

# Jo Daviess County, Illinois

Galena, Illinois

Financial Report

Year Ended November 30, 2021



# Jo Daviess County, Illinois

Year Ended November 30, 2021

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# Jo Daviess County, Illinois

Year Ended November 30, 2021

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## **Independent Auditor's Report**

To the County Board  
Jo Daviess County, Illinois  
Galena, Illinois

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Jo Daviess County, Illinois (the "County"), as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **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; 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 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 from 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 entity'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 entity'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, each major fund, and the aggregate remaining fund information of the Jo Daviess County, Illinois, as of November 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

**Change in Accounting Principle**

As discussed in Note 1 to the financial statements, the County adopted new accounting guidance GASB Statement No. 84 *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

**Other Matters****Required Supplementary Information**

Accounting principles generally accepted in the United States require that the management's discussion and analysis and 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, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

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

The other information as listed in the table of contents have 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 them.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated May 12, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.



May 12, 2022  
Sterling, Illinois

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

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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Jo Daviess County, Illinois, ' (the "County") management's discussion and analysis (MD&A) is generally intended to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activities, (3) identify changes in the County's financial position (its ability to meet future financial demands and conditions), (4) identify any material deviations from the governmental unit's financial plan (approved budget), and (5) identify individual fund issues or concerns.

The MD&A is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2021 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

### FINANCIAL HIGHLIGHTS

- The County's assets exceeded its liabilities at the close of the fiscal year by \$43,009,993 (net position). Of this amount, \$7,760,204 (unrestricted net position) may be used to meet the County's ongoing obligations.
- The County's total net position increased by \$4,366,203 during fiscal year 2021 as reported in the statement of activities.
- The County's major revenue consisted of \$7,515,042 in property tax distributions, \$4,534,448 in operating grants and contributions, and \$3,464,441 in charges for services and \$3,758,495 in other taxes.
- As of the close of fiscal year 2021, the County's governmental funds reported combined ending fund balances of \$26,127,867, an increase of \$3,652,646 in comparison to the prior year.
- At the end of fiscal year 2021, the unassigned fund balance in the General Fund was \$7,297,443, which is 63.1% of total general fund expenditures.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: (1) government-wide financial statements (2) fund financial statements, and (3) notes to the basic financial statements. This report also contains required supplementary and supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

These statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector business, using the economic resources measurement focus and the accrual basis of accounting.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Government-Wide Financial Statements (Continued)

The statement of net position presents information on all of the County's assets including deferred outflows of resources and liabilities including deferred inflows of resources, with the difference between the amount reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of improvements or deterioration of the financial position of the County.

The statement of activities presents information that shows how the County'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 result in cash flows in future fiscal years.

These statements highlight the functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general control and administration, public safety, judiciary and court related, corrections, transportation, public health, public welfare, and interest on long-term debt. There are no business-type activities accounted for by the County.

### 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 state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, 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 a government's near-term financing requirements. The County's Governmental Funds during the reporting period use the modified accrual basis of accounting and activities are converted to the accrual basis of accounting for government-wide financial statement reporting purposes.



# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Fund Financial Statements (Continued)

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 County's near-term financial decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

The County maintains individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for major funds, (the General Fund, County Highway, Public Health, Township Motor Fuel, and American Rescue Plan). All other non-major governmental funds are combined and presented in one column. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

*Fiduciary Funds.* The County also maintains a number of fiduciary funds in the form of custodial funds, which are used to account for resources - almost exclusively cash and investments - held by the County 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 used for fiduciary funds is the same as that used for proprietary funds.

### Notes to the Financial Statements

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

### Required Supplementary Information

This information addresses the County's budgetary comparison schedules of major funds, Multiyear Schedule of Changes in Net Pension Liability and Related Ratios, the Multiyear Schedule of IMRF Contribution, Multiyear Schedule of Changes in OPEB Liability and Related Ratios, and Multiyear Schedule of OPEB Contributions. The County adopts an annual appropriated budget for its General Fund and Special Revenue Funds. A budgetary comparison schedule has been provided for the General Fund and major Special Revenue Funds to demonstrate compliance with this budget. The IMRF pension schedules have been provided to present the County's obligation to provide pension benefits to County employees through the IMRF system.

### Supplementary Information

This information as discussed earlier in connection with the non-major governmental funds, custodial funds, and tort immunity expenditures are presented immediately following the required supplementary information on pensions.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

### Government-Wide Financial Analysis

As previously addressed, net position may serve the purpose over time as a useful indicator of a government's financial position. To that end, Jo Daviess County, Illinois' assets exceeded its liabilities by \$43,009,993 for FY2021.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30:

<b>Statement of Net Position Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>
Current assets	\$ 37,669,988	\$ 22,464,150
Noncurrent assets	19,746,566	19,577,852
Total assets	57,416,554	42,042,002
Deferred outflows of resources	1,910,821	2,259,571
Total assets and deferred outflows of resources	59,327,375	44,301,573
Current liabilities	4,020,987	1,821,780
Noncurrent liabilities	825,884	3,728,133
Total liabilities	4,846,871	5,549,913
Deferred inflows of resources	11,470,511	2,024,886
Total liabilities and deferred inflows of resources	16,317,382	7,574,799
Net position		
Net investment in capital assets	19,450,685	19,577,852
Restricted	15,799,104	12,844,261
Unrestricted	7,760,204	4,304,661
Total net position	\$ 43,009,993	\$ 36,726,774

The 2020 amounts were not restated for implementation of GASB Statement No. 84.

Total Assets and Deferred Outflows of Resources: At the end of 2021, total assets and deferred outflows of resources were \$59,327,375 compared to \$44,301,573 for 2020.

Total Liabilities and Deferred Inflows of Resources: At the end of 2021, total liabilities and deferred inflows of resources equaled \$16,317,382 versus \$7,574,799 at the end of 2020.

Net Position: At November 30, 2021, the County reports net position of \$43,009,993, an increase of \$6,283,219 with positive balances in all three categories of net position.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

### Government-Wide Financial Analysis (Continued)

A portion of the County's net position is reflected in its investments in capital assets (i.e., land, buildings, equipment, and infrastructure). The County uses these assets to provide services. Therefore these assets are not available for future spending. Although the County's investments in its capital assets are reported net of available debt, it is important to note that under this consideration the resources required to repay this type of debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these types of liabilities.

The following condensed financial information was derived from the Government-Wide Statement of Activities and reflects how the County's net position changed during the fiscal years.

<b>Changes in Net Position Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 3,464,441	\$ 2,545,482
Operating grants and contributions	4,534,448	2,087,622
Capital grants and contributions	115,545	251,942
General revenues:		
Property taxes	7,515,042	7,095,346
Sales taxes	1,433,212	994,753
Income taxes	1,523,993	1,253,931
Other taxes	3,758,495	2,783,918
Interest income	109,947	142,734
Miscellaneous	250,240	125,701
Revenue (loss) from sale of capital assets	(215,612)	(127,936)
<b>Total revenues</b>	<b>22,489,751</b>	<b>17,153,493</b>
<b>Expenses:</b>		
General control and administration	2,502,644	2,842,647
County development	1,615,020	1,326,413
Public safety	4,268,502	4,852,577
Judiciary and court related	1,316,044	1,371,580
Highway and bridges	6,445,478	3,524,654
Public health	1,548,409	1,627,935
Mental health	427,451	266,893
Interest	-	437
<b>Total expenses</b>	<b>18,123,548</b>	<b>15,813,136</b>
<b>Change in net position</b>	<b>\$ 4,366,203</b>	<b>\$ 1,340,357</b>

The 2020 amounts were not restated for implementation of GASB Statement No. 84.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Government-Wide Financial Analysis (Continued)

**Total Revenues:** Total government-wide revenue of \$22,489,751 increased by \$5,336,258 or 31.1% from the prior year amount of \$17,153,493. If property tax revenue in the amount of \$7,515,042 is factored out of the total, all other governmentwide revenue increased \$4,916,562 or 48.9%. Program revenue increased \$3,229,388 or 66.1%, General revenue less property taxes increased \$1,687,174 or 32.6%, and property tax revenue increased \$419,696 or 5.9%. The most significant sources of revenue during fiscal year 2021 continued to be property taxes at 33.4% (down from 41.5% in 2020, and 43.3% in 2019), charges for services 15.4%, operating grants and contributions at 20.2%, income taxes 6.8% and sales tax 6.4%. Jo Daviess County is subject to the Illinois Property Tax Limitation Law (PTELL). PTELL limits the growth in property tax extension on existing property to the consumer price index, plus additional revenue for new property/construction.

**Total Expenses:** Total government-wide expenses of \$18,123,548 increased \$2,310,412 or 14.6% from the prior year amount of \$15,813,136. Programs which experienced a decrease in fiscal year 2021 include public health \$79,526 or 4.9%, public safety \$584,075 or 12.0%, general control and administration \$340,003 or 12.0%, judiciary and court related \$55,536 or 4.9%, and debt service \$437 or 100.0%. Programs which experienced an increase include highway and bridges \$2,920,824 or 82.9%, county development \$288,607 or 21.8%, and mental health \$160,558 or 60.2%.

**Personnel Costs:** The most significant classification of expenditures supporting County operations are personnel related costs. In fiscal year 2021 government-wide expenditures for personnel costs (salaries, wages, pension contributions, employee benefits, unemployment, and health insurance) totaled approximately \$8,603,919. This is an increase of \$330,842 or 4.0% more than the prior year total of \$8,273,077. Salaries and wages totaled \$6,309,102, an increase of \$437,166 or 7.4% more than the prior year total of \$5,871,936. Approximately 29% of this increase is the result of the County becoming the operator of the Jo Daviess County Transit as of July 1, 2021. Increases include salaries fulltime \$327,828 or 6.2% and salaries over-time \$100,259 or 30.2% and partially offset by decrease in health insurance \$53,975 or 5.2% and retirement contributions \$86,792 or 9.2%. Employee benefits (social security, Medicare, health insurance, unemployment, and IMRF pension contributions) totaled \$2,294,817 a decrease of \$106,324 or 4.4% less than the prior year total of \$2,401,141. Personnel costs for salaries/wages and employee benefits represent 47.5%, 52.3%, and 51.8%, of the County's total cost of services for governmental activities in 2021, 2020 and 2019, respectively.

In the following table, we have presented the cost of each of the County's functions as well as the net cost (total cost less revenues generated by the activities) for each. Net costs help to show what functions are being covered by direct revenue and those that are covered by the net revenue of others.

<i>Year Ended November 30, 2021</i>	<b>Total Cost of Service</b>	<b>Net Cost of Service</b>
General control and administration	\$ 2,502,644	\$ (211,721)
County development	1,615,020	(1,458,494)
Public safety	4,268,502	(3,384,494)
Judiciary and court related	1,316,044	(777,468)
Highway and bridges	6,445,478	(3,056,934)
Public health	1,548,409	(692,552)
Mental health	427,451	(427,451)
<b>Total governmental activities</b>	<b>\$ 18,123,548</b>	<b>\$ (10,009,114)</b>

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

### Government-Wide Financial Analysis (Continued)

<i>Year Ended November 30, 2020</i>	<b>Total Cost of Service</b>	<b>Net Cost of Service</b>
General control and administration	\$ 2,842,647	\$ (618,449)
County development	1,326,413	(1,085,007)
Public safety	4,852,577	(4,234,926)
Judiciary and court related	1,371,580	(980,550)
Highway and bridges	3,524,654	(2,725,564)
Public health	1,627,935	(1,016,264)
Mental health	266,893	(266,893)
Debt Service interest payments	437	(437)
<b>Total governmental activities</b>	<b>\$ 15,813,136</b>	<b>\$ (10,928,090)</b>

Net cost of services is 55.2% and 69.1% of total cost of services in 2021 and 2020, respectively. This reflects a continued reliance on taxes and other general revenues sources to fund the cost of services.

### Financial Analysis Of The County's Funds

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. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year the County's governmental funds reported combined ending fund balances of \$26,127,867, an increase of \$3,652,646 in comparison with the previous fiscal year.

The general fund is the primary operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$7,297,443 (this includes the Contingency Fund, Insurance Clearing, and the JDC ACH Clearing). As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenses. Unassigned fund balance represents 93.0% of total general fund expenses.

The fund balance of the General Fund decreased by \$3,652,646 before transfers during the current fiscal year.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Budgetary Highlights

The County's budget is prepared according to Illinois law and is based on accounting for certain transactions on the modified accrual basis of accounting. A budget to actual schedule is provided as required supplementary information for the General Fund and major special revenue funds (County Highway Fund, Mental Health, Public Health, Township Motor Fuel Tax, and American Rescue Plan). Budget columns are provided for both the original and final budget adopted for fiscal year 2021. Significant changes to the budget and actual differences with the budget are discussed below.

### County General Fund Budgetary Variances

At the end of the current fiscal year, the General Fund had a fund balance of \$7,322,672, this is a \$2,279,184 or 45.2% increase from the prior year (this includes the General Fund \$6,839,256, Contingency Fund \$431,897, Insurance Clearing Fund \$51,493 and the JDC ACH Clearing Fund \$26). Per GASB 54, in fiscal year 2011 the Contingency Fund was combined into the General Fund.

The General Fund contains the operational budgets of a majority of County departments including County Treasurer, County Clerk & Recorder, Sheriff, Coroner, Courts, Probation, Circuit Clerk, State's Attorney, Supervisor of Assessments, Information & Technology, Planning & Development, County Administrator and County Board.

### Revenues

Actual revenues of \$9,004,129 exceeded the budget estimate of \$6,988,885 for the period by \$2,015,244 or 28.8%. The most significant revenue sources for fiscal year 2021 continue to be property taxes, intergovernmental revenue and charges for services. Intergovernmental revenue of \$4,814,131 was \$1,581,485 more than the budget amount of \$3,232,646, and charges for services revenue of \$1,095,895 was \$353,610 more than the budget amount of \$742,285. Revenue sources which exceeded expectations by \$30,000 or more include: Cannabis Sales tax \$471,134, State income tax \$384,464, 0.25% Sales tax \$280,147, Personal Property Replacement tax \$209,256, 1% Sales Tax \$176,896, Court Costs \$112,743, County Revenue Stamps \$62,088, Criminal Fines \$55,826, County Clerk's Earnings \$49,111, Building Permits \$46,417 and Salary Reimbursement \$35,302.

### Expenditures

Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a sizeable expenditure; however, it is also a long-term investment. Benefit payments remain a significant portion of the total personnel service costs. Pension, FICA and Health Insurance rates have all affected the total cost of personnel services.

Total General Fund expenditures of \$7,743,272 were less than the budget amount of \$8,404,923 for the period by \$661,651 or 7.9%.

Five (5) General Fund expenditure categories were less than budget: Judicial and court related \$184,053, General Control and Administration \$306,392, Public Safety \$151,903, County Development \$21,844 and Public Health \$9,189.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Budgetary Highlights (Continued)

Personnel costs remain the highest classification of expenditures in County operations. Government service requires human resources to provide essential services to the residents and citizens it supports. In 2021 personnel costs represented 86.2% of total General Fund expenditures. Personnel costs of \$6,675,438 were less than the budget amount of \$7,044,516 by \$369,078 or 5.2%. Personnel account lines which were under budget include: Health Insurance \$227,536, Salaries full time \$73,177, salaries part-time \$70,343, retirement contribution \$51,772, social security \$14,357, salaries per diem \$10,218 and Medicare \$3,284. Personnel account lines that exceeded budget: Salaries overtime \$81,609.

### County Highway Budgetary Variances

At the end of the current fiscal year the County Highway Fund had a fund balance of \$1,234,188. This is a \$63,127 decrease from the prior year.

### Revenues

The most significant revenue sources for the County Highway Fund during fiscal year 2021 continue to be property taxes and intergovernmental revenue. Actual revenues of \$1,310,897 were \$56,288 more than the budget amount of \$1,254,609.

### Expenditures

Overall expenditures of \$1,288,292 were \$110,507 or 7.9% less than the budget amount of \$1,398,799. This variance is primarily due to expense line items that were less than anticipated: Personnel costs \$28,620, Automotive & fuel \$14,815, Contingency \$28,749 and Maintenance supplies \$10,845.

### Public Health Fund Budgetary Variances

At the end of the current fiscal year the Public Health Fund had a fund balance of \$1,671,970, this is a \$408,630 or 32.3% increase from the prior year (this amount includes the Public Health Fund \$1,230,639 and the Catastrophic Public Health Emergency Fund \$441,331). Per GASB 54, in fiscal year 2011 the Catastrophic Public Health Emergency Fund was combined into the Public Health Fund.

### Revenues

The most significant sources of revenue for the Public Health Fund during fiscal year 2021 continues to be property taxes \$347,797 or 39.3%, intergovernmental revenue \$418,420 or 47.3% and charges for services \$112,329 or 12.7%. Actual revenues of \$882,777 or 11.6% more than the budget amount of \$790,705. This increase is primarily due to more than anticipated intergovernmental revenue of \$162,889 from grant revenue including \$78,826 Local Cure Program Reimbursement, \$44,792 Contact Tracing Grant, and \$14,267 COVID Mass Vaccine Grant.

### Expenditures

Overall expenditures of \$528,112 were \$354,246 or 40.1% less than the budget amount of \$882,358. This variance was primarily due to less than anticipated personnel costs \$230,738 and less than anticipated professional services \$19,872.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Budgetary Highlights (Continued)

#### **Township Motor Fuel Tax Fund Budgetary Variances**

##### Revenues

The most significant source of revenue for the Township Motor Fuel Tax Fund during fiscal year 2021 continues to be intergovernmental revenue \$2,232,236 or 99.9% of total revenue. Actual revenues of \$2,232,468 were \$2,232,468 or 100% more than the budget amount of \$0. This variance was due to the fund moving to a special revenue fund in FY21 due to the implementation of GASB 84.

##### Expenditures

Overall expenditures of \$2,092,201 were \$2,092,201 or 100% more than the budget amount of \$0. This variance was due to the fund moving to a special revenue fund in FY21 due to the implementation of GASB 84.

#### **American Rescue Plan Budgetary Variances**

##### Revenues

The American Rescue Plan didn't have revenues in FY21.

##### Expenditures

The American Rescue Plan didn't have expenses in FY21.



# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Capital Assets and Debt Administration

#### Capital Assets

The County's investment in capital assets for its governmental activities at year end totaled \$19,450,685 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, and highway infrastructure such as roads and bridges. There were \$920,689 of capital asset additions recorded during the year and \$1,273,140 of depreciation charges were expensed on the total capital assets. More detailed information can be found in Note 4 of the financial statements.

Major capital asset projects/programs during the fiscal year included the following: the Highway Department completed the Loran Road Culvert/Curve Realignment project, completed a 1 mile road reclamation project on Blackjack Road, completed the Galena Salt/Storage Building project, the GIS/IT Department assisted with implementation of the Next Generation 911 Project, installed a new County Board Room audio system, provided all County Board members with laptops and hotspots for conducting County business, partnered with Carroll and Whiteside County to complete a spring 2021 aerial flyover project to acquire new orthophotography for use in the County's GIS, One International Dump Truck, One John Deere Skid Steer Loader, and one new Sheriff Patrol Vehicle.

Major capital asset events during the fiscal year included the following:

- Work in Progress = \$94,195
- Building, Big improvements, Land imp. = \$0
- Equipment and machinery = \$62,294
- Transportation and Equipment = \$90,377
- Roads and Bridges = \$953,523

<i>Net Book Value of Capital Assets at November 30</i>	<b>2021</b>	<b>2020</b>
Land and other nondepreciable assets	\$ 1,928,252	\$ 2,049,669
Buildings and improvements	3,424,291	3,584,673
Equipment and machinery	1,337,675	1,580,109
Transportation and equipment	1,423,681	1,544,240
Roads and bridges	11,336,786	10,819,161
<b>Total</b>	<b>\$ 19,450,685</b>	<b>\$ 19,577,852</b>

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Debt Administration

The County operates largely under a "pay as you go" philosophy. At November 30, 2021, the County had \$203,890 in governmental activities long term debt which consisted of accrued compensated absences. Amounts due next year on these obligations are \$0. See Note 5 for details of debt.

<i>Outstanding Debt at November 30</i>	<b>2021</b>	<b>2020</b>
Accrued compensated absences	\$ 203,890	\$ 296,764
<b>Total</b>	<b>\$ 203,890</b>	<b>\$ 296,764</b>

### **Profile of Jo Daviess County**

Jo Daviess County, incorporated in 1827, is located in the northwest corner of Illinois. The county is bounded by the Mississippi River/Iowa border to the west, and the Wisconsin border to the north. Stephenson County lies to the east, and Carroll County lies to the south. The county has an area of 384,768 acres. The primary industries are agriculture, tourism services and manufacturing. The county has 23 townships and ten incorporated communities ranging in population from 107 (Nora) to 3,308 (Galena). Galena, the largest community, serves as the county seat. The county also has two large recreational communities, Apple Canyon Lake and the Galena Territories, both are located in unincorporated Jo Daviess County. According to the U.S. Census Bureau, the estimated population for Jo Daviess County in 2020 was 22,035, this compares to 22,678 in the 2010 Census and 22,289 in the 2000 Census.

Jo Daviess County operates under the township form of government. The governing body is the County Board. Jo Daviess County is comprised of 17 County Board districts. One County Board member is elected from each district for a four year term, with half of the Board elected every two years. The County Board's primary function is to establish the various budgets of the county funds and to levy taxes for county purposes. Also, the board adopts all ordinances and rules pertaining to the management and business of the county departments.

The County Administrator, appointed by the County Board, directs the day-to-day operations of County functions and activities, which fall under the jurisdiction of the County Board. He is responsible for coordinating the preparation and implementation of the County's annual operating and capital budgets; administering personnel and purchasing policies and administering all risk management and insurance programs.

Under the Counties Code (55 ILCS 5/et. seq.), the County Board has the authority to appropriate expenditures and levy property taxes. The County of Jo Daviess is a legal subdivision of the State of Illinois. The services and functions of Jo Daviess County Government are limited to those that are specifically authorized by State Law. The annual budget serves as the foundation for Jo Daviess County's financial planning and control.

Services provided by Jo Daviess County Government include law enforcement and prosecution, emergency services, assessment and collection of taxes, recording of legal documents, conducting of elections, construction and maintenance of roads and bridges, public health, court services, and adult corrections. Regulatory functions include zoning, liquor control, animal control, subdivision regulations, restaurant licensing, and flood control.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Economic Factors

One of the County's major challenges is to provide the residents and taxpayers of Jo Daviess County with essential services with a limited set of resources. In recent years resources have been limited for a number of reasons including the effects of the COVID pandemic on the local, state and national economy, the continuing slow recovery from the great recession, slow economic growth, revenue shortfalls, uncertainty of timely state payments, and uncertainty of the financial status of the State of Illinois. The economic recession resulted in significant reductions in state income tax revenue, sales tax revenue and other state shared tax revenues. In response, the County implemented several measures to reduce expenses. Jo Daviess County uses a 15-step target-based budget process which has helped control expenses during these difficult periods. Another concern relates to the reductions in state funding for various public health and safety programs, including grants, direct funding and salary reimbursements. The State continues to consider options to freeze property taxes and reduce local disbursements from the Local Government Distributive Fund.

Historically, Jo Daviess County has been known for its probusiness, protourism environment, and an abundance of available property with secondary and transient housing being a strong source of continued growth. In 2008 and 2009 Jo Daviess County experienced a rather significant decline in new construction especially in the recreational and second home market. For several years high levels of new construction, home sales and mortgage refinances resulted in increased revenue from building permits and recording fees. However, new construction and real estate sales slowed dramatically during the recession and have for the most part been slow to recover. Taxable EAV from new property/construction peaked in 2008 at \$24,246,636 before declining annually to \$5,234,842 in 2012. New property/construction increased to \$9,500,000 in 2020 and \$7,416,101 in 2021.

Transfer declarations have followed the same pattern, peaking in 2005 at 1,470 and then declined eight of the next ten years to a low of 577 in 2011. Since, 2011 transfer declarations have increased consistently to 1,151 in 2020 (the most since 2006). Real estate sales in Jo Daviess County peaked at \$213,976,000 in 2008 and bottomed out the following year in 2009 at \$77,722,000. Since 2009 real estate sales have slowly recovered, increasing to \$187,100,000 in 2020 and \$264,076,000 in 2021.

The JoCarroll Local Redevelopment Authority (LRA) continues to promote and redevelop the Savanna Army Depot. Three regional economic development organizations are active in promoting and enhancing economic development opportunities in our region; NW Illinois Economic Development, represents Jo Daviess County, Carroll County and part of Whiteside County, the Upper Mississippi River International Port District represents Carroll and Jo Daviess County, and the Blackhawk Regional Council represents the six-county region of Carroll, Jo Daviess, Lee, Ogle, Stephenson, and Whiteside. In addition, several communities including East Dubuque, Stockton, Elizabeth and Scales Mound, are all in various stages of creating or implementing TIF Districts which have the potential to significantly expand both residential and commercial growth.

Since the great recession the local economy has shown some positive trends. As we began fiscal year 2021 revenues began to moderately increase, locally generated sales tax revenues, income taxes, corporate personal property replacement taxes and hotel/motel tax have all recovered from the losses experienced in the years following the great recession. As we enter 2022, we are hopeful revenues will continue to exceed levels that were experienced before the pandemic. Increasing expenses is a challenge to the County as it continues to "do more with less."

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Economic Factors (Continued)

#### Employment

The great recession officially ended in 2009, the recovery was slow and mixed. Unemployment increased significantly in 2009 and 2010 to levels not seen since the early 1980's, unemployment then slowly decreased to historical lows in 2019. However, in 2020, the economy slowed dramatically, due to the impact of the COVID19 and unemployment claims surged. The economy improved in 2021 and unemployment rates decreased significantly. The Illinois Department of Employment Security (IDES) reports that the 2021 annual unemployment rate for Jo Daviess County was 4.4% (down from 8.3% in 2020), the Illinois annual unemployment rate for 2021 was 6.1% (down from 9.5% in 2020).

The Illinois Department of Employment Security (IDES) reports the annual average labor force for Jo Daviess County in 2021 was 10,552 of which 10,089 were employed, 465 were unemployed and an unemployment rate of 4.4%. This compares to the 2020 average labor force of 10,426 of which 9,560 were employed, 886 were unemployed and an unemployment rate of 8.3%. In 2007 the average labor force for Jo Daviess County was 13,790 of which 13,237 were employed, 553 were unemployed and the unemployment rate was 4.0%.

Labor trends – The average annual number of jobs in Jo Daviess County increased in 2021 from a COVID pandemic low in 2020. However, in recent years since the great recession the average number of jobs in Jo Daviess County has decreased twelve of the last fourteen years. The Illinois Department of Employment Security (IDES) estimates that in 2021 the average number of individuals employed by employers in Jo Daviess County was 7,182. This compares to 6,733 in 2020, 7,294 in 2019, 7,488 in 2018, and 7,516 in 2017. Since the great recession (2008) the number of jobs in Jo Daviess County declined by 1,996 or 21.7%. In 2007, 9,178 individuals were employed by employers in Jo Daviess County.

#### Property Tax Levy

A majority of County revenue sources decreased during the great recession, many including intergovernmental revenues have just in the past year recovered to levels prior to the recession, as a result property tax revenue increased its position as the most significant source of revenue for County Government. Property tax revenue in fiscal year 2021 represented 33.3 percent of total countywide revenue, this is down slightly from fiscal year 2020 41.5% and fiscal year 2019 43.3% and compares to 32.7% in fiscal year 2008.

Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL) pursuant to 35 ILCS 200/18185. This law was adopted by Jo Daviess County as a result of a November 1997 voter referendum. PTELL limits the growth in property tax extension on existing property to an annual increase of 5 percent or the change in the consumer price index (CPI), whichever is less. Special Service Areas are exempt from PTELL and are not included in the County's total aggregate extension. There are provisions in the law which does allow extensions to increase more than the limit; they include increases in proportion to the amount of new property/construction and annexations of territory into a district. A CPI factor of 1.4% was utilized in administering the 2021 Property Tax Extension Limitation Law formula (payable 2022).

The total taxable assessed value of property in Jo Daviess County as of January 1, 2021, was \$751,783,401, an increase of \$10,416,731 or 1.4 percent over the prior year. The estimated total taxable assessed value of property in Jo Daviess County as of January 1, 2022, was \$805,494,196, an increase of \$53,710,795 or 6.7 percent over the prior year. An estimated \$7,416,101 of this increase can be contributed to new construction. Generally, in a PTELL county property tax rates decrease when overall equalized assessed value increases at a rate faster than inflation

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Economic Factors (Continued)

and increase when equalized assessed values decrease. Per sales ratios received from the Illinois Department of Revenue, some JDC township assessment districts experienced significant decreases in assessed valuation in years following the great recession. During the six (6) year period 2010 to 2015 taxable EAV of existing property in Jo Daviess County decreased 23.7% while CPI increased 11.2%. As a result, property tax rates increased. This trend has slowly begun to reverse itself. During the six (6) year period 2016 to 2021 taxable EAV of existing property has increased 18.8% while CPI increased 10.5%, this in turn has helped stabilize tax rates in Jo Daviess County.

The overall Jo Daviess County property tax levy is distributed between ten (10) individual special purpose property tax levies, they include: General Corporate, County Highway, Federal Aid Matching, County Bridge, Public Health, Mental Health, IMRF, Social Security, Extension Education, and Insurance.

Special Service Areas (SSA) are exempt from PTELL and are not included in the County's total aggregate property tax levy. SSA are subject to a maximum property tax rate; these rates were established by ordinance (after public hearing) by the Jo Daviess County Board. The proposed combined 2021 total property tax levy (payable 2022) for the five SSA as recommended by the Jo Daviess County Special Service Area Commissions is \$815,253.

### **Risk Management**

Jo Daviess County participates with approximately 50 other Illinois counties in purchasing its property and liability insurance and workers' compensation insurance from Illinois Counties Risk Management Trust. To help minimize the County's risk exposure, the County adopted a Safety Policy Manual in 2008, and hired a part time Safety Coordinator in 2009. The County's Safety Committee works with the Safety Coordinator to implement the County's safety program, reviews injury reports, and assists in planning quarterly educational programs aimed at reducing and preventing accidents and injuries in the workplace.

The above factors were considered while preparing the fiscal year 2022 financial plan for the County.

### **Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, and potential creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Jo Daviess County Administrator  
330 North Bench Street  
Galena, IL 61036

# Basic Financial Statements

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# Jo Daviess County, Illinois

## Statement of Net Position

<i>November 30, 2021</i>	<b>Governmental Activities</b>
<b>Assets and Deferred Outflows of Resources</b>	
Cash and cash equivalents	\$ 27,292,880
Receivables, net of allowance:	
Due from State of Illinois	2,390,504
Accounts receivables	7,894,205
Loans receivable	46,450
Prepays	23,696
Inventory	22,253
<b>Total current assets</b>	<b>37,669,988</b>
<b>Noncurrent assets:</b>	
Net pension asset	295,881
	<b>295,881</b>
<b>Capital assets:</b>	
Land and other nondepreciable assets	1,928,252
Capital assets, net of depreciation	17,522,433
<b>Total capital assets</b>	<b>19,450,685</b>
<b>Total noncurrent assets</b>	<b>19,746,566</b>
<b>Total assets</b>	<b>57,416,554</b>
<b>Deferred outflows of resources</b>	
Deferred outflows of pension resources	1,470,451
Deferred outflows of OPEB resources	440,370
<b>Total deferred outflows of resources</b>	<b>1,910,821</b>
<b>Total assets and deferred outflows of resources</b>	<b>59,327,375</b>

# Jo Daviess County, Illinois

## Statement of Net Position (Continued)

<i>November 30, 2021</i>	<b>Governmental Activities</b>
<b>Liabilities, Deferred Inflows of Resources</b>	
Current liabilities	
Accounts payable	1,292,597
Accrued compensated absences	203,890
Accrued payroll	350,774
Unavailable grant revenue	2,173,726
Total current liabilities	4,020,987
Noncurrent liabilities	
Net OPEB liability	825,884
Total noncurrent liabilities	825,884
Total liabilities	4,846,871
Deferred inflows of resources	
Deferred inflows of pensions resources	3,597,579
Deferred inflows of OPEB resources	147,908
Deferred property tax revenue	7,725,024
Total deferred inflows of resources	11,470,511
Total liabilities and deferred inflows of resources	16,317,382
<b>Net position</b>	
Net investment in capital assets	19,450,685
Restricted	15,799,104
Unrestricted	7,760,204
Total net position	\$ 43,009,993



# Jo Daviess County, Illinois

## Statement of Activities

Year Ended November 30, 2021	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Functions/Programs</b>					
Governmental activities:					
General control and administration	\$ 2,502,644	\$ 1,730,236	\$ 557,142	\$ 3,545	\$ (211,721)
County development	1,615,020	156,315	-	211	(1,458,494)
Public safety	4,268,502	855,239	28,769	-	(3,384,494)
Judiciary and court related	1,316,044	517,757	20,819	-	(777,468)
Highways and bridges	6,445,478	2,875	3,350,842	34,827	(3,056,934)
Public health	1,548,409	202,019	576,876	76,962	(692,552)
Mental health	427,451	-	-	-	(427,451)
Total governmental activities	18,123,548	3,464,441	4,534,448	115,545	(10,009,114)
General revenues:					
Taxes:					
Property taxes					7,515,042
Sales taxes					1,433,212
Income taxes					1,523,993
Other taxes					3,758,495
Interest Income					109,947
Gain/(loss) from sale of capital assets					(215,612)
Miscellaneous					250,240
Total general revenues					14,375,317
Change in net position					4,366,203
Net position, beginning of year					36,726,774
Prior period adjustments					1,917,016
Net position, beginning of year, restated					38,643,790
Net position, ending					\$ 43,009,993

# Jo Daviess County, Illinois

## Balance Sheet - Governmental Funds

<i>November 30, 2021</i>	<b>General</b>	<b>County Highway</b>	<b>Public Health</b>	<b>Township Motor Fuel</b>
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 6,615,255	\$ 1,326,861	\$ 1,528,017	\$ 1,591,526
Receivables, net of allowance:				
Due from State of Illinois	1,030,514	-	291,204	146,279
Accounts receivables	2,812,052	1,209,023	347,717	-
Loans receivable	-	-	-	-
Due from other funds	227,197	-	-	-
Prepays	23,565	9	20	-
Inventory	1,664	13,011	7,578	-
<b>Total assets</b>	<b>10,710,247</b>	<b>2,548,904</b>	<b>2,174,536</b>	<b>1,737,805</b>
Deferred outflows of resources				
None	-	-	-	-
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets and deferred outflows of resources</b>	<b>10,710,247</b>	<b>2,548,904</b>	<b>2,174,536</b>	<b>1,737,805</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
Accounts payable	146,026	72,894	19,527	25,512
Accrued payroll	212,746	31,352	16,515	-
Unavailable grant revenue	2,163	-	109,238	-
Due to other funds	236,250	6,879	9,700	-
<b>Total liabilities</b>	<b>597,185</b>	<b>111,125</b>	<b>154,980</b>	<b>25,512</b>
Deferred inflows of resources				
Unavailable property taxes	2,790,390	1,203,591	347,586	-
<b>Total deferred inflow of resources</b>	<b>2,790,390</b>	<b>1,203,591</b>	<b>347,586</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>3,387,575</b>	<b>1,314,716</b>	<b>502,566</b>	<b>25,512</b>
Fund balances				
Non-spendable	25,229	13,020	7,598	-
Restricted	-	1,221,168	1,664,372	1,712,293
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	7,297,443	-	-	-
<b>Total fund balances</b>	<b>7,322,672</b>	<b>1,234,188</b>	<b>1,671,970</b>	<b>1,712,293</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 10,710,247</b>	<b>\$ 2,548,904</b>	<b>\$ 2,174,536</b>	<b>\$ 1,737,805</b>

# Jo Daviess County, Illinois

## Balance Sheet - Governmental Funds (Continued)

	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<i>November 30, 2021</i>			
<b>Assets and Deferred Outflows of Resources</b>			
Cash and cash equivalents	\$ 2,067,500	14,163,721	\$ 27,292,880
Receivables, net of allowance:			
Due from State of Illinois	-	922,507	2,390,504
Accounts receivables	-	3,525,413	7,894,205
Loans receivable	-	46,450	46,450
Due from other funds	-	95,894	323,091
Prepays	-	102	23,696
Inventory	-	-	22,253
<b>Total assets</b>	<b>2,067,500</b>	<b>18,754,087</b>	<b>37,993,079</b>
<b>Deferred outflows of resources</b>			
None	-	-	-
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets and deferred outflows of resources</b>	<b>2,067,500</b>	<b>18,754,087</b>	<b>37,993,079</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	-	1,028,638	1,292,597
Accrued payroll	-	90,161	350,774
Unavailable grant revenue	2,062,325	-	2,173,726
Due to other funds	-	70,262	323,091
<b>Total liabilities</b>	<b>2,062,325</b>	<b>1,189,061</b>	<b>4,140,188</b>
<b>Deferred inflows of resources</b>			
Unavailable property taxes	-	3,383,457	7,725,024
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>3,383,457</b>	<b>7,725,024</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>2,062,325</b>	<b>4,572,518</b>	<b>11,865,212</b>
<b>Fund balances</b>			
Non-spendable	-	102	45,949
Restricted	5,175	11,184,427	15,787,435
Committed	-	617,233	617,233
Assigned	-	2,379,807	2,379,807
Unassigned	-	-	7,297,443
<b>Total fund balances</b>	<b>5,175</b>	<b>14,181,569</b>	<b>26,127,867</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 2,067,500</b>	<b>\$ 18,754,087</b>	<b>\$ 37,993,079</b>

**Jo Daviess County, Illinois**  
**Reconciliation of the Balance Sheet of**  
**Governmental Funds to the Statement of Net Position**  
**November 30, 2021**

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Total fund balances - governmental funds	\$ 26,127,867
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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.	19,450,685
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Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Accrued compensated absences	(203,890)
Other post-employment benefits and related deferred resources	(533,422)
Net pension liability and related deferred pension resources	(1,831,247)

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Total net position - governmental activities	\$ 43,009,993
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# Jo Daviess County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds

<i>Year Ended November 30, 2021</i>	<b>General</b>	<b>County Highway</b>	<b>Public Health</b>	<b>Township Motor Fuel</b>
<b>Revenues</b>				
Property taxes	\$ 2,701,835	\$ 1,204,321	\$ 347,797	\$ -
Intergovernmental revenues	4,814,131	30,602	597,587	2,232,236
Charges for services	1,095,895	-	112,329	-
Licenses and permits	317,792	2,000	-	-
Interest	35,800	7,835	2,564	232
Other revenue	39,270	66,139	2,831	-
Total revenues	9,004,723	1,310,897	1,063,108	2,232,468
<b>Expenditures</b>				
Current:				
General control and administration	2,022,892	-	-	-
County development	253,523	-	-	-
Public safety	4,102,353	-	-	-
Judiciary and court related	1,372,574	-	-	-
Highways and bridges	-	1,288,292	-	2,092,201
Public health	71,886	-	641,758	-
Mental health	-	-	-	-
Capital outlay	23,523	-	16,807	-
Total expenditures	7,846,751	1,288,292	658,565	2,092,201
Excess (deficiency) of revenues over expenditures	1,157,972	22,605	404,543	140,267
<b>Other financing sources (uses)</b>				
Transfers in	1,620,043	212,151	60,013	-
Transfers out	(498,831)	(297,883)	(55,926)	(55,106)
Total other financing sources (uses)	1,121,212	(85,732)	4,087	(55,106)
Net change in fund balance	2,279,184	(63,127)	408,630	85,161
Fund balances, beginning of year as restated	5,043,488	1,297,315	1,263,340	1,627,132
Fund balances, end of year	\$ 7,322,672	\$ 1,234,188	\$ 1,671,970	\$ 1,712,293

# Jo Daviess County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds (Continued)

	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<i>Year Ended November 30, 2021</i>			
<b>Revenues</b>			
Property taxes	\$ -	\$ 3,261,089	\$ 7,515,042
Intergovernmental revenues	-	3,692,858	11,367,414
Charges for services	-	1,839,052	3,047,276
Licenses and permits	-	107,308	427,100
Interest	5,175	58,341	109,947
Other revenue	-	130,344	238,584
Total revenues	5,175	9,088,992	22,705,363
<b>Expenditures</b>			
Current:			
General control and administration	-	1,371,778	3,394,670
County development	-	1,271,437	1,524,960
Public safety	-	383,473	4,485,826
Judiciary and court related	-	18,104	1,390,678
Highways and bridges	-	2,357,813	5,738,306
Public health	-	848,804	1,562,448
Mental health	-	435,783	435,783
Capital outlay	-	479,716	520,046
Total expenditures	-	7,166,908	19,052,717
Excess (deficiency) of revenues over expenditures	5,175	1,922,084	3,652,646
<b>Other financing sources (uses)</b>			
Transfers in	-	723,298	2,615,505
Transfers out	-	(1,707,759)	(2,615,505)
Total other financing sources (uses)	-	(984,461)	-
Net change in fund balance	5,175	937,623	3,652,646
Fund balances, beginning of year as restated	-	13,243,946	22,475,221
Fund balances, end of year	\$ 5,175	\$ 14,181,569	\$ 26,127,867

# Jo Daviess County, Illinois

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

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Net change in fund balance - governmental funds	\$ 3,652,646
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Amounts reported for governmental activities in the statement of net position are different because:

An internal service fund is used to account for self-insurance of medical claims. The net revenue of the internal service fund is reported with governmental activities.

-

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:

Capital asset purchases	520,046
Loss on disposal	(215,612)
Depreciation expense	(1,274,264)
Capital contributions	758,498

Some expenses reported in the statement of activities do not require use of current financial resources and, therefore are not reported as expenditures in governmental funds:

Change in other post-employment benefits and deferred resources.	(35,747)
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Change in net pension liability and deferred pension sources.	867,762
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Vacation and compensated pay for employees is expensed in the statement of activities. However, since these amounts will not be paid from current resources, this expense is not recorded in the governmental funds. This is the amount by which vacation and compensated pay decreased over the prior period.

92,874

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Change in net position of governmental activities	\$ 4,366,203
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**Jo Daviess County, Illinois**  
**Statement of Fiduciary Net Position**

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<i>November 30, 2021</i>	<b>Custodial Funds</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 362,875
Total assets	362,875
<b>Liabilities</b>	
Accounts payable	110,950
Total liabilities	110,950
<b>Net Position</b>	
Restricted	\$ 251,925



# Jo Daviess County, Illinois

## Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2021</i>	<b>Custodial Funds</b>
<b>Additions</b>	
Fines for other governments	\$ 1,003,679
Property tax collections for other governments	58,690,786
<b>Total additions</b>	<b>59,694,465</b>
<b>Deductions</b>	
Property tax collections to other governments	58,690,786
Fines distributed to other governments	1,076,256
<b>Total deductions</b>	<b>59,767,042</b>
<b>Change in net position</b>	<b>(72,577)</b>
<b>Net position, beginning of year</b>	<b>324,502</b>
<b>Net position, end of year</b>	<b>\$ 251,925</b>

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Introduction

The financial statements of Jo Daviess County, Illinois (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

#### Reporting Entity

This report includes all of the funds of the Jo Daviess County, Illinois. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

The County is a municipal corporation governed by a County Board, which is elected by the public and has the exclusive responsibilities and accountability for the decisions it makes. The County has the statutory authority to adopt its own budget, to levy taxes, and to issue bonded debt without the approval of another government. It has the right to sue and be sued, and has the right to buy, sell, lease or mortgage property in its own name. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials are financially accountable or whose exclusion would render the financial statements misleading because of nature and significance of their relationship.

Blended Component Unit The 911 Fund serves all the citizens of the County. The budget and appropriation ordinance is approved by the 911 Board of Trustees, and the legal liability for any 911 Fund debt remains with the County. The 911 Fund is reported as a Special Revenue Fund.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Joint Ventures**

The County has an intergovernmental agreement with Carroll County, Illinois regarding an entity known as the JoCarroll Depot Local Redevelopment Authority (LRA). This LRA replaced an entity previously known as the Savanna Army Depot Local Redevelopment Authority. The former entity was charged with the authority to prepare a plan for the reuse of the Savanna Army Depot facilities in accordance with the Base Closure Community Redevelopment Assistance Act. The current LRA is charged with the authority to implement the reuse plan for the Savanna Army Depot and to modify the plan as may become necessary. Both Counties are jointly and severally liable for all liabilities, debts and obligations of any kind incurred by the LRA if the Authority is dissolved. The agreement provides for the LRA to consent to an audit of its funds by either County as either County may direct.

Separate financial statements are available through the JoCarroll Depot Local Redevelopment Authority offices in Savanna, Illinois.

#### **Basis of Presentation**

##### Government-Wide Financial Statements

The governmentwide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the County, except for the fiduciary funds. The fiduciary funds are only reported in the statements of fiduciary net position at the fund financial statement level. The governmental activities column incorporates data from governmental funds. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for supported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues

The County applies restricted resources first when an expense is incurred for a purpose for which both restricted and unrestricted net position are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the statement of activities.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Basis of Presentation (Continued)

##### Fund Financial Statements

The fund statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category governmental and fiduciary are presented. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as other governmental funds.

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues and expenditures or expenses, as appropriate. The County has the following fund types:.

##### Governmental Fund Types

Governmental fund types are those funds through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is referred to as "fund balance." The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The County has three governmental fund types: General Fund, Special Revenue Funds, and Capital Projects Funds.

**General Fund** - This is the County's primary operating fund, and it is always a major fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The services which are administered by the County and accounted for in the General Fund include general control and administration, public health, public safety, county development, and judiciary and court related

The Contingency Fund was combined into the General Fund in fiscal year 2011. This fund was established to provide funds for expenses incurred by County departments and offices that were unanticipated at the beginning of the budget year or to provide interfund loans for any County fund experiencing temporary cash flow problems. Expenditures and interfund loans from this fund may be made only upon approval of the County Board. Monies expended or loaned from this fund must be replaced during the fiscal year expended or loaned or during the subsequent fiscal year from the fund for which the unanticipated expenditure was made. Initial funding of \$50,000 for the Contingency Fund was derived from the elimination of the Indemnity Fund in 2004.

The Insurance Clearing and JDC ACH Clearing Funds were combined in fiscal year 2022. These funds are used to collect pre-tax benefit payments for insurance premium, medical and dental expenses and dependent care. Disbursements from this fund are claim payments for enrollees. Payroll deductions from enrollee's paychecks support this fund.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Basis of Presentation (Continued)

**Special Revenue Funds** These funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific projects. The major special revenue funds are:

**County Highway Fund:** This is used to operate the County Highway Department including, but not limited to, salaries, supplies and purchase of machinery and equipment. Property and sales taxes, sale of material, reimbursement from townships and interest income support this fund.

**Public Health Fund:** This fund is used for public health expenditures and is supported by the public health property tax levy and funds from Illinois Department of Public Health, Illinois Department of Human Services, and various state or federal grant sources. The County has elected to report the Public Health Fund as major for public interest purposes.

**Township Motor Fuel Tax Fund:** This fund covers maintenance of township roads using state approved material and contractors. Disbursements are used for road construction and maintenance, materials, equipment rental and reimbursement to County for engineering. Monthly allotments from the state of Illinois, interest income and reimbursements from townships support this fund. The County engineer authorizes expenditures from this fund.

**American Rescue Plan Fund:** This fund accumulates federal funding for the County's share of COVID-19 dollars.

The other special revenue funds of the County are considered nonmajor funds.

**Capital Projects Funds** These funds are used to account for the County's purchase or construction of capital facilities or capital equipment. None of the County's capital projects funds in fiscal year 2021 are major funds.

#### Fiduciary

**Custodial Funds** - Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

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

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

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Measurement Focus and Basis of Accounting**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. For this purpose, the government generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County has elected to take exception to this assumption for revenue remitted by the State. Due to the State being late with payments, the County considers those amounts applicable to the current fiscal year to be available as it is vouchered by the State. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

#### **Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

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

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

The appropriated budget is prepared by fund, function, and department. Per the County Purchasing Ordinance, no purchase order/claim shall be authorized unless an unencumbered balance exists in the appropriate expense account (line item) without the approval of the county board or county administrator. The county administrator may approve the transfer of up to \$500 from one-line item to another line item within class II, III and IV departmental budget line items when the county administrator deems reasonable and appropriate. The county board may approve the transfer of funds, over \$500 within a departmental budget from one-line item to another when the county board deems it reasonable and appropriate. All requests for the transfer of funds from or to any class I (salary and fringe benefits) expense line item must be approved by a two thirds (2/3) majority vote of the county board.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Budgetary Basis of Accounting** (Continued)

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.

#### **Cash and Investments**

The County considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. The County considers deposits with financial institutions, including nonnegotiable certificates of deposit, to be nonparticipating contracts reported at cost.

The cash balances of most of the County funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

#### **Accounts Receivable**

The County's property tax is levied each year on all taxable real property located in the County. The 2020 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2021. The County must file its tax levy by the last Tuesday of December each year. The 2020 levy was approved on December 8, 2020. The 2021 levy was approved on November 16, 2021.

The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2020 became due and payable in two installments, generally in June 2021 and September 2021. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

Other receivables in the governmental and fiduciary funds are recorded at gross. No allowance for uncollectible accounts has been provided, since it is believed that the amount of such allowance would not be material.

#### **Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. The County's inventory consists of Health Department expendable immunization vaccines and fuel and deed stamps held for resale.

Prepaid items represent payments made by the County for which benefits extend beyond November 30, 2021. The costs of governmental fund type prepaid items are recorded as expenditures when consumed rather than when purchased.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Capital Assets

Purchased or constructed capital assets, including property, plant, equipment, and infrastructure (roads, bridges, and similar items), are reported at cost or estimated historical cost in the governmentwide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$20,000 for land, buildings and infrastructure assets, and \$5,000 for other capital assets, and an estimated life in excess of one year.

Additions or improvements that significantly extend the useful life of an assets, or that significantly increase the capacity of an asset are capitalized. Expenditures for equipment, vehicles, real property acquisitions, improvements, and infrastructure are recorded as capital outlay. Donated assets are recorded at their acquisition value at the date of donation. Maintenance and repairs of a routine nature are charged to expenses/expenditures as incurred and are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	Years
Building improvements	1-50 years
Transportation equipment	1-30 years
Equipment and machinery	1-30 years
Roads and bridges	1-100 years

Capital assets not being depreciated include land and construction in progress.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has only one items that qualifies for reporting in this category. The County reports deferred outflows of resources related to pensions and other postemployment benefit for its proportionate shares of collective deferred outflows of resources related to pensions and County contributions to pension plans subsequent to the measurement date of the collective net pension liability (asset) and other postemployment benefit liability.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents the acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items which occur related to revenue recognition. Property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year, as it is not legally available as of fiscal yearend. Various other receivables are recorded in the current year, but the revenue will be recorded in each subsequent year, as it is not available in the governmental funds as of fiscal yearend. Finally, deferred inflows of resources related to the pension and other postemployment liability will be recognized in future years.



# Jo Daviess County, Illinois

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Compensated Absences**

County employees accumulate a limited amount of earned but unused vacation and sick leave hours for subsequent use or for payment upon termination, death or retirement.

For nonunion employees, fulltime employees accrue vacation time according to their years of continuous service with the County with the hours given to the employee on their anniversary date. Employees may carry over up to one-half of their accrued vacation from the previous year for six months past their anniversary date for the following year.

For employees covered under the Collective Bargaining Agreement for Police Officers, vacation allowances are earned annually based on the number of months employed with the County and the prior year's earned hours are available for use starting December 1 the following year. These employees also earn sick leave hours with a maximum of 1,040 hours allowed. For sick leave hours in excess of 520 sick hours, the employee can cash in two unused sick days for one day's pay basis. The cash in occurs during the time period of November 1 to November 15 each year. For employees covered under the Collective Bargaining Agreement for the Highway Department, vacation accrues for full time employees on a pay period basis based on the years of service with the County. These employees are allowed to carry one-half of their accrued vacation time from the previous year for up to 12 months past their anniversary date. Employees with more than two years seniority are also permitted to cash out up to one-half of their annual vacation accrual once per year if the employee has not yet utilized their vacation time.

All vacation and sick leave are accrued when incurred in the governmentwide fund statements, with vacation accruals being payable within one year. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

#### **Pension Plan**

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

#### **Other Post-Employment ("OPEB") Obligations**

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

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Interfund Transactions**

Transactions from County funds that would be treated as revenues and expenditures if they involve organizations external to County government are accounted for as revenues and expenditures in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which revenues are to be expended, are separately reported in the respective funds' operating statements.

Activity between funds that represents lending/borrowing arrangements at the end of the fiscal year is referred to as "due to/from other funds."

#### **Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

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

#### **Fund Balances**

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance:* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Fund Balances (Continued)

*Committed fund balance:* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the County Board – the County’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the County Board removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance:* This classification reflects the amounts constrained by the County’s “intent” to be used for specific purposes, but the amounts are neither restricted nor committed. The County Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance:* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

#### Adoption of GASB Pronouncements

During the fiscal year ended November 30, 2021, the County implemented the following GASB Pronouncements:

GASB Statement No. 84, Fiduciary Activities: As of December 1, 2020, the County implemented GASB Statement No. 84. This Statement establishes new criteria for identifying fiduciary activities that are reported in the fiduciary funds. This Statement also revised the definition and terminology used for activities that were previously classified as agency funds. The County has reclassified several funds as special revenue funds using the GASB Statement No. 84 definitions. Note 17 Prior Period Restatement outlines this restatement.

#### Subsequent Events

The County has evaluated subsequent events through April 12, 2022, which is the date the financial statements were available to be issued.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 2: Stewardship, Compliance and Accountability

#### *Excess of expenditures over appropriations*

The following individual functional areas incurred expenditures in excess of appropriations:

<b>Fund</b>	<b>Amount</b>
County Aid to Bridges Fund	136,518
Township Motor Fuel Tax Fund	2,092,201
Extension Education Fund	67
Work Release Fund	2,701
County Clerk Tax Redemption Fund	602,431
Inmate Commissary Fund	216,097
Sheriff Kids First Fund	8,185

#### *Deficit Fund Equity*

As of November 30, 2021, the County had no funds that had a deficit fund equity.

### Note 3: Cash Deposits with Financial Institutions

#### Deposits with Financial Institution

*Custodial credit risk deposits.* 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 gives discretion to the Jo Daviess County Treasurer to determine whether or not collateral will be required of financial institutions receiving funds from the County. At all times, the Treasurer is required to collateralize deposits in excess of 35 percent of the capital and surplus of a financial institution. When collateral is required, 110 percent of the deposit will be required. Acceptable collateral includes United States Government Direct Securities, obligations of federal agencies, obligations of the state of Illinois, obligations of Jo Daviess County, obligations of municipalities located within Jo Daviess County and acceptable collateral as identified in the Illinois Compiled Statutes. As of November 30, 2021, the County's bank balance was \$27,694,610 and the entire balance was insured and collateralized with securities in the County's name.

#### Investments

As of November 30, 2021, the County had no investments.

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 4: Capital Assets

Governmental activities capital asset balances and activity for the year ended November 30, 2021, were as follows:

<b>Governmental Activities</b>	<b>Balance 12/1/2020</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance 11/30/2021</b>
Capital assets, not being depreciated:					
Land	\$ 561,987	\$ -	\$ (215,612)	\$ -	\$ 346,375
Work in progress	1,553,202	115,651	-	(86,976)	1,581,877
Total capital assets, not being depreciated	2,115,189	115,651	(215,612)	(86,976)	1,928,252
Capital assets, being depreciated:					
Buildings and improvements	6,752,079	-	-	-	6,752,079
Equipment and machinery	5,234,438	53,624	(9,975)	-	5,278,087
Transportation and equipment	4,094,897	244,657	(154,280)	-	4,185,274
Roads and bridges	21,290,172	866,547	-	86,976	22,243,695
Total capital assets, being depreciated	37,371,586	1,164,828	(164,255)	86,976	38,459,135
Accumulated depreciation:					
Buildings and improvements	(3,167,406)	(160,382)	-	-	(3,327,788)
Equipment and machinery	(3,635,684)	(343,759)	39,031	-	(3,940,412)
Transportation and equipment	(2,550,657)	(334,225)	123,289	-	(2,761,593)
Roads and bridges	(10,471,011)	(435,898)	-	-	(10,906,909)
Total accumulated depreciation	(19,824,758)	1,274,264	162,320	-	(20,936,702)
Total capital assets, being depreciated, net	17,546,828	(109,436)	(1,935)	86,976	17,522,433
Governmental activities capital assets, net	\$ 19,662,017	\$ 6,215	\$ (217,547)	\$ -	\$ 19,450,685

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 4: Capital Assets (Continued)

The County held two parcels of land in Elizabeth held at cost amount of \$215,613 that the County sold the land. The asset is shown in land as a disposal as of November 30, 2021.

Depreciation expense was charged to the governmental functions as follows:

<b>Governmental Activities</b>	
General control and administration	\$ 31,941
County development	119,936
Public safety	297,630
Judiciary and court related	24,802
Highway and bridges	775,543
Public health	24,412
	<b>\$ 1,274,264</b>

### Note 5: Long-Term Debt

Long term liability activity for the year ended November 30, 2021 is as follows:

<b>Governmental activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>	<b>Amounts Due Within One Year</b>
Accrued compensated absences	\$ 296,764	\$ 287,999	\$ (380,873)	\$ 203,890	\$ -
Total	\$ 296,764	\$ 287,999	\$ (380,873)	\$ 203,890	\$ -

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$760,082,972. As of November 30, 2021, the County had \$43,704,771 of remaining legal debt margin.

### Note 6: Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section (IRC) 457. The plan, available to all eligible County employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The plan has been amended to comply with IRC Section 457(g) which allowed for the plan to hold its assets in trust. Under this requirement, the County does not own the amount deferred by employees and, therefore, the asset and liability are not reflected in the financial statements.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 7: Retirement Plans

#### Illinois Municipal Retirement Fund (IMRF)

##### *Plan Description and Benefits*

**Plan description** – The County’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**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).

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

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

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

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

#### Regular Personnel (Non-SLEP)

**Employees Covered by the Benefit Terms** - At the December 31, 2020 valuation date, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	100
Inactive plan member entitled to but not yet receiving benefits	39
Active employees	79
Total	218

**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. The County's annual contribution rate for calendar year 2020 was 10.96%. For the fiscal year ended November 30, 2021, the County contributed \$407,235 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability** - The County's Net Pension Liability was measured as of December 31, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

**Actuarial assumptions** - The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.



# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2020:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	37 %	5.00 %
International equity	18 %	6.00 %
Fixed income	28 %	1.30 %
Real estate	9 %	6.20 %
Alternative investments	7 %	2.85-6.95 %
Cash equivalents	1 %	1.85 %
Total	100.0 %	

#### Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

#### Changes in Net Pension Liability

	Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2020	\$ 22,780,115	\$ 21,646,134	\$ 1,133,981
Changes for the year:			
Service cost	360,237	-	360,237
Interest on the total pension liability	1,620,846	-	1,620,846
Differences between expected and actual experience of the total pension liability	161,194	-	161,194
Changes in assumptions	(223,127)	-	(223,127)
Contributions - employer	-	388,851	(388,851)
Contributions - employees	-	156,603	(156,603)
Net investment income	-	3,122,826	(3,122,826)
Benefit payments, including refunds of employee contributions	(1,207,470)	(1,207,470)	-
Other (net transfer)	-	(4,787)	4,787
Net changes	711,680	2,456,023	(1,744,343)
Balances at December 31, 2020	\$ 23,491,795	\$ 24,102,157	\$ (610,362)

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate** - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ 2,198,031	\$ (610,362)	\$ (2,851,506)

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** - For year ended November 30, 2021, the County recognized pension expense (income) of \$65,777. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 393,091	\$ -
Changes in assumptions	91,448	162,073
Net difference between projected and actual earnings on pension plan investments	-	1,903,677
Total deferred amounts to be recognized in pension expense in future periods	484,539	2,065,750
Pension contributions subsequent to the measurement date	373,772	-
Total deferred amounts related to pensions	\$ 858,311	\$ 2,065,750

The County reported \$373,772 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending November 30, 2022.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30, 2021	Net Deferred Outflows (Inflows) of Resources
2021	\$ (310,661)
2022	(189,349)
2023	(765,672)
2024	(315,529)
Total	\$ (1,581,211)

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 7: Retirement Plans (Continued)

*Sheriff's Law Enforcements (SLEP):*

**Employees Covered by the Benefit Terms** - At December 31, 2020, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	22
Inactive plan member entitled to but not yet receiving benefits	17
Active employees	32
<hr/>	
Total	71

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**Contributions** - As set by statute, the County's Sheriff's Law Enforcement Plan Members are required to contribute 7.5% 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. The County's annual contribution rate for calendar year 2020 was 23.29%. For the fiscal year ended November 30, 2021, the employer contributed \$433,533 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability** - The County's Net Pension Liability was measured as of December 31, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP) (Continued)*

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement age	Experience based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
Mortality	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The 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 as of December 31, 2020:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	37 %	5.00 %
International equity	18 %	6.00 %
Fixed income	28 %	1.30 %
Real estate	9 %	6.20 %
Alternative investments	7 %	2.85-6.95 %
Cash equivalents	1 %	1.85 %
Total	100.0 %	

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP)* (Continued)

#### Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at January 1, 2020	\$ 18,451,380	\$ 16,738,037	\$ 1,713,343
Changes for the year:			
Service cost	349,895	-	349,895
Interest on the total pension liability	1,327,782	-	1,327,782
Differences between expected and actual experience of the total pension liability	19,731	-	19,731
Changes in assumptions	(59,776)	-	(59,776)
Contributions - employer	-	556,021	(556,021)
Contributions - employees	-	143,069	(143,069)
Net investment income	-	2,355,782	(2,355,782)
Benefit payments, including refunds of employee contributions	(624,197)	(624,197)	-
Other (net transfer)	-	(18,378)	18,378
Net changes	1,013,435	2,412,297	(1,398,862)
Balances at December 31, 2020	\$ 19,464,815	\$ 19,150,334	\$ 314,481

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP) (Continued)*

**Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate** - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability	\$ 2,957,608	\$ 314,481	\$ (1,843,264)

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** - For the year ended November 30, 2021, the County recognized pension expense of \$59,793. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 17,938	\$ 123,698
Changes in assumptions	197,557	47,627
Net difference between projected and actual earnings on pension plan investments	-	1,360,504
Total deferred amounts to be recognized in pension expense in future periods	215,495	1,531,829
Pension contributions subsequent to the measurement date	396,645	-
Total deferred amounts related to pensions	\$ 612,140	\$ 1,531,829

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP) (Continued)*

The County reported \$396,645 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending November 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30, 2021	Net Deferred Outflows (Inflows) of Resources
2021	\$ (361,465)
2022	(146,837)
2023	(579,986)
2024	(228,046)
Total	\$ (1,316,334)

**Aggregate Pension Amounts** - At November 30, 2021, the County reported the following from all pension plans:

	IMRF-Regular	IMRF-SLEP	All Pension Plans
Net pension liability/(asset)	\$ (610,362)	\$ 314,481	\$ (295,881)
Deferred outflows of resources	858,311	612,140	1,470,451
Deferred inflows of resources	2,065,750	1,531,829	3,597,579
Pension expense	65,777	59,793	125,570

### Note 8: Other Postemployment Benefits

**Plan Description.** The County administers a single-employer defined benefit health care plan. The plan provides medical insurance benefits to eligible retirees and their spouses through the County's group medical insurance plan, which covers both active and retired members. The eligibility requirements are based on the minimum requirements of the Illinois Municipal Retirement Fund. If eligible, the retiree may receive medical insurance benefits until the retiree stops paying the medical insurance premiums. The plan does not issue a standalone report.

**Benefits Provided.** The County provides retiree medical and prescription drug coverage to eligible retirees with retirees paying 100% of the required premium.



# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

*Employees Covered by the Benefit Terms.* As of November 30, 2021, the following employees were covered by the benefit terms:

Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	9
Active employees	113
Total	122

*Total OPEB Liability.* At November 30, 2021, the County reported a net OPEB liability of \$825,884; the County's net OPEB liability was measured as of December 1, 2021 (most recent actuarial valuation) and was determined by an actuarial valuation as of that date.

### Assumptions (Economic)

Discount rate used for the total OPEB liability:

Beginning of year	2.13%
End of year	2.11%

Long-term expected rate of return on plan assets: N/A

High quality 20 year tax-exempt G.O. Bond Rate:

Beginning of year	2.13%
End of year	2.11%

Total payroll increases: 2.50%

Claims and premiums: See Accompanying Table

Healthcare cost trend rates: See Accompanying Table

Retiree contribution rates: Same as Healthcare Cost Trend Rates

**Blended Premium Rates.** See accompanying tables for premiums charged for coverage.

### Annual Blended Premiums

	Under Age 65		Age 65 +	
	Retiree	Spouse	Retiree	Spouse
HMO	\$ 10,547	\$ 15,294	\$ 10,547	\$ 15,294
HDHP Embedded	7,011	10,166	7,011	10,166
HDHP Non-embedded	\$ 7,543	\$ N/A	\$ 7,543	\$ N/A

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

#### Healthcare Cost Trend Rates

Healthcare Trend (FY = Fiscal Year)	Period	Medical	
		U65	65+
	FY 22 to FY 23	8.10%	8.10%
	FY 23 to FY 24	6.25%	6.25%
	FY 24 to FY 25	5.75%	5.75%
	FY 25 to FY 26	5.75%	5.75%
	FY 26 to FY 27	5.25%	5.25%
	FY 27 to FY28	5.25%	5.25%
	Ultimate	5.00%	5.00%

**Claims.** See accompanying tables for the age 64 projected claims costs and the age-grading factors used to calculate claims for all ages

#### Projected Claims (Age 64)

	Retiree		Spouse	
	Male	Female	Male	Female
HMO	\$ 18,137	\$ 18,951	\$ 19,017	\$ 19,404
HDHP - Embedded	12,055	12,596	12,640	12,897
HDHP Non-embedded	12,970	13,552	N/A	N/A

#### Claims Age-Adjustment Factors (Adjusted from Age 64)

Age	Retiree		Spouse	
	Male	Female	Male	Female
50	0.532	0.609	0.873	0.865
55	0.675	0.695	0.872	0.821
60	0.845	0.836	0.925	0.867
64	1.000	1.000	1.000	1.000
65	0.379	0.379	0.378	0.378
70	0.453	0.453	0.452	0.452
75	0.491	0.491	0.483	0.491
80	0.527	0.527	0.517	0.526
85	0.551	0.551	0.540	0.550
90+	0.562	0.562	0.550	0.561

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 8: Other Postemployment Benefits (Continued)

#### Assumptions (Demographic)

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Election at retirement	Coverage election at retirement is assumed at the following rates:  IMRF/SLEP 30%  If an employee has waived active medical coverage, it is assumed they will elect coverage in the retiree medical plan at 1/3 the rate of active employees currently with coverage.
Spousal Election	Of those employees assumed to elect coverage in retirement, 50% are assumed to elect spousal coverage. Female spouses are assumed to be 3 years younger than male spouses.
Plan Participation	It is assumed that the employees will participate in plans according to the distributions shown below:  HMO 35 HDHP Embedded 15% HDHP Non-Embedded 50%
Retiree Lapse Rates	Retirees receiving medical coverage are expected to lapse all coverages at age 65 at the following rates:  IMRF/SLEP 100%
Retirement Rates IMRF & SLEP	Based on rates from IMRF Experience Study Report dated December 14, 2020
Termination Rates IMRF & SLEP	Based on rates from IMRF Experience Study Report dated December 14, 2020
Disability Rates IMRF & SLEP	Based on rates from IMRF Experience Study Report dated December 14, 2020
Mortality Rates IMRF & SLEP	PubG-2010(B) Improved generationally using MP-2020 improvement rates, weighted per IMRF Experience Study Report dated December 14, 2020

All mortality rates are adjusted for retirement status. Spouses use the same mortality tables as retirees.

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

*Changes in the Net OPEB Liability.*

	Total OPEB Liability	Plan Fiduciary Net position	Net OPEB Liability
Balances as of December 1, 2020	\$ 584,045	\$ -	\$ 584,045
Changes for the year:			
Service costs	24,410	-	24,410
Interest	12,076	-	12,076
Difference between expected and actual experience	70,420	-	70,420
Changes of assumptions and other inputs	169,168	-	169,168
Contributions – employer	-	34,235	(34,235)
Benefit payments, including contributions	(34,235)	(34,235)	-
Other changes	-	-	-
Net changes	241,839	\$ -	\$ 241,839
Balances as of November 30, 2021	\$ 825,884	\$ -	\$ 825,884

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate.* The following presents the net OPEB liability of the County for the discount rate listed in the actuarial assumptions. Below is a table illustrating the sensitivity of the Net OPEB liability to the discount rate assumption:

	1% Decrease	Current Rate	1% Increase
Net OPEB liability	\$892,611	\$825,884	\$764,568

*Sensitivity of the Net OPEB Liability to Changes in the Health Care Trend Rates.* The following presents the total OPEB liability of the County, calculated using a health care trend rate as described in the actuarial assumptions as well as what the plan's net OPEB liability would be if it were calculated using a health care trend rate that is 1% lower or 1% higher:

	1% Decrease (Varies)	Current Rates (Varies)	1% Increase (Varies)
Net OPEB liability	\$743,489	\$825,884	\$921,966

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 8: Other Postemployment Benefits (Continued)

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended November 30, 2021, the County recognized OPEB expense of \$69,982. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in OPEB expense in future periods:		
Differences between expected and actual experience	\$ 64,104	\$ 147,908
Changes of assumptions	376,266	-
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total deferred amounts related to OPEB	\$ 440,370	\$ 147,908

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

Year Ending November 30	Net Deferred Outflows of Resources
2022	\$33,496
2023	33,496
2024	33,496
2025	33,496
2026	33,496
Thereafter	124,982
Total	\$292,462

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 9: Interfund Balances and Activity

Interfund receivable and payable balances in the fund financial statements on November 30, 2021, are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$77,197
Contingency	General	\$150,000
Nonmajor	Nonmajor	\$95,894

Interfund balances result from the time lag between dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

In the statement of net position, amounts reported in fund balance sheets as interfund balances have been eliminated within the governmental activities columns. The most significant interfunds relate to \$150,000 from Contingency for future funding, \$75,000 for County Capital Investment on various courthouse interior improvements.

Interfund transfers at November 30, 2021, were as follows:

Fund	Transfer In	Transfer Out
Major fund -		
General	\$ 1,620,043	\$ (498,831)
Public Health	60,013	(55,926)
County Highway	212,151	(297,883)
Township Motor Fuel Tax	-	(55,106)
Nonmajor governmental funds	723,298	(1,707,759)
Total	\$ 2,615,505	\$ (2,615,505)

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 or (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

### Note 10: Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to protect against such risks of loss, the County purchases insurance coverage. The maximum deductible in effect through these policies as of November 30, 2021 was \$5,000. During the year ended November 30, 2021, there were no significant reductions in coverage. so, there have been no settlements which have exceeded insurance coverage in the past three years.

For risks of loss related to injuries to employees, the County purchases coverage through the Illinois Counties Risk Management Pool. Potentially the County could be assessed additional premiums for its share of any losses of the pool. Historically, the County has not been assessed any additional premiums.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 11: Regional Superintendent of Schools Trust

During August 1979, Jo Daviess and Carroll County combined their Superintendent of Schools into one office. A trust fund was established which pays the expenses of the Superintendent of Schools. Effective August 7, 1995, the Regional Superintendent's office was expanded to include Stephenson County. The office is located in Freeport, Illinois. Jo Daviess, Stephenson and Carroll Counties reimburse this trust fund on the basis of assessed valuation. This trust is not administered by Jo Daviess County and is not included in the basic financial statements. The County made \$54,500 in payments to the trust during the year ended November 30, 2021. In accordance with the Illinois Auditor General audit requirements, the Regional Superintendent of School's audited financial information is available by contacting Aaron Mercier at Regional Superintendent of Schools Trust Fund, 27 S. State Avenue, Suite 101, Freeport, Illinois 61032.

### Note 12: Construction and Other Significant Commitments

The County has financial commitments related to various highway, bridge, and building projects that are estimated to be approximately \$261,629

### Note 13: Minimum Year End Fund Balance Policies

The County has adopted minimum year-end fund balance policies for fiscal year 2021 as follows:

Fund Name	Amount	Policy
General	\$2,211,600	Estimated three months of operating expense
County Highway	\$819,400	Estimated six months of operating expense
Public Health	\$308,900	Estimated four months of operating expense
Tourism Promotion	\$442,000	Estimated four months of operating expense
Social Security Tax	\$190,400	50% of the total eligible expenses for the period
Illinois Municipal Retirement	\$421,700	50% of the total eligible expenses for the period
GIS Automation	\$52,700	Estimated three months of operating expense
Insurance	\$473,800	110% of the previous year's budgeted expenses

The minimum yearend fund balances are included in the restricted fund balance category in the fund financial statements for all Special Revenue funds. The minimum yearend fund balance for the General Fund is included in the unassigned category in accordance with GASB 54.

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 14: Net Position

Net position reported on the government wide statement of net position at November 30, 2021:

#### Governmental Activities:

Net investment in capital assets	
Land and other nondepreciable assets	\$ 1,928,252
Other capital assets, net of accumulated depreciation	17,522,433
Less: related long term debt outstanding	-
Total net investment in capital assets	19,450,685
Restricted:	-
State statutes and enabling legislation	15,771,672
Externally imposed by donors	-
Externally imposed by grantors	27,432
Total restricted	15,799,104
Unrestricted	7,760,204
Governmental activities capital assets, net	\$ 43,009,993

### Note 15: Fund Balance

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the how these balances are reported.

#### Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The County has nonspendable balances at year end that are listed below.

#### Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Examples of these restrictions could be those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has restricted balances at year end that are listed below.



# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 15: Fund Balance (Continued)

#### Committed Fund Balance

The County commits fund balance by making motions or passing resolution to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contract requirements. The County has committed balances at year end that are listed below.

#### Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the Board to assign amounts to be used for specific purposes. The County has no assigned balances at year end.

#### Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund and for funds with negative fund balances.

#### Nonspendable Fund Balance

##### Major Funds Inventory & Prepaids:

General	\$ 25,229
County Highway	13,020
County Transit	1
Public Health	7,598

##### Nonmajor Funds Inventory & Prepaids:

Animal Control	1
GIS Automation	100

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Total nonspendable fund balance	\$ 45,949
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#### Restricted Fund Balance

##### Major Funds:

##### State statutes and enabling legislation:

County Highway	\$ 1,221,168
American Rescue Plan	5,175
Public Health	1,664,372
Township Motor Fuel Tax	1,712,292

##### Non-Major Funds:

##### State statutes and enabling legislation:

County Aid to Bridges	187,263
County Motor Fuel Tax	1,720,744

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### Note 15: Fund Balance (Continued)

State's Attorney Drug Forfeiture	6,081
Public Health Emergency Preparedness	30,972
Animal Control	116,607
Special Service District No. One	187
Special Service District No. Two and Four	139
Special Service District No. Five	61
Special Service District No. Six	1,025
911	1,604,782
Sheriff's Forfeiture	40,784
GIS Automation	205,235
Illinois Municipal Retirement	455,512
Social Security Tax	204,407
Probation Services	109,106
Extension Education	1
Insurance	730,581
Circuit Clerk Automation	129,387
Recorder Automation	285,908
County Clerk Automation	61,699
Court Document Storage	291,886
Tax Sale Automation	18,847
Maintenance and Child Support	25,837
Probation EMHD Program	3,879
Sheriff DUI	35,166
Circuit Clerk Operation and Administrative	50,021
Tourism Promotion	454,397
Circuit Court Clerk Electronic Citation	33,325
Law Library	27,544
Circuit Clerk Unclaimed Bail	5,033
Sale in Error	172,808
JDC Natural Emergency Services Communication	350,240
County Jail Medical Costs	769
Coroner's Equipment and Operations	66,317
County Pet Population	27,649
State's Attorney Drug Addiction	244
Veterans Assistance Program	24,616
Federal Aid Matching	2,276,289
JDC Natural Hazard Mitigation	5
State's Attorney Records Automation	13,342
Juvenile Justice	12,189
JDC Transit Fund	825,931
Public Defender Records Automation	902
Mental Health	114,725
Township Bridge	295,608
Transportation Hwy	876
Work Release	821
Marriage	6,079

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 15: Fund Balance (Continued)

Co Clerks Tax Redemption	77,768
Inmate Commissary	15,387
Sheriff's Vehicle Reserve	34,832
Sheriff Kids First	3,183
Externally imposed by donors:	
Home Health Care Memorial	-
Externally imposed by grantors:	
LTCB Matching Grant Fund	1
Election Equipment	27,431
Total restricted fund balance	\$5,787,435

### Committed Fund Balance

NonMajor Funds :	
Economic Development Investment	617,233

### Assigned Fund Balance

Non-Major Funds:	
Public Health Capital Investment	\$ 824,429
Tourism Capital Development	301,945
County Capital Investment	472,866
County Capital Equipment Replacement	290,026
Home Health Care Capital Equipment	-
County Highway Capital Investment	262,730
GIS Capital Equipment & Investment	45,903
ETSB Capital Equipment & Investment	181,908
Total assigned fund balance	2,379,807

### Unassigned Fund Balance:

Major Fund	
General Fund	
General	6,814,027
Contingency	431,897
Insurance Clearing	51,493
JDC ACH Clearing	26
Non-Major Fund	-
Total unassigned fund balance	\$ 7,297,443

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 16: Contingencies

From time to time, the County is party to other pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the County's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations. As of November 30, 2021, the County is not aware of any contingencies that need to be disclose.

### Note 17: Prior Year Restatement

The County restated opening governmental activities net position for capital assets previously not reported in equipment and construction in progress. In addition, as a result of the implementation of GASB Statement No. 84, the governmental activities beginning net position and governmental fund balance were restated as follows:

<i>Year Ended November 30, 2021</i>	<b>Governmental Activities</b>	<b>Governmental Funds</b>
Balance as previously reported	\$ 36,726,774	\$ 20,642,370
Township Motor Fuel Tax	1,627,132	1,627,132
Township Bridge	21,638	21,638
Equipment/CIP	84,165	-
Sheriff's Forfeiture	(11,222)	(11,222)
Catastrophic Health/Public Health	20,351	20,351
Insurance Clearing	51,493	51,493
JDC ACH Clearing	26	26
Work Release	821	821
Marriage	5,718	5,718
Co Clerks Tax Redemption	107,437	107,437
Inmate Commissary	5,018	5,018
Sheriff Kids First	4,439	4,439
Total	\$ 38,643,790	\$ 22,475,221

### Note 18: Impact of Pending Accounting Principles

GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The County has not determined the effect of this Statement.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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### **Note 18: Impact of Pending Accounting Principles (Continued)**

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which supersedes GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This Statement (1) enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) simplifies accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The County has not determined the effect of this Statement

GASB Statement No. 91, *Conduit Debt Obligations*. This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The County has not determined the effect of this Statement.

GASB Statement No. 92, *Omnibus*, improves the consistency of several practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The County has not determined the effect of this Statement.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, amends certain hedge accounting from GASB Statement No. 53 and variable lease payments in accordance with GASB Statement No. 87. The requirements of this Statement are effective for fiscal years beginning after June 15, 2021. The County has not determined the effect of this Statement.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, provides for more guidance for accounting and financial reporting for availability payment arrangements. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The County has not determined the effect of this Statement.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, defines a SBITA, establishes a right-to-use subscription asset and liability, provides the capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The County has not determined the effect of this Statement.

## **Required Supplementary Information**

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**Jo Daviess County, Illinois**  
**Budgetary Comparison Schedule**  
**Required Supplementary Information**

<i>Year Ended November 30, 2021</i>	<b>General</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Property taxes	\$ 2,707,103	\$ 2,707,103	\$ 2,701,835	\$ (5,268)
Intergovernmental revenues	3,232,646	3,232,646	4,814,131	1,581,485
Charges for services	742,285	742,285	1,095,895	353,610
Licenses and permits	273,850	273,850	317,792	43,942
Interest	28,501	28,501	35,275	6,774
Other revenue	4,500	4,500	39,201	34,701
<b>Total revenues</b>	<b>6,988,885</b>	<b>6,988,885</b>	<b>9,004,129</b>	<b>2,015,244</b>
<b>Expenditures</b>				
Current				
General control and administration	2,237,598	2,237,598	1,931,206	306,392
County development	275,286	275,367	253,523	21,844
Public safety	4,254,256	4,254,256	4,102,353	151,903
Judiciary and court related	1,556,627	1,556,627	1,372,574	184,053
Public health	81,156	81,075	71,886	9,189
Capital outlay	-	-	11,730	(11,730)
<b>Total expenditures</b>	<b>8,404,923</b>	<b>8,404,923</b>	<b>7,743,272</b>	<b>661,651</b>
<b>Excess of revenue over expenditures</b>	<b>\$ (1,416,038)</b>	<b>(1,416,038)</b>	<b>1,260,857</b>	<b>2,676,895</b>
<b>Other financing sources and (uses):</b>				
Transfers in	1,401,966	1,401,966	1,439,043	37,077
Transfers out	498,831	498,831	(498,831)	(997,662)
<b>Total other financing sources (uses)</b>	<b>1,900,797</b>	<b>1,900,797</b>	<b>940,212</b>	<b>(960,585)</b>
<b>Net change in fund balance</b>	<b>\$ <u>484,759</u></b>	<b>\$ <u>484,759</u></b>	<b>2,201,069</b>	<b>\$ <u>1,716,310</u></b>
<b>Fund balance at beginning of year</b>			<b><u>4,638,187</u></b>	
<b>Fund balance at end of year</b>			<b>\$ <u>6,839,256</u></b>	

**Jo Daviess County, Illinois**  
**Budgetary Comparison Schedule**  
**Required Supplementary Information**

<i>Year Ended November 30, 2021</i>	<b>County Highway</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues:</b>				
Property taxes	\$ 1,203,609	\$ 1,203,609	\$ 1,204,321	\$ 712
Intergovernmental revenues	15,000	15,000	30,602	15,602
Charges for services	-	-	-	-
Licenses and permits	2,000	2,000	2,000	-
Interest	10,000	10,000	7,835	(2,165)
Other revenue	24,000	24,000	66,139	42,139
<b>Total revenues</b>	<b>1,254,609</b>	<b>1,254,609</b>	<b>1,310,897</b>	<b>56,288</b>
<b>Expenditures:</b>				
Current				
Highways and bridges	1,398,799	1,398,799	1,288,292	110,507
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,398,799</b>	<b>1,398,799</b>	<b>1,288,292</b>	<b>110,507</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>\$ (144,190)</b>	<b>(144,190)</b>	<b>22,605</b>	<b>166,795</b>
<b>Other financing sources (uses):</b>				
Transfers in	215,045	215,045	212,151	(2,894)
Transfers out	309,883	309,883	(297,883)	(607,766)
<b>Total other financing sources (uses)</b>	<b>524,928</b>	<b>524,928</b>	<b>(85,732)</b>	<b>(610,660)</b>
<b>Net change in fund balance</b>	<b><u>\$ 380,738</u></b>	<b><u>\$ 380,738</u></b>	<b>(63,127)</b>	<b><u>\$ (443,865)</u></b>
<b>Fund balance at beginning of year</b>			<b><u>1,297,315</u></b>	
<b>Fund balance at end of year</b>			<b><u>\$ 1,234,188</u></b>	



# Jo Daviess County, Illinois

## Budgetary Comparison Schedule

### Required Supplementary Information

<i>Year Ended November 30, 2021</i>	Public Health			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property taxes	\$ 347,533	\$ 347,533	\$ 347,797	\$ 264
Intergovernmental revenues	283,172	283,172	418,420	135,248
Charges for services	153,000	153,000	112,329	(40,671)
Interest	1,500	1,500	1,513	13
Other revenue	5,500	5,500	2,718	(2,782)
<b>Total revenues</b>	<b>790,705</b>	<b>790,705</b>	<b>882,777</b>	<b>92,072</b>
<b>Expenditures</b>				
Current				
Public health	882,358	882,358	528,112	354,246
<b>Total expenditures</b>	<b>882,358</b>	<b>882,358</b>	<b>528,112</b>	<b>354,246</b>
Excess of revenue over expenditures	(91,653)	(91,653)	354,665	446,318
<b>Other financing sources (uses)</b>				
Proceeds from long-term debt	-	-	-	-
Transfers in	60,013	60,013	60,013	-
Transfers out	44,344	44,344	(37,565)	(81,909)
<b>Total other financing sources (uses)</b>	<b>104,357</b>	<b>104,357</b>	<b>22,448</b>	<b>(81,909)</b>
Net change in fund balance	<u>\$ 12,704</u>	<u>\$ 12,704</u>	377,113	<u>\$ 364,409</u>
Fund balance at beginning of year			<u>853,526</u>	
Fund balance at end of year			<u>\$ 1,230,639</u>	

**Jo Daviess County, Illinois**  
**Budgetary Comparison Schedule**  
**Required Supplementary Information**

<i>Year Ended November 30, 2021</i>	<b>Township Motor Fuel</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>				
Intergovernmental revenues	-	-	2,232,236	2,232,236
Interest	-	-	232	232
<b>Total revenues</b>	-	-	2,232,468	2,232,468
<b>Expenditures</b>				
Current				
Highways and bridges	-	-	2,092,201	(2,092,201)
<b>Total expenditures</b>	-	-	2,092,201	(2,092,201)
Excess of revenue over expenditures	\$ -	-	140,267	140,267
<b>Other financing sources (uses)</b>				
Transfers out	-	-	(55,106)	(55,106)
<b>Total other financing sources (uses)</b>	-	-	(55,106)	(55,106)
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	85,161	<u>\$ 85,161</u>
Fund balance at beginning of year			<u>1,627,132</u>	
Fund balance at end of year			<u>\$ 1,712,293</u>	

# Jo Daviess County, Illinois

## Budgetary Comparison Schedule

### Required Supplementary Information

<i>Year Ended November 30, 2021</i>	American Rescue Plan			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	5,175	5,175
<b>Total revenues</b>	-	-	5,175	5,175
<b>Expenditures:</b>				
Current				
Capital outlay	-	-	-	-
<b>Total expenditures</b>	-	-	-	-
	\$ -			
Net change in fund balance	\$ -	\$ -	5,175	\$ 5,175
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 5,175	

**Jo Daviess County, Illinois**  
**Schedule of Changes in the Employer's Net Pension**  
**Liability and Related Ratios**  
**Illinois Municipal Retirement Fund**  
Last Ten Calendar Years  
(schedule to be built prospectively from 2014)

<b>IMRF Regular Plan</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 360,237	\$ 324,299	\$ 287,976	\$ 324,958	\$ 347,933	\$ 332,912	\$ 370,980			
Interest on total pension liability	1,620,846	1,533,849	1,452,820	1,425,565	1,354,153	1,293,871	1,179,156			
Changes of benefit changes	-	-	-	-	-	-	-			
Differences between expected and actual experience of the total pension liability	161,194	472,011	467,045	175,945	118,797	(54,355)	66,636			
Changes of assumption	(223,127)	-	581,525	(616,881)	(45,971)	44,171	612,375			
Benefit payments, including refunds of employee contributions	(1,207,470)	(1,088,877)	(954,945)	(900,466)	(818,607)	(725,540)	(635,628)			
Net change in total pension liability	711,680	1,241,282	1,834,421	409,121	956,305	891,059	1,593,519			
Total pension liability, beginning	22,780,115	21,538,833	19,704,412	19,295,291	18,338,986	17,447,927	15,854,408			
Total pension liability, ending (a)	\$ 23,491,795	\$ 22,780,115	\$ 21,538,833	\$ 19,704,412	\$ 19,295,291	\$ 18,338,986	\$ 17,447,927			
Plan fiduciary net position:										
Contributions - employer	\$ 388,851	\$ 289,826	\$ 351,643	\$ 300,899	\$ 347,498	\$ 343,890	\$ 404,300			
Contributions - employees	156,603	153,498	141,955	135,405	142,442	156,134	141,254			
Net investment income	3,122,826	3,529,309	(1,088,333)	3,045,673	1,136,420	83,447	964,441			
Benefit payments, including refunds of employee contributions	(1,207,470)	(1,088,877)	(954,945)	(900,466)	(818,607)	(725,540)	(635,628)			
Other (net transfers)	(4,787)	77,216	451,578	(198,778)	(53,605)	(13,655)	72,199			
Net change in plan fiduciary net position	2,456,023	2,960,972	(1,098,102)	2,382,733	754,148	(155,724)	946,566			
Plan net position, beginning	21,646,134	18,685,162	19,783,264	17,400,531	16,646,383	16,802,107	15,855,541			
Plan net position, ending (b)	\$ 24,102,157	\$ 21,646,134	\$ 18,685,162	\$ 19,783,264	\$ 17,400,531	\$ 16,646,383	\$ 16,802,107			
Net pension liability (asset) - Ending (a) - (b)	(610,362)	1,133,981	2,853,671	(78,852)	1,894,760	1,692,603	645,820			
Plan fiduciary net position as a percentage of the total pension liability	102.60 %	95.02 %	86.75 %	100.40 %	90.18 %	90.77 %	96.30 %			
Covered valuation payroll	\$ 3,766,174	\$ 3,405,710	\$ 3,154,564	\$ 3,008,980	\$ 3,080,401	\$ 3,160,037	\$ 2,975,352			
Net pension liability as a percentage of covered valuation payroll	(16.21)%	33.30 %	90.46 %	(2.62)%	61.51 %	53.56 %	21.71 %			

**Jo Daviess County, Illinois**  
**Schedule of Changes in the Employer's Net Pension**  
**Liability and Related Ratios**  
**Illinois Municipal Retirement Fund**  
Last Ten Calendar Years  
(schedule to be built prospectively from 2014)

<b>IMRF SLEP Plan</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 349,895	\$ 337,252	\$ 348,633	\$ 364,870	\$ 385,414	\$ 337,258	\$ 344,378			
Interest on total pension liability	1,327,782	1,266,678	1,195,296	1,123,930	1,060,326	923,848	853,175			
Changes of benefit changes	-	-	-	-	-	-	-			
Differences between expected and actual experience of the total pension liability	19,731	(167,537)	9,558	(110,464)	(188,112)	842,511	(140,475)			
Changes of assumption	(59,776)	-	547,942	47,507	(42,892)	41,314	103,139			
Benefit payments, including refunds of employee contributions	(624,197)	(575,611)	(547,583)	(384,767)	(403,672)	(219,326)	(209,378)			
Net change in total pension liability	1,013,435	860,782	1,553,846	1,041,076	811,064	1,925,605	950,839			
Total pension liability, beginning	18,451,380	17,590,598	16,036,752	14,995,676	14,184,612	12,259,007	11,308,168			
Total pension liability, ending (a)	\$ 19,464,815	\$ 18,451,380	\$ 17,590,598	\$ 16,036,752	\$ 14,995,676	\$ 14,184,612	\$ 12,259,007			
Plan fiduciary net position:										
Contributions - employer	\$ 556,021	\$ 342,676	\$ 375,564	\$ 381,101	\$ 357,917	\$ 362,516	\$ 390,837			
Contributions - employees	143,069	133,858	132,633	153,359	137,763	144,275	125,554			
Net investment income	2,355,782	2,713,971	(878,873)	2,153,134	778,450	58,031	650,915			
Benefit payments, including refunds of employee contributions	(624,197)	(575,611)	(547,583)	(384,767)	(403,672)	(219,326)	(209,378)			
Other (net transfers)	(18,738)	(181,184)	285,878	(75,562)	331,044	(299,974)	(12,748)			
Net change in plan fiduciary net position	2,411,937	2,433,710	(632,381)	2,227,265	1,201,502	45,522	945,180			
Plan net position, beginning	16,738,037	14,304,327	14,936,708	12,709,443	11,507,941	11,462,419	10,517,239			
Plan net position, ending (b)	\$ 19,149,974	\$ 16,738,037	\$ 14,304,327	\$ 14,936,708	\$ 12,709,443	\$ 11,507,941	\$ 11,462,419			
Net pension liability (asset) - Ending (a) - (b)	314,841	1,713,343	3,286,271	1,100,044	2,286,233	2,676,671	796,588			
Plan fiduciary net position as a percentage of the total pension liability	98.38 %	90.71 %	81.32 %	93.14 %	84.75 %	81.13 %	93.50 %			
Covered valuation payroll	1,920,468	1,784,771	1,768,438	1,822,882	1,836,839	1,921,352	1,675,266			
Net pension liability as a percentage of covered valuation payroll	16.39 %	96.00 %	185.83 %	60.35 %	124.47 %	139.31 %	47.55 %			

**Jo Daviess County, Illinois**  
**Schedule of Employer Contributions**  
**Illinois Municipal Retirement Fund**  
Last Ten Fiscal Years

**Regular Plan**

<b>Fiscal Year Ending November 30</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Valuation Payroll</b>	<b>Actual Contributions as a Percentage of Covered Valuation Payroll</b>
2021	\$ 407,235	\$ 407,235	\$ -	\$ 3,766,174	10.81 %
2020	372,090	372,090	-	3,458,383	10.76 %
2019	294,530	294,530	-	3,388,134	8.69 %
2018	336,968	336,968	-	3,127,047	10.78 %
2017	304,180	304,180	-	3,019,850	10.07 %
2016	335,938	335,938	-	3,087,901	10.88 %
2015	343,788	343,788	-	3,146,593	10.93 %

\* Estimated based on 10.80% 2021 calendar year contribution rate, 10.96% 2020 calendar year contribution rate, and covered valuation payroll of \$3,766,174.

**SLEP Plan**

<b>Fiscal Year November 30</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Valuation Payroll</b>	<b>Actual Contributions as a Percentage of Covered Valuation Payroll</b>
2021	\$ 433,533	\$ 433,533	\$ -	\$ 1,920,468	22.57 %
2020	428,150	428,150	-	1,865,665	22.95 %
2019	344,881	344,881	-	1,792,014	19.25 %
2018	347,175	347,175	-	1,756,785	19.76 %
2017	368,632	368,632	-	1,819,908	20.26 %
2016	339,018	339,018	-	1,838,641	18.44 %
2015	363,412	363,412	-	1,921,241	18.92 %

\* Estimated based on 22.51% 2021 calendar year contribution rate, 23.29% 2020 calendar year contribution rate, and covered valuation payroll of \$1,920,468.

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

# Jo Daviess County, Illinois

## Multiyear Schedule of Changes in OPEB Liability and Related Ratios

Last Ten Fiscal Years  
(schedule to be built prospectively from 2018)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Fiscal year ending November 30										
Total OPEB liability:										
Service cost	\$ 24,410	\$ 21,234	\$ 20,853	\$ 16,301						
Interest on the total OPEB liability	12,076	14,944	13,767	15,313						
Changes of benefit changes	-	-	-							
Differences between expected and actual experience of the total pension liability	70,420	-	(226,169)							
Changes of assumptions or other inputs	169,168	24,769	93,344	240,053						
Benefit payments	(34,235)	(32,836)	(25,863)							
Net change in total OPEB liability	241,839	28,111	(124,068)	271,667						
Total OPEB liability, beginning	584,045	555,934	680,002	408,335						
Total OPEB liability, ending (a)	\$ 825,884	\$ 584,045	\$ 555,934	680,002						
Plan fiduciary net position:										
Contributions - employer	\$ 34,235	\$ 32,836	\$ 25,863							
Benefit payments, including refunds of employee contributions	(34,235)	(32,836)	(25,863)							
Plan fiduciary net position, ending (b)	\$ 0	\$ 0	\$ 0							
Net OPEB liability (asset) - Ending (a) - (b)	\$ 825,884	\$ 584,045	\$ 555,934	\$ 680,002						
Plan fiduciary net position as a percentage of total OPEB liability	0.00 %	0.00 %	0.00 %	0.00 %						
Covered-employee payroll	\$ 5,991,391	\$ 5,323,866	\$ 5,190,148	\$ 4,883,832						
Net OPEB liability as a percentage of covered-employee payroll	13.78 %	10.97 %	10.71 %	13.92 %						

See Multiyear Schedule of Contributions - OPEB for Notes.

# Jo Daviess County, Illinois

## Multiyear Schedule of OPEB Contributions

Last Ten Calendar Years  
(schedule to be built prospectively from 2018)

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<b>Fiscal Year</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Valuation Payroll</b>	<b>Actual Contributions as a Percentage of Covered Payroll</b>
2021	\$ 0	\$ 0	\$ 0	\$ 5,991,391	0.00 %
2020	0	0	0	5,323,866	0.00 %
2019	0	0	0	5,190,148	0.00 %
2018	0	0	0	4,883,832	0.00 %

\* There is no Actuarially Determined Contribution or Actual Contribution as there is no Trust that exists for funding the OPEB liability. However, the County did make contributions from other County resources in the current year in the amount of \$34,235.



# Jo Daviess County, Illinois

## Notes to Required Supplementary Information

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### Note 1: Basis of Accounting

Annual budgets are adopted for all governmental funds using the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

### Note 2: Excess of Disbursements Over Appropriations

The County's Township Motor Fuel Tax had expenditures exceeding appropriations for fiscal year 2021.

### Note 3: Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2020 Contribution Rate for IMRF\*

#### Valuation date:

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

#### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 23-year closed Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 18 years for most employers (three employers were financed over 27 years and four others were financed over 28 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.25%
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The 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 table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

#### Other Information:

Notes: There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2018 actuarial valuation.

## **Supplementary Information**

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# Jo Daviess County, Illinois

## Combining Balance Sheet - General Funds

<i>November 30, 2021</i>	County General	Contingency	Insurance Clearing	JDC ACH Clearing Account	Total
<b>Assets and Deferred Outflow of Resources</b>					
Cash and cash equivalents	\$ 6,252,487	\$ 311,249	\$ 51,493	\$ 26	\$ 6,615,255
Receivables, net of allowance:					
Due from State of Illinois	1,030,514	-	-	-	1,030,514
Accounts receivables	2,811,983	69	-	-	2,812,052
Due from other funds	77,197	150,000	-	-	227,197
Prepays	23,565	-	-	-	23,565
Inventory	1,664	-	-	-	1,664
<b>Total assets</b>	<b>\$ 10,197,410</b>	<b>\$ 461,318</b>	<b>\$ 51,493</b>	<b>\$ 26</b>	<b>\$ 10,710,247</b>
<b>Total assets and deferred outflows of resources</b>	<b>10,197,410</b>	<b>461,318</b>	<b>51,493</b>	<b>26</b>	<b>10,710,247</b>
<b>Liabilities, deferred inflows or resources and fund balances</b>					
Liabilities					
Accounts payable	116,605	29,421	-	-	146,026
Accrued payroll	212,746	-	-	-	212,746
Unavailable grant revenue	2,163	-	-	-	2,163
Due to other funds	236,250	-	-	-	236,250
<b>Total liabilities</b>	<b>567,764</b>	<b>29,421</b>	<b>-</b>	<b>-</b>	<b>597,185</b>
Deferred inflows of resources					
Unavailable property taxes	2,790,390	-	-	-	2,790,390
<b>Total deferred inflow of resources</b>	<b>2,790,390</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,790,390</b>
<b>Total liabilities and deferred inflow of resources</b>	<b>3,358,154</b>	<b>29,421</b>	<b>-</b>	<b>-</b>	<b>3,387,575</b>
Fund balances					
Non-spendable	25,229	-	-	-	25,229
Unassigned	6,814,027	431,897	51,493	26	7,297,443
<b>Total fund balances</b>	<b>6,839,256</b>	<b>431,897</b>	<b>51,493</b>	<b>26</b>	<b>7,322,672</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 10,197,410</b>	<b>\$ 461,318</b>	<b>\$ 51,493</b>	<b>\$ 26</b>	<b>\$ 10,710,247</b>

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - General Funds

<i>Year Ended November 30, 2021</i>	<b>County General</b>	<b>Contingency</b>	<b>Insurance Clearing</b>	<b>JDC ACH Clearing Account</b>	<b>Total</b>
<b>Revenues</b>					
Property taxes	\$ 2,701,835	\$ -	\$ -	\$ -	2,701,835
Intergovernmental revenues	4,814,131	-	-	-	4,814,131
Charges for services	1,095,895	-	-	-	1,095,895
Licenses and permits	317,792	-	-	-	317,792
Interest	35,275	525	-	-	35,800
Other revenue	39,201	69	-	-	39,270
Total revenues	9,004,129	594	-	-	9,004,723
<b>Expenditures</b>					
Current:					
General control and administration	1,931,206	91,686	-	-	2,022,892
County development	253,523	-	-	-	253,523
Public safety	4,102,353	-	-	-	4,102,353
Judiciary and court related	1,372,574	-	-	-	1,372,574
Public health	71,886	-	-	-	71,886
Capital outlay	11,730	11,793	-	-	23,523
Total expenses	7,743,272	103,479	-	-	7,846,751
Excess (deficiency) of revenues over expenditures	1,260,857	(102,885)	-	-	1,157,972
Other financing sources (uses)					
Transfers in	1,439,043	181,000	-	-	1,620,043
Transfers out	(498,831)	-	-	-	(498,831)
Total other financing sources (uses)	940,212	181,000	-	-	1,121,212
Net change in fund balance	2,201,069	78,115	-	-	2,279,184
Fund balances, beginning of year	4,638,187	353,782	51,493	26	5,043,488
Fund balances, end of year	\$ 6,839,256	\$ 431,897	\$ 51,493	\$ 26	\$ 7,322,672

# Jo Daviess County, Illinois

## Combining Balance Sheet - Public Health Fund

<i>November 30, 2021</i>	Public Health	Catastrophic Health Emergency	Total Health Fund
<b>Assets and Deferred Outflows of Resources</b>			
Cash and cash equivalents	\$ 1,027,696	\$ 500,321	\$ 1,528,017
Receivables, net of allowance:			
Due from State of Illinois	272,529	18,675	291,204
Accounts receivables	347,604	113	347,717
Loans receivable	-	-	-
Due from other funds	-	-	-
Prepays	20	-	20
Inventory	7,578	-	7,578
<b>Total assets</b>	<b>\$ 1,655,427</b>	<b>\$ 519,109</b>	<b>\$ 2,174,536</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
Liabilities:			
Accounts payable	\$ 14,346	\$ 5,181	19,527
Accrued payroll	16,515	-	16,515
Unavailable grant revenue	36,641	72,597	109,238
Due to other funds	9,700	-	9,700
<b>Total liabilities</b>	<b>77,202</b>	<b>77,778</b>	<b>154,980</b>
Deferred inflows of resources			
Deferred property tax revenue	347,586	-	347,586
<b>Total deferred inflows of resources</b>	<b>347,586</b>	<b>-</b>	<b>347,586</b>
<b>Fund balances</b>			
Restricted	1,230,639	441,331	1,671,970
Committed	-	-	-
<b>Total fund balances</b>	<b>1,230,639</b>	<b>441,331</b>	<b>1,671,970</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,655,427</b>	<b>\$ 519,109</b>	<b>\$ 2,174,536</b>

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Public Health Fund

<i>Year Ended November 30, 2021</i>	<b>Public Health</b>	<b>Catastrophic Health Emergency</b>	<b>Total Health Fund</b>
<b>Revenues</b>			
Property taxes	\$ 347,797	\$ -	\$ 347,797
Intergovernmental revenues	418,420	179,167	597,587
Charges for services	112,329	-	112,329
Interest	1,513	1,051	2,564
Other revenue	2,718	113	2,831
<b>Total revenues</b>	<b>882,777</b>	<b>180,331</b>	<b>1,063,108</b>
<b>Expenditures</b>			
Current:			
Public health	528,112	113,646	641,758
Capital outlay	-	16,807	16,807
<b>Total expenditures</b>	<b>528,112</b>	<b>130,453</b>	<b>658,565</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>354,665</b>	<b>49,878</b>	<b>404,543</b>
Transfers in	60,013	-	60,013
Transfers out	(37,565)	(18,361)	(55,926)
<b>Net change in fund balance</b>	<b>377,113</b>	<b>31,517</b>	<b>408,630</b>
<b>Fund balance, beginning of year</b>	<b>853,526</b>	<b>409,814</b>	<b>1,263,340</b>
<b>Fund balance, end of year</b>	<b>\$ 1,230,639</b>	<b>\$ 441,331</b>	<b>\$ 1,671,970</b>

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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### **Special Revenue Funds**

These funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specific projects. The County has the following nonmajor special revenue funds:

**Public Health Emergency Preparedness Fund:** This fund is to cover expenditures related to planning and dealing with public health emergencies. This would include upgrading and maintaining 24/7 response for emergency situations, communicable disease surveillance, health alert network, public health mutual aide, siren alerts, internet capability and risk communication devices and public health responses to national and global health concerns. This fund is established to track federal and state grant money related to public health emergency preparedness.

**County Motor Fuel Tax Fund:** This fund is used for the maintenance of County roads using state approved materials and contractors. Disbursements from this fund include: the County Engineer's salary, IMRF, FICA, and health insurance reimbursements; construction of, maintenance and materials for road maintenance. Monthly allotments from state of Illinois, interest income and reimbursements from the townships support this fund. The County Engineer authorizes expenditures from the fund. This fund was established under the authority of Illinois Compiled Statutes 35 ILCS 505/8 & 605 ILCS 5/5-701.

**911 Fund:** This fund is used to enhance the emergency telephone system of Jo Daviess County. Disbursements are those necessary to continue the implementation of the enhanced 911 system. Revenue for this fund comes from the telephone surcharge and earned interest. The Emergency Telephone System Board authorizes all expenditures. This fund was established under the authority of Illinois Compiled Statutes 50 ILCS 750/1.

**Federal Aid Matching Fund:** This fund is used for the County match for projects funded with federal funds such as reimbursement to the state of Illinois for construction projects. Property tax and interest support this fund. The County Engineer authorizes expenditures from this fund . This fund was established under the authority of 605 ILCS 5/5-603.

**Sheriff's Forfeiture Fund:** The purpose of this fund is to pay expenses related to the enforcement of laws regulating controlled substances and cannabis and for educational/prevention purposes. Revenue is derived from forfeitures related to arrests and/or seizures made for violations of the Cannabis Control Act and the Controlled Substance Act. Management control of this fund is with the Sheriff and County Treasurer and both must approve expenditures made from this fund . This fund was established under the authority of Illinois Compiled Statutes 720 ILCS 550/1 et seq. and 725 ILCS 150/1 et seq.

**Township Bridge Fund:** This fund covers 80 percent of the cost of bridge projects for townships. Expenditures from this fund include construction of bridges and reimbursement to County. Authorizations from the state of Illinois, interest income, reimbursement from the County and Townships support this fund. The County Engineer authorizes expenditures from the fund. This fund was established under the authority of 605 ILCS 5/6-901.

**County Aid to Bridge Fund:** This covers joint funding for County and township bridge projects, culvert replacements and project design. Property tax, interest income and reimbursement from State of Illinois and townships support this fund.

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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*Social Security Tax Fund*: This fund was established to provide funds for the cost of the County's participation in the Federal Social Security Insurance Program. The County is authorized to levy the amount necessary to meet its costs (40 ILCS 5/21-110). There is no rate limit on this levy and the levy is in addition to other taxes levied for County purposes. The County is also authorized to levy an additional tax for the payment of the costs of participation in the Federal Medicare Program (40 ILCS 5/21-110.1 ).

*Illinois Municipal Retirement Fund*: This fund was established to provide funds for the cost of the County's participation in the Illinois Municipal Retirement Fund (IMRF). The County is authorized to levy the amount necessary to meet its cost (40 ILCS 5/7-101 et seq). There is no rate limit on this levy and the levy is in addition to other taxes levied for County purposes.

*Mental Health Fund*: This fund was established to provide funds for community mental health facilities and services. Monies in this fund are allocated annually by the 708 Mental Health Board, subject to approval of the County Board through the annual budget approval process.

*Insurance Fund*: This fund was established to provide funds for the cost of the County's insurance premiums for liability insurance tort judgements, settlements, or reserves (745 ILCS 10/9-107); and for the costs incurred pursuant to the Workers' Compensation Act (820 ILCS 305/1 et seq.); the Workers' Occupational Diseases Act (820 ILCS 310/1 et seq.) and the Unemployment Insurance Act (820 ILCS 40/5100 et seq.). There is no rate limit on these levies and the levies are in addition to other taxes levied for County purposes.

*Economic Development Investment Fund*: The purpose of this fund is to provide a pool of resources that can be used by the County Board to promote economic development throughout the County. This fund was formerly named the Economic Development Revolving Loan Fund. The fund may be used for the following purposes and other similar expenditures deemed by the County Board as promoting the economic development of the County:

- Economic development loans as outlined in the County Board's "Guidelines and Procedures for the Jo Daviess County Economic Development Investment Fund."
- Operational expenditures associated with the Jo Daviess County Economic Development and Planning Department (ED&PD). Eligible expenses include, but are not limited to: personnel costs, supplies and equipment, and contractual services. It is anticipated that interest on fund balance will be sufficient to support operational costs of the ED&PD. Operational funding is to be at the discretion of the County Board on an annual basis.
- Direct investments in projects, approved by the County Board, that directly promote and enhance the economic development of the County.
- Matching fund loans to be used for the purpose of acquiring State and federal economic development grant monies, such as for infrastructure improvements related to the location of a new business or expansion of an existing business in the County. Maximum loan amount is \$100,000.

The revenues of this fund were originally derived from transfers from the former Riverboat Assistance Fund. Revenues from loan repayments, grants, the General Fund, fund balance interest and enterprise zone fees, support this Fund. The County Board authorizes expenditures from this Fund.



# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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**Sheriff DUI Fund:** The purpose of this fund is to pay for law enforcement equipment that will assist in the prevention of alcohol related criminal violence. Revenue is derived from fines and forfeitures received through the Circuit Clerk. Management control of this fund is with the Sheriff and County Treasurer and both individuals must approve expenditures made from this fund. This fund was established under the authority of 625 ILCS 5/11-501 U) et seq.

**Animal Control Fund:** The revenue from this fund is disbursed by transferring one third into the Dog Fund and two thirds into the General Fund. This fund derives its revenue from fees for registration, penalties, city contracts, private pick-ups and interest income. Expenditures fall under the guidelines of the General Fund. This fund was established under the authority of Illinois Compiled Statutes 510 ILCS 5/7.

**Extension Education Fund:** This fund was established to provide matching funds for the local costs of Cooperative Extension supplementing appropriations by the Illinois General Assembly and the U.S. Congress to the University of Illinois. Monies in this fund are allocated annually to the Cooperative Extension Board through the annual budget approval process. The revenues of this fund are derived from the Extension Education Tax Levy (505 ILCS 45/1-11) which is a part of the County's Tax Levy Ordinance.

**Tourism Promotion Fund:** This is used to promote tourism in the County and to operate the Galena/Jo Daviess County Convention and Visitors Bureau. Disbursements from this fund includes: staff salaries and benefits; CVB Board of Directors expenses; promotion expenses; local promotion grants; phone and information centers; county administrative fee; and transfer to tourism capital development fund. The County hotel/motel tax, established pursuant to 55 ILCS 5/5-1030, partnership dues, state grants, and the triathlon fees support this fund. The County Board approves disbursements from this fund. This fund was established pursuant to action by the County Board .

**Recorder Automation Fund:** This fund defrays the cost of converting the Recorder's document storage to computers or micrographics. A portion of the fee charged for every instrument submitted for recording supports this fund. The County Clerk authorizes all expenditures from the fund. This fund was established under the authority of 55 ILCS 5/3-5018.

**Circuit Clerk Automation Fund:** This fund is used for the purchase of computer software and hardware needed to run the County Court System. Fees collected on civil, criminal, quasi-criminal and traffic cases support the fund . The Clerk of the Circuit Court and Chief Judge of the Circuit Court approve expenditures from the fund. This fund was established under the authority of Illinois Compiled Statutes 705 ILCS 105/27.3a.

**County Clerk Automation Fund:** This fund defrays the cost of converting and maintaining the County Clerk's document storage system for vital records. A portion of the fee charged for certified copies of each birth, death and marriage license issued support this fund . The County Clerk authorizes all expenditures from the fund. This fund was established under the authority of 55 ILCS 5/4-4001.

**Circuit Clerk Operation and Administrative Fund:** The purpose of the fund is to deposit and disburse funds collected from defendants who receive a disposition of court supervision after a court appearance on an offense under the Illinois Vehicle Code. The assessment fee will be \$4.50 per defendant. Management control of this fund is with the Circuit Clerk. Authority to collect this fee is found in SB 1089.

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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**Probation Services Fund:** This fund is used for programming and the costs of operating the Probation Department, except for the payment of salaries. The juvenile and adult offender's fees support this fund. The Chief Circuit Judge and Chief Managing Officer of Probation authorize expenditures from the fund. This fund was established under the authority of 730 ILCS 110/15.1.

**Sheriff Vehicle Fund:** The purpose of this fund is to pay for the acquisition or maintenance of law enforcement vehicles for the Jo Daviess County Sheriff's Office. Revenue is derived from fees paid by persons who, after a court appearance, receive a disposition of court supervision for a violation of any provision of the Illinois Vehicle Code. Management control of this fund is with the Sheriff and County Treasurer; both must approve expenditures made from this fund. This fund was established under the authority of 625 ILCS 5/16-104 (c) et seq. effective January 1, 2006.

**Court Document Storage Fund:** This fund is used for the payment of costs related to the storage of court records. Fees collected on civil, criminal, quasi-criminal and traffic cases support the fund. The Clerk of the Circuit Court approves expenditures, which include payment of costs relative to the storage of court records. This fund was established under the authority of Illinois Compiled Statutes 705 ILCS 105/27.3c.

**Special Service District No. One Fund:** The purpose of this fund is to provide financial support for the Warren Area Ambulance Service. The revenue for this fund is derived from a tax levied on property within the boundaries of Special Service Area No. One which includes Apple River and Warren Townships and parts of Nora and Thompson Townships. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the approved annual Budget, Appropriations & Tax Levy. This fund was established under the authority of Illinois Compiled Statutes 35 ILCS 200/27-5 et seq.

**Special Service District No. Two and Four Fund:** The purpose of this fund is to provide financial support for the Elizabeth Community Ambulance Service. The revenue for this fund is derived from a tax levied on property within the boundaries of the combined Special Service Area No. Two and Four as approved by the County Board on May 16, 2005. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the approved annual Budget, Appropriations & Tax Levy. This fund was established under the authority of Illinois Compiled Statutes 35 ILCS 200/27-5 et seq.

**Tax Sale Automation Fund:** This fund is used for costs of hardware, software, research and development and personnel. Revenue for this fund comes from tax sale fees. The County Treasurer and Chief Deputy authorize expenditures from this fund with final approval from the County Board. This fund was established under the authority of 35 ILCS 200/21-245.

**Election Equipment Fund:** This fund is for punch-card equipment buy-out. It is partially funded by a grant from the federal government as a result of the Help America Vote Act of 2002 (H.R.3295). The Act established a program to provide funds to states to replace punch-card and lever voting machines.

**State's Attorney Drug Forfeiture Fund:** The purpose of this fund is to provide financial support for the State's Attorney Office for expenses incurred as a result of prosecution of drug offenses. Eligible expenses include, but are not limited to: salaries for cash management, training, supplies, and purchase of equipment for case research. Revenue for this fund is derived from the receipt of 12.5% of the fines and forfeitures received by the Illinois State Police as a result of the prosecution of drug offenses. The State's Attorney authorizes expenditures from the fund. This fund was established under the authority of 725 ILCS 175/1 et al.

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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*Maintenance and Child Support Fund:* The revenue collected is to be used by the Circuit Clerk, who has the management control of this fund, to maintain child support and maintenance orders and to record all payments. The fees collected from the payer of child support and maintenance support the fund. This fund was established under the authority of 705 ILCS 105/27.1 (u)(3); 705 ILCS 105/27.1a(bb)(4); 705 ILCS 105/27.2(bb)(4); and 705 ILCS 105/27.2a(bb)(4).

*Probation EMHD Program Fund:* The rental of Electronic Monitoring Equipment is handled through this account. Disbursement from this fund relates to the cost of operating the Electronic Monitoring program. Fees from offenders placed on Electronic Monitoring support this fund. The Chief Managing Officer of Probation authorizes expenditures from the fund. This fund was established under the authority of 730 ILCS 5/5-6-3 (1 O)(V).

*LTCB Matching Grant Fund:* This fund controls the funds received from the state Local Tourism & Convention Bureau (LTCB) grant program. Disbursements include reimbursement to the Convention & Visitors Bureau's tourism promotion fund and administrative projects eligible for the state program. State hotel/motel taxes support this fund. The County Board approves disbursements from this fund. This fund was established pursuant to action by the County Board.

*GIS Automation Fund:* This fund defrays the cost of equipment, material and necessary expenses incurred by the County in implementing and maintaining the Geographic Information System. Disbursements from this fund are for implementing and maintaining the County's Geographic Information System. A portion of the fee charged for every instrument submitted for recording supports this fund. The Geographic Information System/Information Technology Coordinator authorizes all expenditures from the fund. This fund was established under the authority of Public Act 9170791.

*Special Service District No. Five Fund:* The purpose of this fund is to provide financial support for the Hanover Ambulance Service. The revenue for this fund is derived from a tax levied on property within the boundaries of Special Service Area No. Five which includes Hanover Township and parts of Rice and Elizabeth Townships. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the approved annual Budget, Appropriations & Tax Levy. This fund was established under the authority of 35 ILCS 200/27-5 et seq.

*Sale in Error Fund:* This fund is used to pay the refund of interest and costs to a tax sale certificate holder that has received a sale in error declaration. Revenue from this fund will come from fees generated at the tax sale. The County Treasurer and the Chief Deputy authorize expenditures from this fund with the final claim approval from the County Board. This fund was established under the authority of 35 ILCS 200/21-310.

*JDC Natural Emergency Services Communications Fund:* This fund was established by the Sheriff to receive public and private funding support for major improvements and/or replacements of the countywide radio system utilized by all emergency services of Jo Daviess County to include all fire departments, ambulance services and law enforcement agencies. The sources of revenue include but are not limited to grant funding, direct state and/or federal assistance, private donations and local/county funds. Primary expenses shall be only those that will provide major improvements or replacements of existing communications infrastructure for the radio system. There is no statutory reference for this fund outside the statutory authority established for the Office of the Sheriff.

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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**Sobriety Court Fund:** The purpose of this fund is to provide financial support for the operation and administration of the Jo Daviess County Sobriety Court. Revenue for this fund is derived from fees collected from defendants on a judgment of guilty or grant of supervision for violations of the Illinois Vehicle Code or under Section 5-9-1 of the Unified Code of Corrections for a felony; for a Class A, Class B, or Class C misdemeanor; for a petty offense; and for a business offense. The Clerk of Court collects the fees and remits the fees to the Sobriety Court Fund, less 5%, retained as fee income to the Clerk of Court to be used to defray the costs of collection and disbursement of the sobriety court fees. The Director of the Jo Daviess County Probation Department administers expenditures from this fund . This Fund was established under the authority of 55 ILCS 5/5-1101 et al.

**County Jail Medical Costs Fund:** The purpose of this fund is to pay expenditures related to necessary medical services for all prisoners in the Jo Daviess County jail. Revenue is derived from a \$10.00 fee for each conviction or order of supervision for a criminal violation, other than a petty offense or business offense, committed in the County. This Fund was established under the authority of 730 ILCS 125/17 et seq.

**Coroner's Equipment and Operations Fund:** This fund is to be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner's office. Revenue is derived from Coroner's fees collected for; transcript of sworn testimony, autopsy reports, verdict of a coroner's jury, toxicology report, print of or an electronic file containing a picture obtained by the coroner, miscellaneous reports including artist's drawings but not including police reports and a coroner's or medical examiner's permit to cremate a dead human body. This Fund was established under authority 55 ILCS 5/4-7001 , effective July 2010.

**Jo Daviess County Transit:** This fund is used to account for the receipt and distribution of certain federal and state public transportation grants. Jo Daviess County is the grantee and through agreement, The Workshop is the Operator and responsible for managing and operating the Jo Daviess County Transit System. The Jo Daviess County Transit was developed under Section 5311 of Section 313 of the Surface Transportation Act of 1978

**Jo Daviess County Natural Hazard Mitigation Fund:** This fund was established to account for the receipt and distribution of federal (FEMA) and state (IEMA) natural hazard mitigation grants. Grants may include natural hazard mitigation planning grants and grants for natural hazard mitigation projects in Jo Daviess County. Regulations governing mitigation planning and requirements for local mitigation plans are published under 44 CFR §201.6.

**State's Attorney Records Automation Fund:** The purpose of this fund is to discharge the expenditures of the State's Attorney's Office for establishing and maintaining the automated record keeping systems. Revenue for this fund is derived from fees collected from defendants on judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense. The Clerk of the Court collects the fee and remits the fees monthly to the county treasurer, to be deposited by him or her into a special fund designated as the State's Attorney Records Automation Fund. Expenditures from this fund may be made by the State's Attorney for hardware, software, research, and development costs and personnel related thereto. This fund was established under the authority of 55 ILCS 5/4-2002.

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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**Special Service District No. Six Fund:** The purpose of this fund is to provide financial support for the Galena Area Emergency Medical Service District. The revenue for this fund is derived from a tax levied on property within the boundaries of Special Service Area Number Six including all taxable parcels located within the geographical boundaries of Council Hill, East Galena, Rawlins, Scales Mound, Vinegar Hill, and West Galena Townships and parcels located in portions of the geographical boundaries of Guilford, Menominee, and Rice Townships. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the County Board approved Annual Budget and Appropriations Ordinance and the Annual Tax Levy Ordinance. This fund was established under the authority of 35 ILCS 200/27-5 et seq.

**Circuit Court Clerk Electronic Citation Fund:** The purpose of this fund is to defray the expenses of the Circuit Clerk's Office for establishing and maintaining electronic citations. Revenue for this fund is derived from fees collected from defendants on a judgment of guilty or a grant of supervision for a violation of any traffic, misdemeanor, municipal ordinance, or conservation case. The Clerk of Court collects the electronic citation fee, 60% of the fee is deposited into the Circuit Court Clerk Electronic Citation Fund and 40% of the fee is disbursed to the arresting agency to defray expenses related to the establishment and maintenance of electronic citations. The Circuit Court Clerk shall be the custodian, ex officio, of the Circuit Court Clerk Electronic Citation Fund and shall use the fund to perform the duties required by the office for establishing and maintaining electronic citations. This fund shall be audited by the County's auditor. This Fund was established under the authority of 705 ILCS 105/27.3e.

**Law Library Fund:** The purpose of this fund is to maintain and pay for all expenses associated with the Jo Daviess County Law Library. Revenues for this fund are derived from fees collected by the Jo Daviess County Circuit Clerk at the time of filing of first pleading, paper or other appearance filed by each party in all civil cases. Disbursements from this fund shall be made by the Jo Daviess County Treasurer on the order of the Chief Judge of the Circuit Court of Jo Daviess County. This fund shall be audited by the County's auditor. This Fund was established under the authority of 55 ILCS 5/5-39001.

**Juvenile Justice Fund:** The purpose of this fund is to pay expenses associated with the Jo Daviess County Youth Diversion Program. This program was established under the authority of 705 ILCS 405/6-9 and is administered by the Jo Daviess County Juvenile Justice Council. Revenue for this fund is derived from Youth Diversion fees that are collected by the clerk of the circuit court. A Youth Diversion fee of \$5.00 is assessed on a judgment of guilty or grant of supervision for a violation of the Illinois Vehicle Code or a violation of a similar provision contained in a county or municipal ordinance committed in the county; or on a judgment of guilty or a grant of supervision under Section 5-9-1 of the unified Code of Corrections for a Felony; for a Class A, Class B, or Class C Misdemeanor; for a petty offense; and for a business offense. The clerk of court shall collect the fees established and must remit the fees to the Youth Diversion Program monthly, less 5%, which is to be retained as fee income to the office of the clerk of the circuit court. This Fund was established under the authority of 55 ILCS 5/5-110.

**County Pet Population Fund:** This fund is used to offer financial assistance to low income residents to have their pets spayed or neutered. To qualify for the program, the pet owner must meet Federal Poverty Guidelines and be a resident of Jo Daviess County. Revenue for this fund is derived from \$10.00 of the minimum differential fee charged for each unspayed female dog and unneutered male dog registered in Jo Daviess County. All minimum differential fees collected shall be remitted to the County Treasurer, who shall place such money in this fund. The County Board of Health has management control of this fund; the Public Health Administrator authorizes expenditures from this fund. This fund was established under the authority of the 510 ILCS 5/3.

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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**Circuit Clerk Unclaimed Bail Fund:** The purpose of this fund is to account for unclaimed bail. 725 ILCS 5/110-17 Section 11017-4d of the Clerks of Courts Act, authorizes each Circuit Court Clerk to place unclaimed bail in an account with the Treasurer of the County. The provisions of the Uniform Dispositions of Unclaimed Property Act state, any sum of money deposited by any person to secure his release from custody which remains unclaimed by the persons entitled to its return for 3 years after the conditions of the bail bond have been performed and the accused has been discharged from all obligations in the cause shall be presumed to be abandoned. The Clerk of the Circuit Court, as soon thereafter as practicable, shall cause notice to be published once, in English, in a newspaper or newspapers of general circulation in the county wherein the deposit of bond was received. The abandoned property will be placed in the custody of the Treasurer of the County, not later than 85 days after such publication, to whom all further claims must thereafter be directed. The Treasurer of the County shall keep just and true accounts of all moneys paid into the treasury, and if any person appears within 5 years after the deposit of moneys by the Clerk of the Circuit Court and claims any money paid into the treasury. All claims which are not filed within the 5-year period shall be forever barred and funding be placed into the County general fund. Sale in Error Fund: This fund is used to pay the refund of interest and costs to a tax sale certificate holder that has received a sale in error declaration. Revenue from this fund will come from fees generated at the tax sale. The County Treasurer and the Chief Deputy authorize expenditures from this fund with the final claim approval from the County Board . This fund was established under the authority of 35 ILCS 200/21-310.

**State's Attorney Drug Addiction Fund:** This fund is used to fund drug addiction services. Revenue from this fund is derived from fees collected from any person who violates Section 4 of the Cannabis Control Act, Public Act 99-367. 720 ILCS 550/4(a)(2), authorizes the Circuit Clerk to collect a fee of \$15 for the County to fund drug addiction services, and \$10 for the States Attorney 720 ILCS 550/4(a)(4 ). The States Attorney approves expenditures from this fund. This fund was established under the authority of 720 ILCS 550/4(a)(2) and (a)(4).

**Veterans Assistance Program Fund:** This fund is used for revenue and expenses associated with the Jo Daviess County Veterans Assistance Program with revenues derived in the County's General Fund. The amount of annual funding provided by Jo Daviess County to the Veterans Assistance Program is subject to annual County Board budget and appropriation approval. Expenses are authorized by the Jo Daviess County Board.

**Public Defender Automation Fund:** This fund was established to defray the expense of establishing and maintaining automated record keeping systems in the offices of the Public Defender. Revenue for this fund is derived from the criminal and traffic assessments to be charged by the Clerk of the Circuit Court, as established in Jo Daviess County Resolution number R2019-16. The money collected by the Clerk of the Circuit Court for this fund is remitted monthly by the Clerk of the Circuit Court to the County Treasurer for deposit in this fund. Expenditures from this fund may be made by the Public Defender for hardware, software, and research and development related to automated record keeping systems. This fund was established under the authority of 705 ILCS 135/1-1.

**Special Service District No. Seven Fund:** The purpose of this Fund is to provide financial support to ambulance services through a tax levied on property within the boundaries of Special Service Area Number Seven including all taxable parcels located within the geographical boundaries of Derinda, Hanover, Elizabeth, and Woodbine Townships and taxable parcels located in portions of the geographical boundaries of Guilford, Rice, and Thompson Townships. A Jo Daviess County Special Service Area Commission manages Special Service Area Number Seven and contracts ambulance services with a service provider agency (Elizabeth Community Ambulance Service). The County Treasurer collects property taxes for this Fund in accordance with the approved Combined Annual Budget and Appropriations Ordinance for Jo Daviess County and the Jo Daviess County Annual Tax Levy Ordinance. Expenditures from this Fund are authorized by the Jo Daviess County Board. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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Transportation Safety Highway Hireback: This fund collects fines when motorists traveling through a highway construction or maintenance speed zone in excess of the posted speed limit under the authority of 625 ILCS 5/11-605.1

Work Release Fund: This fund accounts for monies of work release inmates. Disbursements from this fund relate to inmates' financial obligations. Fees from work release inmates support this fund. The judge authorizes expenditures from the fund. This fund was established under the authority of 730 ILCS 5/5-7-1.

Marriage Fund: Fees collected from payment for marriage ceremonies support this fund. This fund was established under the authority of 705 ILCS 105/27.1 (b) Rule 40.

Co Clerks Tax Redemption: This fund accounts for funds received from redemption of property taxes.

Inmate Commissary Fund: The purpose of this fund is to handle inmate financial transactions. Revenues are derived from commissary purchases, inmate telephone service contract and administrative fees for medical care. Expenditures include: refunds to persons being released from jail, commissary items and any items that would directly benefit the inmates (televisions, cable service, recreational games, etc.). The Sheriff and Jail Administrator (Chief Deputy) have management control over this fund and approve all expenditures. This fund was established under the authority of 730 ILCS 5/3-15-2.

Sheriff's Kids First Fund: The purpose of this fund is to support programs for children (i.e. Shop-with-a-Cop program) offered by the Sheriff's Department. The primary source of revenue is grant funding and private and public donations. Primary expenses include the purchasing of essential items for children (i.e. clothing, footwear, school supplies, etc.). There is no statutory reference for this fund outside the statutory authority established for the Office of the Sheriff.

Adult Probation Conference Fund: The purpose of this fund is to receive revenue derived from registration fees from attending probation officers and from vendor donations and to pay expenses incurred by Jo Daviess County that are directly related to the 15th Circuit Adult Probation Conference held annually in Galena, Illinois. The Director of the Jo Daviess County Probation Department has management control over this fund and authorizes all expenditures.

### **Capital Project Funds**

These funds are used to account for the County's purchase or construction of capital facilities or capital equipment. The County has the following nonmajor capital projects funds:

Tourism Capital Development Fund: Disbursements from this fund include capital improvements to buildings used for tourism promotion and administration. This fund's revenue is supplied by the County hotel/motel tax. The County Board approves disbursements from this fund. This fund was established pursuant to action by the County Board.

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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*County Capital Investment Fund:* This fund was established to accumulate funds for the cost of: major capital expenditures, including new construction, remodeling and maintenance; and major, one-time program expenditures. This fund was originally established by the transfer of monies from the former Riverboat Assistance Fund and subsequently funded by the transfer of funds from the General Fund. Expenditures from this fund are included in the annual budget and payments from the fund authorized by the County Board.

*County Capital Equipment Replacement Fund:* This fund was established to accumulate funds for the cost of replacing or planning for the future purchase of major capital equipment items. County departments and offices include in their annual budgets and transfer to the Capital Equipment Replacement Fund amounts to cover the cost of the future purchase of replacement or new equipment items. Expenditures from this fund are included in the annual budget and payments from the fund are authorized by the County Board.

*Public Health Capital Investment Fund:* This fund is used for major equipment purchases, building improvement and maintenance and any unforeseen expenses for the operation of the Public Health Department services. This fund was established under the authority of the Jo Daviess County Board of Health.

*County Highway Capital Investment Fund:* This fund was established to accumulate funds for the cost of major capital expenditures, including new road construction, major road rehabilitation projects, bridges, drainage structures and similar projects. Revenues are normally derived from fund transfers from the Highway Fund and other sources. Expenditures from this fund are included in the annual budget and payments from this fund are authorized by the County Board.

*GIS Capital Equipment & Investment Fund:* This fund was established to accumulate funds for the cost of capital equipment replacement (computers, monitors, servers, etc.) and capital investment projects (orthophotography updates, GIS web development, etc.) within the GIS program. Revenues are normally derived from fund transfers from the GIS Automation Fund and other sources. Expenditures from this fund are included in the annual budget and payments from the fund authorized by the County Board.

*ETSB Capital Equipment & Investment Fund:* This special fund was established by the Jo Daviess County Emergency Telephone System Board (ETSB) to accumulate funds for the cost of replacing or planning for the future purchase of capital equipment and capital investment projects associated with the Jo Daviess County 9-1-1 system. Expenditures from this fund may be made only as allowed per 50 ILCS 750/ Emergency Telephone System Act. The primary source of revenue for this fund is interfund transfers from the 9-1-1 fund , earned interest and may also include grant funding, direct state and/or federal assistance, private donations, and local/county funds . The Emergency Telephone System Board authorizes all disbursements from this fund.



# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds

<i>November 30, 2021</i>	Public Health Emergency Preparedness	County Motor Fuel Tax	911	Federal Aid Matching
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 8,336	\$ 1,700,313	\$ 1,444,482	\$ 2,301,207
Receivables, net of allowance				
Due from State of Illinois	22,636	53,750	162,670	-
Accounts receivables	-	818	16	370,465
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Total assets	30,972	1,754,881	1,607,168	2,671,672
Total assets and deferred outflows of resources	30,972	1,754,881	1,607,168	2,671,672
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	27,969	1,960	24,918
Accrued payroll	-	6,168	-	-
Due to other funds	-	-	426	-
Total liabilities	-	34,137	2,386	24,918
Deferred inflows of resources				
Unavailable property taxes	-	-	-	370,465
Total deferred inflows of resources	-	-	-	370,465
Total liabilities and deferred inflows of resources	-	34,137	2,386	395,383
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	30,972	1,720,744	1,604,782	2,276,289
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	30,972	1,720,744	1,604,782	2,276,289
Total liabilities, deferred inflows or resources and fund balances	\$ 30,972	\$ 1,754,881	\$ 1,607,168	\$ 2,671,672

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	<b>Sheriff's Forfeiture</b>	<b>Township Bridge</b>	<b>County Aid to Bridge</b>	<b>Social Security</b>
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 40,852	\$ 21,653	\$ 398,625	\$ 221,695
Receivables, net of allowance				
Due from State of Illinois	27	273,955	573	-
Accounts receivables	12	-	371,713	393,302
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>40,891</b>	<b>295,608</b>	<b>770,911</b>	<b>614,997</b>
<b>Total assets and deferred outflows of resources</b>	<b>40,891</b>	<b>295,608</b>	<b>770,911</b>	<b>614,997</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	107	-	212,119	478
Accrued payroll	-	-	-	16,810
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>107</b>	<b>-</b>	<b>212,119</b>	<b>17,288</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	371,529	393,302
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>371,529</b>	<b>393,302</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>107</b>	<b>-</b>	<b>583,648</b>	<b>410,590</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	40,784	295,608	187,263	204,407
Committed	-	-	-	-
Assigned	-	-	-	-
<b>Total fund balances</b>	<b>40,784</b>	<b>295,608</b>	<b>187,263</b>	<b>204,407</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 40,891</b>	<b>\$ 295,608</b>	<b>\$ 770,911</b>	<b>\$ 614,997</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Illinois Municipal Retirement	Mental Health	Insurance	Economic Development Investment
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 487,669	\$ 346,191	\$ 724,810	\$ 570,783
Receivables, net of allowance				
Due from State of Illinois	-	-	-	-
Accounts receivables	671,380	355,643	323,645	-
Loans receivable	-	-	-	46,450
Due from other funds	-	-	9,644	-
Prepays	-	-	-	-
Total assets	1,159,049	701,834	1,058,099	617,233
Total assets and deferred outflows of resources	1,159,049	701,834	1,058,099	617,233
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	228,116	4,331	-
Accrued payroll	32,308	-	-	-
Due to other funds	-	3,350	-	-
Total liabilities	32,308	231,466	4,331	-
Deferred inflows of resources				
Unavailable property taxes	671,229	355,643	323,187	-
Total deferred inflows of resources	671,229	355,643	323,187	-
Total liabilities and deferred inflows of resources	703,537	587,109	327,518	-
Fund balances				
Non-spendable	-	-	-	-
Restricted	455,512	114,725	730,581	-
Committed	-	-	-	617,233
Assigned	-	-	-	-
Total fund balances	455,512	114,725	730,581	617,233
Total liabilities, deferred inflows or resources and fund balances	\$ 1,159,049	\$ 701,834	\$ 1,058,099	\$ 617,233

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	<b>Sheriff DUI</b>	<b>Animal Control</b>	<b>Extension Education</b>	<b>Tourism Promotion</b>
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 34,304	\$ 111,138	\$ 68	\$ 608,057
Receivables, net of allowance				
Due from State of Illinois	781	-	-	-
Accounts receivables	81	12,272	82,849	105,623
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	1	-	-
Total assets	35,166	123,411	82,917	713,680
Total assets and deferred outflows of resources	35,166	123,411	82,917	713,680
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	2,171	67	197,584
Accrued payroll	-	2,209	-	-
Due to other funds	-	2,423	-	61,699
Total liabilities	-	6,803	67	259,283
Deferred inflows of resources				
Unavailable property taxes	-	-	82,849	-
Total deferred inflows of resources	-	-	82,849	-
Total liabilities and deferred inflows of resources	-	6,803	82,916	259,283
Fund balances				
Non-spendable	-	1	-	-
Restricted	35,166	116,607	1	454,397
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	35,166	116,608	1	454,397
Total liabilities, deferred inflows or resources and fund balances	\$ 35,166	\$ 123,411	\$ 82,917	\$ 713,680

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	<b>Recorder Automation</b>	<b>Circuit Clerk Automation</b>	<b>County Clerk Automation</b>	<b>Circuit Clerk Operation &amp; Administration</b>
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 278,137	\$ 125,922	\$ 61,467	\$ 48,821
Receivables, net of allowance				
Due from State of Illinois	10,268	3,465	425	1,667
Accounts receivables	-	-	-	10
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>288,405</b>	<b>129,387</b>	<b>61,892</b>	<b>50,498</b>
<b>Total assets and deferred outflows of resources</b>	<b>288,405</b>	<b>129,387</b>	<b>61,892</b>	<b>50,498</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	2,497	-	193	477
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>2,497</b>	<b>-</b>	<b>193</b>	<b>477</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>2,497</b>	<b>-</b>	<b>193</b>	<b>477</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	285,908	129,387	61,699	50,021
Committed	-	-	-	-
Assigned	-	-	-	-
<b>Total fund balances</b>	<b>285,908</b>	<b>129,387</b>	<b>61,699</b>	<b>50,021</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 288,405</b>	<b>\$ 129,387</b>	<b>\$ 61,892</b>	<b>\$ 50,498</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	<b>Probation Services</b>	<b>Sheriff Vehicle</b>	<b>Court Document Storage</b>	<b>Special Service District #1</b>
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 108,329	\$ 38,900	\$ 289,730	\$ 20,289
Receivables, net of allowance				
Due from State of Illinois	2,779	113	3,422	-
Accounts receivables	42	-	14	116,970
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>111,150</b>	<b>39,013</b>	<b>293,166</b>	<b>137,259</b>
<b>Total assets and deferred outflows of resources</b>	<b>111,150</b>	<b>39,013</b>	<b>293,166</b>	<b>137,259</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	2,044	4,181	1,280	20,102
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>2,044</b>	<b>4,181</b>	<b>1,280</b>	<b>20,102</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	116,970
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,970</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>2,044</b>	<b>4,181</b>	<b>1,280</b>	<b>137,072</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	109,106	34,832	291,886	187
Committed	-	-	-	-
Assigned	-	-	-	-
<b>Total fund balances</b>	<b>109,106</b>	<b>34,832</b>	<b>291,886</b>	<b>187</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 111,150</b>	<b>\$ 39,013</b>	<b>\$ 293,166</b>	<b>\$ 137,259</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Special Service District #2 & #4	Tax Sale Automation	Election Equipment	State's Attorney Drug Forfeiture
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 139	\$ 18,847	\$ 23,886	\$ 6,081
Receivables, net of allowance				
Due from State of Illinois	-	-	3,545	-
Accounts receivables	-	-	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Total assets	139	18,847	27,431	6,081
Total assets and deferred outflows of resources	139	18,847	27,431	6,081
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	-
Fund balances				
Non-spendable	-	-	-	-
Restricted	139	18,847	27,431	6,081
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	139	18,847	27,431	6,081
Total liabilities, deferred inflows or resources and fund balances	\$ 139	\$ 18,847	\$ 27,431	\$ 6,081

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Maintenance and Child Support	Probation EMHD Program	LTCB Matching Grant	GIS Automation
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 25,219	\$ 3,879	\$ 1	\$ 195,492
Receivables, net of allowance				
Due from State of Illinois	618	-	-	18,360
Accounts receivables	-	-	-	122
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	100
Total assets	25,837	3,879	1	214,074
Total assets and deferred outflows of resources	25,837	3,879	1	214,074
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	-	-	2,588
Accrued payroll	-	-	-	6,151
Due to other funds	-	-	-	-
Total liabilities	-	-	-	8,739
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	8,739
<b>Fund balances</b>				
Non-spendable	-	-	-	100
Restricted	25,837	3,879	1	205,235
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	25,837	3,879	1	205,335
Total liabilities, deferred inflows or resources and fund balances	\$ 25,837	\$ 3,879	\$ 1	\$ 214,074



# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

	Special Service District #5	Sale in Error	JDC Natural Emergency Services Communication	JDC Sobriety Court
<i>November 30, 2021</i>				
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 61	\$ 172,808	\$ 384,690	\$ -
Receivables, net of allowance				
Due from State of Illinois	-	-	793	-
Accounts receivables	-	-	8,282	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>61</b>	<b>172,808</b>	<b>393,765</b>	<b>-</b>
<b>Total assets and deferred outflows of resources</b>	<b>61</b>	<b>172,808</b>	<b>393,765</b>	<b>-</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	-	42,925	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	600	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>43,525</b>	<b>-</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>43,525</b>	<b>-</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	61	172,808	350,240	-
Committed	-	-	-	-
Assigned	-	-	-	-
<b>Total fund balances</b>	<b>61</b>	<b>172,808</b>	<b>350,240</b>	<b>-</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 61</b>	<b>\$ 172,808</b>	<b>\$ 393,765</b>	<b>\$ -</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	County Jail Medical Costs	Coroner's Equipment & Operations	Jo Daviess County Transit	JDC Natural Hazard Mitigation
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 3,243	\$ 74,909	\$ 499,055	\$ 5
Receivables, net of allowance				
Due from State of Illinois	250	-	360,431	-
Accounts receivables	-	-	11,729	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	1	-
Total assets	3,493	74,909	\$ 871,216	\$ 5
Total assets and deferred outflows of resources	3,493	74,909	871,216	5
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	2,724	8,592	17,006	-
Accrued payroll	-	-	26,515	-
Due to other funds	-	-	1,764	-
Total liabilities	2,724	8,592	45,285	-
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	2,724	8,592	45,285	-
<b>Fund balances</b>				
Non-spendable	-	-	1	-
Restricted	769	66,317	825,930	5
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	769	66,317	825,931	5
Total liabilities, deferred inflows or resources and fund balances	\$ 3,493	\$ 74,909	\$ 871,216	\$ 5

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

	State's Attorney Records Automation	Special Service District #6	Circuit Court Clerk Electronic Citation	Law Library
<i>November 30, 2021</i>				
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 13,183	\$ 80,110	\$ 32,334	\$ 27,074
Receivables, net of allowance				
Due from State of Illinois	159	-	991	470
Accounts receivables	-	401,625	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ 13,342</b>	<b>\$ 481,735</b>	<b>\$ 33,325</b>	<b>\$ 27,544</b>
<b>Total assets and deferred outflows of resources</b>	<b>13,342</b>	<b>481,735</b>	<b>33,325</b>	<b>27,544</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	79,085	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>79,085</b>	<b>-</b>	<b>-</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	401,625	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>401,625</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>-</b>	<b>480,710</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	13,342	1,025	33,325	27,544
Committed	-	-	-	-
Assigned	-	-	-	-
<b>Total fund balances</b>	<b>13,342</b>	<b>1,025</b>	<b>33,325</b>	<b>27,544</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 13,342</b>	<b>\$ 481,735</b>	<b>\$ 33,325</b>	<b>\$ 27,544</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Juvenile Justice	County Pet Population	Circuit Clerk Unclaimed Bail	State's Attorney Drug Addiction
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 11,888	\$ 26,219	\$ 5,033	\$ 244
Receivables, net of allowance				
Due from State of Illinois	301	-	-	-
Accounts receivables	-	1,430	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Total assets	\$ 12,189	\$ 27,649	\$ 5,033	\$ 244
Total assets and deferred outflows of resources	12,189	27,649	5,033	244
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	-
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	12,189	27,649	5,033	244
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	12,189	27,649	5,033	244
Total liabilities, deferred inflows or resources and fund balances	\$ 12,189	\$ 27,649	\$ 5,033	\$ 244

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	<b>Veterans Assistance Program</b>	<b>Public Defender Automation</b>	<b>Special Service Area #7</b>	<b>Transportation Safety Hwy Hire Back</b>
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 13,366	\$ 844	\$ 50,204	\$ 876
Receivables, net of allowance				
Due from State of Illinois	-	58	-	-
Accounts receivables	-	-	296,658	-
Loans receivable	-	-	-	-
Due from other funds	11,250	-	-	-
Prepays	-	-	-	-
Total assets	\$ 24,616	\$ 902	\$ 346,862	\$ 876
Total assets and deferred outflows of resources	24,616	902	346,862	876
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	-	50,204	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	50,204	-
Deferred inflows of resources				
Unavailable property taxes	-	-	296,658	-
Total deferred inflows of resources	-	-	296,658	-
Total liabilities and deferred inflows of resources	-	-	346,862	-
Fund balances				
Non-spendable	-	-	-	-
Restricted	24,616	902	-	876
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	24,616	902	-	876
Total liabilities, deferred inflows or resources and fund balances	\$ 24,616	\$ 902	\$ 346,862	\$ 876

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	<b>Work Release</b>	<b>Marriage</b>	<b>Co Clerks Tax Redemption</b>	<b>Inmate Commissary</b>
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 821	\$ 6,079	\$ 77,768	\$ 15,387
Receivables, net of allowance				
Due from State of Illinois	-	-	-	-
Accounts receivables	-	-	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Total assets	\$ 821	\$ 6,079	\$ 77,768	\$ 15,387
Total assets and deferred outflows of resources	821	6,079	77,768	15,387
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	-
Fund balances				
Non-spendable	-	-	-	-
Restricted	821	6,079	77,768	15,387
Committed	-	-	-	-
Assigned	-	-	-	-
Total fund balances	821	6,079	77,768	15,387
Total liabilities, deferred inflows or resources and fund balances	\$ 821	\$ 6,079	\$ 77,768	\$ 15,387

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

<i>November 30, 2021</i>	Sheriff Kids First	15th Circuit Probation Conference	Tourism Capital Development	County Capital Investment
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 3,183	\$ 2,413	\$ 301,945	\$ 410,342
Receivables, net of allowance				
Due from State of Illinois	-	-	-	-
Accounts receivables	-	-	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	75,000
Prepays	-	-	-	-
Total assets	\$ 3,183	\$ 2,413	\$ 301,945	\$ 485,342
Total assets and deferred outflows of resources	3,183	2,413	301,945	485,342
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	2,413	-	12,476
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	2,413	-	12,476
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	2,413	-	12,476
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	3,183	-	-	-
Committed	-	-	-	-
Assigned	-	-	301,945	472,866
Total fund balances	3,183	-	301,945	472,866
Total liabilities, deferred inflows or resources and fund balances	\$ 3,183	\$ 2,413	\$ 301,945	\$ 485,342

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

	County Capital Equipment Replacement	Home Health Care Capital Equipment	Public Health Capital Investment	County Highway Capital Investment
<i>November 30, 2021</i>				
<b>Assets and Deferred Outflows of Resources</b>				
Cash and cash equivalents	\$ 289,875	\$ -	\$ 824,429	\$ 328,931
Receivables, net of allowance				
Due from State of Illinois	-	-	-	-
Accounts receivables	151	-	-	37
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ 290,026</b>	<b>\$ -</b>	<b>\$ 824,429</b>	<b>\$ 328,968</b>
<b>Total assets and deferred outflows of resources</b>	<b>290,026</b>	<b>-</b>	<b>824,429</b>	<b>328,968</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	-	-	-	66,238
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,238</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,238</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	290,026	-	824,429	262,730
<b>Total fund balances</b>	<b>290,026</b>	<b>-</b>	<b>824,429</b>	<b>262,730</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 290,026</b>	<b>\$ -</b>	<b>\$ 824,429</b>	<b>\$ 328,968</b>



# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Governmental Funds (Continued)

	GIS Capital Equipment and Investment	ETSB - Capital Equipment & Investment	Total
<i>November 30, 2021</i>			
<b>Assets and Deferred Outflows of Resources</b>			
Cash and cash equivalents	\$ 59,172	\$ 181,908	\$ 14,163,721
Receivables, net of allowance			
Due from State of Illinois	-	-	922,507
Accounts receivables	524	-	3,525,413
Loans receivable	-	-	46,450
Due from other funds	-	-	95,894
Prepays	-	-	102
<b>Total assets</b>	<b>\$ 59,696</b>	<b>\$ 181,908</b>	<b>18,754,087</b>
<b>Total assets and deferred outflows of resources</b>	<b>59,696</b>	<b>181,908</b>	<b>18,754,087</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
Liabilities			
Accounts payable	13,793	-	1,028,638
Accrued payroll	-	-	90,161
Due to other funds	-	-	70,262
<b>Total liabilities</b>	<b>13,793</b>	<b>-</b>	<b>1,189,061</b>
<b>Deferred inflows of resources</b>			
Unavailable property taxes	-	-	3,383,457
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>3,383,457</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>13,793</b>	<b>-</b>	<b>4,572,518</b>
<b>Fund balances</b>			
Non-spendable	-	-	102
Restricted	-	-	11,184,427
Committed	-	-	617,233
Assigned	45,903	181,908	2,379,807
<b>Total fund balances</b>	<b>45,903</b>	<b>181,908</b>	<b>\$ 14,181,569</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 59,696</b>	<b>\$ 181,908</b>	<b>\$ 18,754,087</b>

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds

<i>Year Ended November 30, 2021</i>	<b>Public Health Emergency Preparedness</b>	<b>County Motor Fuel Tax</b>	<b>911</b>	<b>Federal Aid Matching</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 370,692
Intergovernmental revenues	52,623	1,157,080	-	-
Charges for services	-	-	487,930	-
Licenses and permits	-	-	-	-
Interest	38	7,391	7,673	17,047
Other revenue	-	-	44	-
<b>Total revenues</b>	<b>52,661</b>	<b>1,164,471</b>	<b>495,647</b>	<b>387,739</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	82,587	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	688,712	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>688,712</b>	<b>82,587</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	52,661	475,759	413,060	387,739
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(41,652)	-	(180,684)	(100,000)
<b>Total other financing sources (uses)</b>	<b>(41,652)</b>	<b>-</b>	<b>(180,684)</b>	<b>(100,000)</b>
Net change in fund balance	11,009	475,759	232,376	287,739
Fund balance, beginning of year as restated	19,963	1,244,985	1,372,406	1,988,550
Fund balance, end of year	\$ 30,972	\$ 1,720,744	\$ 1,604,782	\$ 2,276,289

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Sheriff's Forfeiture</b>	<b>Township Bridge</b>	<b>County Aid to Bridge</b>	<b>Social Security</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ 371,752	\$ 325,282
Intergovernmental revenues	-	273,955	-	24,000
Charges for services	3,255	-	-	-
Licenses and permits	-	-	-	-
Interest	129	15	2,375	859
Other revenue	36,242	-	2	-
<b>Total revenues</b>	<b>39,626</b>	<b>273,970</b>	<b>374,129</b>	<b>350,141</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	2,478
County development	-	-	-	-
Public safety	18,718	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	819,677	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	126,841	-
<b>Total expenditures</b>	<b>18,718</b>	<b>-</b>	<b>946,518</b>	<b>2,478</b>
Excess (deficiency) of revenues over expenditures	20,908	273,970	(572,389)	347,663
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(50,000)	(362,483)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(50,000)</b>	<b>(362,483)</b>
Net change in fund balance	20,908	273,970	(622,389)	(14,820)
Fund balance, beginning of year as restated	19,876	21,638	809,652	219,227
Fund balance, end of year	\$ 40,784	\$ 295,608	\$ 187,263	\$ 204,407

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Illinois Municipal Retirement	Mental Health	Insurance	Economic Development Investment
<b>Revenues</b>				
Property taxes	\$ 671,633	\$ 355,857	\$ 323,383	\$ -
Intergovernmental revenues	47,410	-	-	211
Charges for services	-	-	-	100
Licenses and permits	-	-	-	-
Interest	1,904	346	1,089	7,332
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>720,947</b>	<b>356,203</b>	<b>324,472</b>	<b>7,643</b>
<b>Expenditures</b>				
Current:				
General control and administration	58,316	-	368,847	-
County development	-	-	-	41,895
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	435,783	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>58,316</b>	<b>435,783</b>	<b>368,847</b>	<b>41,895</b>
Excess (deficiency) of revenues over expenditures	662,631	(79,580)	(44,375)	(34,252)
Other financing sources (uses)				
Transfers in	-	-	9,644	-
Transfers out	(703,877)	(6,700)	-	(19,309)
<b>Total other financing sources (uses)</b>	<b>(703,877)</b>	<b>(6,700)</b>	<b>9,644</b>	<b>(19,309)</b>
Net change in fund balance	(41,246)	(86,280)	(34,731)	(53,561)
Fund balance, beginning of year as restated	496,758	201,005	765,312	670,794
Fund balance, end of year	\$ 455,512	\$ 114,725	\$ 730,581	\$ 617,233

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Sheriff DUI</b>	<b>Animal Control</b>	<b>Extension Education</b>	<b>Tourism Promotion</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ 82,896	\$ -
Intergovernmental revenues	13,980	3,628	-	1,259,930
Charges for services	7,952	10,605	-	3,165
Licenses and permits	-	79,085	-	-
Interest	-	176	30	52
Other revenue	81	310	-	-
Total revenues	22,013	93,804	82,926	1,263,147
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	84,897	1,144,645
Public safety	28,908	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	89,133	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	28,908	89,133	84,897	1,144,645
Excess (deficiency) of revenues over expenditures	(6,895)	4,671	(1,971)	118,502
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(4,230)	-	(144,052)
Total other financing sources (uses)	-	(4,230)	-	(144,052)
Net change in fund balance	(6,895)	441	(1,971)	(25,550)
Fund balance, beginning of year as restated	42,061	116,167	1,972	479,947
Fund balance, end of year	\$ 35,166	\$ 116,608	\$ 1	\$ 454,397

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Recorder Automation</b>	<b>Circuit Clerk Automation</b>	<b>County Clerk Automation</b>	<b>Circuit Clerk Operation &amp; Administration</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	110,459	42,904	5,996	12,425
Licenses and permits	-	-	-	-
Interest	1,544	11	657	3
Other revenue	-	-	-	10
<b>Total revenues</b>	<b>112,003</b>	<b>42,915</b>	<b>6,653</b>	<b>12,438</b>
<b>Expenditures</b>				
Current:				
General control and administration	39,394	20,412	1,439	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	2,121
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>39,394</b>	<b>20,412</b>	<b>1,439</b>	<b>2,121</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>72,609</b>	<b>22,503</b>	<b>5,214</b>	<b>10,317</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>72,609</b>	<b>22,503</b>	<b>5,214</b>	<b>10,317</b>
<b>Fund balance, beginning of year as restated</b>	<b>213,299</b>	<b>106,884</b>	<b>56,485</b>	<b>39,704</b>
<b>Fund balance, end of year</b>	<b>\$ 285,908</b>	<b>\$ 129,387</b>	<b>\$ 61,699</b>	<b>\$ 50,021</b>

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Probation Services</b>	<b>Sheriff Vehicle</b>	<b>Court Document Storage</b>	<b>Special Service District #1</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 109,232
Intergovernmental revenues	-	-	-	-
Charges for services	28,443	1,875	42,833	-
Licenses and permits	-	-	-	-
Interest	235	43	28	39
Other revenue	42	3,824	14	-
<b>Total revenues</b>	<b>28,720</b>	<b>5,742</b>	<b>42,875</b>	<b>109,271</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	17,920	-
County development	-	-	-	-
Public safety	-	16,167	-	-
Judiciary and court related	13,269	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	109,271
Mental health	-	-	-	-
Capital outlay	-	34,985	-	-
<b>Total expenditures</b>	<b>13,269</b>	<b>51,152</b>	<b>17,920</b>	<b>109,271</b>
Excess (deficiency) of revenues over expenditures	15,451	(45,410)	24,955	-
Other financing sources (uses)				
Transfers in	-	84,000	-	-
Transfers out	(5,000)	-	(10,541)	-
<b>Total other financing sources (uses)</b>	<b>(5,000)</b>	<b>84,000</b>	<b>(10,541)</b>	<b>-</b>
Net change in fund balance	10,451	38,590	14,414	-
Fund balance, beginning of year as restated	98,655	(3,758)	277,472	187
Fund balance, end of year	\$ 109,106	\$ 34,832	\$ 291,886	\$ 187

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Special Service District #2 & #4	Tax Sale Automation	Election Equipment	State's Attorney Drug Forfeiture
<b>Revenues</b>				
Property taxes	\$ 2	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	3,545	-
Charges for services	-	5,136	-	-
Licenses and permits	-	-	-	-
Interest	-	31	89	-
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>2</b>	<b>5,167</b>	<b>3,634</b>	<b>-</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	2	5,167	3,634	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(2,000)	(31,000)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(2,000)</b>	<b>(31,000)</b>	<b>-</b>
Net change in fund balance	2	3,167	(27,366)	-
Fund balance, beginning of year as restated	137	15,680	54,797	6,081
Fund balance, end of year	\$ 139	\$ 18,847	\$ 27,431	\$ 6,081



# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Maintenance and Child Support</b>	<b>Probation EMHD Program</b>	<b>LTCB Matching Grant</b>	<b>GIS Automation</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	1,719	-	-	-
Charges for services	-	-	-	236,032
Licenses and permits	-	-	-	-
Interest	57	-	-	253
Other revenue	-	-	-	28
Total revenues	1,776	-	-	236,313
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	176,077
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	176,077
Excess (deficiency) of revenues over expenditures	1,776	-	-	60,236
Other financing sources (uses)				
Transfers in	-	-	-	33,225
Transfers out	(10,000)	-	-	(28,514)
Total other financing sources (uses)	(10,000)	-	-	4,711
Net change in fund balance	(8,224)	-	-	64,947
Fund balance, beginning of year as restated	34,061	3,879	1	140,388
Fund balance, end of year	\$ 25,837	\$ 3,879	\$ 1	\$ 205,335

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	Special Service District #5	Sale in Error	JDC Natural Emergency Services Communication	JDC Sobriety Court
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	10,126	-
Charges for services	-	12,780	1,335	-
Licenses and permits	-	-	-	-
Interest	-	16	551	-
Other revenue	-	-	-	-
<b>Total revenues</b>	-	12,796	12,012	-
<b>Expenditures</b>				
Current:				
General control and administration	-	5,707	35,243	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	-	5,707	35,243	-
Excess (deficiency) of revenues over expenditures	-	7,089	(23,231)	-
Other financing sources (uses)				
Transfers in	-	-	64,077	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	64,077	-
Net change in fund balance	-	7,089	40,846	-
Fund balance, beginning of year as restated	61	165,719	309,394	-
Fund balance, end of year	\$ 61	\$ 172,808	\$ 350,240	\$ -

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	County Jail Medical Costs	Coroner's Equipment & Operations	Jo Daviess County Transit	JDC Natural Hazard Mitigation
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	844,651	-
Charges for services	3,002	8,597	-	-
Licenses and permits	-	-	-	-
Interest	1	7	25	-
Other revenue	-	-	719	-
<b>Total revenues</b>	<b>3,003</b>	<b>8,604</b>	<b>845,395</b>	<b>-</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	2,907	9,904	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	834,444	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,907</b>	<b>9,904</b>	<b>834,444</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	96	(1,300)	10,951	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	(7,717)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(7,717)</b>	<b>-</b>
Net change in fund balance	96	(1,300)	3,234	-
Fund balance, beginning of year as restated	673	67,617	822,697	5
Fund balance, end of year	\$ 769	\$ 66,317	\$ 825,931	\$ 5

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	State's Attorney Records Automation	Special Service District #6	Circuit Court Clerk Electronic Citation	Law Library
<b>Revenues</b>				
Property taxes	\$ -	\$ 382,056	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	1,763	-	-	-
Licenses and permits	-	-	11,969	5,790
Interest	2	137	49	47
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>1,765</b>	<b>382,193</b>	<b>12,018</b>	<b>5,837</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	382,000	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>382,000</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	1,765	193	12,018	5,837
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	1,765	193	12,018	5,837
Fund balance, beginning of year as restated	11,577	832	21,307	21,707
Fund balance, end of year	\$ 13,342	\$ 1,025	\$ 33,325	\$ 27,544

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Juvenile Justice</b>	<b>County Pet Population</b>	<b>Circuit Clerk Unclaimed Bail</b>	<b>State's Attorney Drug Addiction</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	3,544	6,890	-	30
Interest	-	106	23	2
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>3,544</b>	<b>6,996</b>	<b>23</b>	<b>32</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	13	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,531</b>	<b>6,996</b>	<b>23</b>	<b>32</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>3,531</b>	<b>6,996</b>	<b>23</b>	<b>32</b>
<b>Fund balance, beginning of year as restated</b>	<b>8,658</b>	<b>20,653</b>	<b>5,010</b>	<b>212</b>
<b>Fund balance, end of year</b>	<b>\$ 12,189</b>	<b>\$ 27,649</b>	<b>\$ 5,033</b>	<b>\$ 244</b>

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Veterans Assistance Program</b>	<b>Public Defender Automation</b>	<b>Special Service Area #7</b>	<b>Transportation Safety Hwy Hire Back</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ 268,304	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	572	-	875
Licenses and permits	-	-	-	-
Interest	56	2	96	1
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>56</b>	<b>574</b>	<b>268,400</b>	<b>876</b>
<b>Expenditures</b>				
Current:				
General control and administration	1,134	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	268,400	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,134</b>	<b>-</b>	<b>268,400</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	(1,078)	574	-	876
Other financing sources (uses)				
Transfers in	15,000	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	13,922	574	-	876
Fund balance, beginning of year as restated	10,694	328	-	-
Fund balance, end of year	\$ 24,616	\$ 902	\$ -	\$ 876

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Work Release</b>	<b>Marriage</b>	<b>Co Clerks Tax Redemption</b>	<b>Inmate Commissary</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	2,701	361	572,762	226,466
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>2,701</b>	<b>361</b>	<b>572,762</b>	<b>226,466</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	602,431	-
County development	-	-	-	-
Public safety	-	-	-	216,097
Judiciary and court related	2,701	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,701</b>	<b>-</b>	<b>602,431</b>	<b>216,097</b>
Excess (deficiency) of revenues over expenditures	-	361	(29,669)	10,369
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	361	(29,669)	10,369
Fund balance, beginning of year as restated	821	5,718	107,437	5,018
Fund balance, end of year	\$ 821	\$ 6,079	\$ 77,768	\$ 15,387

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	<b>Sheriff Kids First</b>	<b>15th Circuit Probation Conference</b>	<b>Tourism Capital Development</b>	<b>County Capital Investment</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	6,929	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	4,372	49
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>6,929</b>	<b>-</b>	<b>4,372</b>	<b>49</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	19,598
County development	-	-	-	-
Public safety	8,185	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	27,177
<b>Total expenditures</b>	<b>8,185</b>	<b>-</b>	<b>-</b>	<b>46,775</b>
Excess (deficiency) of revenues over expenditures	(1,256)	-	4,372	(46,726)
Other financing sources (uses)				
Transfers in	-	-	-	165,000
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,000</b>
Net change in fund balance	(1,256)	-	4,372	118,274
Fund balance, beginning of year as restated	4,439	-	297,573	354,592
Fund balance, end of year	\$ 3,183	\$ -	\$ 301,945	\$ 472,866



# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	County Capital Equipment Replacement	Home Health Care Capital Equipment	Public Health Capital Investment	County Highway Capital Investment
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	811	-	1,577	942
Other revenue	151	-	88,839	37
<b>Total revenues</b>	<b>962</b>	<b>-</b>	<b>90,416</b>	<b>979</b>
<b>Expenditures</b>				
Current:				
General control and administration	21,969	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	14,980
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	261,313
<b>Total expenditures</b>	<b>21,969</b>	<b>-</b>	<b>-</b>	<b>276,293</b>
Excess (deficiency) of revenues over expenditures	(21,007)	-	90,416	(275,314)
Other financing sources (uses)				
Transfers in	36,452	-	-	265,300
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>36,452</b>	<b>-</b>	<b>-</b>	<b>265,300</b>
Net change in fund balance	15,445	-	90,416	(10,014)
Fund balance, beginning of year as restated	274,581	-	734,013	272,744
Fund balance, end of year	\$ 290,026	\$ -	\$ 824,429	\$ 262,730

# Jo Daviess County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Governmental Funds (Continued)

<i>Year Ended November 30, 2021</i>	GIS Capital Equipment and Investment	ETSB - Capital Equipment & Investment	Total
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ 3,261,089
Intergovernmental revenues	-	-	3,692,858
Charges for services	1,799	-	1,839,052
Licenses and permits	-	-	107,308
Interest	5	18	58,341
Other revenue	1	-	130,344
<b>Total revenues</b>	<b>1,805</b>	<b>18</b>	<b>9,088,992</b>
<b>Expenditures</b>			
Current:			
General control and administration	813	-	1,371,778
County development	-	-	1,271,437
Public safety	-	-	383,473
Judiciary and court related	-	-	18,104
Highways and bridges	-	-	2,357,813
Public health	-	-	848,804
Mental health	-	-	435,783
Capital outlay	29,400	-	479,716
<b>Total expenditures</b>	<b>30,213</b>	<b>-</b>	<b>7,166,908</b>
Excess (deficiency) of revenues over expenditures	(28,408)	18	1,922,084
Other financing sources (uses)			
Transfers in	25,000	25,600	723,298
Transfers out	-	-	(1,707,759)
<b>Total other financing sources (uses)</b>	<b>25,000</b>	<b>25,600</b>	<b>(984,461)</b>
Net change in fund balance	(3,408)	25,618	937,623
Fund balance, beginning of year as restated	49,311	156,290	13,243,946
Fund balance, end of year	\$ 45,903	\$ 181,908	\$ 14,181,569

# Jo Daviess County, Illinois

## Fiduciary Fund Descriptions

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### **Fiduciary Fund Types**

Fiduciary fund types are used to account for net position and changes in net position. The fiduciary funds of the County are all considered custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The County has the following custodial funds:

Condemnation Fund: This fund accounts for monies received from the state for "Eminent Domain."

Lost and Unknown Heirs Fund: This fund accounts for unclaimed funds due to death.

County Collector's Fund: This fund accounts for funds received from payment of property taxes.

Circuit Clerk Fund: The revenue collected is to be deposited in the General Fund under the Circuit Clerk line item. Fees collected on civil, criminal, quasi-criminal and traffic cases support this fund. This fund was established under the authority of 705 ILCS 105/27.1 through 705 ILCS 105/27.2a.

Treasurer's Fee Account Fund: Clearing account for funds.

# Jo Daviess County, Illinois

## Combining Statement of Fiduciary Net Position

<i>November 30, 2021</i>	<b>Condemnation</b>	<b>Lost and Unknown Heirs</b>	<b>JDC Collector Account</b>
<b>Assets</b>			
Cash and cash equivalents	124,820	85	14,882
Total assets	124,820	85	14,882
<b>Liabilities</b>			
Accounts payable	-	-	-
Total liabilities	-	-	-
<b>Net Position</b>			
Restricted	\$ 124,820	\$ 85	\$ 14,882

# Jo Daviess County, Illinois

## Combining Statement of Fiduciary Net Position (Continued)

<i>November 30, 2021</i>	<b>Circuit Clerk</b>	<b>Treasurers Fee Account</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	222,870	218	362,875
Total assets	222,870	218	362,875
<b>Liabilities</b>			
Accounts payable	110,950	-	110,950
Total liabilities	110,950	-	110,950
<b>Net Position</b>			
Restricted	\$ 111,920	\$ 218	\$ 251,925

# Jo Daviess County, Illinois

## Combining Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2021</i>	<b>Condemnation</b>	<b>Lost and Unknown Heirs</b>	<b>JDC Collector Account</b>
<b>Additions</b>			
Fines for other governments	-	-	-
Property tax collections for other governments	-	-	58,690,786
Total additions	-	-	58,690,786
<b>Deductions</b>			
Property tax collections to other governments	-	-	58,690,786
Fines distributed to other governments	-	-	-
Total deductions	-	-	58,690,786
Change in net position	-	-	-
Net position, beginning of year	124,820	85	14,882
Net position, end of year	\$ 124,820	\$ 85	\$ 14,882

# Jo Daviess County, Illinois

## Combining Statement of Changes in Fiduciary Net Position (Continued)

<i>Year Ended November 30, 2021</i>	<b>Circuit Clerk</b>	<b>Treasurers Fee Account</b>	<b>Total</b>
<b>Additions</b>			
Fines for other governments	1,003,679	-	1,003,679
Property tax collections for other governments	-	-	58,690,786
Total additions	1,003,679	-	59,694,465
<b>Deductions</b>			
Property tax collections to other governments	-	-	58,690,786
Fines distributed to other governments	1,076,256	-	1,076,256
Total deductions	1,076,256	-	59,767,042
Change in net position	(72,577)	-	(72,577)
Net position, beginning of year	184,497	218	324,502
Net position, end of year	\$ 111,920	\$ 218	\$ 251,925

# Jo Daviess County, Illinois

## Schedule of Property Tax Rates, Levies, Extensions and Equalized Assessed Valuations

	Tax Year 2020		Tax Year 2019	
<b>Assessed valuations</b>	\$	760,082,972	\$	741,366,670
<b>Taxes rates and levies (max in parentheses)</b>				
General (as needed)	0.35525	2,707,103	0.33925	2,516,892
Highway (0.2)	0.15835	1,203,609	0.16235	1,204,329
Bridges (0.05)	0.04888	371,499	0.05011	371,648
Federal Aid Matching (0.05)	0.04874	370,461	0.04997	371,648
Illinois Municipal Retirement (as needed)	0.08831	672,970	0.08693	644,827
Social Security (as needed)	0.04277	325,929	0.04194	311,062
Extension Education (0.05)	0.01090	82,885	0.01118	82,838
County Health (0.15)	0.04573	347,553	0.04688	347,637
Insurance (as needed)	0.04252	323,162	0.04359	323,250
Mental Health (0.15)	0.04679	355,634	0.04797	355,854
County Wide total	0.88824	\$ 6,760,805	0.88017	\$ 6,529,985
Special Service District Number One (0.1)	0.10000	110,000	0.09554	101,627
Special Service District Number Two and Four (0.1)	-	-	0.09834	63,485
Special Service District Number Five (0.11)	-	-	0.11000	27,741
Special Service District Number Six (0.35)	0.09903	382,000	0.10000	381,387
Special Service District Number Seven (0.35)	0.29162	268,600	-	-
Special Service District totals	0.49065	\$ 760,600	0.40388	\$ 574,240
<b>Tax extensions:</b>				
General		\$ 2,700,195		\$ 2,515,086
Highway		1,203,591		1,203,609
Bridges		371,529		371,499
Federal Aid Matching		370,464		370,461
Illinois Municipal Retirement		671,229		644,470
Social Security		325,088		310,929
Extension Education		82,849		82,885
County Health		347,586		347,553
Insurance		323,187		323,162
Mental Health		355,643		255,633
County Wide totals		6,751,361		6,425,287
Special Service District Number One		109,201		101,634
Special Service District Number Two and Four		-		63,485
Special Service District Number Five		-		27,440
Special Service District Number Six		382,012		378,222
Special Service District Number Seven		268,605		-
Special Service District totals		\$ 759,818		\$ 570,781



# Jo Daviess County, Illinois

## Schedule of Property Tax Rates, Levies, Extensions and Equalized Assessed Valuations

		Tax Year 2018	
Assessed valuations	\$	729,849,444	
Taxes rates and levies (max in parentheses)			
General (as needed)	0.33695		2,466,932
Highway (0.2)	0.16123		1,180,388
Bridges (0.05)	0.04995		365,680
Federal Aid Matching (0.05)	0.04995		365,680
Illinois Municipal Retirement (as needed)	0.08150		596,685
Social Security (as needed)	0.04262		312,029
Extension Education (0.05)	0.01109		81,189
County Health (0.15)	0.04654		340,750
Insurance (as needed)	0.04429		324,257
Mental Health (0.15)	0.04764		348,784
County Wide total	0.87176	\$	6,382,374
Special Service District Number One (0.1)	0.07971		81,000
Special Service District Number Two and Four (0.1)	0.09719		61,700
Special Service District Number Five (0.11)	0.11000		28,419
Special Service District Number Six (0.35)	0.09885		376,979
Special Service District Number Seven (0.35)	-		-
Special Service District totals	0.38575	\$	548,098
Tax extensions:			
General		\$	2,459,228
Highway			1,176,736
Bridges			364,560
Federal Aid Matching			364,560
Illinois Municipal Retirement			594,827
Social Security			311,062
Extension Education			80,940
County Health			339,672
Insurance			323,250
Mental Health			347,700
County Wide totals			6,362,535
Special Service District Number One			81,007
Special Service District Number Two and Four			61,702
Special Service District Number Five			27,741
Special Service District Number Six			377,001
Special Service District Number Seven			-
Special Service District totals		\$	547,451

# Jo Daviess County, Illinois

## Schedule of Expenditures from Taxes Extended for Tort Immunity Purposes

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*Year Ended November 30, 2021*

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Property, liability, and workers' compensation insurance	\$	345,102
Unemployment		466
County's share of insurance costs paid by the Regional Superintendent's Trust Fund		4,835
Arbitration and litigation		18,444
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Total	\$	368,847
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