

# LASALLE COUNTY, ILLINOIS

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## ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
NOVEMBER 30, 2020

# LASALLE COUNTY, ILLINOIS

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## **FINANCIAL SECTION**

This section includes:

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

## **INDEPENDENT AUDITORS' REPORT**

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



## INDEPENDENT AUDITORS' REPORT

July 30, 2021

Members of the County Board  
LaSalle County, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of LaSalle County, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

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, 2020, 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.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other 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 and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The statistical sections has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated 44407, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Lauterbach & Amen, LLP*  
LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# **LASALLE COUNTY, ILLINOIS**

## **Management's Discussion and Analysis**

**November 30, 2020**

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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, 2020 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 decreased as a result of this year's operations. Net position of the governmental activities decreased (\$34,073,738), or 466.9 percent and net position of business-type activities decreased by \$108,014, or 2.9 percent.
- During the year, government-wide revenues totaled \$82,613,012, while expenses totaled \$116,794,764, resulting in a decrease to net position of \$34,181,752.
- The County's net position totaled (\$23,156,516) on November 30, 2020, which includes \$54,899,064 net investment in capital assets, \$36,768,575 subject to external restrictions, and (\$114,824,155) unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$1,671,436 or 16.5 percent, resulting in ending fund balance of \$11,790,277.

### **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, 2020**

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### **USING THIS ANNUAL REPORT - Continued**

#### **Government-Wide Financial Statements - Continued**

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

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

#### **Fund Financial Statements**

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

##### **Governmental Funds**

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

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

The County maintains fifty-five 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, and the County Health Department Fund, which are considered a major funds. Data from the other fifty 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 State's Attorney SAFE 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, 2020**

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### **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, 2020

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### 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 (\$23,156,516).

	Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Current and Other Assets	\$ 84,835,708	76,955,179	3,355,124	2,366,588	88,190,832	79,321,767
Capital Assets	52,706,172	53,883,066	2,192,892	3,246,023	54,899,064	57,129,089
Total Assets	137,541,880	130,838,245	5,548,016	5,612,611	143,089,896	136,450,856
Deferred Outflows	21,322,353	37,354,376	—	—	21,322,353	37,354,376
Total Assets/Deferred Outflows	158,864,233	168,192,621	5,548,016	5,612,611	164,412,249	173,805,232
Long-Term Debt	139,170,211	116,504,302	267,112	547,084	139,437,323	117,051,386
Other Liabilities	15,899,324	5,288,607	323,735	—	16,223,059	5,288,607
Total Liabilities	155,069,535	121,792,909	590,847	547,084	155,660,382	122,339,993
Deferred Inflows	30,570,198	37,921,664	1,338,185	1,306,914	31,908,383	39,228,578
Total Liabilities/Deferred Inflows	185,639,733	159,714,573	1,929,032	1,853,998	187,568,765	161,568,571
Net Position						
Investment in Capital Assets	52,706,172	53,883,066	2,192,892	2,366,588	54,899,064	56,249,654
Restricted	36,768,575	34,621,728	—	—	36,768,575	34,621,728
Unrestricted	(116,250,247)	(80,026,746)	1,426,092	1,392,025	(114,824,155)	(78,634,721)
Total Net Position	(26,775,500)	8,478,048	3,618,984	3,758,613	(23,156,516)	12,236,661

A large portion of the County's net position, \$54,899,064, 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, \$36,768,575, of the County's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit of \$114,824,155, 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, 2020

### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position					
	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 18,302,091	9,577,986	3,525,504	3,514,095	21,827,595	13,092,081
Operating Grants/Contrib.	13,372,183	5,535,646	497,458	—	13,869,641	5,535,646
Capital Grants/Contrib.	1,900,000	—	11,914	—	1,911,914	—
General Revenues						
Property Taxes	27,890,617	25,666,177	1,287,889	1,278,363	29,178,506	26,944,540
Other Taxes	13,976,769	16,069,408	—	—	13,976,769	16,069,408
Interest Income	973,888	1,373,546	27,665	36,259	1,001,553	1,409,805
Other General Revenues	846,056	256,782	978	10	847,034	256,792
<b>Total Revenues</b>	<b>77,261,604</b>	<b>58,479,545</b>	<b>5,351,408</b>	<b>4,828,727</b>	<b>82,613,012</b>	<b>63,308,272</b>
<b>Expenses</b>						
General Government	64,481,205	16,053,159	—	—	64,481,205	16,053,159
Public Safety	6,036,768	3,801,519	—	—	6,036,768	3,801,519
Corrections	6,951,878	4,987,982	—	—	6,951,878	4,987,982
Judiciary	8,130,407	7,112,387	—	—	8,130,407	7,112,387
Highways and Streets	8,103,540	7,053,364	—	—	8,103,540	7,053,364
Health	17,169,741	7,235,899	—	—	17,169,741	7,235,899
Education	212,526	—	—	—	212,526	—
Culture and Recreation	106,186	70,245	—	—	106,186	70,245
Nursing Home	—	—	5,602,513	5,100,724	5,602,513	5,100,724
<b>Total Expenses</b>	<b>111,192,251</b>	<b>46,314,555</b>	<b>5,602,513</b>	<b>5,100,724</b>	<b>116,794,764</b>	<b>51,415,279</b>
<b>Change in Net Position</b>						
Before Transfers	(33,930,647)	12,164,990	(251,105)	(271,997)	(34,181,752)	11,892,993
Transfers	(143,091)	(148,255)	143,091	148,255	—	—
<b>Change in Net Position</b>	<b>(34,073,738)</b>	<b>12,016,735</b>	<b>(108,014)</b>	<b>(123,742)</b>	<b>(34,181,752)</b>	<b>11,892,993</b>
Net Position-Beginning as Restated	7,298,238	(3,538,687)	3,726,998	3,882,355	11,025,236	343,668
<b>Net Position-Ending</b>	<b>(26,775,500)</b>	<b>8,478,048</b>	<b>3,618,984</b>	<b>3,758,613</b>	<b>(23,156,516)</b>	<b>12,236,661</b>

## LASALLE COUNTY, ILLINOIS

### Management's Discussion and Analysis

November 30, 2020

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### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Net position of the County's governmental activities decreased by 466.9 percent (a restated \$7,298,238 in 2019 compared to (\$26,775,500) in 2020). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$116,250,247 at November 30, 2020.

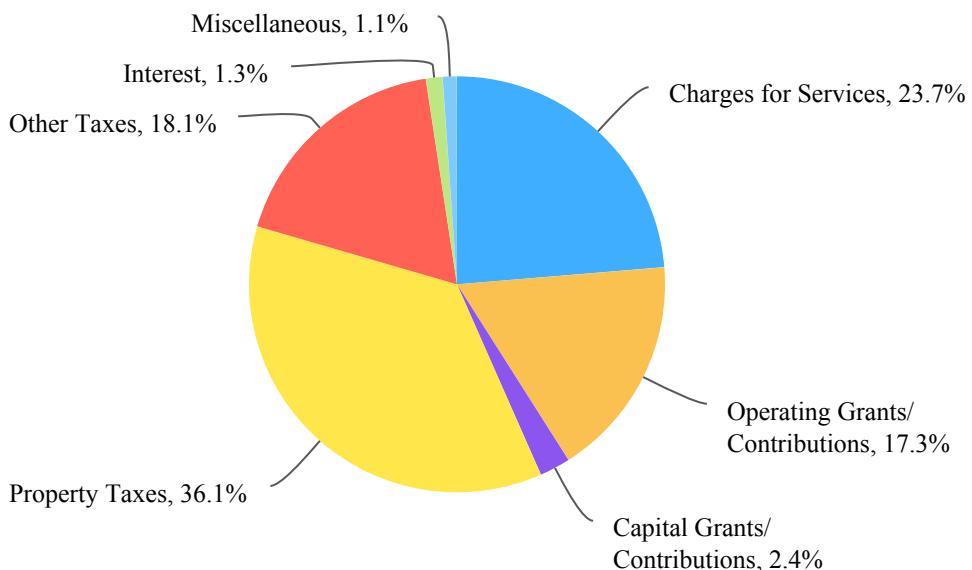
Net position of business-type activities decreased by 2.9 percent (\$3,726,998 in 2019 compared to \$3,618,984 in 2020).

#### Governmental Activities

Revenues for governmental activities totaled \$77,261,604, while the cost of all governmental functions totaled \$111,192,251. This results in a decrease of \$33,930,647 prior to transfers out of \$143,091. In 2019, revenues of \$58,479,545 exceeded expenses of \$46,314,555, resulting in an increase of \$12,164,990 prior to transfers out of (\$148,255). The decrease in 2020 was due to the changes in the total OPEB Liability and related deferred items.

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, 2020

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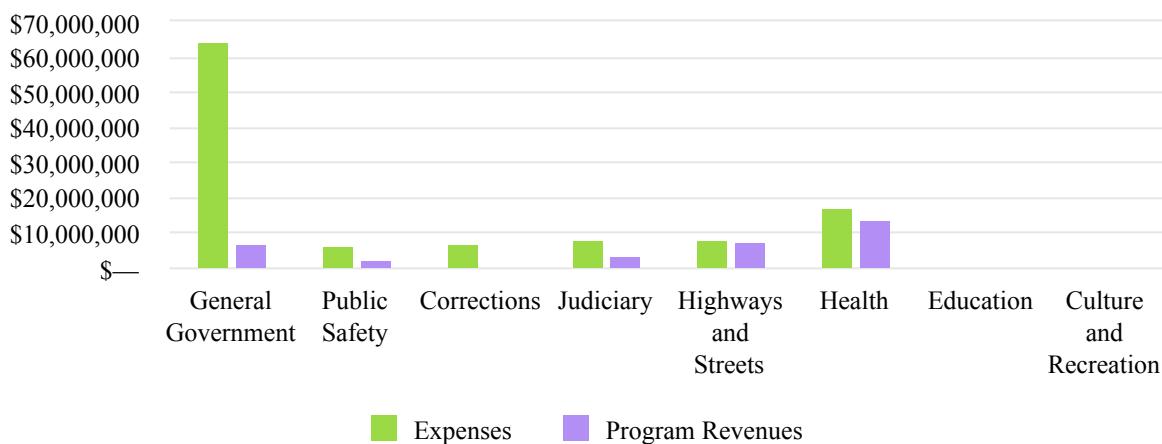
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### GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

#### Governmental Activities - Continued

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

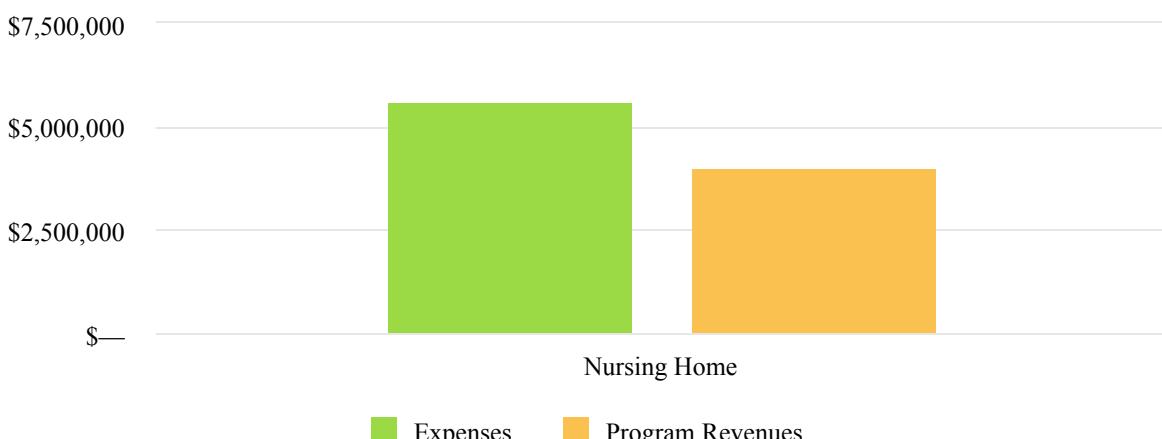
#### Expenses and Program Revenues - Governmental Activities



#### Business-Type Activities

Business-type activities reported total revenues of \$5,351,408, while the cost of all business-type activities totaled \$5,602,513. This results in a decrease of \$251,105 prior to transfers in of \$143,091. In 2019, expenses of \$5,100,724 exceed revenues of \$4,828,727, resulting in a decrease of \$271,997 prior to transfers in of \$148,255.

#### 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, 2020**

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### **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 \$52,890,352, which is an increase \$6,624,054, or 14.3 percent, from last year's restated total of \$46,266,298. Of the \$52,890,352 total, \$11,584,640, or 21.9 percent, of the fund balance constitutes unassigned fund balance.

The General Fund reported an increase in fund balance for the year of \$1,671,436, or 16.5 percent. This was due in part to revenues for fines and fees and CURES Grant monies received.

The General Fund is the chief operating fund of the County. At November 30, 2020, unassigned fund balance in the General Fund was \$11,790,277, 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 40.7 percent of total General Fund expenditures.

The Illinois Municipal Retirement Fund reported a decrease for the year of \$397,670, resulting in a fund balance of \$4,940,619, due mainly to a decrease in transfers in of the fund.

The Social Security Fund reported an increase for the year of \$75,829, resulting in a fund balance of \$2,252,672, due mainly to an increase in property tax revenue and interest income.

The Insurance Fund reported a surplus for the year of \$462,346, resulting in a fund balance of \$3,143,749, due mainly to a decrease in expenditures which was mostly offset by a transfer to the General Fund.

The County Health Fund reported a surplus for the year of \$604,621, resulting in a fund balance of \$5,206,826, due mainly to a decrease in charges for services offset by grant monies received and not yet expended.

#### **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 \$108,014 while the prior year reported a decrease of \$123,742. During the current year, charges for services decreased while expenses increased along with low census numbers consistently throughout the year. In addition, the Nursing home Fund made a transfer to the General Fund. This net decrease was partially offset by the transfers in from the Illinois Municipal Retirement Fund, the FICA Fund, the Tort Judge and Liability Insurance Fund and the County Farm Fund.

## **LASALLE COUNTY, ILLINOIS**

## **Management's Discussion and Analysis**

**November 30, 2020**

## GENERAL FUND BUDGETARY HIGHLIGHTS

The County Board made 22 budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$24,929,296, compared to budgeted revenues of \$22,683,599. As stated earlier, intergovernmental revenues and fines and fees were significantly higher than budgeted.

The General Fund actual expenditures for the year were \$837,847 higher than budgeted (\$28,971,520 actual compared to \$28,133,173 budgeted). Over budget expenditures were mainly due to the COVID pandemic.

## 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, 2020 was \$54,899,064 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, vehicles and equipment, and infrastructure.

Capital Assets - Net of Depreciation					
Governmental Activities		Business-Type Activities		Totals	
2020	2019	2020	2019	2020	2019
\$ 2,630,603	2,630,603	9,950	9,950	2,640,553	2,640,553
3,550,612	1,660,987	—	—	3,550,612	1,660,987
22,586,954	23,422,246	2,167,114	2,315,579	24,754,068	25,737,825
1,965,034	1,443,302	15,828	9,444	1,980,862	1,452,746
21,972,969	24,182,879	—	—	21,972,969	24,182,879
52,706,172	53,340,017	2,192,892	2,334,973	54,899,064	55,674,990

This year's major additions included:

Construction in Progress	\$ 1,900,000
Buildings	268,482
Vehicles and Equipment	<u>1,170,151</u>
	<u>3,338,633</u>

The fiscal year 2021 capital budget includes \$1.8 million for capital projects, principally construction, buildings, vehicles, and equipment.

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, 2020**

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### **CAPITAL ASSETS AND DEBT ADMINISTRATION - Continued**

#### **Debt Administration**

The County Did not have any outstanding long-term debt for November 30, 2019 or November 30, 2020.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The County's elected and appointed officials considered many factors when setting the fiscal-year 2021 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, 2020 for LaSalle County was 5.8 percent and the state and national unemployment rates were 9.5 and 9.1 percent, respectively.

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

These indicators were taken into account when adopting the General Fund budget for 2021.

### **REQUESTS FOR INFORMATION**

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

## **BASIC FINANCIAL STATEMENTS**

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

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

Proprietary Funds

Fiduciary Funds

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

**LASALLE COUNTY, ILLINOIS**

**Statement of Net Position**

**November 30, 2020**

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**See Following Page**

**LASALLE COUNTY, ILLINOIS**

**Statement of Net Position**

**November 30, 2020**

ASSETS	Primary Government			Component
	Governmental Activities	Business-Type Activities	Totals	Unit
				Self-Insurance Trust
Current Assets				
Cash and Investments	\$ 49,313,739	910,855	50,224,594	18,812,937
Receivables - Net of Allowances	33,485,812	2,371,629	35,857,441	—
Prepays/Inventories	55,241	16,912	72,153	—
Due from Other Governments	1,980,916	55,728	2,036,644	—
Total Current Assets	84,835,708	3,355,124	88,190,832	18,812,937
Noncurrent Assets				
Capital Assets				
Land	6,181,215	9,950	6,191,165	—
Depreciable	128,035,556	7,921,236	135,956,792	—
Accumulated Depreciation	(81,510,599)	(5,738,294)	(87,248,893)	—
Total Noncurrent Assets	52,706,172	2,192,892	54,899,064	—
Total Assets	137,541,880	5,548,016	143,089,896	18,812,937
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred Items - IMRF				
Regular	5,484,990	—	5,484,990	—
SLEP	5,591,913	—	5,591,913	—
ECO	143,954	—	143,954	—
Deferred Items - RBP	10,101,496	—	10,101,496	—
Total Deferred Outflows of Resources	21,322,353	—	21,322,353	—
Total Assets and Deferred Outflows of Resources	158,864,233	5,548,016	164,412,249	18,812,937

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

LIABILITIES	Primary Government			Component
	Governmental Activities	Business-Type Activities	Totals	Unit
				Self-Insurance Trust
Current Liabilities				
Accounts Payable	\$ 2,204,068	107,410	2,311,478	—
Accrued Payroll	1,052,124	—	1,052,124	—
Accrued Interest Payable	—	149,547	149,547	—
Claims Payable	—	—	—	3,767,869
Deposits and Other Payables	12,071,454	—	12,071,454	—
Current Portion of Long-Term Debt	571,678	66,778	638,456	1,545,000
Total Current Liabilities	15,899,324	323,735	16,223,059	5,312,869
Noncurrent Liabilities				
Compensated Absences Payable	2,286,714	267,112	2,553,826	—
Net Pension Liability - IMRF				
Regular	7,862,508	—	7,862,508	—
SLEP	4,570,299	—	4,570,299	—
ECO	892,364	—	892,364	—
Total OPEB Liability - RBP	123,558,326	—	123,558,326	—
General Obligation Bonds Payable - Net	—	—	—	17,013,192
Total Noncurrent Liabilities	139,170,211	267,112	139,437,323	17,013,192
Total Liabilities	155,069,535	590,847	155,660,382	22,326,061
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	16,382,287	1,338,185	17,720,472	—
Deferred Items - IMRF				
Regular	4,946,783	—	4,946,783	—
SLEP	4,538,969	—	4,538,969	—
ECO	452,080	—	452,080	—
Deferred Items - RBP	4,250,079	—	4,250,079	—
Total Deferred Inflows of Resources	30,570,198	1,338,185	31,908,383	—
Total Liabilities and Deferred Inflows of Resources	185,639,733	1,929,032	187,568,765	22,326,061
<b>NET POSITION</b>				
Investment in Capital Assets	52,706,172	2,192,892	54,899,064	—
Restricted - Property Taxes				
IMRF	4,940,619	—	4,940,619	—
FICA	2,252,672	—	2,252,672	—
Liability Insurance	3,143,749	—	3,143,749	—
Restricted - State Statutes and Enabling Legislation				
General Government	3,034,058	—	3,034,058	—
Public Safety	6,107,376	—	6,107,376	—
Judiciary	3,228,006	—	3,228,006	—
Highways and Streets	6,782,020	—	6,782,020	—
Health	7,268,958	—	7,268,958	—
Education	11,117	—	11,117	—
Premium Reserves	—	—	—	2,698,762
Unrestricted (Deficit)	(116,250,247)	1,426,092	(114,824,155)	(6,400,375)
Total Net Position	(26,775,500)	3,618,984	(23,156,516)	(3,701,613)

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, 2020**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
<b>Governmental Activities</b>				
General Government	\$ 64,481,205	2,882,033	4,148,433	—
Public Safety	6,036,768	1,930,540	215,400	—
Corrections	6,951,878	—	—	—
Judiciary	8,130,407	2,167,332	1,178,684	—
Highways and Streets	8,103,540	434,585	5,030,870	1,900,000
Health	17,169,741	10,887,601	2,798,796	—
Education	212,526	—	—	—
Culture and Recreation	106,186	—	—	—
<b>Total Governmental Activities</b>	<b>111,192,251</b>	<b>18,302,091</b>	<b>13,372,183</b>	<b>1,900,000</b>
<b>Business-Type Activities</b>				
Nursing Home	5,602,513	3,525,504	497,458	11,914
<b>Total Primary Government</b>	<b>116,794,764</b>	<b>21,827,595</b>	<b>13,869,641</b>	<b>1,911,914</b>
<b>Component Unit</b>				
Self-Insurance Trust	—	—	—	—

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

Change in Net Position

Net Position - Beginning as Restated

Net Position - Ending

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

Net (Expenses)/Revenues			Component
Primary Government		Unit	
Governmental Activities	Business-Type Activities	Totals	Self-Insurance Trust
(57,450,739)	—	(57,450,739)	(2,561,432)
(3,890,828)	—	(3,890,828)	—
(6,951,878)	—	(6,951,878)	—
(4,784,391)	—	(4,784,391)	—
(738,085)	—	(738,085)	—
(3,483,344)	—	(3,483,344)	—
(212,526)	—	(212,526)	—
(106,186)	—	(106,186)	—
<u>(77,617,977)</u>	<u>—</u>	<u>(77,617,977)</u>	<u>(2,561,432)</u>
—	(1,567,637)	(1,567,637)	—
<u>(77,617,977)</u>	<u>(1,567,637)</u>	<u>(79,185,614)</u>	<u>(2,561,432)</u>
—	—	—	(2,561,432)
27,890,617	1,287,889	29,178,506	—
3,511,006	—	3,511,006	—
918,838	—	918,838	—
1,374,026	—	1,374,026	—
3,482,314	—	3,482,314	—
1,810,376	—	1,810,376	—
2,734,891	—	2,734,891	—
145,318	—	145,318	—
973,888	27,665	1,001,553	395,482
846,056	978	847,034	11,821
(143,091)	143,091	—	—
<u>43,544,239</u>	<u>1,459,623</u>	<u>45,003,862</u>	<u>407,303</u>
(34,073,738)	(108,014)	(34,181,752)	(2,154,129)
<u>7,298,238</u>	<u>3,726,998</u>	<u>11,025,236</u>	<u>(1,122,928)</u>
<u>(26,775,500)</u>	<u>3,618,984</u>	<u>(23,156,516)</u>	<u>(3,277,057)</u>

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

## **LASALLE COUNTY, ILLINOIS**

## **Balance Sheet - Governmental Funds**

**November 30, 2020**

General	
<b>ASSETS</b>	
Cash and Investments	\$ 9,560,283
Receivables - Net of Allowances	6,986,803
Property Taxes	910,028
Other Taxes	941,301
Accounts	21,350
Accrued Interest	278,427
Due from Other Funds	1,483,664
Prepays	—
Inventories	—
 Total Assets	 20,181,856
<b>LIABILITIES</b>	
Accounts Payable	549,250
Accrued Payroll	900,059
Other Payables	6,942,270
Due to Other Funds	—
 Total Liabilities	 8,391,579
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	—
 Total Liabilities and Deferred Inflows of Resources	 8,391,579
<b>FUND BALANCES</b>	
Nonspendable	—
Restricted	—
Committed	—
Unassigned	11,790,277
 Total Fund Balances	 11,790,277
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	20,181,856

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

Special Revenue					
Illinois Municipal Retirement	Social Security	Insurance	County Health Department	Nonmajor	Totals
5,316,238	2,310,760	2,836,605	5,072,192	23,718,213	48,814,291
4,897,128	2,090,372	4,882,034	1,122,460	8,394,198	28,372,995
—	—	—	—	—	910,028
74,668	29,445	110,198	194,021	2,706,937	4,056,570
11,969	—	8,012	10,313	41,827	93,471
—	—	—	—	—	278,427
—	—	—	262,020	235,232	1,980,916
—	—	—	—	450	450
—	—	—	53,991	—	53,991
<b>10,300,003</b>	<b>4,430,577</b>	<b>7,836,849</b>	<b>6,714,997</b>	<b>35,096,857</b>	<b>84,561,139</b>
484,947	100,158	(7,103)	41,583	718,460	1,887,295
9,041	908	(150,198)	88,399	203,915	1,052,124
4,865,396	—	—	263,788	—	12,071,454
—	—	—	—	278,427	278,427
<b>5,359,384</b>	<b>101,066</b>	<b>(157,301)</b>	<b>393,770</b>	<b>1,200,802</b>	<b>15,289,300</b>
<b>1,043,360</b>	<b>—</b>	<b>1,516,892</b>	<b>—</b>	<b>8,339,846</b>	<b>10,900,098</b>
<b>6,402,744</b>	<b>101,066</b>	<b>1,359,591</b>	<b>393,770</b>	<b>9,540,648</b>	<b>26,189,398</b>
—	—	—	54,791	450	55,241
4,940,619	2,252,672	3,143,749	5,152,035	21,279,500	36,768,575
—	—	—	—	4,481,896	4,481,896
—	—	—	—	(205,637)	11,584,640
<b>4,940,619</b>	<b>2,252,672</b>	<b>3,143,749</b>	<b>5,206,826</b>	<b>25,556,209</b>	<b>52,890,352</b>
<b>11,343,363</b>	<b>2,353,738</b>	<b>4,503,340</b>	<b>5,600,596</b>	<b>35,096,857</b>	<b>79,079,750</b>

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, 2020

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<b>Total Governmental Fund Balances</b>	\$ 52,890,352
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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.	52,706,172
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds.

Deferred Items - IMRF

Regular	538,207
SLEP	1,052,944
ECO	(308,126)
Deferred Items - RBP	5,851,417

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

Compensated Absences Payable	(2,858,392)
Net Pension Liability - IMRF	
Regular	(7,862,508)
SLEP	(4,570,299)
ECO	(892,364)
Total OPEB Liability - RBP	(123,558,326)

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.

235,423

**Net Position of Governmental Activities**

(26,775,500)

**LASALLE COUNTY, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**  
**For the Fiscal Year Ended November 30, 2020**

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**See Following Page**

**LASALLE COUNTY, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**  
**For the Fiscal Year Ended November 30, 2020**

	<u>General</u>
Revenues	
Taxes	\$ 10,192,314
Intergovernmental	10,913,181
Fines and Fees	3,329,321
Interest	473,386
Miscellaneous	21,094
Total Revenues	<u>24,929,296</u>
Expenditures	
Current	
General Government	12,044,601
Public Safety	4,874,052
Corrections	6,951,878
Judiciary	4,782,277
Highways and Streets	—
Health	—
Education	212,526
Culture and Recreation	106,186
Capital Outlay	—
Total Expenditures	<u>28,971,520</u>
Excess (Deficiency) of Revenues	
Over (Under) Expenditures	<u>(4,042,224)</u>
Other Financing Sources (Uses)	
Disposal of Capital Assets	—
Transfers In	5,966,732
Transfers Out	<u>(253,072)</u>
	<u>5,713,660</u>
Net Change in Fund Balances	1,671,436
Fund Balances - Beginning as Restated	<u>10,118,841</u>
Fund Balances - Ending	<u>11,790,277</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	Nonmajor	Totals
4,682,528	1,998,780	4,668,096	1,073,285	8,786,620	31,401,623
233,451	132,234	—	2,182,972	10,376,108	23,837,946
—	—	—	314,277	4,109,751	7,753,349
68,892	25,145	42,612	71,470	292,383	973,888
(2,120)	—	17,166	30,096	779,374	845,610
<b>4,982,751</b>	<b>2,156,159</b>	<b>4,727,874</b>	<b>3,672,100</b>	<b>24,344,236</b>	<b>64,812,416</b>
5,407,148	2,100,005	2,139,828	—	2,098,375	23,789,957
—	—	—	—	577,188	5,451,240
—	—	—	—	—	6,951,878
—	—	—	—	2,321,081	7,103,358
—	—	—	—	6,498,212	6,498,212
—	—	—	3,053,804	3,473,987	6,527,791
—	—	—	—	—	212,526
—	—	—	—	—	106,186
—	—	—	—	1,417,047	1,417,047
<b>5,407,148</b>	<b>2,100,005</b>	<b>2,139,828</b>	<b>3,053,804</b>	<b>16,385,890</b>	<b>58,058,195</b>
<b>(424,397)</b>	<b>56,154</b>	<b>2,588,046</b>	<b>618,296</b>	<b>7,958,346</b>	<b>6,754,221</b>
—	—	—	—	12,924	12,924
26,727	19,675	9,665	16,690	1,626,233	7,665,722
—	—	(2,135,365)	(30,365)	(5,390,011)	(7,808,813)
<b>26,727</b>	<b>19,675</b>	<b>(2,125,700)</b>	<b>(13,675)</b>	<b>(3,750,854)</b>	<b>(130,167)</b>
(397,670)	75,829	462,346	604,621	4,207,492	6,624,054
<b>5,338,289</b>	<b>2,176,843</b>	<b>2,681,403</b>	<b>4,602,205</b>	<b>21,348,717</b>	<b>46,266,298</b>
<b>4,940,619</b>	<b>2,252,672</b>	<b>3,143,749</b>	<b>5,206,826</b>	<b>25,556,209</b>	<b>52,890,352</b>

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, 2020

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 6,624,054
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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	3,316,344
Depreciation Expense	(3,950,189)

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

Change in Deferred Items - IMRF	
Regular	(10,847,658)
SLEP	(7,659,714)
ECO	(899,391)
Change in Deferred Items - RBP	387,029

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	(611,758)
Changes in Net Pension Liability - IMRF	
Regular	9,174,858
SLEP	6,602,879
ECO	861,331
Changes in Total OPEB Liability - RBP	(37,018,263)

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.

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	(53,260)
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<b>Changes in Net Position of Governmental Activities</b>	<hr/> <hr/> <table><tr><td></td><td style="text-align: right;">(34,073,738)</td></tr></table>		(34,073,738)
	(34,073,738)		

**LASALLE COUNTY, ILLINOIS**

**Statement of Net Position - Proprietary Funds**  
**November 30, 2020**

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**See Following Page**

**LASALLE COUNTY, ILLINOIS**

**Statement of Net Position - Proprietary Funds**  
**November 30, 2020**

Business-Type	
Activities -	Internal
Enterprise Funds	Service
Nursing	Health
Home	Insurance

**ASSETS**

**Current Assets**

Cash and Investments	\$ 910,855	499,448
Receivables - Net of Allowances		
Accounts	1,022,863	52,748
Accrued Interest	1,864	—
Property Taxes	1,346,902	—
Due from Other Governments	55,728	—
Prepaids	—	—
Inventories	16,912	—
Total Current Assets	<u>3,355,124</u>	<u>552,196</u>

**Noncurrent Assets**

Capital Assets		
Nondepreciable	9,950	—
Depreciable	7,921,236	—
Accumulated Depreciation	(5,738,294)	—
Total Noncurrent Assets	<u>2,192,892</u>	<u>—</u>
Total Assets	<u>5,548,016</u>	<u>552,196</u>

**LIABILITIES**

**Current Liabilities**

Accounts Payable	107,410	316,773
Accrued Payroll	149,547	—
Current Portion of Long-Term Liabilities	66,778	—
Total Current Liabilities	<u>323,735</u>	<u>316,773</u>

**Noncurrent Liabilities**

Compensated Absences Payable	267,112	—
Total Liabilities	<u>590,847</u>	<u>316,773</u>

**NET POSITION**

Investment in Capital Assets	2,192,892	—
Unrestricted	<u>1,426,092</u>	<u>235,423</u>
Total Net Position	<u>3,618,984</u>	<u>235,423</u>

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

**LASALLE COUNTY, ILLINOIS**

**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds**  
**For the Fiscal Year Ended November 30, 2020**

	Business-Type Activities - Enterprise Funds	Internal Service
	Nursing Home	Health Insurance
Operating Revenues		
Charges for Services	\$ 3,525,504	10,548,742
Operating Expenses		
Operations	5,448,518	10,602,448
Depreciation	153,995	—
Total Operating Expenses	5,602,513	10,602,448
Operating (Loss)	(2,077,009)	(53,706)
Nonoperating Revenues		
Property Taxes	1,287,889	—
Miscellaneous	978	446
Interest	27,665	—
Operating Grants	497,458	—
	1,813,990	446
(Loss) before Transfers and Contributions	(263,019)	(53,260)
Transfers In	228,205	—
Transfers Out	(85,114)	—
Capital Contributions	11,914	—
Change in Net Position	(108,014)	(53,260)
Net Position - Beginning as Restated	3,726,998	288,683
Net Position - Ending	3,618,984	235,423

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, 2020**

	<u>Business-Type Activities - Enterprise Funds</u>	<u>Internal Service</u>
	<u>Nursing Home</u>	<u>Health Insurance</u>
Cash Flows from Operating Activities		
Receipts from Customers and Users	\$ 5,069,718	10,496,599
Payments to Employees	(4,089,852)	(10,697,663)
Payments to Suppliers	(1,283,632)	—
	<u>(303,766)</u>	<u>(201,064)</u>
Cash Flows from Noncapital Financing Activities		
Transfers In	228,205	—
Transfers Out	(85,114)	—
	<u>143,091</u>	<u>—</u>
Cash Flows from Capital and Related Financing Activities		
Capital Grants	11,914	—
Purchase of Capital Assets	(11,914)	—
	<u>—</u>	<u>—</u>
Cash Flows from Investing Activities		
Interest Received	27,665	—
Net Change in Cash and Cash Equivalents	(133,010)	(201,064)
Cash and Cash Equivalents		
Beginning	1,043,865	700,512
Ending	<u>910,855</u>	<u>499,448</u>
Reconciliation of Operating Income to Net Cash		
Provided (Used) by Operating Activities		
Operating Income (Loss)		(2,077,009) (53,706)
Adjustments to Reconcile Operating Income to Net Income to Net Cash		
Provided by (Used in) Operating Activities:		
Depreciation Expense	153,995	—
Other Income	1,786,325	446
(Increase) Decrease in Current Assets	(242,111)	(52,589)
Increase (Decrease) in Current Liabilities	75,034	(95,215)
Net Cash Provided by Operating Activities	<u>(303,766)</u>	<u>(201,064)</u>

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

**LASALLE COUNTY, ILLINOIS**

**Statement of Fiduciary Net Position**

**November 30, 2020**

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	Agency Funds
<b>ASSETS</b>	
Cash and Investments	\$ 13,711,822
Accounts Receivables	<u>499,702</u>
 Total Assets	 <u>14,211,524</u>
 <b>LIABILITIES</b>	
Due to Others	 <u>14,211,524</u>

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

# **LASALLE COUNTY, ILLINOIS**

## **Notes to the Financial Statements**

**November 30, 2020**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

#### **REPORTING ENTITY**

The County's financial reporting entity comprises the following:

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

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

#### **Discretely Presented Component Unit**

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

##### **LaSalle County Self-Insurance Trust**

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

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

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

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

# **LASALLE COUNTY, ILLINOIS**

## **Notes to the Financial Statements**

**November 30, 2020**

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### **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, 2020

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### 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 four major and forty-nine 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.

*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, 2020**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **BASIS OF PRESENTATION - Continued**

##### **Fund Financial Statements - Continued**

##### **Proprietary Funds - Continued**

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

##### **Fiduciary Funds**

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

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

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

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

##### **Measurement Focus**

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

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

# **LASALLE COUNTY, ILLINOIS**

## **Notes to the Financial Statements**

**November 30, 2020**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued**

##### **Measurement Focus - Continued**

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

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

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

##### **Basis of Accounting**

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

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

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

## **LASALLE COUNTY, ILLINOIS**

### **Notes to the Financial Statements**

**November 30, 2020**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

#### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued**

##### **Basis of Accounting - Continued**

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

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

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

##### **Cash and Investments**

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

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

##### **Receivables**

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

# **LASALLE COUNTY, ILLINOIS**

## **Notes to the Financial Statements**

**November 30, 2020**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

##### **Interfund Receivables, Payables and Activity**

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

##### **Prepays/Inventories**

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

##### **Capital Assets**

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

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

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

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

# **LASALLE COUNTY, ILLINOIS**

## **Notes to the Financial Statements**

**November 30, 2020**

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### **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, 2020**

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

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

##### **Net Position**

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

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

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

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

### **NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

#### **BUDGETARY INFORMATION**

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

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

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

The County had budget amendments during the year.

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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 State's Attorney SAFE Fund.

#### EXCESS OF ACTUAL EXPENDITURES/EXPENSES, EXCLUSIVE OF DEPRECIATION OVER BUDGET IN INDIVIDUAL FUNDS

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

Fund	Excess
General	\$ 837,847
Illinois Municipal Retirement	71,512
Insurance	596,262
County Health Department	1,464,489
County Bridge	1,144,797
Motor Fuel Tax	1,321,396
Mental Health	103,210
State's Attorney Drug Enforcement	8,284
Animal Control	12,161
Environmental Service and Land Use	80,766
Disaster	349,581
HAVAW Grant	9,235
Grant	13,828
State's Attorney Operations and Administration	7,927
Court Appointed Special Advocate	1,250
State's Attorney Records Automation	828
Drunk Driving Impact Panel	4,297
Animal Control Population	4,438
Heath Insurance	3,205

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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## NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

### DEFICIT FUND BALANCE

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

Fund	Deficit
Disaster	\$ 180,715
HAVA Grant	1,333
Court Appointed Special Advocate	13,411
Drunk Driving Impact Panel	9,448
Child Advocacy	420
Designated Gift	310

## NOTE 3 - DETAIL NOTES ON ALL FUNDS

### DEPOSITS AND INVESTMENTS

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

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

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

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

**Deposits.** At year-end, the carrying amount of the County's deposits for governmental and business-type totaled \$41,495,713 and the bank balances totaled \$43,515,124. Additionally, the County had \$8,728,881 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, 2020**

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### **NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued**

#### **DEPOSITS AND INVESTMENTS - Continued**

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

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

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

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

When collateral is required, 110% of the deposit will be required. Collateral will be "perfected" providing exclusive rights to all collateral pledged to the LaSalle County Treasurer. Release of this right to collateral will require the signature of the LaSalle County Treasurer or person(s) designated. At year-end \$8,881,949 of the bank balance of the deposits was not covered by federal depository or equivalent insurance.

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

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

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### CAPITAL ASSETS

##### Governmental Activities

Governmental capital asset activity for the year was as follows:

	Restated Beginning Balances			Ending Balances
		Increases	Decreases	
Nondepreciable Capital Assets				
Land	\$ 2,630,603	—	—	2,630,603
Construction in Progress	1,660,987	1,900,000	10,375	3,550,612
	<u>4,291,590</u>	<u>1,900,000</u>	<u>10,375</u>	<u>6,181,215</u>
Depreciable Capital Assets				
Buildings	40,548,007	268,482	—	40,816,489
Vehicles and Equipment	10,682,104	1,158,237	—	11,840,341
Infrastructure	75,378,726	—	—	75,378,726
	<u>126,608,837</u>	<u>1,426,719</u>	<u>—</u>	<u>128,035,556</u>
Less Accumulated Depreciation				
Buildings	17,125,761	1,103,774	—	18,229,535
Vehicles and Equipment	9,238,802	636,505	—	9,875,307
Infrastructure	51,195,847	2,209,910	—	53,405,757
	<u>77,560,410</u>	<u>3,950,189</u>	<u>—</u>	<u>81,510,599</u>
Total Net Depreciable Capital Assets	<u>49,048,427</u>	<u>(2,523,470)</u>	<u>—</u>	<u>46,524,957</u>
Total Net Capital Assets	<u>53,340,017</u>	<u>(623,470)</u>	<u>10,375</u>	<u>52,706,172</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 829,540
Public Safety	592,528
Highways and Streets	1,461,570
Health	39,502
Judiciary	<u>1,027,049</u>
	<u>3,950,189</u>

## LASALLE COUNTY, ILLINOIS

## **Notes to the Financial Statements**

**November 30, 2020**

### **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:

	Restated 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	1,139,175	11,914	—	1,151,089
	7,909,322	11,914	—	7,921,236
Less Accumulated Depreciation				
Buildings	4,454,568	148,465	—	4,603,033
Vehicles and Equipment	1,129,731	5,530	—	1,135,261
	5,584,299	153,995	—	5,738,294
Total Net Depreciable Capital Assets	2,325,023	(142,081)	—	2,182,942
Total Net Capital Assets	2,334,973	(142,081)	—	2,192,892

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

Nursing Home \$ 153,995

## PROPERTY TAXES

Property taxes for 2019 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, 2020

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### 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	\$ <u>278,427</u>

#### INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Insurance	\$ 1,709,866 (1)
General	County Health Department	12,000 (1)
General	Nonmajor Governmental	4,171,666 (1)
General	Nursing Home	73,200 (1)
Illinois Municipal Retirement	County Health Department	6,301 (1)
Illinois Municipal Retirement	Nonmajor Governmental	20,426 (1)
Social Security	County Health Department	5,189 (1)
Social Security	Nonmajor Governmental	14,486 (1)
Insurance	County Health Department	676 (1)
Insurance	Nonmajor Governmental	8,989 (1)
County Health Department	Insurance	16,690 (1)
Nonmajor Governmental	General	253,072 (2)
Nonmajor Governmental	Insurance	190,604 (1)
Nonmajor Governmental	County Health Department	6,199 (1)
Nonmajor Governmental	Nonmajor Governmental	1,164,444 (1)
Nonmajor Governmental	Nursing Home	11,914 (1)
Nursing Home	Insurance	218,205 (1)
Nursing Home	Nonmajor Governmental	<u>10,000 (1)</u>
		<u>7,893,927</u>

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

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### LONG-TERM DEBT

##### Long-Term Liabilities Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 2,246,634	1,223,516	611,758	2,858,392	571,678
Net Pension Liability/(Asset) - IMRF					
Regular	17,037,366	—	9,174,858	7,862,508	—
SLEP	11,173,178	—	6,602,879	4,570,299	—
ECO	1,753,695	—	861331	892,364	—
Total OPEB Liability - RBP	86,540,063	37,018,263	—	123,558,326	—
	<u>118,750,936</u>	<u>38,241,779</u>	<u>17,250,826</u>	<u>139,741,889</u>	<u>571,678</u>
Business-Type Activities					
Compensated Absences	231,252	205,276	102,638	333,890	66,778
Component Unit - Self Insurance Trust					
Self Insurance Bonds	18,880,000	—	1,505,000	17,375,000	1,545,000

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

For business-type activities, the compensated absences, net pension liability, and the total OPEB liability are liquidated by the Nursing Home Fund.

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### LONG-TERM DEBT - Continued

##### Debt Service Requirements to Maturity

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

Fiscal Year	Component Unit	
	General Obligation	
	Self-Insurance Bonds	
2021	\$ 1,545,000	591,188
2022	1,580,000	549,048
2023	1,630,000	501,948
2024	1,690,000	450,281
2025	1,735,000	395,775
2026	1,795,000	331,900
2027	1,870,000	258,600
2028	1,945,000	182,300
2029	2,025,000	102,900
2030	1,560,000	31,200
Totals	<u>17,375,000</u>	<u>3,395,140</u>

#### NET POSITION CLASSIFICATIONS

Investments in capital assets was comprised of the following as of November 30, 2020:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	<u>\$ 52,706,172</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u>2,192,892</u>

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### NET POSITION/FUND BALANCE RESTATEMENTS

Beginning net position/fund balance was restated to properly classify the E-911 Fund and Jail Commissary Fund, correct prior year receivables, capital assets and deferred revenues. The following is a summary of the net position/fund balance as originally reported and as restated:

Net Position	As Reported	As Restated	(Decrease)
Governmental Activities	\$ 8,478,048	7,298,238	(1,179,810)
General Fund	10,255,766	10,118,841	(136,925)
E-911	3,737	—	(3,737)
Illinois Municipal Retirement	5,385,209	5,338,289	(46,920)
Social Security	2,201,375	2,176,843	(24,532)
County Bridge	2,202,990	2,198,919	(4,071)
Mental Health	2,459,569	2,431,717	(27,852)
Public Safety	2,851,919	3,093,855	241,936
Detention Home	1,772,399	1,760,776	(11,623)
Special Tax Matching	1,248,033	1,243,964	(4,069)
County Highway	2,116,031	2,102,159	(13,872)
Jail Commissary	65,682	—	(65,682)
Business-Type Activities/			
Nursing Home	3,758,613	3,726,998	(31,615)

#### 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.

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

#### FUND BALANCE CLASSIFICATIONS - Continued

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

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

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

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

	Special Revenue						
	Illinois		Tort Judge			County	Totals
	Municipal	and Liability	FICA	Insurance	Health		
General	Retirement						
Fund Balances							
Nonspendable							
Inventories	\$	—	—	—	—	54,791	450
							55,241
Restricted							
Property Taxes							
IMRF	—	4,940,619	—	—	—	—	4,940,619
FICA	—	—	2,252,672	—	—	—	2,252,672
Liability Insurance	—	—	—	3,143,749	—	—	3,143,749
State Statutes and Enabling Legislation							
General Government	—	—	—	—	—	3,034,058	3,034,058
Public Safety	—	—	—	—	—	6,107,376	6,107,376
Judiciary	—	—	—	—	—	3,228,006	3,228,006
Highways and Streets	—	—	—	—	—	6,782,020	6,782,020
Health	—	—	—	—	5,152,035	2,116,923	7,268,958
Education	—	—	—	—	—	11,117	11,117
	—	4,940,619	2,252,672	3,143,749	5,152,035	21,279,500	36,768,575
Committed							
Capital Projects	—	—	—	—	—	4,481,896	4,481,896
Unassigned	11,790,277	—	—	—	—	(205,637)	11,584,640
Total Fund Balances	11,790,277	4,940,619	2,252,672	3,143,749	5,206,826	25,556,209	52,890,352

# **LASALLE COUNTY, ILLINOIS**

## **Notes to the Financial Statements**

**November 30, 2020**

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### **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, 2020 and November 30, 2019 were \$537,398 and \$405,530 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, 2020, provides insurance for excessive risk. The estimated claims for the health insurance for the year ended November 30, 2020 was \$7,066,075. In addition, the premiums for the stop/loss insurance were \$1,026,303 and the administrative expenses were \$302,540.

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, 2020**

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### **NOTE 4 - OTHER INFORMATION - Continued**

#### **CONTINGENT LIABILITIES**

##### **Litigation**

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

##### **Grants**

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

##### **Financial Impact from COVID-19**

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

#### **EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS**

The County contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF does issue a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://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:

	Expenses	Net Pension Liabilities	Deferred Outflows	Deferred Inflows
Regular	\$ 3,842,433	7,862,508	5,484,990	4,946,783
SLEP	2,553,947	4,570,299	5,591,913	4,538,969
ECO	190,048	892,364	143,954	452,080
	<b>6,586,428</b>	<b>13,325,171</b>	<b>11,220,857</b>	<b>9,937,832</b>

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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, 2020

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### 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, 2019, the measurement date, the following employees were covered by the benefit terms:

	Regular	SLEP	ECO
Inactive Plan Members Currently Receiving Benefits	423	56	29
Inactive Plan Members Entitled to but not yet Receiving Benefits	303	20	7
Active Plan Members	369	101	5
 Totals	 <u>1,095</u>	 <u>177</u>	 <u>41</u>

*Contributions.* As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended November 30, 2020, the County's contribution was 11.38% of covered payroll for the regular plan, 20.41% for the SLEP plan, and 95.88% for the ECO plan.

*Net Pension Liability.* The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability 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, 2019, using the following actuarial methods and assumptions:

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

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

###### Plan Descriptions - Continued

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

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	3.25%
Domestic Equities	37.00%	5.75%
International Equities	18.00%	6.50%
Real Estate	9.00%	5.20%
Blended	7.00%	3.60% - 7.60%
Cash and Cash Equivalents	1.00%	1.85%

###### 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, 2020

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### 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:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Regular			
<hr/>			
Net Pension Liability/(Asset)	\$ 22,525,098	7,862,508	(4,155,275)
<hr/>			
SLEP	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
<hr/>			
Net Pension Liability/(Asset)	\$ 11,979,566	4,570,299	(1,483,664)
ECO	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
<hr/>			
Net Pension Liability	\$ 1,921,798	892,364	21,993

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

###### Changes in the Net Pension Liability - Regular

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 110,454,873	93,417,507	17,037,366
Changes for the Year:			
Service Cost	1,875,745	—	1,875,745
Interest on the Total Pension Liability	7,881,259	—	7,881,259
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	1,294,183	—	1,294,183
Changes of Assumptions	—	—	—
Contributions - Employer	—	1,706,881	(1,706,881)
Contributions - Employees	—	878,103	(878,103)
Net Investment Income	—	17,253,375	(17,253,375)
Benefit Payments, Including Refunds of Employee Contributions	(5,371,455)	(5,371,455)	—
Other (Net Transfer)	—	387,686	(387,686)
Net Changes	5,679,732	14,854,590	(9,174,858)
Balances at December 31, 2019	116,134,605	108,272,097	7,862,508

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### NOTE 4 - OTHER INFORMATION - Continued

#### EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

##### Illinois Municipal Retirement Fund (IMRF) - Continued

###### Changes in the Net Pension Liability - SLEP

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 52,393,631	41,220,453	11,173,178
Changes for the Year:			
Service Cost	1,478,689	—	1,478,689
Interest on the Total Pension Liability	3,781,844	—	3,781,844
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual			
Experience of the Total Pension Liability	(2,493,039)	—	(2,493,039)
Changes of Assumptions	—	—	—
Contributions - Employer	—	1,092,447	(1,092,447)
Contributions - Employees	—	548,157	(548,157)
Net Investment Income	—	7,570,454	(7,570,454)
Benefit Payments, Including Refunds			
of Employee Contributions	(1,939,220)	(1,939,220)	—
Other (Net Transfer)	—	159,315	(159,315)
Net Changes	828,274	7,431,153	(6,602,879)
Balances at December 31, 2019	53,221,905	48,651,606	4,570,299

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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 - ECO

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$ 9,636,574	7,882,879	1,753,695
Changes for the Year:			
Service Cost	39,072	—	39,072
Interest on the Total Pension Liability	676,006	—	676,006
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual			
Experience of the Total Pension Liability	370,164	—	370,164
Changes of Assumptions	—	—	—
Contributions - Employer	—	98,100	(98,100)
Contributions - Employees	—	12,699	(12,699)
Net Investment Income	—	1,534,847	(1,534,847)
Benefit Payments, Including Refunds			
of Employee Contributions	(663,785)	(663,785)	—
Other (Net Transfer)	—	300,927	(300,927)
Net Changes	421,457	1,282,788	(861,331)
Balances at December 31, 2019	10,058,031	9,165,667	892,364

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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, 2020, the County recognized pension expense of \$3,842,433. At November 30, 2020, 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	\$ 2,100,049	—	2,100,049
Change in Assumptions	1,351,947	(674,321)	677,626
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(4,272,462)	(4,272,462)
Total Expense to be Recognized in Future Periods	3,451,996	(4,946,783)	(1,494,787)
Pension Contributions Make Subsequent to the Measurement Date	2,032,994	—	2,032,994
Total Deferred Amounts Related to IMRF	<u>5,484,990</u>	<u>(4,946,783)</u>	<u>538,207</u>

\$2,032,994 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, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ 301,474
2022	(254,427)
2023	571,680
2024	(2,113,514)
2025	—
Thereafter	—
Total	<u>(1,494,787)</u>

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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, 2020, the County recognized pension expense of \$2,553,947. At November 30, 2020, 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	\$ 2,968,019	(2,380,953)	587,066
Change in Assumptions	1,215,062	(290,070)	924,992
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	—	(1,867,946)	(1,867,946)
Total Expense to be Recognized in Future Periods	4,183,081	(4,538,969)	(355,888)
Pension Contributions Make Subsequent to the Measurement Date	1,408,832	—	1,408,832
Total Deferred Amounts Related to IMRF	<u>5,591,913</u>	<u>(4,538,969)</u>	<u>1,052,944</u>

\$1,408,832 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, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (180)
2022	(219,157)
2023	544,920
2024	(527,329)
2025	(73,643)
Thereafter	<u>(80,499)</u>
Total	<u>(355,888)</u>

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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, 2020, the County recognized pension expense of \$190,048. At November 30, 2020, 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	—	(452,080)	(452,080)
Total Expense to be Recognized in Future Periods	—	(452,080)	(452,080)
Pension Contributions Make Subsequent to the Measurement Date	143,954	—	143,954
Total Deferred Amounts Related to IMRF	143,954	(452,080)	(308,126)

\$143,954 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, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2021	\$ (149,208)
2022	(161,042)
2023	52,665
2024	(194,495)
2025	—
Thereafter	—
Total	(452,080)

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	270
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>358</u>
Total	<u>628</u>

#### Total OPEB Liability

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

*Actuarial Assumptions and Other Inputs.* The total OPEB liability in the November 30, 2020 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, 2020

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### NOTE 4 - OTHER INFORMATION - Continued

#### OTHER POST-EMPLOYMENT BENEFITS - Continued

##### Total OPEB Liability - Continued

*Actuarial Assumptions and Other Inputs - Continued.*

Inflation	2.50%
Salary Increases	2.75%
Discount Rate	3.29%
Healthcare Cost Trend Rates	7.5% decreasing to an ultimate rate of 5.0% for 2025 and later years
Retirees' Share of Benefit-Related Costs	100% of benefit related costs

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

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

##### Change in the Total OPEB Liability

	Total OPEB Liability
Balance at November 30, 2019	\$ 86,540,063
<hr/>	
Changes for the Year:	
Service Cost	3,134,157
Interest on the Total OPEB Liability	3,243,498
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	33,999,896
Benefit Payments	(3,359,288)
Net Changes	<u>37,018,263</u>
<hr/>	
Balance at November 30, 2020	<u>123,558,326</u>

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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 3.29%, while the prior valuation used 3.76%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

		Current		
	1% Decrease	Discount Rate	1% Increase	
	(2.29%)	(3.29%)	(4.29%)	
Total OPEB Liability	\$ 90,612,526	123,558,326	60,545,297	

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

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

		Healthcare Cost Trend		
	1% Decrease	Rates	1% Increase	
	(Varies)	(Varies)	(Varies)	
Total OPEB Liability	\$ 60,219,372	123,558,326	90,482,060	

# LASALLE COUNTY, ILLINOIS

## Notes to the Financial Statements

November 30, 2020

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### 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, 2020, the County recognized OPEB expense of \$39,990,522. At November 30, 2020, 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	\$ 5,610,713	—	5,610,713
Change in Assumptions	4,490,783	(4,250,079)	240,704
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
 Total Deferred Amounts Related to OPEB	 10,101,496	 (4,250,079)	 5,851,417

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

Fiscal Year	Net Deferred Outflows of Resources
2021	\$ 1,030,468
2022	1,030,468
2023	1,030,468
2024	1,637,625
2025	1,122,388
Thereafter	—
 Total	 5,851,417

## **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
  - 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, 2020**

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%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

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

**LASALLE COUNTY, ILLINOIS****Illinois Municipal Retirement Fund - SLEP****Schedule of Employer Contributions****November 30, 2020**

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

## Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

## Note:

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

**LASALLE COUNTY, ILLINOIS****Illinois Municipal Retirement Fund - ECO****Schedule of Employer Contributions****November 30, 2020**

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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				
2014	\$ 292,678	\$ 326,962	\$ 34,284	\$ 618,117		52.90%
2015	203,341	211,673	8,332	626,821		33.77%
2016	161,246	161,292	46	544,200		29.64%
2017	61,880	61,880	—	260,111		23.79%
2018	115,094	114,765	(329)	251,902		45.56%
2019	151,988	151,988	—	158,525		95.88%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	24 Years
Asset Valuation Method	5-Year Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

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

## **LASALLE COUNTY, ILLINOIS**

**Illinois Municipal Retirement Fund - Regular Plan**  
**Schedule of Changes in the Employer's Net Pension Liability**  
**November 30, 2020**

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)		<u>(412,710)</u>
Net Change in Plan Fiduciary Net Position		3,865,205
Plan Net Position - Beginning		<u>79,883,029</u>
 Plan Net Position - Ending		<u>83,748,234</u>
 Employer's Net Pension Liability	\$	<u>6,502,498</u>
 Plan Fiduciary Net Position as a Percentage		
of the Total Pension Liability		92.80%
 Covered Payroll	\$	16,876,343
 Employer's Net Pension Liability as a Percentage of		
Covered Payroll		38.53%

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

## **LASALLE COUNTY, ILLINOIS**

**Illinois Municipal Retirement Fund - SLEP**  
**Schedule of Changes in the Employer's Net Pension Liability**  
**November 30, 2020**

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	2,384,140
Plan Net Position - Beginning	<u>30,707,443</u>
 Plan Net Position - Ending	<u>33,091,583</u>
 Employer's Net Pension Liability	<u>\$ 4,175,750</u>
 Plan Fiduciary Net Position as a Percentage	
of the Total Pension Liability	88.80%
 Covered Payroll	\$ 6,047,718
 Employer's Net Pension Liability as a Percentage of	
Covered Payroll	69.05%

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
1,192,587	1,198,497	1,209,087	1,182,112	1,478,689
2,783,761	2,945,755	3,150,235	3,282,907	3,781,844
—	—	—	—	—
(299,916)	274,764	(375,415)	4,004,289	(2,493,039)
54,288	(113,668)	(436,232)	1,640,284	—
(1,394,515)	(1,642,079)	(1,736,440)	(1,794,003)	(1,939,220)
2,336,205	2,663,269	1,811,235	8,315,589	828,274
37,267,333	39,603,538	42,266,807	44,078,042	52,393,631
<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>
1,135,635	1,165,076	1,139,766	1,294,033	1,092,447
472,390	473,609	499,136	594,311	548,157
165,992	2,337,082	6,436,752	(2,166,038)	7,570,454
(1,394,515)	(1,642,079)	(1,736,440)	(1,794,003)	(1,939,220)
(46,966)	1,054,159	(401,906)	542,876	159,315
332,536	3,387,847	5,937,308	(1,528,821)	7,431,153
33,091,583	33,424,119	36,811,966	42,749,274	41,220,453
<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>6,179,419</u>	<u>5,454,841</u>	<u>1,328,768</u>	<u>11,173,178</u>	<u>4,570,299</u>
84.40%	87.09%	96.99%	78.67%	91.41%
6,297,989	6,314,772	6,383,449	7,635,819	7,191,874
98.12%	86.38%	20.82%	146.33%	63.55%

## **LASALLE COUNTY, ILLINOIS**

**Illinois Municipal Retirement Fund - ECO**  
**Schedule of Changes in the Employer's Net Pension Liability**  
**November 30, 2020**

12/31/2014

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

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
128,434	132,341	59,245	53,509	39,072
678,103	683,128	702,118	701,850	676,006
—	—	—	—	—
(231,031)	34,541	(72,416)	(387,524)	370,164
9,905	(9,992)	(105,258)	227,730	—
(479,892)	(536,536)	(588,311)	(580,478)	(663,785)
105,519	303,482	(4,622)	15,087	421,457
9,217,108	9,322,627	9,626,109	9,621,487	9,636,574
<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>
211,673	161,292	61,880	114,765	98,100
47,829	40,992	19,508	18,789	12,699
43,803	580,584	1,682,279	(577,426)	1,534,847
(479,892)	(536,536)	(588,311)	(580,478)	(663,785)
(5,420)	17,146	(1,031,100)	(189,224)	300,927
(182,007)	263,478	144,256	(1,213,574)	1,282,788
8,870,726	8,688,719	8,952,197	9,096,453	7,882,879
<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>633,908</u>	<u>673,912</u>	<u>525,034</u>	<u>1,753,695</u>	<u>892,364</u>
93.20%	93.00%	94.54%	81.80%	91.13%
626,821	544,200	260,111	251,902	169,313
101.13%	123.84%	201.85%	696.18%	527.05%

**LASALLE COUNTY, ILLINOIS**

**Retiree Benefit Plan**

**Schedule of Changes in the Employer's Total OPEB Liability**

**November 30, 2020**

	2018	2019	2020
Total OPEB Liability			
Service Cost	\$ 4,013,090	3,366,321	3,134,157
Interest	2,799,363	3,122,415	3,243,498
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual			
Experience	—	—	—
Change of Assumptions or Other Inputs	—	(6,678,697)	33,999,896
Benefit Payments	(2,655,191)	(2,623,756)	(3,359,288)
Net Change in Total OPEB Liability	4,157,262	(2,813,717)	37,018,263
Total OPEB Liability - Beginning	85,196,518	89,353,780	86,540,063
Total OPEB Liability - Ending	<u>89,353,780</u>	<u>86,540,063</u>	<u>123,558,326</u>
Covered Payroll	\$ 24,369,060	24,269,550	23,845,181
Total OPEB Liability as a Percentage of Covered Payroll	366.67%	356.58%	518.17%

**Notes:**

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

*Changes of Assumptions.* There were changes of assumptions related to the discount rate in 2018 through 2020.

**LASALLE COUNTY, ILLINOIS**

**General Fund**

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

**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Taxes	\$ 10,506,844	10,506,844	10,192,314
Intergovernmental	8,443,168	8,462,133	10,913,181
Fines and Fees	3,198,687	3,198,687	3,329,321
Interest	485,035	485,035	473,386
Miscellaneous	30,900	30,900	21,094
<b>Total Revenues</b>	<b>22,664,634</b>	<b>22,683,599</b>	<b>24,929,296</b>
Expenditures			
Current			
General Government	11,313,883	11,573,497	12,044,601
Public Safety	4,754,513	4,753,751	4,874,052
Corrections	6,728,588	6,728,588	6,951,878
Judiciary	4,785,324	4,761,124	4,782,277
Education	197,590	197,590	212,526
Culture and Recreation	118,623	118,623	106,186
<b>Total Expenditures</b>	<b>27,898,521</b>	<b>28,133,173</b>	<b>28,971,520</b>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<b>(5,233,887)</b>	<b>(5,449,574)</b>	<b>(4,042,224)</b>
Other Financing Sources (Uses)			
Transfers In	6,155,866	6,155,866	5,966,732
Transfers Out	(352,995)	(352,995)	(253,072)
	<b>5,802,871</b>	<b>5,802,871</b>	<b>5,713,660</b>
Net Change in Fund Balance	<b>568,984</b>	<b>353,297</b>	<b>1,671,436</b>
Fund Balance - Beginning as Restated			<b>10,118,841</b>
Fund Balance - Ending			<b>11,790,277</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Revenues			
Taxes			
Property Taxes	\$ 4,751,994	4,751,994	4,682,528
Intergovernmental			
Replacement Taxes	175,238	175,238	158,825
Reimbursements	80,000	80,000	74,626
Interest	25,000	25,000	68,892
Miscellaneous	2,000	2,000	(2,120)
Total Revenues	5,034,232	5,034,232	4,982,751
Expenditures			
General Government			
Personnel Services	5,335,636	5,335,636	5,407,148
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(301,404)	(301,404)	(424,397)
Other Financing Sources			
Transfers In	23,970	6,404	26,727
Net Change in Fund Balance	(277,434)	(295,000)	(397,670)
Fund Balance - Beginning as Restated			<u>5,338,289</u>
Fund Balance - Ending			<u>4,940,619</u>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Revenues			
Taxes			
Property Taxes	\$ 2,028,440	2,028,440	1,998,780
Intergovernmental			
Replacement Taxes	91,620	91,620	83,039
Reimbursements	51,000	51,000	49,195
Interest	20,000	20,000	25,145
Miscellaneous	3,000	3,000	—
Total Revenues	2,194,060	2,194,060	2,156,159
Expenditures			
General Government			
Personnel Services	2,160,490	2,160,163	2,100,005
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	33,570	33,897	56,154
Other Financing Sources			
Transfers In	16,670	5,290	19,675
Net Change in Fund Balance	50,240	39,187	75,829
Fund Balance - Beginning as Restated			2,176,843
Fund Balance - Ending			2,252,672

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Revenues			
Taxes			
Property Taxes	\$ 4,737,564	4,737,564	4,668,096
Interest	17,000	17,000	42,612
Miscellaneous	—	—	17,166
Total Revenues	4,754,564	4,754,564	4,727,874
Expenditures			
General Government			
Personnel Services	1,294,516	1,294,516	2,019,713
Supplies	15,500	15,500	10,124
Other Services and Charges	233,350	233,350	109,991
Miscellaneous	200	200	—
Total Expenditures	1,543,566	1,543,566	2,139,828
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	3,210,998	3,210,998	2,588,046
Other Financing Sources (Uses)			
Transfers In	—	—	9,665
Transfers Out	(3,193,998)	(3,193,998)	(2,135,365)
	(3,193,998)	(3,193,998)	(2,125,700)
Net Change in Fund Balance	17,000	17,000	462,346
Fund Balance - Beginning			2,681,403
Fund Balance - Ending			3,143,749

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Revenues			
Taxes			
Property Taxes	\$ 1,089,095	1,089,095	1,073,285
Intergovernmental			
Reimbursements	—	—	50,778
Grants	2,119,538	5,500	2,132,194
Fines and Fees	364,300	364,300	314,277
Interest	20,000	20,000	71,470
Miscellaneous	50,000	50,000	30,096
Total Revenues	3,642,933	1,528,895	3,672,100
Expenditures			
Health			
Personnel Services	2,608,982	1,482,715	2,640,590
Supplies	60,800	7,000	89,746
Other Services and Charges	1,324,013	95,600	323,468
Equipment	4,000	4,000	—
Total Expenditures	3,997,795	1,589,315	3,053,804
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(354,862)	(60,420)	618,296
Other Financing Sources (Uses)			
Transfers In	16,690	16,690	16,690
Transfers Out	—	—	(30,365)
	16,690	16,690	(13,675)
Net Change in Fund Balance	(338,172)	(43,730)	604,621
Fund Balance - Beginning			4,602,205
Fund Balance - Ending			5,206,826

## **OTHER SUPPLEMENTARY INFORMATION**

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

Such statements and schedules include:

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

**LASALLE COUNTY, ILLINOIS**

**General Fund**

**Schedule of Revenues - Budget and Actual**  
**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Taxes</b>			
Property Taxes	\$ 6,806,844	6,806,844	6,681,308
Home Rule Sales Taxes	3,700,000	3,700,000	3,511,006
	<b>10,506,844</b>	<b>10,506,844</b>	<b>10,192,314</b>
<b>Intergovernmental</b>			
State Sales Taxes	935,000	935,000	918,838
State Use Taxes	810,000	810,000	1,374,026
State Income Taxes	3,000,000	3,000,000	3,482,314
Replacement Taxes	1,503,924	1,503,924	1,363,066
Cannabis Use Taxes	216,000	216,000	145,318
Reimbursements	1,880,077	1,880,077	2,196,929
CURES Funding	—	—	1,311,440
EMA Grant	63,000	63,000	72,682
REP Grant	31,048	50,013	45,750
HMEP Grant	4,119	4,119	2,818
	<b>8,443,168</b>	<b>8,462,133</b>	<b>10,913,181</b>
<b>Fines and Fees</b>			
Amusements Licenses	5,500	5,500	10,046
Video Gaming Licenses	150,000	150,000	163,545
Liquor Licenses	25,000	25,000	24,200
County Clerk	157,100	157,100	155,346
Circuit Clerk	902,320	902,320	1,279,968
Sheriffs Office	247,100	247,100	260,771
Recorders Office	1,316,400	1,316,400	1,076,552
Central Services	17,000	17,000	13,154
Passport Fees	14,000	14,000	5,740
Fines and Forfeitures	266,000	266,000	220,995
Zoning Fees	45,500	45,500	33,224
Rentals	50,280	50,280	82,760
Other	2,487	2,487	3,020
	<b>3,198,687</b>	<b>3,198,687</b>	<b>3,329,321</b>
<b>Interest</b>	<b>485,035</b>	<b>485,035</b>	<b>473,386</b>
<b>Miscellaneous</b>	<b>30,900</b>	<b>30,900</b>	<b>21,094</b>
<b>Total Revenues</b>	<b>22,664,634</b>	<b>22,683,599</b>	<b>24,929,296</b>

**LASALLE COUNTY, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual**  
**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
General Government			
Auditor			
Personnel Services	\$ 125,195	125,195	267,235
Supplies	2,000	2,000	2,112
Other Services and Charges	2,650	1,550	540
	<b>129,845</b>	<b>128,745</b>	<b>269,887</b>
County Board			
Personnel Services	236,995	236,995	222,219
Supplies	300	300	134
Other Services and Charges	31,325	29,650	22,933
	<b>268,620</b>	<b>266,945</b>	<b>245,286</b>
Information Technology			
Personnel Services	229,328	229,328	250,168
Supplies	600	600	922
Other Services and Charges	226,950	226,750	195,307
Miscellaneous	200	200	94
	<b>457,078</b>	<b>456,878</b>	<b>446,491</b>
Zoning, Planning, and Development			
Personnel Services	21,000	21,000	20,924
Other Services and Charges	18,600	18,600	11,990
	<b>39,600</b>	<b>39,600</b>	<b>32,914</b>
Finance and Fees			
Personnel Services	70,000	—	74,768
Supplies	400	400	549
Other Services and Charges	208,700	208,700	165,692
Miscellaneous	251,000	121,000	13,720
	<b>530,100</b>	<b>330,100</b>	<b>254,729</b>
Salary and Labor			
Personnel Services	107,000	107,000	110,484
Supplies	2,000	2,000	1,039
Other Services and Charges	49,000	19,000	2,847
	<b>158,000</b>	<b>128,000</b>	<b>114,370</b>

**LASALLE COUNTY, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
General Government - Continued			
Board of Review			
Personnel Services	\$ 35,420	35,420	36,704
Supplies	1,500	1,500	562
Other Services and Charges	6,850	5,950	755
	<b>43,770</b>	<b>42,870</b>	<b>38,021</b>
Treasurer			
Personnel Services	243,515	243,515	254,135
Supplies	2,000	2,000	2,069
Other Services and Charges	46,508	46,508	43,207
	<b>292,023</b>	<b>292,023</b>	<b>299,411</b>
Insurance			
Personnel Services	4,901,293	4,901,293	5,530,016
Other Services and Charges	51,735	51,735	51,736
	<b>4,953,028</b>	<b>4,953,028</b>	<b>5,581,752</b>
County Clerk			
Personnel Services	319,995	319,995	344,489
Supplies	600	600	166
Other Services and Charges	24,050	24,050	23,088
	<b>344,645</b>	<b>344,645</b>	<b>367,743</b>
Liquor Commission			
Personnel Services	13,400	13,400	10,100
Recorder			
Personnel Services	293,995	293,995	322,877
Other Services and Charges	450,000	450,000	407,602
	<b>743,995</b>	<b>743,995</b>	<b>730,479</b>
Election			
Personnel Services	207,741	207,741	274,159
Supplies	18,100	18,100	8,111
Other Services and Charges	585,300	585,300	520,958
	<b>811,141</b>	<b>811,141</b>	<b>803,228</b>

**LASALLE COUNTY, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
General Government - Continued			
Central Services			
Personnel Services	\$ —	174,989	228,679
Supplies	—	135,000	130,457
Other Services and Charges	—	205,500	195,434
	—	515,489	554,570
Supervisor of Assessments			
Personnel Services	548,402	548,402	606,776
Supplies	4,045	4,045	2,938
Other Services and Charges	51,248	51,248	42,205
Equipment	7,400	7,400	5,856
	611,095	611,095	657,775
Country Radio			
Other Services and Charges	48,900	51,900	54,030
County Buildings			
Personnel Services	516,043	516,043	520,997
Supplies	74,100	74,100	43,122
Other Services and Charges	1,228,500	1,228,500	1,001,439
Equipment	50,000	25,000	18,257
	1,868,643	1,843,643	1,583,815
Total General Government	11,313,883	11,573,497	12,044,601
Public Safety			
Sheriff			
Personnel Services	3,742,746	3,742,746	3,880,222
Supplies	96,950	102,750	89,575
Other Services and Charges	149,832	173,270	132,063
Equipment	—	—	1,000
Miscellaneous	1,500	1,500	468
	3,991,028	4,020,266	4,103,328

**LASALLE COUNTY, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Public Safety - Continued			
Coroner			
Personnel Services	\$ 232,109	232,109	271,978
Supplies	5,150	5,150	12,884
Other Services and Charges	252,019	252,019	249,286
	<hr/>	<hr/>	<hr/>
	489,278	489,278	534,148
EMA			
Personnel Services	111,738	111,738	116,055
Supplies	10,500	10,500	2,082
Other Services and Charges	51,660	36,660	20,733
Equipment	16,000	1,000	14,250
	<hr/>	<hr/>	<hr/>
	189,898	159,898	153,120
E-911			
Personnel Services	84,309	84,309	83,456
	<hr/>	<hr/>	<hr/>
	4,754,513	4,753,751	4,874,052
Total Public Safety			
Corrections			
Juvenile and Adult Probation			
Personnel Services	1,551,852	1,551,852	1,471,859
Other Services and Charges	—	—	63,435
	<hr/>	<hr/>	<hr/>
	1,551,852	1,551,852	1,535,294
Sheriff Corrections			
Personnel Services	4,057,065	4,057,065	4,452,596
Supplies	389,200	389,200	271,909
Other Services and Charges	728,971	728,971	691,977
Equipment	1,000	1,000	—
Miscellaneous	500	500	102
	<hr/>	<hr/>	<hr/>
	5,176,736	5,176,736	5,416,584
Total Corrections			
	<hr/>	<hr/>	<hr/>
	6,728,588	6,728,588	6,951,878

**LASALLE COUNTY, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued**

**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Judiciary			
Circuit Court and Jury			
Personnel Services	\$ 415,642	415,642	408,873
Supplies	14,000	14,000	19,306
Other Services and Charges	446,151	426,151	385,135
	<b>875,793</b>	<b>855,793</b>	<b>813,314</b>
Public Defender			
Personnel Services	503,464	503,464	474,744
Supplies	3,000	3,000	1,550
Other Services and Charges	42,200	42,000	35,187
Equipment	4,000	—	3,999
	<b>552,664</b>	<b>548,464</b>	<b>515,480</b>
Court Security			
Personnel Services	361,766	361,766	404,555
Supplies	1,500	1,500	1,470
Other Services and Charges	250	250	—
	<b>363,516</b>	<b>363,516</b>	<b>406,025</b>
State's Attorney			
Personnel Services	1,651,254	1,651,254	1,702,521
Supplies	19,000	19,000	18,038
Other Services and Charges	96,500	96,500	109,016
Equipment	10,000	10,000	9,810
	<b>1,776,754</b>	<b>1,776,754</b>	<b>1,839,385</b>
Circuit Clerk			
Personnel Services	1,210,847	1,210,847	1,204,315
Supplies	2,000	2,000	1,879
Other Services and Charges	3,750	3,750	1,879
	<b>1,216,597</b>	<b>1,216,597</b>	<b>1,208,073</b>
Total Judiciary	<b>4,785,324</b>	<b>4,761,124</b>	<b>4,782,277</b>

**LASALLE COUNTY, ILLINOIS****General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended November 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Education			
Superintendent of Schools			
Personnel Services	\$ 186,965	186,965	204,180
Supplies	2,000	2,000	2,064
Other Services and Charges	8,625	8,625	4,120
Equipment	—	—	2,162
Total Education	197,590	197,590	212,526
Culture and Recreation			
County Parks			
Personnel Services	62,000	62,000	53,890
Supplies	2,700	2,700	3,311
Other Services and Charges	53,923	53,923	48,985
Total Education	118,623	118,623	106,186
Total Expenditures	27,898,521	28,133,173	28,971,520

**LASALLE COUNTY, ILLINOIS**

**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**November 30, 2020**

	Special Revenue	Capital Projects	Totals
<b>ASSETS</b>			
Cash and Investments	\$ 19,824,489	3,893,724	23,718,213
Receivables			
Property Taxes	5,599,205	2,794,993	8,394,198
Accounts	2,047,797	659,140	2,706,937
Accrued Interest	34,340	7,487	41,827
Due from Other Governments	235,232	—	235,232
Prepays	450	—	450
<b>Total Assets</b>	<b>27,741,513</b>	<b>7,355,344</b>	<b>35,096,857</b>
<b>LIABILITIES</b>			
Accounts Payable	653,147	65,313	718,460
Accrued Payroll	172,674	31,241	203,915
Due to Other Funds	278,427	—	278,427
<b>Total Liabilities</b>	<b>1,104,248</b>	<b>96,554</b>	<b>1,200,802</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	5,562,952	2,776,894	8,339,846
Total Liabilities and			
Deferred Inflows of Resources	6,667,200	2,873,448	9,540,648
<b>FUND BALANCES</b>			
Nonspendable	450	—	450
Restricted	21,279,500	—	21,279,500
Committed	—	4,481,896	4,481,896
Unassigned	(205,637)	—	(205,637)
<b>Total Fund Balances</b>	<b>21,074,313</b>	<b>4,481,896</b>	<b>25,556,209</b>
<b>Total Liabilities and Fund Balances</b>	<b>27,741,513</b>	<b>7,355,344</b>	<b>35,096,857</b>

**LASALLE COUNTY, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

**For the Fiscal Year Ended November 30, 2020**

	Special Revenue	Capital Projects	Total
<b>Revenues</b>			
Taxes	\$ 5,353,914	3,432,706	8,786,620
Intergovernmental	10,331,233	44,875	10,376,108
Fines and Fees	3,804,023	305,728	4,109,751
Interest	247,889	44,494	292,383
Miscellaneous	444,161	335,213	779,374
<b>Total Revenues</b>	<b>20,181,220</b>	<b>4,163,016</b>	<b>24,344,236</b>
<b>Expenditures</b>			
Current			
General Government	2,098,375	—	2,098,375
Public Safety	577,188	—	577,188
Judiciary	2,321,081	—	2,321,081
Highways and Streets	4,237,488	2,260,724	6,498,212
Health	3,473,987	—	3,473,987
Capital Outlay	—	1,417,047	1,417,047
<b>Total Expenditures</b>	<b>12,708,119</b>	<b>3,677,771</b>	<b>16,385,890</b>
<b>Excess (Deficiency) of Revenues</b>			
Over (Under) Expenditures	7,473,101	485,245	7,958,346
<b>Other Financing Sources (Uses)</b>			
Disposal of Capital Assets	—	12,924	12,924
Transfers In	238,987	1,387,246	1,626,233
Transfers Out	(4,659,650)	(730,361)	(5,390,011)
	<b>(4,420,663)</b>	<b>669,809</b>	<b>(3,750,854)</b>
<b>Net Change in Fund Balances</b>	<b>3,052,438</b>	<b>1,155,054</b>	<b>4,207,492</b>
<b>Fund Balances - Beginning as Restated</b>	<b>18,021,875</b>	<b>3,326,842</b>	<b>21,348,717</b>
<b>Fund Balances - Ending</b>	<b>21,074,313</b>	<b>4,481,896</b>	<b>25,556,209</b>

**LASALLE COUNTY, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**  
**Combining Balance Sheet**  
**November 30, 2020**

	Tourism Promotion Group	County Bridge	Motor Fuel Tax	County Clerk Records
<b>ASSETS</b>				
Cash and Investments	\$ 257,981	2,355,581	4,093,647	188,382
Receivables				
Property Taxes	—	1,397,498	—	—
Accounts	19,182	120,550	126,752	37
Accrued Interest	516	6,634	—	506
Due from Other Governments	—	—	217,748	—
Prepays	—	—	—	—
<b>Total Assets</b>	<b>277,679</b>	<b>3,880,263</b>	<b>4,438,147</b>	<b>188,925</b>
<b>LIABILITIES</b>				
Accounts Payable	—	68,444	—	895
Accrued Payroll	—	12,230	67,269	—
Due to Other Funds	—	—	—	—
<b>Total Liabilities</b>	<b>—</b>	<b>80,674</b>	<b>67,269</b>	<b>895</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	—	1,388,447	—	—
Total Liabilities and				
Deferred Inflows of Resources	—	1,469,121	67,269	895
<b>FUND BALANCES</b>				
Nonspendable	—	—	—	—
Restricted	277,679	2,411,142	4,370,878	188,030
Unassigned	—	—	—	—
<b>Total Fund Balances</b>	<b>277,679</b>	<b>2,411,142</b>	<b>4,370,878</b>	<b>188,030</b>
<b>Total Liabilities and Fund Balances</b>	<b>277,679</b>	<b>3,880,263</b>	<b>4,438,147</b>	<b>188,925</b>

Mental Health	Veteran's Assistance Commission	Crime Victim Witness Coordinator	State's Attorney Drug Enforcement	Animal Control	Tax Sale Automation	County Clerk Processing Fees	Probation Service Fees
2,303,962	342,268	12,365	236,170	203,054	242,450	—	290,557
2,104,343	280,618	—	—	—	—	—	—
23,112	6,239	—	—	782	—	—	7,561
5,494	773	—	317	565	615	—	902
—	—	—	333	—	—	—	—
—	—	—	—	—	—	—	—
<b>4,436,911</b>	<b>629,898</b>	<b>12,365</b>	<b>236,820</b>	<b>204,401</b>	<b>243,065</b>	<b>—</b>	<b>299,020</b>
382,108	2,121	—	—	9,732	—	—	3,937
2,109	7,147	1,248	78	4,405	1,116	—	—
—	—	—	—	—	—	—	—
<b>384,217</b>	<b>9,268</b>	<b>1,248</b>	<b>78</b>	<b>14,137</b>	<b>1,116</b>	<b>—</b>	<b>3,937</b>
2,090,724	278,800	—	—	—	—	—	—
<b>2,474,941</b>	<b>288,068</b>	<b>1,248</b>	<b>78</b>	<b>14,137</b>	<b>1,116</b>	<b>—</b>	<b>3,937</b>
—	—	—	—	—	—	—	—
1,961,970	341,830	11,117	236,742	190,264	241,949	—	295,083
—	—	—	—	—	—	—	—
<b>1,961,970</b>	<b>341,830</b>	<b>11,117</b>	<b>236,742</b>	<b>190,264</b>	<b>241,949</b>	<b>—</b>	<b>295,083</b>
<b>4,436,911</b>	<b>629,898</b>	<b>12,365</b>	<b>236,820</b>	<b>204,401</b>	<b>243,065</b>	<b>—</b>	<b>299,020</b>

**LASALLE COUNTY, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet - Continued**

**November 30, 2020**

	Sheriff's Drug Enforcement	County Clerk Automation	County Court Automation
<b>ASSETS</b>			
Cash and Investments	\$ 59,119	82,259	116,347
Receivables			385,486
Property Taxes	—	—	—
Accounts	75	3,380	—
Accrued Interest	159	228	312
Due from Other Governments	—	—	1,091
Prepays	—	—	—
<b>Total Assets</b>	<b>59,353</b>	<b>85,867</b>	<b>116,659</b>
			<b>403,047</b>
<b>LIABILITIES</b>			
Accounts Payable	220	29	—
Accrued Payroll	120	—	40,901
Due to Other Funds	—	—	2,551
<b>Total Liabilities</b>	<b>340</b>	<b>29</b>	<b>43,452</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	—	—	—
Total Liabilities and Deferred Inflows of Resources	340	29	43,452
<b>FUND BALANCES</b>			
Nonspendable	—	—	—
Restricted	59,013	85,838	116,659
Unassigned	—	—	359,595
<b>Total Fund Balances</b>	<b>59,013</b>	<b>85,838</b>	<b>116,659</b>
<b>Total Liabilities and Fund Balances</b>	<b>59,353</b>	<b>85,867</b>	<b>403,047</b>

Circuit Clerk Document Storage	Environmental Service and Land Use	G.I.S.	Sheriff's Electronic Citation	Disaster	Local Emergency Planning Committee	DUI	HAVA Grant
254,636	655,721	538,927	6,786	—	9,355	64,365	—
—	—	—	—	—	—	—	—
16,391	334,481	—	292	107,022	—	301	—
654	1,914	1,210	20	—	—	218	—
—	—	—	—	—	—	—	—
—	200	—	—	—	—	—	—
<b>271,681</b>	<b>992,316</b>	<b>540,137</b>	<b>7,098</b>	<b>107,022</b>	<b>9,355</b>	<b>64,884</b>	<b>—</b>
—	—	—	—	—	—	—	—
(20,350)	20,819	18,488	—	33,810	—	—	—
3,731	8,485	7,125	—	—	—	—	—
—	—	—	—	253,927	—	—	1,333
(16,619)	29,304	25,613	—	287,737	—	—	1,333
—	—	—	—	—	—	—	—
(16,619)	29,304	25,613	—	287,737	—	—	1,333
—	200	—	—	—	—	—	—
288,300	962,812	514,524	7,098	—	9,355	64,884	—
—	—	—	—	(180,715)	—	—	(1,333)
288,300	963,012	514,524	7,098	(180,715)	9,355	64,884	(1,333)
<b>271,681</b>	<b>992,316</b>	<b>540,137</b>	<b>7,098</b>	<b>107,022</b>	<b>9,355</b>	<b>64,884</b>	<b>—</b>

**LASALLE COUNTY, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**  
**Combining Balance Sheet - Continued**  
**November 30, 2020**

	Grant	Public Safety	Coroner Grant	Detention Home
<b>ASSETS</b>				
Cash and Investments	\$ 15,032	1,822,278	838	1,501,639
Receivables				
Property Taxes	—	—	—	419,248
Accounts	152,923	724,945	—	315,322
Accrued Interest	—	—	—	4,125
Due from Other Governments	—	—	—	—
Prepays	—	—	—	250
<b>Total Assets</b>	<b>167,955</b>	<b>2,547,223</b>	<b>838</b>	<b>2,240,584</b>
<b>LIABILITIES</b>				
Accounts Payable	18,385	—	—	38,885
Accrued Payroll	9,433	—	—	41,415
Due to Other Funds	—	—	—	—
<b>Total Liabilities</b>	<b>27,818</b>	<b>—</b>	<b>—</b>	<b>80,300</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	—	—	—	416,534
Total Liabilities and Deferred Inflows of Resources	27,818	—	—	496,834
<b>FUND BALANCES</b>				
Nonspendable	—	—	—	250
Restricted	140,137	2,547,223	838	1,743,500
Unassigned	—	—	—	—
<b>Total Fund Balances</b>	<b>140,137</b>	<b>2,547,223</b>	<b>838</b>	<b>1,743,750</b>
<b>Total Liabilities and Fund Balances</b>	<b>167,955</b>	<b>2,547,223</b>	<b>838</b>	<b>2,240,584</b>

Coroner's Fees	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
51,774	5,131	2,748,090	—	1,701	52,727	4,306	408,880
—	—	1,397,498	—	—	—	—	—
4,875	—	27,612	190	—	—	502	—
89	1,115	4,393	—	—	—	10	1,259
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
<b>56,738</b>	<b>6,246</b>	<b>4,177,593</b>	<b>190</b>	<b>1,701</b>	<b>52,727</b>	<b>4,818</b>	<b>410,139</b>
—	1,303	—	—	—	—	—	28,784
—	—	—	—	—	—	—	385
—	—	—	13,601	—	—	—	—
—	1,303	—	13,601	—	—	—	29,169
—	—	1,388,447	—	—	—	—	—
—	1,303	1,388,447	13,601	—	—	—	29,169
—	—	—	—	—	—	—	—
56,738	4,943	2,789,146	—	1,701	52,727	4,818	380,970
—	—	—	(13,411)	—	—	—	—
<b>56,738</b>	<b>4,943</b>	<b>2,789,146</b>	<b>(13,411)</b>	<b>1,701</b>	<b>52,727</b>	<b>4,818</b>	<b>380,970</b>
<b>56,738</b>	<b>6,246</b>	<b>4,177,593</b>	<b>190</b>	<b>1,701</b>	<b>52,727</b>	<b>4,818</b>	<b>410,139</b>

**LASALLE COUNTY, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet - Continued**

**November 30, 2020**

	Child Support Administration	Circuit Clerk Op/Admin	Circuit Clerk E-Citation Fees	Drunk Driving Impact Panel
<b>ASSETS</b>				
Cash and Investments	\$ 18,769	284,354	73,073	—
Receivables				
Property Taxes	—	—	—	—
Accounts	(1,575)	8,866	4,382	—
Accrued Interest	40	754	159	—
Due from Other Governments	—	—	—	—
Prepads	—	—	—	—
<b>Total Assets</b>	<b>17,234</b>	<b>293,974</b>	<b>77,614</b>	<b>—</b>
<b>LIABILITIES</b>				
Accounts Payable	(108)	(250)	—	—
Accrued Payroll	897	801	—	192
Due to Other Funds	—	—	—	9,256
<b>Total Liabilities</b>	<b>789</b>	<b>551</b>	<b>—</b>	<b>9,448</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	—	—	—	—
Total Liabilities and				
Deferred Inflows of Resources	789	551	—	9,448
<b>FUND BALANCES</b>				
Nonspendable	—	—	—	—
Restricted	16,445	293,423	77,614	—
Unassigned	—	—	—	(9,448)
<b>Total Fund Balances</b>	<b>16,445</b>	<b>293,423</b>	<b>77,614</b>	<b>(9,448)</b>
<b>Total Liabilities and Fund Balances</b>	<b>17,234</b>	<b>293,974</b>	<b>77,614</b>	<b>—</b>

Arrestees'								
Mediation Services	Medical Care	Drug Court	Child Advocacy	Designated Gift	Transportation Safety	Animal Population Control	Drug Addiction Services	
7,500	7,823	92,140	1,062	—	250	11,836	14,746	—
—	—	—	—	—	—	—	—	—
300	876	24,838	968	—	—	—	—	30
—	30	188	—	—	—	—	10	40
—	—	17,151	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
<b>7,800</b>	<b>8,729</b>	<b>134,317</b>	<b>2,030</b>	<b>—</b>	<b>250</b>	<b>11,846</b>	<b>14,816</b>	
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(1,500)	—	59	2,450	—	—	3,985	—	—
—	—	1,937	—	—	—	—	—	—
—	—	—	—	310	—	—	—	—
(1,500)	—	1,996	2,450	310	—	3,985	—	—
<hr/>								
(1,500)	—	1,996	2,450	310	—	3,985	—	—
<hr/>								
—	—	—	—	—	—	—	—	—
9,300	8,729	132,321	—	—	250	7,861	14,816	—
—	—	—	(420)	(310)	—	—	—	—
9,300	8,729	132,321	(420)	(310)	250	7,861	14,816	
<b>7,800</b>	<b>8,729</b>	<b>134,317</b>	<b>2,030</b>	<b>—</b>	<b>250</b>	<b>11,846</b>	<b>14,816</b>	

**LASALLE COUNTY, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**  
**Combining Balance Sheet - Continued**  
**November 30, 2020**

		Public Defender Records	Totals
<b>ASSETS</b>			
Cash and Investments	\$ 1,122	19,824,489	
Receivables			
Property Taxes	—	5,599,205	
Accounts	116	2,047,797	
Accrued Interest	—	34,340	
Due from Other Governments	—	235,232	
Prepays	—	450	
 Total Assets	 1,238	 27,741,513	
<b>LIABILITIES</b>			
Accounts Payable	—	653,147	
Accrued Payroll	—	172,674	
Due to Other Funds	—	278,427	
Total Liabilities	—	1,104,248	
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	—	5,562,952	
Total Liabilities and			
Deferred Inflows of Resources	—	6,667,200	
<b>FUND BALANCES</b>			
Nonspendable	—	450	
Restricted	1,238	21,279,500	
Unassigned	—	(205,637)	
Total Fund Balances	1,238	21,074,313	
 Total Liabilities and Fund Balances	 1,238	 27,741,513	

**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, 2020**

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**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, 2020**

	Tourism Promotion	County Bridge	Motor Fuel Tax	County Clerk Records
<b>Revenues</b>				
Taxes	\$ —	1,336,261	—	—
Intergovernmental	—	181,991	4,862,658	—
Fines and Fees	221,412	104,856	—	31,028
Interest	2,895	34,912	20,354	2,900
Miscellaneous	35,599	—	—	—
<b>Total Revenues</b>	<b>259,906</b>	<b>1,658,020</b>	<b>4,883,012</b>	<b>33,928</b>
<b>Expenditures</b>				
Current				
General Government	177,674	—	—	14,857
Public Safety	—	—	—	—
Judiciary	—	—	—	—
Highways and Streets	—	1,445,797	2,791,691	—
Health	—	—	—	—
Education	—	—	—	—
<b>Total Expenditures</b>	<b>177,674</b>	<b>1,445,797</b>	<b>2,791,691</b>	<b>14,857</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>82,232</b>	<b>212,223</b>	<b>2,091,321</b>	<b>19,071</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	—	—	—	—
Transfers Out	(35,000)	—	—	—
	(35,000)	—	—	—
<b>Net Change in Fund Balances</b>	<b>47,232</b>	<b>212,223</b>	<b>2,091,321</b>	<b>19,071</b>
<b>Fund Balances - Beginning as Restated</b>	<b>230,447</b>	<b>2,198,919</b>	<b>2,279,557</b>	<b>168,959</b>
<b>Fund Balances - Ending</b>	<b>277,679</b>	<b>2,411,142</b>	<b>4,370,878</b>	<b>188,030</b>

Mental Health	Veteran's Assistance Commission	Crime Victim Witness Coordinator	State's Attorney Drug Enforcement	Animal Control	Tax Sale Automation	County Clerk Processing Fees	Probation Services
2,012,143	268,321	—	—	—	—	—	—
94,280	—	29,500	17,353	—	—	—	—
—	—	—	71,011	175,033	49,172	—	108,576
35,519	5,705	—	2,125	3,377	3,655	(501)	7,297
—	5,862	—	—	—	—	—	1,952
<b>2,141,942</b>	<b>279,888</b>	<b>29,500</b>	<b>90,489</b>	<b>178,410</b>	<b>52,827</b>	<b>(501)</b>	<b>117,825</b>
—	—	—	—	—	29,281	—	—
—	—	29,489	27,821	179,486	—	—	—
—	—	—	—	—	—	—	224,401
—	—	—	—	—	—	—	—
2,611,689	270,523	—	—	—	—	—	—
—	—	—	—	—	—	—	—
<b>2,611,689</b>	<b>270,523</b>	<b>29,489</b>	<b>27,821</b>	<b>179,486</b>	<b>29,281</b>	<b>—</b>	<b>224,401</b>
<b>(469,747)</b>	<b>9,365</b>	<b>11</b>	<b>62,668</b>	<b>(1,076)</b>	<b>23,546</b>	<b>(501)</b>	<b>(106,576)</b>
—	—	—	—	—	—	—	—
—	—	—	—	(10,000)	—	(104,428)	—
—	—	—	—	(10,000)	—	(104,428)	—
<b>(469,747)</b>	<b>9,365</b>	<b>11</b>	<b>62,668</b>	<b>(11,076)</b>	<b>23,546</b>	<b>(104,929)</b>	<b>(106,576)</b>
<b>2,431,717</b>	<b>332,465</b>	<b>11,106</b>	<b>174,074</b>	<b>201,340</b>	<b>218,403</b>	<b>104,929</b>	<b>401,659</b>
<b>1,961,970</b>	<b>341,830</b>	<b>11,117</b>	<b>236,742</b>	<b>190,264</b>	<b>241,949</b>	<b>—</b>	<b>295,083</b>

**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, 2020**

	<b>Sheriff's Drug Enforcement</b>	<b>Law Library</b>	<b>County Clerk Automation</b>	<b>Court Automation</b>
<b>Revenues</b>				
Taxes	\$ —	—	—	—
Intergovernmental	—	—	—	—
Fines and Fees	25,750	46,111	6,610	182,035
Interest	1,070	4,295	1,916	8,003
Miscellaneous	—	—	—	—
<b>Total Revenues</b>	<b>26,820</b>	<b>50,406</b>	<b>8,526</b>	<b>190,038</b>
<b>Expenditures</b>				
Current				
General Government	—	—	1,941	—
Public Safety	13,231	—	—	—
Judiciary	—	42,004	—	224,735
Highways and Streets	—	—	—	—
Health	—	—	—	—
Education	—	—	—	—
<b>Total Expenditures</b>	<b>13,231</b>	<b>42,004</b>	<b>1,941</b>	<b>224,735</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>13,589</b>	<b>8,402</b>	<b>6,585</b>	<b>(34,697)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	—	—	104,428	—
Transfers Out	(21,047)	—	—	—
	(21,047)	—	104,428	—
<b>Net Change in Fund Balances</b>	<b>(7,458)</b>	<b>8,402</b>	<b>111,013</b>	<b>(34,697)</b>
<b>Fund Balances - Beginning as Restated</b>	<b>66,471</b>	<b>77,436</b>	<b>5,646</b>	<b>394,292</b>
<b>Fund Balances - Ending</b>	<b>59,013</b>	<b>85,838</b>	<b>116,659</b>	<b>359,595</b>

Circuit Clerk Document Storage	Environmental Service and Land Use	G.I.S.	Sheriff's Electronic Citation	Disaster	Local Emergency Planning Committee	DUI	HAVA Grant
—	—	—	—	—	—	—	—
—	99,090	—	—	188,161	—	—	21,655
181,753	1,341,711	692,280	1,694	—	—	20,142	—
5,609	13,479	7,503	82	—	1	1,301	—
—	—	398	—	—	—	—	—
187,362	1,454,280	700,181	1,776	188,161	1	21,443	21,655
<hr/>							
—	454,618	574,581	—	349,581	—	—	25,736
—	—	—	—	—	—	4,508	—
134,421	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
134,421	454,618	574,581	—	349,581	—	4,508	25,736
<hr/>							
52,941	999,662	125,600	1,776	(161,420)	1	16,935	(4,081)
<hr/>							
—	26,010	—	—	—	—	—	—
—	(857,415)	—	—	(19,295)	—	(39,031)	(6,971)
—	(831,405)	—	—	(19,295)	—	(39,031)	(6,971)
<hr/>							
52,941	168,257	125,600	1,776	(180,715)	1	(22,096)	(11,052)
<hr/>							
235,359	794,755	388,924	5,322	—	9,354	86,980	9,719
<hr/>							
288,300	963,012	514,524	7,098	(180,715)	9,355	64,884	(1,333)

**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, 2020**

	Grant	Public Safety	Coroner Grant	Detention Home
<b>Revenues</b>				
Taxes	\$ —	—	—	400,928
Intergovernmental	615,824	2,734,891	4,336	1,214,857
Fines and Fees	—	—	—	7,738
Interest	15	18,477	9	27,052
Miscellaneous	—	—	—	—
<b>Total Revenues</b>	<b>615,839</b>	<b>2,753,368</b>	<b>4,345</b>	<b>1,650,575</b>
<b>Expenditures</b>				
Current				
General Government	—	—	—	—
Public Safety	—	—	4,039	—
Judiciary	—	—	—	1,532,123
Highways and Streets	—	—	—	—
Health	578,328	—	—	—
Education	—	—	—	—
<b>Total Expenditures</b>	<b>578,328</b>	<b>—</b>	<b>4,039</b>	<b>1,532,123</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>37,511</b>	<b>2,753,368</b>	<b>306</b>	<b>118,452</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	—	—	—	94,522
Transfers Out	(21,216)	(3,300,000)	—	(230,000)
	<b>(21,216)</b>	<b>(3,300,000)</b>	<b>—</b>	<b>(135,478)</b>
<b>Net Change in Fund Balances</b>	<b>16,295</b>	<b>(546,632)</b>	<b>306</b>	<b>(17,026)</b>
<b>Fund Balances - Beginning as Restated</b>	<b>123,842</b>	<b>3,093,855</b>	<b>532</b>	<b>1,760,776</b>
<b>Fund Balances - Ending</b>	<b>140,137</b>	<b>2,547,223</b>	<b>838</b>	<b>1,743,750</b>

Coroner Fees	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
—	—	1,336,261	—	—	—	—	—
—	—	13,168	—	—	—	—	160,713
49,416	21,165	—	3,731	944	—	6,142	212,816
498	107	24,253	1,240	65	—	159	7,418
—	—	400,000	—	—	—	—	250
49,914	21,272	1,773,682	4,971	1,009	—	6,301	381,197
<hr/>							
—	—	—	—	—	—	—	455,299
8,873	—	228,500	—	—	—	9,828	—
—	21,927	—	16,250	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
8,873	21,927	228,500	16,250	—	—	9,828	455,299
<hr/>							
41,041	(655)	1,545,182	(11,279)	1,009	—	(3,527)	(74,102)
<hr/>							
—	—	—	—	—	—	—	4,027
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	4,027
<hr/>							
41,041	(655)	1,545,182	(11,279)	1,009	—	(3,527)	(70,075)
<hr/>							
15,697	5,598	1,243,964	(2,132)	692	52,727	8,345	451,045
<hr/>							
56,738	4,943	2,789,146	(13,411)	1,701	52,727	4,818	380,970

**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, 2020**

	Child Support Administration	Circuit Clerk Operations and Administration	Circuit Clerk E-Citation	Drunk Driving Impact Panel
<b>Revenues</b>				
Taxes	\$ —	—	—	—
Intergovernmental	3,171	—	—	—
Fines and Fees	14,984	113,749	40,806	15,066
Interest	656	4,341	689	—
Miscellaneous	—	—	—	—
<b>Total Revenues</b>	<b>18,811</b>	<b>118,090</b>	<b>41,495</b>	<b>15,066</b>
<b>Expenditures</b>				
Current				
General Government	—	—	—	14,497
Public Safety	—	—	—	—
Judiciary	21,367	85,903	4,750	—
Highways and Streets	—	—	—	—
Health	—	—	—	—
Education	—	—	—	—
<b>Total Expenditures</b>	<b>21,367</b>	<b>85,903</b>	<b>4,750</b>	<b>14,497</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(2,556)</b>	<b>32,187</b>	<b>36,745</b>	<b>569</b>
<b>Other Financing Sources (Uses)</b>				
Disposal of Capital Assets	—	—	—	—
Transfers Out	—	—	—	—
<b>Net Change in Fund Balances</b>	<b>(2,556)</b>	<b>32,187</b>	<b>36,745</b>	<b>569</b>
<b>Fund Balances - Beginning as Restated</b>	<b>19,001</b>	<b>261,236</b>	<b>40,869</b>	<b>(10,017)</b>
<b>Fund Balances - Ending</b>	<b>16,445</b>	<b>293,423</b>	<b>77,614</b>	<b>(9,448)</b>

Arrestees'								
Mediation Services	Medical Care	Drug Court	Child Advocacy	Designated Gift	Transportation Safety	Animal Population Control	Drug Addiction Services	
—	—	—	—	—	—	—	—	—
—	—	89,585	—	—	—	—	—	—
10,350	10,801	—	13,027	—	250	22,090	754	
—	210	931	—	—	—	83	189	
—	—	100	—	—	—	—	—	
10,350	11,011	90,616	13,027	—	250	22,173	943	
—	—	—	—	310	—	—	—	—
—	—	43,975	—	—	—	27,438	—	—
13,200	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	
—	—	—	13,447	—	—	—	—	
—	—	—	—	—	—	—	—	
13,200	—	43,975	13,447	310	—	27,438	—	
(2,850)	11,011	46,641	(420)	(310)	250	(5,265)	943	
—	—	—	—	—	—	10,000	—	—
—	(9,925)	(5,322)	—	—	—	—	—	—
—	(9,925)	(5,322)	—	—	—	10,000	—	—
(2,850)	1,086	41,319	(420)	(310)	250	4,735	943	
12,150	7,643	91,002	—	—	—	3,126	13,873	
9,300	8,729	132,321	(420)	(310)	250	7,861	14,816	

**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, 2020**

	Public	Defender	Records	Totals
Revenues				
Taxes	\$	—		5,353,914
Intergovernmental		—		10,331,233
Fines and Fees		1,020		3,804,023
Interest		—		247,889
Miscellaneous		—		444,161
Total Revenues		1,020		20,181,220
Expenditures				
Current				
General Government		—		2,098,375
Public Safety		—		577,188
Judiciary		—		2,321,081
Highways and Streets		—		4,237,488
Health		—		3,473,987
Education		—		—
Total Expenditures		—		12,708,119
Excess (Deficiency) of Revenues				
Over (Under) Expenditures		1,020		7,473,101
Other Financing Sources (Uses)				
Disposal of Capital Assets		—		238,987
Transfers Out		—		(4,659,650)
		—		(4,420,663)
Net Change in Fund Balances		1,020		3,052,438
Fund Balances - Beginning as Restated		218		18,021,875
Fund Balances - Ending		1,238		21,074,313

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 235,000	235,000	221,412
Interest	2,000	2,000	2,895
Miscellaneous	75,000	—	35,599
<b>Total Revenues</b>	<b>312,000</b>	<b>237,000</b>	<b>259,906</b>
<b>Expenditures</b>			
General Government			
Other Services and Charges	283,770	245,350	177,674
Miscellaneous	1,000	1,000	—
<b>Total Expenditures</b>	<b>284,770</b>	<b>246,350</b>	<b>177,674</b>
<b>Excess (Deficiency) of Revenues</b>			
Over (Under) Expenditures	27,230	(9,350)	82,232
<b>Other Financing (Uses)</b>			
Transfers Out	(85,000)	(85,000)	(35,000)
<b>Net Change in Fund Balance</b>	<b>(57,770)</b>	<b>(94,350)</b>	<b>47,232</b>
<b>Fund Balance - Beginning</b>			<b>230,447</b>
<b>Fund Balance - Ending</b>			<b>277,679</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Taxes			
Property Taxes	\$ 1,361,369	1,361,369	1,336,261
Intergovernmental			
Replacement Taxes	15,203	15,203	13,779
Reimbursements	930,640	908,140	168,212
Fines and Fees	879,561	879,561	104,856
Interest	10,000	10,000	34,912
Total Revenues	3,196,773	3,174,273	1,658,020
Expenditures			
Highways and Streets			
Personnel Services	301,000	301,000	332,563
Other Services and Charges	3,397,433	—	1,113,234
Total Expenditures	3,698,433	301,000	1,445,797
Net Change in Fund Balance	(501,660)	2,873,273	212,223
Fund Balance - Beginning as Restated			<u>2,198,919</u>
Fund Balance - Ending			<u>2,411,142</u>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Intergovernmental			
Motor Fuel Tax	\$ 2,935,000	2,935,000	3,152,028
Reimbursements	65,000	65,000	1,710,630
Interest	30,000	30,000	20,354
Total Revenues	3,030,000	3,030,000	4,883,012
<b>Expenditures</b>			
Highways and Streets			
Personnel Services	1,470,295	1,470,295	1,327,872
Other Services and Charges	2,421,000	—	1,463,819
Total Expenditures	3,891,295	1,470,295	2,791,691
Net Change in Fund Balance	(861,295)	1,559,705	2,091,321
Fund Balance - Beginning			2,279,557
Fund Balance - Ending			4,370,878

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 29,750	29,750	31,028
Interest	1,000	1,000	2,900
<b>Total Revenues</b>	<b>30,750</b>	<b>30,750</b>	<b>33,928</b>
<b>Expenditures</b>			
General Government			
Supplies	18,000	18,000	5,361
Other Services and Charges	9,550	9,550	6,901
Equipment	3,000	3,000	2,595
<b>Total Expenditures</b>	<b>30,550</b>	<b>30,550</b>	<b>14,857</b>
<b>Net Change in Fund Balance</b>	<b>27,750</b>	<b>27,750</b>	<b>19,071</b>
<b>Fund Balance - Beginning</b>			<b>168,959</b>
<b>Fund Balance - Ending</b>			<b>188,030</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Taxes			
Property Taxes	\$ 2,042,053	2,042,053	2,012,143
Intergovernmental			
Replacement Taxes	104,023	104,023	94,280
Interest	16,000	16,000	35,519
Total Revenues	<u>2,162,076</u>	<u>2,162,076</u>	<u>2,141,942</u>
Expenditures			
Health			
Personnel Services	84,918	84,918	93,328
Supplies	1,300	1,300	1,397
Other Services and Charges	2,422,261	2,422,261	2,516,964
Miscellaneous	7,210	—	—
Total Expenditures	<u>2,515,689</u>	<u>2,508,479</u>	<u>2,611,689</u>
Net Change in Fund Balance	<u>(353,613)</u>	<u>(346,403)</u>	<u>(469,747)</u>
Fund Balance - Beginning as Restated			<u>2,431,717</u>
Fund Balance - Ending			<u>1,961,970</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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Taxes			
Property Taxes	\$ 272,274	272,274	268,321
Interest	1,500	1,500	5,705
Miscellaneous	—	—	5,862
Total Revenues	<u>273,774</u>	<u>273,774</u>	<u>279,888</u>
<b>Expenditures</b>			
Health			
Personnel Services	249,242	249,242	229,254
Supplies	2,400	2,400	5,352
Other Services and Charges	50,800	50,300	35,917
Miscellaneous	1,000	1,000	—
Total Expenditures	<u>303,442</u>	<u>302,942</u>	<u>270,523</u>
Net Change in Fund Balance	<u>(29,668)</u>	<u>(29,168)</u>	<u>9,365</u>
Fund Balance - Beginning			<u>332,465</u>
Fund Balance - Ending			<u>341,830</u>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Intergovernmental			
Reimbursements	\$ 30,680	30,680	29,500
Expenditures			
Public Safety			
Personnel Services	30,680	30,680	29,489
Net Change in Fund Balance	—	—	11
Fund Balance - Beginning			11,106
Fund Balance - Ending			11,117

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Intergovernmental	\$ —	—	17,353
Fines and Fees	3,000	3,000	71,011
Interest	1,000	1,000	2,125
Total Revenues	4,000	4,000	90,489
Expenditures			
Public Safety			
Personnel Services	9,537	9,537	10,178
Other Services and Charges	10,000	10,000	17,643
Total Expenditures	19,537	19,537	27,821
Net Change in Fund Balance	(15,537)	(15,537)	62,668
Fund Balance - Beginning			174,074
Fund Balance - Ending			236,742

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 180,400	180,400	175,033
Interest	1,500	1,500	3,377
<b>Total Revenues</b>	<b>181,900</b>	<b>181,900</b>	<b>178,410</b>
<b>Expenditures</b>			
Public Safety			
Personnel Services	110,725	110,725	128,446
Supplies	2,400	2,400	4,596
Other Services and Charges	55,820	54,200	46,444
<b>    Total Expenditures</b>	<b>168,945</b>	<b>167,325</b>	<b>179,486</b>
<b>Excess (Deficiency) of Revenues</b>			
Over (Under) Expenditures	12,955	14,575	(1,076)
<b>Other Financing (Uses)</b>			
Transfers Out	(10,000)	(10,000)	(10,000)
<b>Net Change in Fund Balance</b>	<b>2,955</b>	<b>4,575</b>	<b>(11,076)</b>
<b>Fund Balance - Beginning</b>			<b>201,340</b>
<b>Fund Balance - Ending</b>			<b>190,264</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 36,000	36,000	49,172
Interest	1,500	1,500	3,655
<b>Total Revenues</b>	<b>37,500</b>	<b>37,500</b>	<b>52,827</b>
<b>Expenditures</b>			
General Government			
Personnel Services	23,253	23,253	27,234
Supplies	3,000	3,000	2,047
Other Services and Charges	5,349	5,349	—
Equipment	3,000	3,000	—
Miscellaneous	100	100	—
<b>Total Expenditures</b>	<b>34,702</b>	<b>34,702</b>	<b>29,281</b>
<b>Net Change in Fund Balance</b>	<b>2,798</b>	<b>2,798</b>	<b>23,546</b>
<b>Fund Balance - Beginning</b>			<b>218,403</b>
<b>Fund Balance - Ending</b>			<b>241,949</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 175,000	175,000	108,576
Interest	6,000	6,000	7,297
Miscellaneous	5,000	5,000	1,952
<b>Total Revenues</b>	<b>186,000</b>	<b>186,000</b>	<b>117,825</b>
<b>Expenditures</b>			
Judiciary			
Supplies	15,000	15,000	13,222
Other Services and Charges	202,400	202,400	189,040
Equipment	25,000	25,000	21,263
Miscellaneous	500	500	876
<b>Total Expenditures</b>	<b>242,900</b>	<b>242,900</b>	<b>224,401</b>
<b>Net Change in Fund Balance</b>	<b>(56,900)</b>	<b>(56,900)</b>	<b>(106,576)</b>
<b>Fund Balance - Beginning</b>			<b>401,659</b>
<b>Fund Balance - Ending</b>			<b>295,083</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 10,000	10,000	25,750
Interest	500	500	1,070
<b>Total Revenues</b>	<b>10,500</b>	<b>10,500</b>	<b>26,820</b>
<b>Expenditures</b>			
<b>Public Safety</b>			
Personnel Services	3,114	3,114	3,233
Supplies	100	100	21
Other Services and Charges	24,500	24,500	9,977
Miscellaneous	100	100	—
<b>Total Expenditures</b>	<b>27,814</b>	<b>27,814</b>	<b>13,231</b>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	<b>(17,314)</b>	<b>(17,314)</b>	<b>13,589</b>
<b>Other Financing (Uses)</b>			
<b>Transfers Out</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(21,047)</b>
<b>Net Change in Fund Balance</b>	<b>(37,314)</b>	<b>(37,314)</b>	<b>(7,458)</b>
<b>Fund Balance - Beginning</b>			<b>66,471</b>
<b>Fund Balance - Ending</b>			<b>59,013</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 55,000	55,000	46,111
Interest	500	500	4,295
<b>Total Revenues</b>	<b>55,500</b>	<b>55,500</b>	<b>50,406</b>
<b>Expenditures</b>			
<b>Judiciary</b>			
Personnel Services	—	—	323
Supplies	100	100	—
Other Services and Charges	46,000	46,000	41,681
<b>Total Expenditures</b>	<b>46,100</b>	<b>46,100</b>	<b>42,004</b>
<b>Net Change in Fund Balance</b>	<b>9,400</b>	<b>9,400</b>	<b>8,402</b>
<b>Fund Balance - Beginning</b>			<b>77,436</b>
<b>Fund Balance - Ending</b>			<b>85,838</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 10,100	10,100	6,610
Interest	200	200	1,916
Total Revenues	<u>10,300</u>	<u>10,300</u>	<u>8,526</u>
Expenditures			
General Government			
Supplies	9,600	9,600	—
Other Services and Charges	3,000	3,000	258
Equipment	—	—	1,683
Total Expenditures	<u>12,600</u>	<u>12,600</u>	<u>1,941</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(2,300)	(2,300)	6,585
Other Financing Sources			
Transfers In	—	—	104,428
Net Change in Fund Balance	<u>(2,300)</u>	<u>(2,300)</u>	<u>111,013</u>
Fund Balance - Beginning			<u>5,646</u>
Fund Balance - Ending			<u>116,659</u>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 168,000	168,000	182,035
Interest	6,000	6,000	8,003
<b>Total Revenues</b>	<b>174,000</b>	<b>174,000</b>	<b>190,038</b>
<b>Expenditures</b>			
<b>Judiciary</b>			
Personnel Services	87,000	87,000	85,869
Supplies	10,500	10,500	24,770
Other Services and Charges	145,400	145,400	100,160
Equipment	86,000	86,000	13,936
Miscellaneous	2,500	2,500	—
<b>Total Expenditures</b>	<b>331,400</b>	<b>331,400</b>	<b>224,735</b>
<b>Net Change in Fund Balance</b>	<b>(157,400)</b>	<b>(157,400)</b>	<b>(34,697)</b>
<b>Fund Balance - Beginning</b>			<b>394,292</b>
<b>Fund Balance - Ending</b>			<b>359,595</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 168,000	168,000	181,753
Interest	4,000	4,000	5,609
<b>Total Revenues</b>	<b>172,000</b>	<b>172,000</b>	<b>187,362</b>
<b>Expenditures</b>			
<b>Judiciary</b>			
Personnel Services	95,900	95,900	92,214
Supplies	4,000	4,000	1,852
Other Services and Charges	119,700	119,700	39,861
Equipment	5,000	5,000	494
Miscellaneous	1,000	1,000	—
<b>Total Expenditures</b>	<b>225,600</b>	<b>225,600</b>	<b>134,421</b>
<b>Net Change in Fund Balance</b>	<b>(53,600)</b>	<b>(53,600)</b>	<b>52,941</b>
<b>Fund Balance - Beginning</b>			<b>235,359</b>
<b>Fund Balance - Ending</b>			<b>288,300</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Intergovernmental			
Grants	\$ 88,289	88,289	99,090
Fines and Fees	1,026,500	1,010,000	1,341,711
Interest	10,000	10,000	13,479
Total Revenues	1,124,789	1,108,289	1,454,280
<b>Expenditures</b>			
General Government			
Personnel Services	272,669	183,513	249,256
Supplies	5,250	5,250	4,321
Other Services and Charges	180,039	185,089	201,041
Total Expenditures	457,958	373,852	454,618
Excess (Deficiency) of Revenues Over (Under) Expenditures	666,831	734,437	999,662
<b>Other Financing Sources (Uses)</b>			
Transfers In	26,010	26,010	26,010
Transfers Out	(1,044,771)	(1,044,771)	(857,415)
	(1,018,761)	(1,018,761)	(831,405)
Net Change in Fund Balance	(369,669)	(285,563)	168,257
Fund Balance - Beginning			794,755
Fund Balance - Ending			963,012

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 604,500	604,500	692,280
Interest	1,200	1,200	7,503
Miscellaneous	—	—	398
<b>Total Revenues</b>	<b>605,700</b>	<b>605,700</b>	<b>700,181</b>
<b>Expenditures</b>			
General Government			
Personnel Services	222,255	222,255	251,252
Supplies	3,500	3,500	2,400
Other Services and Charges	338,500	338,500	307,202
Equipment	30,000	30,000	13,727
<b>Total Expenditures</b>	<b>594,255</b>	<b>594,255</b>	<b>574,581</b>
<b>Net Change in Fund Balance</b>	<b>11,445</b>	<b>11,445</b>	<b>125,600</b>
<b>Fund Balance - Beginning</b>			<b>388,924</b>
<b>Fund Balance - Ending</b>			<b>514,524</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 360	360	1,694
Interest	50	50	82
Total Revenues	410	410	1,776
Expenditures			
Public Safety			
Equipment	1,500	1,500	—
Net Change in Fund Balance	(1,090)	(1,090)	1,776
Fund Balance - Beginning			5,322
Fund Balance - Ending			7,098

**LASALLE COUNTY, ILLINOIS**

**Disaster - Special Revenue Fund**

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

**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Intergovernmental			
Reimbursements	\$	—	130,000
Grants	—	—	81,139
Total Revenues	—	130,000	107,022
Total Revenues	—	130,000	188,161
Expenditures			
General Government			
Supplies	—	—	31,256
Other Services and Charges	—	—	261,352
Equipment	—	—	8,413
Miscellaneous	—	—	48,560
Total Revenues	—	—	349,581
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	—	130,000	(161,420)
Other Financing (Uses)			
Transfers Out	—	—	(19,295)
Net Change in Fund Balance	—	130,000	(180,715)
Fund Balance - Beginning			—
Fund Balance - Ending			(180,715)

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Revenues			
Interest	\$ —	—	1
Miscellaneous	4,000	4,000	—
Total Revenues	4,000	4,000	1
Expenditures			
General Government	—	—	—
Personnel Services	—	—	—
Net Change in Fund Balance	4,000	4,000	1
Fund Balance - Beginning			9,354
Fund Balance - Ending			9,355

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 32,800	32,800	20,142
Interest	500	500	1,301
Total Revenues	33,300	33,300	21,443
Expenditures			
Public Safety			
Supplies	5,000	5,000	4,508
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	28,300	28,300	16,935
Other Financing (Uses)			
Transfers Out	(25,000)	(25,000)	(39,031)
Net Change in Fund Balance	3,300	3,300	(22,096)
Fund Balance - Beginning			86,980
Fund Balance - Ending			64,884

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Intergovernmental			
Grants	\$	—	26,219
			21,655
Expenditures			
General Government			
Other Services and Charges	—	16,501	15,320
Equipment	—	—	10,416
Total Expenditures	—	16,501	25,736
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	—	9,718	(4,081)
Other Financing (Uses)			
Transfers Out	—	—	(6,971)
Net Change in Fund Balance	—	9,718	(11,052)
Fund Balance - Beginning			9,719
Fund Balance - Ending			(1,333)

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Intergovernmental			
Reimbursements	\$ 615,000	530,400	615,824
Interest	—	—	15
Total Revenues	615,000	530,400	615,839
Expenditures			
Health			
Personnel Services	174,329	162,900	167,037
Supplies	1,000	4,500	3,469
Other Services and Charges	400,600	397,100	407,822
Total Expenditures	575,929	564,500	578,328
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	39,071	(34,100)	37,511
Other Financing (Uses)			
Transfers Out	(30,225)	(30,225)	(21,216)
Net Change in Fund Balance	8,846	(64,325)	16,295
Fund Balance - Beginning			123,842
Fund Balance - Ending			140,137

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Intergovernmental			
Public Safety Sales Taxes	\$ 2,700,000	2,700,000	2,734,891
Interest	50,000	50,000	18,477
Total Revenues	2,750,000	2,750,000	2,753,368
Expenditures			
Public Safety			
Equipment	1,000	1,000	—
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	2,749,000	2,749,000	2,753,368
Other Financing (Uses)			
Transfers Out	(3,300,000)	(3,300,000)	(3,300,000)
Net Change in Fund Balance	(551,000)	(551,000)	(546,632)
Fund Balance - Beginning as Restated			<u>3,093,855</u>
Fund Balance - Ending			<u>2,547,223</u>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Intergovernmental			
Grants	\$ 4,412	4,412	4,336
Interest	—	—	9
Total Revenues	4,412	4,412	4,345
Expenditures			
Public Safety			
Supplies	3,600	3,600	379
Equipment	812	812	3,660
Total Expenditures	4,412	4,412	4,039
Net Change in Fund Balance	—	—	306
Fund Balance - Beginning			532
Fund Balance - Ending			838

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Taxes			
Property Taxes	\$ 408,411	408,411	400,928
Intergovernmental			
Replacement Taxes	43,410	43,410	39,344
Reimbursements	1,117,000	1,117,000	1,175,513
Fines and Fees	6,000	6,000	7,738
Interest	4,000	4,000	27,052
<b>Total Revenues</b>	<b>1,578,821</b>	<b>1,578,821</b>	<b>1,650,575</b>
<b>Expenditures</b>			
Judiciary			
Personnel Services	1,395,915	1,395,915	1,321,366
Supplies	74,250	74,250	46,030
Other Services and Charges	164,075	222,075	164,727
<b>Total Expenditures</b>	<b>1,634,240</b>	<b>1,692,240</b>	<b>1,532,123</b>
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	<b>(55,419)</b>	<b>(113,419)</b>	<b>118,452</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	94,522	94,522	94,522
Transfers Out	(220,000)	(220,000)	(230,000)
	<b>(125,478)</b>	<b>(125,478)</b>	<b>(135,478)</b>
<b>Net Change in Fund Balance</b>	<b>(1,225,829)</b>	<b>(1,283,829)</b>	<b>(17,026)</b>
<b>Fund Balance - Beginning as Restated</b>			<b>1,760,776</b>
<b>Fund Balance - Ending</b>			<b>1,743,750</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 25,000	25,000	49,416
Interest	—	—	498
Total Revenues	25,000	25,000	49,914
Expenditures			
Public Safety			
Supplies	25,000	25,000	8,622
Equipment	—	—	251
Total Expenditures	25,000	25,000	8,873
Net Change in Fund Balance	—	—	41,041
Fund Balance - Beginning			15,697
Fund Balance - Ending			56,738

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 14,000	14,000	21,165
Interest	—	—	107
Total Revenues	<b>14,000</b>	<b>14,000</b>	<b>21,272</b>
Expenditures			
Judiciary			
Supplies	—	—	21,927
Other Services and Charges	14,000	14,000	—
Total Expenditures	<b>14,000</b>	<b>14,000</b>	<b>21,927</b>
Net Change in Fund Balance		—	(655)
Fund Balance - Beginning			<b>5,598</b>
Fund Balance - Ending			<b>4,943</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Taxes			
Property Taxes	\$ 1,361,369	1,361,369	1,336,261
Intergovernmental			
Replacement Taxes	15,203	15,203	13,168
Reimbursements	350,000	350,000	—
Interest	10,000	10,000	24,253
Miscellaneous	—	—	400,000
Total Revenues	1,736,572	1,736,572	1,773,682
Expenditures			
Public Safety			
Other Services and Charges	1,870,250	930,280	228,500
Net Change in Fund Balance	(133,678)	806,292	1,545,182
Fund Balance - Beginning as Restated			<u>1,243,964</u>
Fund Balance - Ending			<u>2,789,146</u>

**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, 2020**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 15,000	15,000	3,731
Interest	2	2	1,240
Total Revenues	15,002	15,002	4,971
Expenditures			
Judiciary			
Other Services and Charges	15,000	15,000	16,250
Net Change in Fund Balance	2	2	(11,279)
Fund Balance - Beginning			(2,132)
Fund Balance - Ending			(13,411)

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 8,000	8,000	944
Interest	100	100	65
Total Revenues	8,100	8,100	1,009
Expenditures			
Public Safety			
Other Services and Charges	1,000	1,000	—
Net Change in Fund Balance	7,100	7,100	1,009
Fund Balance - Beginning			692
Fund Balance - Ending			1,701

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 9,000	9,000	6,142
Interest	—	—	159
Total Revenues	9,000	9,000	6,301
Expenditures			
Public Safety			
Other Services and Charges	9,000	9,000	9,828
Net Change in Fund Balance	—	—	(3,527)
Fund Balance - Beginning			8,345
Fund Balance - Ending			4,818

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Intergovernmental			
Reimbursements	\$ 146,000	146,000	160,713
Fines and Fees	207,450	207,450	212,816
Interest	4,502	4,502	7,418
Miscellaneous	500	500	250
Total Revenues	<u>358,452</u>	<u>358,452</u>	<u>381,197</u>
<b>Expenditures</b>			
General Government			
Personnel Services	10,000	10,000	10,769
Supplies	30,000	30,000	15,648
Other Services and Charges	426,500	426,500	428,730
Miscellaneous	125	100	152
Total Expenditures	<u>466,625</u>	<u>466,600</u>	<u>455,299</u>
<b>Excess (Deficiency) of Revenues</b>			
Over (Under) Expenditures	(108,173)	(108,148)	(74,102)
<b>Other Financing Sources</b>			
Transfers In	—	—	4,027
<b>Net Change in Fund Balance</b>	<u>(108,173)</u>	<u>(108,148)</u>	<u>(70,075)</u>
<b>Fund Balance - Beginning</b>			<u>451,045</u>
<b>Fund Balance - Ending</b>			<u>380,970</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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Intergovernmental			
Reimbursements	\$ 12,000	12,000	3,171
Fines and Fees	14,000	14,000	14,984
Interest	500	500	656
<b>Total Revenues</b>	<b>26,500</b>	<b>26,500</b>	<b>18,811</b>
<b>Expenditures</b>			
Judiciary			
Personnel Services	23,000	23,000	19,350
Supplies	100	100	—
Other Services and Charges	4,600	4,600	2,017
<b>Total Expenditures</b>	<b>27,700</b>	<b>27,700</b>	<b>21,367</b>
<b>Net Change in Fund Balance</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>(2,556)</b>
<b>Fund Balance - Beginning</b>			<b>19,001</b>
<b>Fund Balance - Ending</b>			<b>16,445</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
<b>Revenues</b>			
Fines and Fees	\$ 144,000	144,000	113,749
Interest	1,800	1,800	4,341
<b>Total Revenues</b>	<b>145,800</b>	<b>145,800</b>	<b>118,090</b>
<b>Expenditures</b>			
<b>Judiciary</b>			
Personnel Services	69,000	69,000	41,035
Supplies	37,950	37,950	36,605
Other Services and Charges	24,000	24,000	8,263
Equipment	7,000	7,000	—
Miscellaneous	500	500	—
<b>Total Expenditures</b>	<b>138,450</b>	<b>138,450</b>	<b>85,903</b>
<b>Net Change in Fund Balance</b>	<b>7,350</b>	<b>7,350</b>	<b>32,187</b>
<b>Fund Balance - Beginning</b>			<b>261,236</b>
<b>Fund Balance - Ending</b>			<b>293,423</b>

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 3,000	3,000	40,806
Interest	150	150	689
Total Revenues	3,150	3,150	41,495
Expenditures			
Judiciary			
Other Services and Charges	15,000	15,000	4,750
Net Change in Fund Balance	(11,850)	(11,850)	36,745
Fund Balance - Beginning			40,869
Fund Balance - Ending			<u>77,614</u>

**LASALLE COUNTY, ILLINOIS****Drunk Driving Impact Panel - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2020**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 16,650	16,650	15,066
Expenditures			
General Government			
Personnel Services	16,650	10,200	14,497
Net Change in Fund Balance	—	6,450	569
Fund Balance - Beginning			(10,017)
Fund Balance - Ending			(9,448)

**LASALLE COUNTY, ILLINOIS****Mediation Services - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended November 30, 2020**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 27,600	27,600	10,350
Expenditures			
Judiciary			
Other Services and Charges	27,600	27,600	13,200
Net Change in Fund Balance	—	—	(2,850)
Fund Balance - Beginning			12,150
Fund Balance - Ending			9,300

**LASALLE COUNTY, ILLINOIS**

**Arrestees' Medical Cost - Special Revenue Fund**

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

**For the Fiscal Year Ended November 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>
Revenues			
Fines and Fees	\$ 15,000	15,000	10,801
Interest	100	100	210
Total Revenues	15,100	15,100	11,011
Expenditures			
Health	—	—	—
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	15,100	15,100	11,011
Other Financing (Uses)			
Transfers Out	(15,000)	(15,000)	(9,925)
Net Change in Fund Balance	100	100	1,086
Fund Balance - Beginning			7,643
Fund Balance - Ending			<u>8,729</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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Revenues			
Intergovernmental			
Grants	\$ 120,589	120,589	89,585
Fines and Fines	5,990	—	—
Interest	100	100	931
Miscellaneous	—	—	100
Total Revenues	126,679	120,689	90,616
Expenditures			
Public Safety			
Personnel Services	42,570	38,760	42,154
Supplies	35,534	35,534	275
Other Services and Charges	27,385	27,385	1,546
Equipment	12,688	—	—
Total Expenditures	118,177	101,679	43,975
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	8,502	19,010	46,641
Other Financing (Uses)			
Transfers Out	(7,827)	(7,827)	(5,322)
Net Change in Fund Balance	675	11,183	41,319
Fund Balance - Beginning			91,002
Fund Balance - Ending			132,321

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 18,000	18,000	13,027
Expenditures			
Health			
Other Services and Charges	18,000	18,000	13,447
Net Change in Fund Balance	—	—	(420)
Fund Balance - Beginning			—
Fund Balance - Ending			(420)

**LASALLE COUNTY, ILLINOIS**

**Designated Gift - Special Revenue Fund**

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

**For the Fiscal Year Ended November 30, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Interest	\$	—	—
Expenditures			
General Government			
Other Services and Charges	1,000	1,000	310
Net Change in Fund Balance	(1,000)	(1,000)	(310)
Fund Balance - Beginning			—
Fund Balance - Ending			(310)

**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, 2020**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 500	500	250
Expenditures			
General Government			
Other Services and Charges	—	—	—
Net Change in Fund Balance	500	500	250
Fund Balance - Beginning			—
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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 23,000	23,000	22,090
Interest	—	—	83
Total Revenues	23,000	23,000	22,173
Expenditures			
Public Safety			
Other Services and Charges	33,000	23,000	27,438
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(10,000)	—	(5,265)
Other Financing Sources			
Transfers In	10,000	10,000	10,000
Net Change in Fund Balance	—	10,000	4,735
Fund Balance - Beginning			3,126
Fund Balance - Ending			7,861

**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, 2020**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Fines and Fees	\$ 3,000	3,000	754
Interest	30	30	189
Total Revenues	3,030	3,030	943
Expenditures			
Health			
Other Services and Charges	—	—	—
Net Change in Fund Balance	3,030	3,030	943
Fund Balance - Beginning			13,873
Fund Balance - Ending			14,816

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>
	<b>Original</b>	<b>Final</b>	
Revenues			
Fines and Fees	\$ 500	—	1,020
Expenditures			
Judiciary			
Supplies	500	500	—
Net Change in Fund Balance	—	(500)	1,020
Fund Balance - Beginning			218
Fund Balance - Ending			1,238

**LASALLE COUNTY, ILLINOIS**

**Nonmajor Governmental - Capital Projects Funds**  
**Combining Balance Sheet**  
**November 30, 2020**

	County	Highway	Capital Improvements, Repairs, and Equipment	Totals
<b>ASSETS</b>				
Cash and Investments		\$ 2,071,303	1,822,421	3,893,724
Receivables - Net of Allowances				
Property Taxes		2,794,993	—	2,794,993
Accounts		50,337	608,803	659,140
Accrued Interest		3,471	4,016	7,487
 Total Assets		 4,920,104	 2,435,240	 7,355,344
<b>LIABILITIES</b>				
Accounts Payable		29,049	36,264	65,313
Accrued Payroll		31,241	—	31,241
 Total Liabilities		 60,290	 36,264	 96,554
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes		2,776,894	—	2,776,894
Total Liabilities and Deferred Inflows of Resources		2,837,184	36,264	2,873,448
<b>FUND BALANCES</b>				
Fund Balances				
Committed		2,082,920	2,398,976	4,481,896
 Total Liabilities and Fund Balances		 4,920,104	 2,435,240	 7,355,344

**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, 2020**

	County	Highway	Capital Improvements, Repairs, and Equipment	Totals
Revenues				
Taxes	\$ 2,672,523	760,183	3,432,706	
Intergovernmental	44,875	—	44,875	
Fines and Fees	296,255	9,473	305,728	
Interest	24,946	19,548	44,494	
Miscellaneous	4,118	331,095	335,213	
Total Revenues	3,042,717	1,120,299	4,163,016	
Expenditures				
Current				
Highways and Streets	2,260,724	—	2,260,724	
Capital Outlay	153,867	1,263,180	1,417,047	
Total Expenditures	2,414,591	1,263,180	3,677,771	
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	628,126	(142,881)	485,245	
Other Financing Sources (Uses)				
Disposal of Capital Assets	12,924	—	12,924	
Transfers In	70,072	1,317,174	1,387,246	
Transfers Out	(730,361)	—	(730,361)	
	(647,365)	1,317,174	669,809	
Net Change in Fund Balances	(19,239)	1,174,293	1,155,054	
Fund Balances - Beginning as Restated	2,102,159	1,224,683	3,326,842	
Fund Balances - Ending	2,082,920	2,398,976	4,481,896	

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Revenues			
Taxes			
Property	\$ 2,722,738	2,722,738	2,672,523
Intergovernmental			
Grants	51,811	51,811	44,875
Charges for Services	233,000	233,000	296,255
Interest	10,000	10,000	24,946
Miscellaneous	5,000	5,000	4,118
Total Revenues	3,022,549	3,022,549	3,042,717
Expenditures			
Highways and Streets			
Personnel Services	1,704,098	1,704,098	1,555,278
Supplies	44,000	44,000	149,731
Other Services and Charges	782,340	782,000	498,389
Equipment	45,000	45,000	54,270
Miscellaneous	5,500	5,500	3,056
Capital Outlay	—	—	153,867
Total Expenditures	2,580,938	2,580,598	2,414,591
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	441,611	441,951	628,126
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	12,924
Transfers In	70,072	70,072	70,072
Transfers Out	(736,000)	(736,000)	(730,361)
	(665,928)	(665,928)	(647,365)
Net Change in Fund Balance	(224,317)	(223,977)	(19,239)
Fund Balance - Beginning as Restated			2,102,159
Fund Balance - Ending			2,082,920

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Revenues			
Taxes			
Property Taxes	\$ 310,000	310,000	760,183
Charges for Services	17,000	17,000	9,473
Interest	7,000	7,000	19,548
Miscellaneous	200,000	200,000	331,095
Total Revenues	534,000	534,000	1,120,299
Expenditures			
Capital Outlay	4,453,455	4,453,455	1,263,180
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(3,919,455)	(3,919,455)	(142,881)
Other Financing Sources			
Transfers In	4,430,495	1,130,495	1,317,174
Net Change in Fund Balance	511,040	(2,788,960)	1,174,293
Fund Balance - Beginning			1,224,683
Fund Balance - Ending			2,398,976

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Operating Revenues			
Charges for Services	\$ 4,863,300	4,863,300	3,525,504
Operating Expenses			
Operations			
Personnel Services	4,720,006	4,680,006	4,089,852
Supplies	630,500	630,500	618,888
Other Services and Charges	764,000	764,000	739,778
Equipment	18,050	18,050	—
Depreciation	—	—	153,995
Total Operating Expenses	6,132,556	6,092,556	5,602,513
Operating (Loss)	(1,269,256)	(1,229,256)	(2,077,009)
Nonoperating Revenues			
Property Taxes	1,306,914	1,306,914	1,287,889
Miscellaneous	—	—	978
Operating Grants	—	—	497,458
Interest Income	15,000	15,000	27,665
	1,321,914	1,321,914	1,813,990
Income (Loss) before Transfers and Contributions	52,658	92,658	(263,019)
Transfers In	228,205	228,205	228,205
Transfers Out	—	—	(85,114)
Capital Contributions	—	—	11,914
Change in Net Position	280,863	320,863	(108,014)
Net Position - Beginning as Restated			3,726,998
Net Position - Ending			3,618,984

**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, 2020**

	<b>Budgeted Amounts</b>		<b>Actual</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>
Operating Revenues			
Charges for Services	\$ 10,599,243	10,599,243	10,548,742
Operating Expenses			
Operations			
Personnel Services	10,492,969	10,492,969	10,295,456
Other Services and Charges	104,274	104,274	302,540
Miscellaneous	2,000	2,000	4,452
Total Operating Expenses	10,599,243	10,599,243	10,602,448
Operating (Loss)	—	—	(53,706)
Nonoperating Revenues			
Miscellaneous	—	—	446
Change in Net Position	—	—	(53,260)
Net Position - Beginning			288,683
Net Position - Ending			235,423

**LASALLE COUNTY, ILLINOIS****Agency Funds****Combining Statement of Changes in Assets and Liabilities****For the Fiscal Year Ended November 30, 2020**

	Beginning Balances	Additions	Deductions	Ending Balances
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**All Funds****ASSETS**

Cash and Investments	\$ 14,087,609	7,576,220	7,952,007	13,711,822
Accounts Receivable	420,945	114,553	35,796	499,702
Total Assets	<u>14,508,554</u>	<u>7,690,773</u>	<u>7,987,803</u>	<u>14,211,524</u>

**LIABILITIES**

Due to Others	<u>14,508,554</u>	<u>7,690,773</u>	<u>7,987,803</u>	<u>14,211,524</u>
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**Payroll Clearing****ASSETS**

Cash and Investments	<u>121,537</u>	<u>19,495</u>	<u>—</u>	<u>141,032</u>
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**LIABILITIES**

Due to Others	<u>121,537</u>	<u>19,495</u>	<u>—</u>	<u>141,032</u>
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**Drainage District Funds****ASSETS**

Cash and Investments	<u>366,915</u>	<u>—</u>	<u>4,839</u>	<u>362,076</u>
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**LIABILITIES**

Due to Others	<u>366,915</u>	<u>—</u>	<u>4,839</u>	<u>362,076</u>
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	Beginning Balances	Additions	Deductions	Ending Balances
<b>Property Taxes</b>				
<b>ASSETS</b>				
Cash and Investments	\$ 9,009,367	—	1,745,971	7,263,396
Accounts Receivables	149,673	114,553	—	264,226
<b>Total Assets</b>	<b>9,159,040</b>	<b>114,553</b>	<b>1,745,971</b>	<b>7,527,622</b>
<b>LIABILITIES</b>				
Due to Others	9,159,040	114,553	1,745,971	7,527,622
<b>Right of Way Condemnation</b>				
<b>ASSETS</b>				
Cash and Investments	117,393	—	—	117,393
<b>LIABILITIES</b>				
Due to Others	117,393	—	—	117,393
<b>Unclaimed Monies</b>				
<b>ASSETS</b>				
Cash and Investments	130,961	190	—	131,151
<b>LIABILITIES</b>				
Due to Others	130,961	190	—	131,151

**LASALLE COUNTY, ILLINOIS****Agency Funds****Combining Statement of Changes in Assets and Liabilities****For the Fiscal Year Ended November 30, 2020**

	Beginning Balances	Additions	Deductions	Ending Balances
<b>Township Motor Fuel Tax</b>				
<b>ASSETS</b>				
Cash and Investments	\$ 2,216,529	6,190,132	4,820,493	3,586,168
Accounts Receivable	271,272	—	35,796	235,476
<b>Total Assets</b>	<b>2,487,801</b>	<b>6,190,132</b>	<b>4,856,289</b>	<b>3,821,644</b>
<b>LIABILITIES</b>				
Due to Others	2,487,801	6,190,132	4,856,289	3,821,644
<b>Circuit Clerk Fund</b>				
<b>ASSETS</b>				
Cash and Investments	1,625,641	885,186	1,322,874	1,187,953
<b>LIABILITIES</b>				
Due to Others	1,625,641	885,186	1,322,874	1,187,953
<b>Township Bridge Aid</b>				
<b>ASSETS</b>				
Cash and Investments	76,543	144,026	—	220,569
<b>LIABILITIES</b>				
Due to Others	76,543	144,026	—	220,569

	Beginning Balances	Additions	Deductions	Ending Balances
<b>Juvenile Probation</b>				
<b>ASSETS</b>				
Cash and Investments				
	\$ 326	—	—	<u>326</u>
<b>LIABILITIES</b>				
Due to Others				
	<u>326</u>	—	—	<u>326</u>
<b>Sheriff's Prisoner Trust</b>				
<b>ASSETS</b>				
Cash and Investments				
	<u>16,775</u>	<u>80,888</u>	—	<u>97,663</u>
<b>LIABILITIES</b>				
Due to Others				
	<u>16,775</u>	<u>80,888</u>	—	<u>97,663</u>
<b>State's Attorney Restitution</b>				
<b>ASSETS</b>				
Cash and Investments				
	<u>7,295</u>	—	<u>3,497</u>	<u>3,798</u>
<b>LIABILITIES</b>				
Due to Others				
	<u>7,295</u>	—	<u>3,497</u>	<u>3,798</u>

**LASALLE COUNTY, ILLINOIS****Agency Funds****Combining Statement of Changes in Assets and Liabilities**  
**For the Fiscal Year Ended November 30, 2020**

	Beginning Balances	Additions	Deductions	Ending Balances
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**State's Attorney Investigation****ASSETS**

Cash and Investments	\$ 3,046	278	—	3,324
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**LIABILITIES**

Due to Others	3,046	278	—	3,324
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**Drunk Driving Impact Panel****ASSETS**

Cash and Investments	23,596	—	10,955	12,641
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**LIABILITIES**

Due to Others	23,596	—	10,955	12,641
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**County Clerk Redemption Certificates****ASSETS**

Cash and Investments	295,249	222,833	—	518,082
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**LIABILITIES**

Due to Others	295,249	222,833	—	518,082
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	Beginning Balances	Additions	Deductions	Ending Balances
<b>County as Trustee</b>				
<b>ASSETS</b>				
Cash and Investments	\$ 5,644	32,922	—	38,566
<b>LIABILITIES</b>				
Due to Others	5,644	32,922	—	38,566
<b>Joseph J Hohner Scholarship</b>				
<b>ASSETS</b>				
Cash and Investments	5,110	270	—	5,380
<b>LIABILITIES</b>				
Due to Others	5,110	270	—	5,380
<b>Jail Commissary</b>				
<b>ASSETS</b>				
Cash and Investments	65,682	—	43,378	22,304
<b>LIABILITIES</b>				
Due to Others	65,682	—	43,378	22,304

**LASALLE COUNTY, ILLINOIS**

**Consolidated Year-End Financial Report**

**November 30, 2020**

CSFA #	Program Name	State	Federal	Other	Totals
418-00-1334	Health Care Networks	\$ 11,783	11,783	—	23,566
420-25-0524	Local Tourism & Convention Bureau	35,599	—	—	35,599
444-80-1674	Bureau of Maternal & Child Heath - Family Case Management	262,278	15,655	—	277,933
444-80-1675	Bureau of Maternal & Child Heath - High Risk Infant Follow-Up	65,823	15,539	—	81,362
444-80-0714	Redeploy Illinois	348,396	—	—	348,396
444-80-0668	Supplemental Nutrition Program for Women, Infants, & Children	362,252	341,997	—	704,249
482-00-1578	Body Art & Tanning Inspection Program	6,413	—	—	6,413
482-00-0922	Illinois Breast and Cervical Cancer Program	52,933	58,039	341	111,313
482-00-0911	Illinois Tobacco-Free Communities	19,916	—	—	19,916
482-00-2104	Local Health Department Overdoses Surveillance & Response Grant	6,000	—	—	6,000
482-00-0901	Local Health Protection Grant	1,696	—	—	1,696
482-00-1025	Perinatal Hepatitis B Prevention through Case Management	—	1,386	—	1,386
482-00-0263	Public Health Emergency Preparedness	—	112,010	—	112,010
482-00-1034	Safe Drinking Water	—	8,487	—	8,487
482-00-0902	Tanning Program	1,500	—	—	1,500
482-00-0904	Vector Surveillance and Control Grants	29,459	—	—	29,459
494-00-0961	Assistance to Needy Units of Government - Township/Road Districts	96,709	—	—	96,709
494-00-0966	County Consolidated Program	294,695	—	—	294,695
494-00-1008	Federal Lands Access Program	—	357	—	357
494-00-1488	Motor Fuel Tax Program	2,791,692	—	—	2,791,692
494-00-0965	Township Bridge Program	4,856,289	—	—	4,856,289
546-00-2115	Adult Redeploy Illinois (ARI)	206,550	—	—	206,550
586-18-0407	National School Lunch Program	—	7,584	—	7,584
586-18-0406	School Breakfast Program	—	4,351	—	4,351
586-18-0523	State Free Lunch and Breakfast	248	—	—	248
588-40-0450	Emergency Management Performance Grant	—	72,682	—	72,682
588-40-0441	Interagency Hazardous Materials Public Sector Training & Planning Grants	—	2,818	—	2,818
588-15-1018	Radiological Emergency Preparedness Program	45,750	—	—	45,750
588-20-0442	State Indoor Radon Grants	—	3,892	—	3,892
482-00-2426	COVID-19 Contact Tracing	—	526,705	—	526,705
482-00-2406	COVID-19 Crisis Grant	—	73,524	—	73,524

**LASALLE COUNTY, ILLINOIS****Consolidated Year-End Financial Report - Continued****November 30, 2020**

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CSFA #	Program Name	State	Federal	Other	Totals
420-00-2433	Local Coronavirus Urgent Remediation Emergency	—	1,501,327	—	1,501,327
418-00-1310	Child Advocacy Center	8,622	14,944	—	23,566
	Other Grant Programs and Activities	—	486,193	15,500	501,693
	All Other Costs not Allocated	—	—	104,015,047	104,015,047
<hr/>		<hr/>			
Totals		9,504,603	3,259,273	104,030,888	116,794,764

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## **STATISTICAL SECTION**

**LASALLE COUNTY, ILLINOIS**

**Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections - Last Five Tax Levy Years**  
**November 30, 2020 (Unaudited)**

	2015	2016	2017	2018	2019
Assessed Valuations	<u>\$ 2,379,365,417</u>	<u>2,451,113,381</u>	<u>2,517,179,642</u>	<u>2,574,282,238</u>	<u>2,900,945,602</u>
<b>Tax Rates</b>					
General	0.2462	0.2477	0.2500	0.2500	0.2500
Detention Home	0.0148	0.0149	0.0150	0.0150	0.0150
Illinois Municipal Retirement	0.1537	0.1514	0.1516	0.1527	0.1752
Social Security	0.0839	0.0756	0.0792	0.0804	0.0748
County Highway	0.0985	0.0991	0.1000	0.1000	0.1000
Special Tax Match	0.0493	0.0495	0.0500	0.0500	0.0500
County Bridge	0.0493	0.0495	0.0500	0.0500	0.0500
Mental Health	0.0985	0.0960	0.0935	0.0967	0.0753
Insurance	0.1259	0.1414	0.1774	0.1825	0.1747
Veteran's Assistance	0.0000	0.0079	0.0099	0.0107	0.0100
County Health	0.0385	0.0435	0.0225	0.0259	0.0402
Nursing Home	0.0677	0.0571	0.0556	0.0505	0.0482
<b>Totals</b>	<b>1.0263</b>	<b>1.0336</b>	<b>1.0547</b>	<b>1.0644</b>	<b>1.0634</b>
<b>Tax Extensions</b>					
General	\$ 5,794,331	6,000,344	6,202,267	6,334,910	6,675,227
Detention Home	347,806	360,045	372,136	380,095	400,514
Illinois Municipal Retirement	3,616,897	3,668,048	3,761,303	3,869,109	4,678,266
Social Security	1,975,292	1,830,511	1,965,374	2,037,814	1,996,961
County Highway	2,317,685	2,400,138	2,480,907	2,533,964	2,670,091
Special Tax Match	1,158,960	1,200,069	1,240,453	1,266,982	1,335,045
County Bridge	1,158,960	1,200,069	1,240,453	1,266,982	1,335,045
Mental Health	2,317,685	2,326,966	2,320,144	2,449,836	2,010,311
Insurance	2,962,938	3,425,999	4,400,136	4,624,737	4,663,847
Veteran's Assistance	—	190,683	244,866	270,881	268,077
County Health	905,048	1,054,936	558,948	656,803	1,072,308
Nursing Home	1,594,070	1,383,968	1,379,880	1,279,652	1,286,717
<b>Totals</b>	<b>24,149,672</b>	<b>25,041,776</b>	<b>26,166,867</b>	<b>26,971,765</b>	<b>28,392,409</b>
<b>Tax Collections</b>	<b>\$ 24,083,370</b>	<b>24,997,892</b>	<b>26,105,941</b>	<b>26,944,540</b>	<b>28,418,325</b>

**LASALLE COUNTY, ILLINOIS**

**General Governmental Expenditures by Function - Last Ten Fiscal Years**  
**November 30, 2020 (Unaudited)**

Fiscal Year	General Government	Public Safety	Public Works	Social Services	Culture and Recreation	Corrections	Judiciary and Legal	Capital Outlay	Debt Service	Totals
2011	\$ 15,390,203	4,526,224	9,394,495	6,978,472	114,994	5,456,549	6,762,299	465,511	1,473,453	50,562,200
2012	17,468,684	4,382,934	7,931,726	7,088,791	172,011	5,555,550	7,547,030	375,017	1,454,677	51,976,420
2013	16,813,915	4,736,864	10,821,414	7,527,869	185,687	5,409,829	7,021,836	72,003	1,459,600	54,049,017
2014	16,877,685	5,406,542	8,488,211	7,715,638	140,733	5,595,992	7,011,616	1,351,085	1,461,050	54,048,552
2015	16,661,572	4,711,355	5,566,464	8,040,875	137,435	5,949,930	7,330,523	4,213,750	823,225	53,435,129
2016	16,623,692	4,833,798	6,802,955	8,063,619	114,168	6,190,816	7,553,798	1,405,993	106,425	51,695,264
2017	16,423,854	4,682,461	5,705,283	9,687,685	113,843	6,266,234	7,984,156	5,592,447	—	56,455,963
2018	17,083,908	4,956,612	8,677,039	7,901,673	103,455	7,084,273	7,792,288	1,832,784	—	55,432,032
2019	16,250,306	5,047,235	5,425,910	7,878,795	96,193	7,026,979	7,450,210	4,565,763	—	53,741,391
2020	23,789,957	5,451,240	6,498,212	6,527,791	318,712	6,951,878	7,103,358	1,417,047	—	58,058,195

**LASALLE COUNTY, ILLINOIS****General Governmental Revenues by Source - Last Ten Fiscal Years**  
**November 30, 2020 (Unaudited)**

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Fiscal Year	Taxes	Intergovernmental	Fines and Fees			Totals
			Interest	Other		
2011	\$ 22,895,889	20,360,670	8,282,870	682,729	187,848	52,410,006
2012	22,410,560	20,116,479	8,700,491	1,003,793	524,259	52,755,582
2013	21,450,237	22,480,787	8,433,715	681,865	804,354	53,850,958
2014	21,691,323	22,514,554	8,658,208	580,919	115,636	53,560,640
2015	22,085,759	21,026,900	8,357,962	660,809	320,006	52,451,436
2016	22,490,603	21,336,499	8,200,574	687,125	80,700	52,795,501
2017	23,606,659	20,493,998	7,878,187	770,538	4,842,055	57,591,437
2018	24,729,271	21,684,897	8,369,601	887,828	1,123,398	56,794,995
2019	25,666,177	23,662,334	7,792,565	1,373,546	256,782	58,751,404
2020	31,401,623	23,837,946	7,753,349	973,888	845,610	64,812,416

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**LASALLE COUNTY, ILLINOIS****Property Tax Levies and Collections - Last Ten Fiscal Years**  
**November 30, 2020 (Unaudited)**

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Fiscal Year	Rate Per \$100	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
2011	\$0.9421	\$24,402,240	\$24,252,787	99.39%
2012	0.9435	23,834,163	23,775,828	99.76%
2013	0.9536	23,319,974	23,120,035	99.14%
2014	0.9732	23,319,976	23,342,931	100.10%
2015	1.0089	23,767,388	23,701,331	99.72%
2016	1.0262	24,149,672	24,083,370	99.73%
2017	1.0335	25,041,776	24,997,892	99.82%
2018	1.0547	26,166,867	26,105,941	99.77%
2019	1.0644	26,971,765	26,944,540	99.90%
2020	1.0634	28,392,409	28,418,325	100.09%

**LASALLE COUNTY, ILLINOIS**

**Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years  
November 30, 2020 (Unaudited)**

Fiscal Year	Real Property			Railroads			Total	Ratio of Total Assessed Value to Total Estimated Actual Value
	Estimated	Actual	Assessed Value	Estimated	Actual	Assessed Value		
2011	\$ 2,575,730,611	7,727,191,833	14,433,149	43,299,447	2,590,163,760	7,770,491,280	33.33%	
2012	2,509,618,984	7,528,856,952	16,792,053	50,376,159	2,526,411,037	7,579,233,111	33.33%	
2013	2,916,696,619	8,750,089,857	17,649,749	52,949,247	2,934,346,368	8,803,039,104	33.33%	
2014	2,849,383,202	8,549,004,506	18,852,904	56,564,368	2,868,236,106	8,605,568,874	33.33%	
2015	2,813,586,566	8,441,603,858	19,232,551	57,703,423	2,832,819,117	8,499,307,281	33.33%	
2016	2,358,923,169	7,077,477,255	20,442,248	61,332,877	2,379,365,417	7,138,810,132	33.33%	
2017	2,429,335,905	7,288,736,589	21,777,476	65,338,962	2,451,113,381	7,354,075,551	33.33%	
2018	2,493,966,574	7,482,647,987	23,213,068	69,646,169	2,517,179,642	7,552,294,156	33.33%	
2019	2,547,549,135	7,643,411,746	26,733,103	80,207,330	2,574,282,238	7,723,619,076	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%	

**LASALLE COUNTY, ILLINOIS**

**Property Tax Rates - All Overlapping Governments (Per \$100 of Assessed Values) - Last Ten Tax Levy Years**  
**November 30, 2020 (Unaudited)**

Tax Levy Year	General Funds	Special Revenue Funds	Grade Schools	High Schools	Junior College	Townships	Cities/ Villages	Fire Protection Districts	Sanitary Districts	Totals
2010	0.2500	0.6921	2.8597	2.3914	0.3877	0.5956	1.0407	0.3207	0.2000	8.7379
2011	0.2500	0.6934	2.8890	2.3994	0.4119	0.6114	1.0494	0.3321	0.2000	8.8366
2012	0.2500	0.7035	2.9576	2.4490	0.4497	0.6246	1.1490	0.3526	0.2000	9.1360
2013	0.2494	0.7238	2.9477	2.4819	0.4869	0.6307	1.2391	0.3660	0.2000	9.3255
2014	0.2497	0.7592	2.6799	2.2057	0.3830	0.4370	1.7732	0.3033	0.2000	8.9910
2015	0.2462	0.7800	2.8475	2.2785	0.3920	0.4507	1.7800	0.3107	0.2540	9.3396
2016	0.2477	0.7859	2.7746	2.4320	0.3822	0.4427	1.8738	0.3111	0.2560	9.5060
2017	0.2500	0.8047	2.7910	2.4128	0.3787	0.4411	1.7926	0.3096	0.2557	9.4362
2018	0.2500	0.8144	2.7870	2.3897	0.3795	0.4403	1.8687	0.3186	0.2519	9.5001
2019	0.2500	0.8134	2.9718	2.4936	0.4585	0.2510	1.2810	0.4149	0.2496	9.1838

**LASALLE COUNTY, ILLINOIS****Principal Taxpayers****November 30, 2020 (Unaudited)**

Taxpayer	Type of Business	2019 Assessed Valuation	Percentage of Total Assessed Valuation
Exelon	Electric Utility	\$ 460,000,000	16.24%
Unimin Corp	Industrial	18,709,138	0.66%
Wedron Silica Co	Sand Mining	16,821,029	0.59%
Silverleaf Resorts, Inc.	Leasing Corporation	15,759,518	0.56%
Wal-Mart	Shopping	11,082,658	0.39%
TAU Midwest	Manufacturing	9,333,333	0.33%
James Hardie Building Products	Manufacturing	9,262,856	0.33%
Kohl's Department Store, LLC	Shopping	6,232,975	0.22%
Eakas Corporation	Manufacturing	5,417,273	0.19%
<b>Totals</b>		<b>552,618,780</b>	<b>19.51%</b>

Source: LaSalle County Supervisor of Assessments

**LASALLE COUNTY, ILLINOIS**

**Legal Debt Margin**

**November 30, 2020 (Unaudited)**

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Assessed Valuation (2019)	<u>\$ 2,900,945,602</u>
Statutory Debt Limitation (2.875% of 2019 Assessed Valuation)	74,010,614
Amount of Debt Applicable to Debt Limit	<u>17,375,000</u>
Legal Debt Margin	<u>56,635,614</u>

## LASALLE COUNTY, ILLINOIS

### Demographic Statistics - Last Ten Fiscal Years

November 30, 2020

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Fiscal Year	Population (1)	Per-Capita Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2011	113,924	\$ 23,020	39.9	17,190	10.9%
2012	113,518	25,439	41.0	17,121	10.1%
2013	112,973	25,641	41.0	16,685	10.7%
2014	112,973	25,709	41.0	15,945	7.9%
2015	113,924	25,668	41.0	15,687	7.7%
2016	111,333	25,755	41.6	15,460	5.6%
2017	110,642	26,228	41.8	15,120	4.9%
2018	110,067	27,959	41.8	14,882	5.6%
2019	109,430	29,093	41.8	14,435	4.5%
2020	108,179	31,101	41.8	14,376	5.8%

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, 2020 (Unaudited)**

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Fiscal Year	Bank Deposits	Savings & Loan Deposits	Credit Union Deposits
2011	\$ 32,226,294,000	123,329,000	*
2012	35,722,739,000	123,157,000	*
2013	35,590,998,000	122,488,000	*
2014	42,142,267,000	120,164,000	*
2015	44,596,095,000	119,268,000	*
2016	35,154,183,000	121,975,000	*
2017	38,245,946,000	126,826,000	*
2018	41,489,498,233	127,625,000	*
2019	44,054,714,000	130,312,000	*
2020	52,320,020,000	143,518,000	*

Source: Reporting Banks to LaSalle County Treasurer

\*Information concerning deposits from the Illinois Union League is unavailable

## LASALLE COUNTY, ILLINOIS

### Miscellaneous Statistics

November 30, 2020 (Unaudited)

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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	214
Public Safety	170
Roads and Bridges	35
Health	128
Recreation	2
Education	5
Total Other Employees	<u>554</u>
Total Employees	<u><u>593</u></u>
Police Protection (1)	
Number of Stations	1
Recreation (1)	
Number of Parks	2
Census	
Number of People (2)	108,179
Number of Registered Voters (1)	73,644

Source:

(1) County Records

(2) Census Bureau