100,294)
Other Financing (Uses)			
Transfers Out	(1,400)	(1,400)	(1,400)
Net Change in Fund Balance	<u>(222,975)</u>	<u>(222,975)</u>	<u>(101,694)</u>
Fund Balance - Beginning			<u>1,765,229</u>
Fund Balance - Ending			<u>1,663,535</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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 366,664	366,664	353,349
Interest	2,250	2,250	2,318
Miscellaneous	—	—	2,083
Total Revenues	368,914	368,914	357,750
Expenditures			
Health			
Personnel Services	291,322	291,322	269,378
Supplies	3,000	3,000	7,152
Other Services and Charges	124,701	124,701	102,971
Miscellaneous	—	—	5,581
Total Expenditures	419,023	419,023	385,082
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(50,109)	(50,109)	(27,332)
Other Financing (Uses)			
Transfers Out	(2,000)	(2,000)	(2,000)
Net Change in Fund Balance	(52,109)	(52,109)	(29,332)
Fund Balance - Beginning			295,709
Fund Balance - Ending			266,377

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ 30,385	30,385	38,125
Expenditures			
Public Safety			
Personnel Services	30,385	30,385	30,926
Net Change in Fund Balance	—	—	7,199
Fund Balance - Beginning			(3,520)
Fund Balance - Ending			3,679

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 36,000	36,000	39,946
Interest	1,200	1,200	52,003
Total Revenues	37,200	37,200	91,949
Expenditures			
Public Safety			
Personnel Services	10,403	10,403	10,100
Supplies	100	100	—
Other Services and Charges	3,000	3,000	4,300
Equipment	1,500	1,500	4,296
Miscellaneous	1,000	1,000	40,979
Total Expenditures	16,003	16,003	59,675
Net Change in Fund Balance	21,197	21,197	32,274
Fund Balance - Beginning			269,222
Fund Balance - Ending			301,496

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 180,160	180,160	170,299
Interest	1,800	1,800	1,329
Total Revenues	181,960	181,960	171,628
Expenditures			
Public Safety			
Personnel Services	127,350	127,350	116,404
Supplies	3,750	3,750	4,398
Other Services and Charges	56,015	56,015	53,258
Total Expenditures	187,115	187,115	174,060
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(5,155)	(5,155)	(2,432)
Other Financing (Uses)			
Transfers Out	(10,000)	(10,000)	(10,000)
Net Change in Fund Balance	(15,155)	(15,155)	(12,432)
Fund Balance - Beginning			184,784
Fund Balance - Ending			172,352

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 46,300	46,300	43,486
Interest	2,875	2,875	2,361
Total Revenues	49,175	49,175	45,847
Expenditures			
General Government			
Personnel Services	29,520	29,520	28,734
Other Services and Charges	5,350	5,350	6,526
Miscellaneous	250	250	—
Total Expenditures	35,120	35,120	35,260
Net Change in Fund Balance	14,055	14,055	10,587
Fund Balance - Beginning			253,679
Fund Balance - Ending			264,266

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 150,000	150,000	112,218
Interest	3,000	3,000	2,903
Miscellaneous	5,000	5,000	1,842
Total Revenues	158,000	158,000	116,963
Expenditures			
Judiciary			
Supplies	15,000	15,000	12,803
Other Services and Charges	88,700	88,700	67,080
Equipment	—	—	12,334
Miscellaneous	1,500	1,500	643
Total Expenditures	105,200	105,200	92,860
Net Change in Fund Balance	52,800	52,800	24,103
Fund Balance - Beginning			336,870
Fund Balance - Ending			360,973

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 22,500	22,500	27,256
Interest	1,500	1,500	3,974
Total Revenues	24,000	24,000	31,230
Expenditures			
Public Safety			
Personnel Services	3,114	3,114	3,114
Supplies	100	100	646
Other Services and Charges	32,500	32,500	156,810
Equipment	—	—	21,654
Miscellaneous	100	100	60
Total Expenditures	35,814	35,814	182,284
Net Change in Fund Balance	(11,814)	(11,814)	(151,054)
Fund Balance - Beginning			487,680
Fund Balance - Ending			336,626

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ —	—	142,270
Fines and Fees	55,000	55,000	50,203
Interest	500	500	955
Total Revenues	55,500	55,500	193,428
Expenditures			
Judiciary			
Supplies	100	100	—
Other Services and Charges	46,000	46,000	174,393
Total Expenditures	46,100	46,100	174,393
Net Change in Fund Balance	9,400	9,400	19,035
Fund Balance - Beginning			91,353
Fund Balance - Ending			110,388

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ —	—	11,040
Interest	750	750	1,014
Total Revenues	750	750	12,054
Expenditures			
General Government			
Supplies	5,000	5,000	—
Other Services and Charges	3,000	3,000	1
Total Expenditures	8,000	8,000	1
Net Change in Fund Balance	(7,250)	(7,250)	12,053
Fund Balance - Beginning			130,678
Fund Balance - Ending			142,731

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 225,000	225,000	177,147
Interest	4,400	4,400	3,230
Total Revenues	229,400	229,400	180,377
Expenditures			
Judiciary			
Personnel Services	96,000	96,000	92,959
Supplies	6,000	6,000	891
Other Services and Charges	153,907	153,907	138,095
Equipment	84,000	84,000	—
Miscellaneous	2,500	2,500	—
Total Expenditures	342,407	342,407	231,945
Net Change in Fund Balance	(113,007)	(113,007)	(51,568)
Fund Balance - Beginning			338,259
Fund Balance - Ending			286,691

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 225,000	225,000	173,662
Interest	2,500	2,500	4,048
Total Revenues	227,500	227,500	177,710
Expenditures			
Judiciary			
Personnel Services	35,000	35,000	10,077
Supplies	5,500	5,500	5,023
Other Services and Charges	155,750	155,750	56,728
Equipment	6,000	6,000	5,785
Miscellaneous	1,000	1,000	—
Total Expenditures	203,250	203,250	77,613
Net Change in Fund Balance	24,250	24,250	100,097
Fund Balance - Beginning			440,962
Fund Balance - Ending			541,059

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 96,147	96,147	89,108
Fines and Fees	1,752,250	1,752,250	890,894
Interest	5,550	5,550	8,979
Total Revenues	1,853,947	1,853,947	988,981
Expenditures			
General Government			
Personnel Services	270,050	270,050	267,853
Supplies	1,750	1,750	2,282
Other Services and Charges	215,750	215,750	104,630
Equipment	45,000	45,000	6,484
Total Expenditures	532,550	532,550	381,249
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,321,397	1,321,397	607,732
Other Financing Sources (Uses)			
Transfers In	26,910	26,910	26,910
Transfers Out	(815,200)	(815,200)	—
	(788,290)	(788,290)	26,910
Net Change in Fund Balance	533,107	533,107	634,642
Fund Balance - Beginning			872,060
Fund Balance - Ending			1,506,702

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 700,000	700,000	592,487
Interest	4,200	4,200	6,239
Miscellaneous	4,500	4,500	1,969
Total Revenues	708,700	708,700	600,695
Expenditures			
General Government			
Personnel Services	223,604	223,604	221,185
Supplies	15,500	15,500	10,874
Other Services and Charges	395,816	395,816	390,105
Equipment	8,400	8,400	1,500
Miscellaneous	1,000	1,000	—
Total Expenditures	644,320	644,320	623,664
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	64,380	64,380	(22,969)
Other Financing (Uses)			
Transfers Out	(3,600)	(3,600)	(3,600)
Net Change in Fund Balance	60,780	60,780	(26,569)
Fund Balance - Beginning			685,355
Fund Balance - Ending			658,786

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 5,000	5,000	2,514
Interest	100	100	123
Total Revenues	5,100	5,100	2,637
Expenditures			
Public Safety			
Equipment	1,500	1,500	—
Net Change in Fund Balance	3,600	3,600	2,637
Fund Balance - Beginning			11,263
Fund Balance - Ending			13,900

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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Interest	\$ —	—	3
Miscellaneous	4,500	4,500	5,200
Total Revenues	4,500	4,500	5,203
Expenditures			
General Government			
Supplies	250	250	82
Net Change in Fund Balance	4,250	4,250	5,121
Fund Balance - Beginning			13,459
Fund Balance - Ending			18,580

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 35,000	35,000	24,551
Interest	800	800	729
Total Revenues	35,800	35,800	25,280
Expenditures			
Public Safety			
Supplies	5,000	5,000	13,147
Equipment	—	—	12,500
Total Expenditures	5,000	5,000	25,647
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	30,800	30,800	(367)
Other Financing (Uses)			
Transfers Out	(25,000)	(25,000)	—
Net Change in Fund Balance	5,800	5,800	(367)
Fund Balance - Beginning			88,454
Fund Balance - Ending			88,087

LASALLE COUNTY, ILLINOIS**HAVA Grant - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>
	<u>Original</u>	<u>Final</u>	
Revenues			
Intergovernmental			
Grants	\$ 22,000	22,000	35,623
Expenditures			
General Government			
Other Services and Charges	19,816	19,816	81,279
Equipment	2,184	2,184	—
Total Expenditures	22,000	22,000	81,279
Net Change in Fund Balance	—	—	(45,656)
Fund Balance - Beginning			(64,233)
Fund Balance - Ending			(109,889)

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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Intergovernmental			
Reimbursements	\$ 1,063,852	1,063,852	836,643
Expenditures			
Health			
Personnel Services	181,809	181,809	185,485
Supplies	1,600	1,600	—
Other Services and Charges	842,680	842,680	680,378
Total Expenditures	1,026,089	1,026,089	865,863
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	37,763	37,763	(29,220)
Other Financing (Uses)			
Transfers Out	(37,763)	(37,763)	—
Net Change in Fund Balance	—	—	(29,220)
Fund Balance - Beginning			132,402
Fund Balance - Ending			103,182

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Public Safety Sales Taxes	\$ 2,400,000	2,400,000	3,860,625
Interest	4,000	4,000	268,217
Total Revenues	2,404,000	2,404,000	4,128,842
Expenditures			
Public Safety			
Equipment	—	—	—
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	2,404,000	2,404,000	4,128,842
Other Financing (Uses)			
Transfers Out	(3,000,000)	(3,000,000)	—
Net Change in Fund Balance	(596,000)	(596,000)	4,128,842
Fund Balance - Beginning			4,989,567
Fund Balance - Ending			9,118,409

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 3,922	3,922	—
Interest	40	40	11
Total Revenues	3,962	3,962	11
Expenditures			
Public Safety			
Supplies	4,069	4,069	739
Net Change in Fund Balance	(107)	(107)	(728)
Fund Balance - Beginning			755
Fund Balance - Ending			27

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 439,996	439,996	424,018
Intergovernmental			
Replacement Taxes	30,000	30,000	61,550
Reimbursements	1,112,000	1,112,000	1,111,914
Fines and Fees	5,500	5,500	15,309
Interest	4,000	4,000	15,276
Total Revenues	1,591,496	1,591,496	1,628,067
Expenditures			
Judiciary			
Personnel Services	1,451,606	1,451,606	1,254,809
Supplies	69,250	69,250	36,138
Other Services and Charges	180,447	180,447	126,046
Equipment	2,200	2,200	—
Total Expenditures	1,703,503	1,703,503	1,416,993
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(112,007)	(112,007)	211,074
Other Financing Sources (Uses)			
Transfers In	99,025	99,025	99,025
Transfers Out	(1,920)	(1,920)	(1,920)
	97,105	97,105	97,105
Net Change in Fund Balance	(14,902)	(14,902)	308,179
Fund Balance - Beginning			1,896,933
Fund Balance - Ending			2,205,112

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 28,500	28,500	39,259
Interest	500	500	418
Total Revenues	29,000	29,000	39,677
Expenditures			
Public Safety			
Supplies	30,000	30,000	20,690
Equipment	37,000	37,000	(8,500)
 Total Expenditures	67,000	67,000	12,190
Net Change in Fund Balance	(38,000)	(38,000)	27,487
Fund Balance - Beginning			36,385
Fund Balance - Ending			63,872

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 10,000	10,000	8,086
Interest	50	50	134
Total Revenues	10,050	10,050	8,220
Expenditures			
Judiciary			
Other Services and Charges	5,000	5,000	501
Net Change in Fund Balance	5,050	5,050	7,719
Fund Balance - Beginning			11,095
Fund Balance - Ending			18,814

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,466,655	1,466,655	1,413,395
Intergovernmental			
Replacement Taxes	15,659	15,659	32,269
Reimbursements	350,000	350,000	—
Interest	10,000	10,000	30,481
Total Revenues	1,842,314	1,842,314	1,476,145
Expenditures			
Public Safety			
Other Services and Charges	3,118,899	3,118,899	1,294,052
Net Change in Fund Balance	(1,276,585)	(1,276,585)	182,093
Fund Balance - Beginning			2,942,631
Fund Balance - Ending			3,124,724

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 4,000	4,000	704
Expenditures			
Judiciary			
Other Services and Charges	15,500	15,500	15,620
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(11,500)	(11,500)	(14,916)
Other Financing Sources			
Transfers In	11,500	11,500	25,260
Net Change in Fund Balance	—	—	10,344
Fund Balance - Beginning			(15,470)
Fund Balance - Ending			(5,126)

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 1,000	1,000	120
Expenditures			
Public Safety			
Other Services and Charges	1,000	1,000	—
Net Change in Fund Balance	—	—	120
Fund Balance - Beginning			1,285
Fund Balance - Ending			1,405

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 8,426	8,426	10,099
Interest	50	50	7
Total Revenues	<hr/> 8,476	<hr/> 8,476	<hr/> 10,106
Expenditures			
Public Safety			
Other Services and Charges	10,325	10,325	10,225
Net Change in Fund Balance	<hr/> (1,849)	<hr/> (1,849)	<hr/> (119)
Fund Balance - Beginning			<hr/> 1,852
Fund Balance - Ending			<hr/> 1,733

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ 171,000	171,000	136,260
Fines and Fees	214,000	214,000	254,679
Interest	4,000	4,000	5,471
Miscellaneous	500	500	250
Total Revenues	<u>389,500</u>	<u>389,500</u>	<u>396,660</u>
Expenditures			
General Government			
Personnel Services	13,048	13,048	12,476
Supplies	20,000	20,000	7,171
Other Services and Charges	299,800	299,800	254,263
Miscellaneous	100	100	—
Total Expenditures	<u>332,948</u>	<u>332,948</u>	<u>273,910</u>
Net Change in Fund Balance	<u>56,552</u>	<u>56,552</u>	<u>122,750</u>
Fund Balance - Beginning			<u>511,762</u>
Fund Balance - Ending			<u>634,512</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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Reimbursements	\$ 8,000	8,000	7,938
Fines and Fees	13,000	13,000	23,038
Interest	200	200	42
Total Revenues	21,200	21,200	31,018
Expenditures			
Judiciary			
Personnel Services	11,500	11,500	10,404
Supplies	100	100	—
Other Services and Charges	4,600	4,600	3,457
Total Expenditures	16,200	16,200	13,861
Net Change in Fund Balance	5,000	5,000	17,157
Fund Balance - Beginning			7,779
Fund Balance - Ending			24,936

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 134,000	134,000	90,800
Interest	2,600	2,600	2,453
Total Revenues	136,600	136,600	93,253
Expenditures			
Judiciary			
Personnel Services	118,000	118,000	96,674
Supplies	35,200	35,200	12,601
Other Services and Charges	22,807	22,807	9,186
Equipment	6,500	6,500	1,421
Miscellaneous	500	500	—
Total Expenditures	183,007	183,007	119,882
Net Change in Fund Balance	(46,407)	(46,407)	(26,629)
Fund Balance - Beginning			261,931
Fund Balance - Ending			235,302

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 58,000	58,000	45,633
Interest	600	600	834
Total Revenues	58,600	58,600	46,467
Expenditures			
Judiciary			
Other Services and Charges	25,000	25,000	47,220
Net Change in Fund Balance	33,600	33,600	(753)
Fund Balance - Beginning			109,007
Fund Balance - Ending			108,254

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 27,600	27,600	22,800
Expenditures			
Judiciary			
Other Services and Charges	27,600	27,600	16,950
Net Change in Fund Balance	—	—	5,850
Fund Balance - Beginning			9,300
Fund Balance - Ending			15,150

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Revenues			
Fines and Fees	\$ 12,500	12,500	10,546
Interest	100	100	899
Total Revenues	12,600	12,600	11,445
Expenditures			
Health	—	—	—
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	12,600	12,600	11,445
Other Financing (Uses)			
Transfers Out	(15,500)	(15,500)	(15,500)
Net Change in Fund Balance	(2,900)	(2,900)	(4,055)
Fund Balance - Beginning			<u>30,542</u>
Fund Balance - Ending			<u>26,487</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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Intergovernmental			
Grants	\$ 142,926	142,926	57,754
Interest	—	—	868
Total Revenues	142,926	142,926	58,622
Expenditures			
Public Safety			
Personnel Services	48,253	48,253	41,012
Supplies	820	820	—
Other Services and Charges	83,549	83,549	27,763
Total Expenditures	132,622	132,622	68,775
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	10,304	10,304	(10,153)
Other Financing (Uses)			
Transfers Out	(10,304)	(10,304)	—
Net Change in Fund Balance	—	—	(10,153)
Fund Balance - Beginning			150,390
Fund Balance - Ending			140,237

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, 2022

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 18,000	18,000	8,810
Expenditures			
Health			
Other Services and Charges	18,000	18,000	7,311
Net Change in Fund Balance	—	—	1,499
Fund Balance - Beginning			(1,206)
Fund Balance - Ending			293

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$	500	500
Expenditures			
General Government			
Personnel Services		500	500
Net Change in Fund Balance		—	—
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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Fines and Fees	\$ 21,000	21,000	20,879
Interest	50	50	476
Total Revenues	21,050	21,050	21,355
Expenditures			
Public Safety			
Other Services and Charges	21,000	21,000	31,172
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	50	50	(9,817)
Other Financing Sources			
Transfers In	10,000	10,000	10,000
Net Change in Fund Balance	10,050	10,050	183
Fund Balance - Beginning			8,702
Fund Balance - Ending			8,885

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 3,000	3,000	288
Interest	75	75	282
Total Revenues	3,075	3,075	570
Expenditures			
Health			
Other Services and Charges	—	—	—
Net Change in Fund Balance	3,075	3,075	570
Fund Balance - Beginning			15,419
Fund Balance - Ending			15,989

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 1,500	1,500	1,566
Interest	—	—	41
Total Revenues	1,500	1,500	1,607
Expenditures			
Judiciary	—	—	—
Supplies	—	—	—
Net Change in Fund Balance	1,500	1,500	1,607
Fund Balance - Beginning			2,765
Fund Balance - Ending			4,372

LASALLE COUNTY, ILLINOIS**Cannabis Regulation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Cannabis Tax	\$ 40,000	40,000	49,367
Interest	50	50	598
Total Revenues	40,050	40,050	49,965
Expenditures			
	25,000	25,000	39,745
Net Change in Fund Balance	15,050	15,050	10,220
Fund Balance - Beginning			<u>62,922</u>
Fund Balance - Ending			<u>73,142</u>

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, 2022**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Intergovernmental			
Grants	\$ 60,000	60,000	—
Expenditures			
General Government			
Other Services and Charges	60,000	60,000	17,057
Net Change in Fund Balance	—	—	(17,057)
Fund Balance - Beginning			25,544
Fund Balance - Ending			8,487

LASALLE COUNTY, ILLINOIS

Nonmajor Governmental - Capital Projects Funds
Combining Balance Sheet
November 30, 2022

	County	Highway	Capital Improvements, Repairs, and Equipment	Totals
ASSETS				
Cash and Investments		\$ 3,413,830	821,891	4,235,721
Receivables - Net of Allowances				
Property Taxes		3,021,533	—	3,021,533
Accounts		—	1,663,514	1,663,514
Accrued Interest		3,863	3,838	7,701
 Total Assets		 6,439,226	 2,489,243	 8,928,469
LIABILITIES				
Accounts Payable		113,597	58,589	172,186
Accrued Payroll		29,481	—	29,481
Total Liabilities		143,078	58,589	201,667
DEFERRED INFLOWS OF RESOURCES				
Property Taxes		3,021,533	—	3,021,533
Total Liabilities and Deferred Inflows of Resources		3,164,611	58,589	3,223,200
FUND BALANCES				
Fund Balances				
Committed		3,274,615	2,430,654	5,705,269
 Total Liabilities and Fund Balances		 6,439,226	 2,489,243	 8,928,469

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, 2022

	County Highway	Capital Improvements, Repairs, and Equipment	Totals
Revenues			
Taxes	\$ 2,826,790	845,540	3,672,330
Intergovernmental	105,770	—	105,770
Fines and Fees	371,468	17,000	388,468
Interest	20,449	18,502	38,951
Miscellaneous	4,253	920,941	925,194
Total Revenues	<u>3,328,730</u>	<u>1,801,983</u>	<u>5,130,713</u>
Expenditures			
Highways and Streets	2,655,465	—	2,655,465
Capital Outlay	209,637	1,183,517	1,393,154
Total Expenditures	<u>2,865,102</u>	<u>1,183,517</u>	<u>4,048,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>463,628</u>	<u>618,466</u>	<u>1,082,094</u>
Other Financing Sources (Uses)			
Transfers In	70,072	30,810	100,882
Transfers Out	(22,000)	—	(22,000)
	<u>48,072</u>	<u>30,810</u>	<u>78,882</u>
Net Change in Fund Balances	511,700	649,276	1,160,976
Fund Balances - Beginning	<u>2,762,915</u>	<u>1,781,378</u>	<u>4,544,293</u>
Fund Balances - Ending	<u>3,274,615</u>	<u>2,430,654</u>	<u>5,705,269</u>

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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property	\$ 2,933,310	2,933,310	2,826,790
Intergovernmental			
Grants	51,811	51,811	105,770
Charges for Services	331,000	331,000	371,468
Interest	30,000	30,000	20,449
Miscellaneous	5,000	5,000	4,253
Total Revenues	3,351,121	3,351,121	3,328,730
Expenditures			
Highways and Streets			
Personnel Services	1,645,000	1,645,000	1,411,040
Supplies	296,500	296,500	255,459
Other Services and Charges	1,323,670	1,323,670	977,433
Equipment	10,000	10,000	9,857
Miscellaneous	6,000	6,000	1,676
Capital Outlay	221,500	221,500	209,637
Total Expenditures	3,502,670	3,502,670	2,865,102
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(151,549)	(151,549)	463,628
Other Financing Sources (Uses)			
Transfers In	70,072	70,072	70,072
Transfers Out	(22,000)	(22,000)	(22,000)
	48,072	48,072	48,072
Net Change in Fund Balance	(103,477)	(103,477)	511,700
Fund Balance - Beginning			2,762,915
Fund Balance - Ending			3,274,615

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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Revenues			
Taxes			
Property Taxes	\$ 752,250	752,250	845,540
Charges for Services	17,000	17,000	17,000
Interest	13,000	13,000	18,502
Miscellaneous	915,000	915,000	920,941
Total Revenues	1,697,250	1,697,250	1,801,983
Expenditures			
Capital Outlay	2,160,000	2,160,000	1,183,517
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(462,750)	(462,750)	618,466
Other Financing Sources			
Transfers In	400,000	400,000	30,810
Net Change in Fund Balance	(62,750)	(62,750)	649,276
Fund Balance - Beginning			1,781,378
Fund Balance - Ending			2,430,654

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, 2022

	Budgeted Amounts		Actual
	Original	Final	Amounts
Operating Revenues			
Charges for Services	\$ 3,350,165	3,350,165	3,605,835
Operating Expenses			
Operations			
Personnel Services	4,258,250	4,258,250	4,119,674
Supplies	635,048	635,048	752,915
Other Services and Charges	565,500	565,500	921,369
Equipment	11,500	11,500	1,098
Miscellaneous	—	—	625,612
Depreciation	—	—	153,998
Total Operating Expenses	5,470,298	5,470,298	6,574,666
Operating (Loss)	(2,120,133)	(2,120,133)	(2,968,831)
Nonoperating Revenues			
Property Taxes	1,466,655	1,466,655	2,061,889
Miscellaneous	—	—	34,705
Interest	7,500	7,500	585
Operating Grants	—	—	150,009
	1,474,155	1,474,155	2,247,188
(Loss) before Transfers and Capital Grants	(645,978)	(645,978)	(721,643)
Transfers In	264,647	264,647	264,647
Transfers Out	(151,000)	(151,000)	—
Capital Grants	—	—	11,914
	113,647	113,647	276,561
Change in Net Position	(532,331)	(532,331)	(445,082)
Net Position - Beginning			2,200,097
Net Position - Ending			1,755,015

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, 2022**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Operating Revenues			
Charges for Services	\$ 11,006,941	11,006,941	9,813,309
Operating Expenses			
Operations			
Personnel Services	10,207,136	10,207,136	9,919,009
Other Services and Charges	(112,644)	(112,644)	133,352
Miscellaneous	5,000	5,000	2,400
Total Operating Expenses	10,099,492	10,099,492	10,054,761
Change in Net Position	907,449	907,449	(241,452)
Net Position - Beginning			272,728
Net Position - Ending			31,276

LASALLE COUNTY, ILLINOIS

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2022

See Following Page

LASALLE COUNTY, ILLINOIS**Custodial Funds****Combining Statement of Fiduciary Net Position****November 30, 2022**

	Drainage District	Property Taxes	Right of Way Condemnation
ASSETS			
Cash and Cash Equivalents	\$ 394,209	8,283,530	117,393
Investments	72,419	—	—
Receivables - Net of Allowances			
Accounts	—	—	—
Total Assets	466,628	8,283,530	117,393
LIABILITIES			
Due to Other Funds	—	—	—
Other Payables	—	—	—
Total Liabilities	—	—	—
NET POSITION			
Restricted for Individuals, Organizations, and Other Governments	466,628	8,283,530	117,393
Total Liabilities and Net Position	466,628	8,283,530	117,393

Township Motor Fuel Tax	Circuit Clerk	Township Bridge Aid	State's Attorney Restitution	State's Attorney Investigation	Totals
5,769,282	2,504,904	254,863	3,912	2,530	17,330,623
—	—	—	—	—	72,419
<u>247,572</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>247,572</u>
<u>6,016,854</u>	<u>2,504,904</u>	<u>254,863</u>	<u>3,912</u>	<u>2,530</u>	<u>17,650,614</u>
<hr/>					
—	176,574	—	—	—	176,574
—	597,073	—	—	—	597,073
<u>—</u>	<u>773,647</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>773,647</u>
<u>6,016,854</u>	<u>1,731,257</u>	<u>254,863</u>	<u>3,912</u>	<u>2,530</u>	<u>16,876,967</u>
<u>6,016,854</u>	<u>2,504,904</u>	<u>254,863</u>	<u>3,912</u>	<u>2,530</u>	<u>17,650,614</u>

LASALLE COUNTY, ILLINOIS

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

For the Fiscal Year Ended November 30, 2022

	Drainage District	Property Taxes	Right of Way Condemnation
Additions			
Property Tax Allotments for Other Governments	\$ —	1,119,841	—
Motor Fuel Tax Allotments and Grants	—	—	—
Fines, Fees, and Charges Collected for Others	72,419	—	—
Interest	—	—	—
Total Additions	72,419	1,119,841	—
Deductions			
Property Tax Amounts for Other Governments	—	1,483,774	—
Payments of Fines, Fees, and Charges to Others	25,225	—	—
Construction Projects	—	—	—
Total Deductions	25,225	1,483,774	—
Change in Fiduciary Net Position	47,194	(363,933)	—
Net Position Restricted for Individuals, Organizations, and Other Governments			
Beginning	419,434	8,647,463	117,393
Ending	466,628	8,283,530	117,393

Township Motor Fuel Tax	Circuit Clerk	Township Bridge Aid	State's Attorney Restitution	State's Attorney Investigation	Totals
—	—	—	—	—	1,119,841
5,254,709	—	104,359	—	—	5,359,068
—	2,417,258	—	—	266	2,489,943
82,558	—	60	114	—	82,732
5,337,267	2,417,258	104,419	114	266	9,051,584
—	—	—	—	—	1,483,774
—	2,320,185	—	—	1,060	2,346,470
4,753,085	—	—	—	—	4,753,085
4,753,085	2,320,185	—	—	1,060	8,583,329
584,182	97,073	104,419	114	(794)	468,255
5,432,672	1,634,184	150,444	3,798	3,324	16,408,712
6,016,854	1,731,257	254,863	3,912	2,530	16,876,967

LASALLE COUNTY, ILLINOIS

Consolidated Year-End Financial Report

November 30, 2022

CSFA #	Program Name	State	Federal	Other	Totals
444-80-0668	Supplemental Nutrition Program for Women, Infants, & Children	\$ 198,034	310,724	—	508,758
482-00-0903	Body Art Establishment Inspection Grant Program	6,338	—	—	6,338
482-00-0922	Illinois Breast and Cervical Cancer Program	52,668	52,667	—	105,335
482-00-0901	Local Health Protection Grant	217,034	—	—	217,034
482-00-0263	Public Health Emergency Preparedness	—	48,858	—	48,858
482-00-1034	Safe Drinking Water	—	9,363	—	9,363
482-00-1615	Smoke-Free Illinois Act Enforcement Grant	13,248	—	—	13,248
482-00-0902	Tanning Program	1,550	—	—	1,550
482-00-0904	Vector Surveillance and Control Grants	11,699	—	—	11,699
482-00-2406	COVID-19 Crisis Grant	48,506	—	—	48,506
482-00-2426	COVID-19 Contact Tracing	—	486,567	—	486,567
482-00-2528	COVID-19 Mass Vaccination Grant Program	—	296,800	—	296,800
494-00-2356	Local REBUILD ILLINOIS Bond Program	1,426,522	—	—	1,426,522
494-00-1488	Motor Fuel Tax Program	4,753,085	—	—	4,753,085
546-00-2115	Adult Redeploy Illinois (ARI)	915,333	—	—	915,333
586-18-0406	School Breakfast Program	—	3,354	—	3,354
586-18-0407	National School Lunch Program	—	11,947	—	11,947
586-18-0523	State Free Lunch and Breakfast	109	—	—	109
588-15-1018	Radiological Emergency Preparedness Program	36,510	—	—	36,510
588-20-0442	State Indoor Radon Grants	—	4,800	—	4,800
588-40-0441	Interagency Hazardous Materials Public Sector Training & Planning Grants	—	3,246	—	3,246
588-40-0450	Emergency Management Performance Grant	—	42,731	—	42,731
	Other Grant Programs and Activities	104,359	1,921,580	20,909	2,046,848
	All Other Costs not Allocated	—	—	69,379,099	69,379,099
Totals		7,784,995	3,192,637	69,400,008	80,377,640

STATISTICAL SECTION

LASALLE COUNTY, ILLINOIS

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections - Last Five Tax Levy Years
November 30, 2022 (Unaudited)

	2017	2018	2019	2020	2021
Assessed Valuations	<u>\$ 2,517,179,642</u>	<u>2,574,282,238</u>	<u>2,900,945,602</u>	<u>3,020,806,416</u>	<u>3,114,091,636</u>
Tax Rates					
General	0.2500	0.2500	0.2500	0.2446	0.2500
Detention Home	0.0150	0.0150	0.0150	0.0147	0.0150
Illinois Municipal Retirement	0.1516	0.1527	0.1752	0.1714	0.1723
Social Security	0.0792	0.0804	0.0748	0.0732	0.0735
County Highway	0.1000	0.1000	0.1000	0.0979	0.1000
Special Tax Match	0.0500	0.0500	0.0500	0.0489	0.0500
County Bridge	0.0500	0.0500	0.0500	0.0489	0.0500
Mental Health	0.0935	0.0967	0.0753	0.0737	0.0733
Insurance	0.1774	0.1825	0.1747	0.1709	0.1769
Veteran's Assistance	0.0099	0.0107	0.0100	0.0098	0.0126
County Health	0.0225	0.0259	0.0402	0.0393	0.0226
Nursing Home	0.0556	0.0505	0.0482	0.0472	0.0503
Totals	1.0547	1.0644	1.0634	1.0405	1.0465
Tax Extensions					
General	\$ 6,202,267	6,334,910	6,675,227	6,861,498	7,208,860
Detention Home	372,136	380,095	400,514	4,809,024	432,532
Illinois Municipal Retirement	3,761,303	3,869,109	4,678,266	2,744,767	4,967,769
Social Security	1,965,374	2,037,814	1,996,961	1,372,524	2,120,558
County Highway	2,480,907	2,533,964	2,670,091	2,066,500	2,883,544
Special Tax Match	1,240,453	1,266,982	1,335,045	1,372,524	1,441,772
County Bridge	1,240,453	1,266,982	1,335,045	1,102,395	1,441,772
Mental Health	2,320,144	2,449,836	2,010,311	4,794,156	2,113,638
Insurance	4,400,136	4,624,737	4,663,847	275,739	5,101,277
Veteran's Assistance	244,866	270,881	268,077	411,785	362,461
County Health	558,948	656,803	1,072,308	1,322,875	651,969
Nursing Home	1,379,880	1,279,652	1,286,717	2,052,755	1,448,981
Totals	26,166,867	26,971,765	28,392,409	29,186,542	30,175,133
Tax Collections	\$ 26,105,941	26,944,540	28,418,325	29,121,088	30,135,030

LASALLE COUNTY, ILLINOIS

General Governmental Expenditures by Function - Last Ten Fiscal Years
November 30, 2022 (Unaudited)

Fiscal Year	General Government	Public Safety	Public Works	Social Services	Culture and Recreation	Corrections	Judiciary and Legal	Capital Outlay	Debt Service	Totals
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
2022	26,812,649	7,090,644	9,306,374	6,329,553	592,239	9,468,068	7,355,596	1,501,154	43,200	68,499,477

LASALLE COUNTY, ILLINOIS**General Governmental Revenues by Source - Last Ten Fiscal Years**
November 30, 2022 (Unaudited)

Fiscal Year	Taxes	Intergovernmental	Fines and Fees			Totals
			Interest	Other		
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
2022	33,576,106	31,397,653	9,801,684	1,418,310	1,428,384	77,622,137

LASALLE COUNTY, ILLINOIS**Property Tax Levies and Collections - Last Ten Fiscal Years**
November 30, 2022 (Unaudited)

Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
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%
2022	1.0465	30,175,133	30,135,030	99.87%

LASALLE COUNTY, ILLINOIS

Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years
November 30, 2022 (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	Assessed Value	Estimated Actual Value	Assessed Value	Assessed Value					
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%				
2022	3,073,006,849	9,219,020,556	41,084,787	123,254,362	3,114,091,636	9,342,274,918	33.33%				

LASALLE COUNTY, ILLINOIS

Property Tax Rates - All Overlapping Governments (Per \$100 of Assessed Values) - Last Ten Tax Levy Years
November 30, 2022 (Unaudited)

Tax Levy Year	General Funds	Special Revenue Funds	Grade Schools	High Schools	Junior College	Townships	Cities/ Villages	Fire Protection Districts	Sanitary Districts	Totals
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	0.3920	0.4507	1.7800	0.3107	0.2540	9.3396
2016	0.2477	0.7859	2.7746	2.4320 ^Z	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
2021	0.2500	0.7965	2.8298	2.3421	0.4288	0.2295	1.1578	0.4078	0.2176	8.6599

LASALLE COUNTY, ILLINOIS**Principal Taxpayers****November 30, 2022 (Unaudited)**

Taxpayer	Type of Business	2022 Assessed Valuation	Percentage of Total Assessed Valuation
Exelon	Electric Utility	\$ 460,000,000	14.77%
Covia Solutions	Industrial	17,496,950	0.56%
Wedron Silica Co	Sand Mining	5,463,279	0.18%
Silverleaf Resorts, Inc.	Leasing Corporation	15,759,518	0.51%
ADM	Shopping	7,310,070	0.23%
TAU Midwest (PetSmart)	Manufacturing	9,333,333	0.30%
James Hardie Building Products	Manufacturing	6,381,569	0.20%
Kohl's Department Store, LLC	Shopping	1,233,333	0.04%
Eakas Corporation	Manufacturing	5,417,273	0.17%
Totals		528,395,325	16.96%

Source: LaSalle County Supervisor of Assessments

LASALLE COUNTY, ILLINOIS

Legal Debt Margin

November 30, 2022 (Unaudited)

Assessed Valuation (2021)	<u>\$ 3,114,091,636</u>
Statutory Debt Limitation (2.875% of Assessed Valuation)	89,530,135
Amount of Debt Applicable to Debt Limit	<u>14,250,000</u>
Legal Debt Margin	<u>75,280,135</u>

Chapter 50, Section 405/1 of the Illinois Compiled Statutes provides "...no county having a population of less than 500,000 and no township, school, County or other municipal corporation having a population of less than 300,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the governmental unit's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

LASALLE COUNTY, ILLINOIS

Demographic Statistics - Last Ten Fiscal Years

November 30, 2022

Fiscal Year	Population (1)	Per-Capita Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
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%
2022	108,181	36,060	41.9	14,617	5.5%

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, 2022 (Unaudited)

Fiscal Year	Bank Deposits	Savings & Loan Deposits	Credit Union Deposits
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	*
2022	76,502,516,000	443,675,000	*

Source: Reporting Banks to LaSalle County Treasurer

*Information concerning deposits from the Illinois Union League is unavailable

LASALLE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2022 (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	225
Public Safety	138
Roads and Bridges	34
Health	113
Recreation	2
Education	0
Total Other Employees	<u>512</u>
Total Employees	<u><u>551</u></u>
Police Protection (1)	
Number of Stations	1
Recreation (1)	
Number of Parks	2
Census	
Number of People (2)	108,181
Number of Registered Voters (1)	70,871

Source:

(1) County Records

(2) Census Bureau