

# Jo Daviess County, Illinois

Galena, Illinois

Financial Report

Year Ended November 30, 2022



# Jo Daviess County, Illinois

Year Ended November 30, 2022

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# Jo Daviess County, Illinois

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## **Independent Auditor's Report**

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

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Jo Daviess County, Illinois (the "County"), as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Jo Daviess County, Illinois as of November 30, 2022, and respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Jo Daviess County, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that a management's discussion and analysis, the budgetary comparison information, multiyear schedule of changes in net pension liability and related ratios, multiyear schedule of IMRF contributions, multiyear schedule of changes in OPEB liability and related ratios, and multiyear schedule of contributions - OPEB as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the 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 basic financial statements. The supplementary information as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### ***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2023 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Jo Daviess County, Illinois' 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.

A handwritten signature in black ink that reads "Wipfli LLP". The script is cursive and fluid, with the letters "W", "i", "p", "f", and "l" being particularly prominent and stylized.

Wipfli LLP

Sterling, Illinois  
May 2, 2023

## **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, 2022 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 \$47,312,231 (net position). Of this amount, \$8,377,036 (unrestricted net position) may be used to meet the County's ongoing obligations.
- The County's total net position increased by \$4,302,238 during fiscal year 2022 as reported in the statement of activities.
- The County's major revenue consisted of \$7,732,954 in property tax distributions, \$4,396,806 in operating grants and contributions, and \$3,565,691 in charges for services and \$4,472,188 in other taxes.
- As of the close of fiscal year 2022, the County's governmental funds reported combined ending fund balances of \$29,951,347, an increase of \$3,823,480 in comparison to the prior year.
- At the end of fiscal year 2022, the unassigned fund balance in the General Fund was \$9,753,559, which is 118.9% 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 and other 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 and OPEB schedules have been provided to present the County's obligation to provide pension and OPEB benefits to County employees through the IMRF system.

### Supplementary and Other Information

This information as discussed earlier in connection with the non-major governmental funds, custodial funds, property tax information, 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, County's assets exceeded its liabilities by \$47,312,231 for FY2022.

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

#### Statement of Net Position Governmental Activities

	2022	2021
Current assets	\$ 44,083,393	\$ 37,669,988
Noncurrent assets	22,946,896	19,746,566
Total assets	67,030,289	57,416,554
Deferred outflows of resources	2,929,739	1,910,821
Total assets and deferred outflows of resources	69,960,028	59,327,375
Current liabilities	5,866,335	4,020,987
Noncurrent liabilities	2,588,617	825,884
Total liabilities	8,454,952	4,846,871
Deferred inflows of resources	14,192,845	11,470,511
Total liabilities and deferred inflows of resources	22,647,797	16,317,382
Net position		
Net investment in capital assets	18,759,824	19,450,685
Restricted	20,175,371	15,799,104
Unrestricted	8,377,036	7,760,204
Total net position	\$ 47,312,231	\$ 43,009,993

Total Assets and Deferred Outflows of Resources: At the end of 2022, total assets and deferred outflows of resources were \$69,960,028 compared to \$59,327,375 for 2021.

Total Liabilities and Deferred Inflows of Resources: At the end of 2022, total liabilities and deferred inflows of resources equaled \$22,647,797 versus \$16,317,382 at the end of 2021.

Net Position: At November 30, 2022, the County reports net position of \$47,312,231, an increase of \$4,302,238 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>2022</b>	<b>2021</b>
<b>Revenues:</b>		
Program revenues:		
Charges for services	\$ 3,565,691	\$ 3,464,441
Operating grants and contributions	4,396,806	4,534,448
Capital grants and contributions	133,668	115,545
General revenues:		
Property taxes	7,732,954	7,515,042
Sales taxes	1,596,537	1,433,212
Income taxes	1,876,012	1,523,993
Other taxes	4,472,188	3,758,495
Interest income	86,068	109,947
Miscellaneous	131,632	250,240
Gain (loss) from sale of capital assets	(15,404)	(215,612)
<b>Total revenues</b>	<b>23,976,152</b>	<b>22,489,751</b>
<b>Expenses:</b>		
General control and administration	3,697,200	2,502,644
County development	1,576,759	1,615,020
Public safety	4,243,212	4,268,502
Judiciary and court related	1,301,391	1,316,044
Highway and bridges	6,940,616	6,445,478
Public health	1,599,228	1,548,409
Mental health	315,508	427,451
Interest	-	-
<b>Total expenses</b>	<b>19,673,914</b>	<b>18,123,548</b>
<b>Change in net position</b>	<b>\$ 4,302,238</b>	<b>\$ 4,366,203</b>

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Government-Wide Financial Analysis (Continued)

The County's 2022 total revenues come from a variety of sources including 32% from property taxes, and 33% of every dollar raised comes from some other type of tax. Another 18% comes from operating grants and contributions along with 15% from fees charged for services.

The County's 2022 expenses cover a range of services, with about 35% related to highways and bridges and 19% related to general control and administration. Another 22% is devoted to public safety along with 8% towards public health.

Net position increased \$4,302,238 from the previous year. For the fiscal year ended November 30, 2022 revenues from governmental activities totaled \$23,976,152. Tax revenues (\$15,677,691 or 65%) represent the largest source. Operating grants and contributions in 2022 account for \$4,396,806 or 18% of the governmental activities revenue. These are mainly derived from federal and state grants.

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, 2022</i>	<b>Total Cost of Service</b>	<b>Net Cost of Service</b>
General control and administration	\$ 3,697,200	\$ (1,631,573)
County development	1,576,759	(1,384,110)
Public safety	4,243,212	(3,074,782)
Judiciary and court related	1,301,391	(787,956)
Highway and bridges	6,940,616	(3,530,162)
Public health	1,599,228	(853,658)
Mental health	315,508	(315,508)
<b>Total governmental activities</b>	<b>\$ 19,673,914</b>	<b>\$ (11,577,749)</b>

<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>

Net cost of services is 58.8% and 55.2% of total cost of services in 2022 and 2021, respectively. This reflects a continued reliance on taxes and other general revenues sources to fund the cost of services.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### **Government-Wide Financial Analysis (Continued)**

#### 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 \$29,951,347, an increase of \$1,985,514 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 \$9,753,559 (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 119% of total general fund expenses.

The fund balance of the General Fund increased by \$1,985,514 before transfers during the current fiscal year.

#### 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, 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 2022. 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 \$9,775,976, this is a \$2,453,304 or 33.5% increase from the prior year (this includes the General Fund \$9,239,925, Contingency Fund \$481,956, Insurance Clearing Fund \$53,968, and the JDC ACH Clearing Fund \$127).

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.

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Budgetary Highlights (Continued)

#### Revenues

The most significant revenue sources for all funds during fiscal year 2022 continue to be property taxes, intergovernmental sources, and charges for services. Intergovernmental revenues for 2022 were \$5,975,793 compared with the budgeted amount of \$4,565,347. The County received more income, sales, and replacement taxes than anticipated.

#### Expenditures

The County's most significant expenditures in this fund is personnel costs. Overall, personnel costs were less than expected when the budget was passed.

### **County Highway Budgetary Variances**

At the end of the current fiscal year the County Highway Fund had a fund balance of \$1,097,918. This is a \$136,270 decrease from the prior year.

#### Revenues

The most significant revenue sources for the County Highway Fund during fiscal year 2022 continue to be property taxes and intergovernmental revenue. Actual revenues of \$1,285,648 compared with \$1,261,591 of budgeted revenues. There were no significant variances.

#### Expenditures

Overall expenditures of \$1,445,358 which are primarily due to personnel costs. The County budgeted \$1,525,016 for this fund. There were no significant variances for this fund.

### **Public Health Fund Budgetary Variances**

At the end of the current fiscal year the Public Health Fund had a fund balance of \$1,913,319, this is a \$241,349 increase from the prior year (this amount includes the Public Health Fund \$1,445,238 and the Catastrophic Public Health Emergency Fund \$468,081). 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 continue to be property taxes and intergovernmental revenue. Actual revenues of \$881,109 compared with \$604,117 of budgeted revenues. The most significant variances related to COVID-19 grants received that were not anticipated.

#### Expenditures

Overall expenditures of \$664,744 were less than the budget amount of \$970,133. This variance was primarily due to less than anticipated personnel costs.



# 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 2022 continues to be intergovernmental revenue of \$2,274,956. Actual revenues were comparable with the budgeted amount of \$2,250,000.

##### Expenditures

Overall expenditures of \$2,418,729 compared with budgeted expenditures of \$2,325,000. This variance was due to the difficulty when budgeting for this fund.

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

##### Revenues

The most significant source of revenue for the American Rescue Plan Fund during fiscal year 2022 continues to be intergovernmental revenue of \$53,214. The County budgeted \$2,062,325 for this fund but has not developed a plan to spend these funds as of fiscal year 2022.

##### Expenditures

Overall expenditures of \$53,213 compared with budgeted expenditures of \$4,124,650 as the County has not developed a plan to spend these funds as of fiscal year 2022.

# 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 \$18,759,824 (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 \$611,761 of capital asset additions (net of transfers from projects) recorded during the year and \$1,287,218 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 events during the fiscal year included the following:

- Courthouse improvement = approximately \$181,000
- Fiedler Road improvement = \$529,851

<i>Net Book Value of Capital Assets at November 30</i>	<b>2022</b>	<b>2021</b>
Land and other nondepreciable assets	\$ 1,469,169	\$ 1,928,252
Buildings and improvements	3,459,631	3,424,291
Equipment and machinery	1,164,507	1,337,675
Transportation and equipment	1,266,639	1,423,681
Roads and bridges	11,399,878	11,336,786
<b>Total</b>	<b>\$ 18,759,824</b>	<b>\$ 19,450,685</b>

#### Debt Administration

The County operates largely under a "pay as you go" philosophy. At November 30, 2022, the County had \$234,491 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>2022</b>	<b>2021</b>
Accrued compensated absences	\$ 234,491	\$ 203,890
<b>Total</b>	<b>\$ 234,491</b>	<b>\$ 203,890</b>

# Jo Daviess County, Illinois

## Management's Discussion and Analysis

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### Economic Factors

Providing Cost effective essential services to the residents and taxpayers of Jo Daviess County with limited resources continues to be a challenge. Although the County began to emerge from the financial effects of the Covid19 Pandemic in FY2022, the threat of recession continues to cause concern as the economy of Jo Daviess County is primarily based on Agriculture and Tourism. However, significant increases in intergovernmental revenues did occur in sales tax revenue and other state shared revenue. The addition of the County Cannabis Sales Tax provides a new revenue stream that has been significantly higher than anticipated. Hotel Motel Tax continues to be higher than anticipated which suggests that the tourism industry in Jo Daviess County continues to grow. The State of Illinois continues to fund the Local Government Distributive Fund at a lower level than the 10 % originally agreed upon in 1969. The current level of funding with State FY2023 is 6.16% of individual income tax returns and 6.845% of corporate tax returns. Restoration of the Local Government Distributive Fund would assist the County in providing essential government services that are needed in the one of the highest tourist destinations in the State of Illinois.

### **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, 2022</i>	<b>Governmental Activities</b>
<b>Assets and Deferred Outflows of Resources</b>	
Cash and cash equivalents	\$ 33,401,833
Receivables, net of allowance:	
Due from State of Illinois	2,129,841
Accounts receivables	8,463,623
Loans receivable	41,915
Prepays	22,547
Inventory	23,634
<b>Total current assets</b>	<b>44,083,393</b>
<b>Noncurrent assets:</b>	
Net pension asset	4,187,072
	<b>4,187,072</b>
<b>Capital assets:</b>	
Land and other nondepreciable assets	1,469,169
Capital assets, net of depreciation	17,290,655
<b>Total capital assets</b>	<b>18,759,824</b>
<b>Total noncurrent assets</b>	<b>22,946,896</b>
<b>Total assets</b>	<b>67,030,289</b>
<b>Deferred outflows of resources</b>	
Deferred outflows of pension resources	1,436,288
Deferred outflows of OPEB resources	1,493,451
<b>Total deferred outflows of resources</b>	<b>2,929,739</b>
<b>Total assets and deferred outflows of resources</b>	<b>69,960,028</b>

# Jo Daviess County, Illinois

## Statement of Net Position (Continued)

<i>November 30, 2022</i>	<b>Governmental Activities</b>
<b>Liabilities, Deferred Inflows of Resources</b>	
Current liabilities	
Accounts payable	1,180,524
Accrued payroll	409,337
Unearned grant revenue	4,276,474
Total current liabilities	5,866,335
Noncurrent liabilities	
Net OPEB liability	2,354,126
Accrued compensated absences	234,491
Total noncurrent liabilities	2,588,617
Total liabilities	8,454,952
Deferred inflows of resources	
Deferred inflows of pensions resources	5,805,313
Deferred inflows of OPEB resources	121,821
Deferred property tax revenue	8,265,711
Total deferred inflows of resources	14,192,845
Total liabilities and deferred inflows of resources	22,647,797
<b>Net position</b>	
Net investment in capital assets	18,759,824
Restricted for	
General control and administration	3,977,393
County development	2,549,662
Public safety	316,690
Judiciary and court related	1,037,947
Highways and bridges	8,487,988
Public health	2,866,739
Mental health	149,228
Employee benefits	789,724
Unrestricted	8,377,036
Total net position	\$ 47,312,231

# Jo Daviess County, Illinois

## Statement of Activities

Year Ended November 30, 2022	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs					
Governmental activities:					
General control and administration	\$ 3,697,200	\$ 1,505,760	\$ 558,894	\$ 973	\$ (1,631,573)
County development	1,576,759	191,879	-	770	(1,384,110)
Public safety	4,243,212	1,067,306	101,124	-	(3,074,782)
Judiciary and court related	1,301,391	492,291	21,144	-	(787,956)
Highways and bridges	6,940,616	67,939	3,253,214	89,301	(3,530,162)
Public health	1,599,228	240,516	462,430	42,624	(853,658)
Mental health	315,508	-	-	-	(315,508)
Total governmental activities	19,673,914	3,565,691	4,396,806	133,668	(11,577,749)
General revenues:					
Taxes:					
Property taxes					7,732,954
Sales taxes					1,596,537
Income taxes					1,876,012
Other taxes					4,472,188
Interest Income					86,068
Gain/(loss) from sale of capital assets					(15,404)
Miscellaneous					131,632
Total general revenues					15,879,987
Change in net position					4,302,238
Net position, beginning of year					43,009,993
Net position, ending					\$ 47,312,231

# Jo Daviess County, Illinois

## Balance Sheet - Governmental Funds

<i>November 30, 2022</i>	<b>General</b>	<b>County Highway</b>	<b>Public Health</b>	<b>Township Motor Fuel</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 8,993,131	\$ 1,134,172	\$ 1,936,150	\$ 1,415,342
Receivables, net of allowance:				
Due from State of Illinois	1,081,226	-	86,950	138,105
Accounts receivables	3,210,086	1,219,239	347,782	-
Loans receivable	-	-	-	-
Due from other funds	19,353	-	25,781	-
Prepays	22,417	9	20	-
Inventory	-	18,164	5,470	-
<b>Total assets</b>	<b>\$ 13,326,213</b>	<b>\$ 2,371,584</b>	<b>\$ 2,402,153</b>	<b>\$ 1,553,447</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 118,984	\$ 32,151	\$ 2,298	\$ 63,207
Accrued payroll	241,981	37,865	24,575	-
Unearned grant revenue	6,942	-	88,529	-
Due to other funds	-	-	25,781	-
<b>Total liabilities</b>	<b>367,907</b>	<b>70,016</b>	<b>141,183</b>	<b>63,207</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	3,182,330	1,203,650	347,651	-
<b>Total deferred inflow of resources</b>	<b>3,182,330</b>	<b>1,203,650</b>	<b>347,651</b>	<b>-</b>
<b>Fund balances</b>				
Non-spendable	22,417	18,173	5,490	-
Restricted for				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	1,079,745	-	1,490,240
Public health	-	-	1,907,829	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
Unassigned	9,753,559	-	-	-
<b>Total fund balances</b>	<b>9,775,976</b>	<b>1,097,918</b>	<b>1,913,319</b>	<b>1,490,240</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 13,326,213</b>	<b>\$ 2,371,584</b>	<b>\$ 2,402,153</b>	<b>\$ 1,553,447</b>



# Jo Daviess County, Illinois

## Balance Sheet - Governmental Funds (Continued)

	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<i>November 30, 2022</i>			
<b>Assets</b>			
Cash and cash equivalents	\$ 4,089,195	15,833,843	\$ 33,401,833
Receivables, net of allowance:			
Due from State of Illinois	-	823,715	2,129,996
Accounts receivables	10	3,686,351	8,463,468
Loans receivable	-	41,915	41,915
Due from other funds	2,950	651,000	699,084
Prepays	-	101	22,547
Inventory	-	-	23,634
<b>Total assets</b>	<b>\$ 4,092,155</b>	<b>\$ 21,036,925</b>	<b>\$ 44,782,477</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 7,150	\$ 956,734	\$ 1,180,524
Accrued payroll	-	104,916	409,337
Unearned grant revenue	4,071,436	109,567	4,276,474
Due to other funds	-	673,303	699,084
<b>Total liabilities</b>	<b>4,078,586</b>	<b>1,844,520</b>	<b>6,565,419</b>
<b>Deferred inflows of resources</b>			
Unavailable property taxes	-	3,532,080	8,265,711
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>3,532,080</b>	<b>8,265,711</b>
<b>Fund balances</b>			
Non-spendable	-	101	46,181
Restricted for			
General control and administration	13,569	3,963,724	3,977,293
County development	-	1,037,947	1,037,947
Public safety	-	2,549,662	2,549,662
Judiciary and court related	-	316,690	316,690
Highways and bridges	-	5,899,830	8,469,815
Public health	-	953,419	2,861,248
Mental health	-	149,228	149,228
Employee benefits	-	789,724	789,724
Unassigned	-	-	9,753,559
<b>Total fund balances</b>	<b>13,569</b>	<b>15,660,325</b>	<b>29,951,347</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,092,155</b>	<b>\$ 21,036,925</b>	<b>\$ 44,782,477</b>

**Jo Daviess County, Illinois**  
Reconciliation of the Balance Sheet of  
Governmental Funds to the Statement of Net Position  
November 30, 2022

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Total fund balances - governmental funds	\$ 29,951,347
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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.	18,759,824
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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	(234,491)
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Net other post-employment benefits and related deferred resources	(982,496)
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Net pension liability and related deferred pension resources	(181,953)
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Total net position - governmental activities	\$ 47,312,231
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# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	<b>General</b>	<b>County Highway</b>	<b>Public Health</b>	<b>Township Motor Fuel</b>
<b>Revenues</b>				
Property taxes	\$ 2,796,308	\$ 1,204,010	\$ 347,759	\$ -
Intergovernmental revenues	5,987,812	34,996	472,762	2,274,956
Charges for services	998,285	-	132,724	-
Licenses and permits	369,235	4,350	-	-
Interest	20,719	3,935	3,814	798
Other revenue	19,600	38,357	64	-
<b>Total revenues</b>	<b>10,191,959</b>	<b>1,285,648</b>	<b>957,123</b>	<b>2,275,754</b>
<b>Expenditures</b>				
Current:				
General control and administration	2,199,265	-	-	-
County development	268,396	-	-	-
Public safety	4,143,767	-	-	-
Judiciary and court related	1,498,612	-	-	-
Highways and bridges	-	1,441,119	-	2,418,729
Public health	66,892	-	661,916	-
Mental health	-	-	-	-
Capital outlay	29,513	4,239	52,092	-
<b>Total expenditures</b>	<b>8,206,445</b>	<b>1,445,358</b>	<b>714,008</b>	<b>2,418,729</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,985,514</b>	<b>(159,710)</b>	<b>243,115</b>	<b>(142,975)</b>
<b>Other financing sources (uses)</b>				
Transfers in	1,315,277	306,123	41,875	-
Transfers out	(847,487)	(282,683)	(43,641)	(79,078)
<b>Total other financing sources (uses)</b>	<b>467,790</b>	<b>23,440</b>	<b>(1,766)</b>	<b>(79,078)</b>
<b>Net change in fund balance</b>	<b>2,453,304</b>	<b>(136,270)</b>	<b>241,349</b>	<b>(222,053)</b>
<b>Fund balances, beginning of year</b>	<b>7,322,672</b>	<b>1,234,188</b>	<b>1,671,970</b>	<b>1,712,293</b>
<b>Fund balances, end of year</b>	<b>\$ 9,775,976</b>	<b>\$ 1,097,918</b>	<b>\$1,913,319</b>	<b>\$ 1,490,240</b>

# 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, 2022</i>			
<b>Revenues</b>			
Property taxes	\$ -	\$ 3,384,877	\$ 7,732,954
Intergovernmental revenues	53,214	3,637,869	12,461,609
Charges for services	-	1,894,514	3,025,523
Licenses and permits	-	117,476	491,061
Interest	8,383	48,419	86,068
Other revenue	10	136,310	194,341
<b>Total revenues</b>	<b>61,607</b>	<b>9,219,465</b>	<b>23,991,556</b>
<b>Expenditures</b>			
Current:			
General control and administration	12,387	1,294,643	3,506,295
County development	-	1,244,153	1,512,549
Public safety	-	493,474	4,637,241
Judiciary and court related	-	21,728	1,520,340
Highways and bridges	-	2,545,234	6,405,082
Public health	-	931,155	1,659,963
Mental health	-	314,845	314,845
Capital outlay	40,826	485,091	611,761
<b>Total expenditures</b>	<b>53,213</b>	<b>7,330,323</b>	<b>20,168,076</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>8,394</b>	<b>1,889,142</b>	<b>3,823,480</b>
<b>Other financing sources (uses)</b>			
Transfers in	-	1,270,965	2,934,240
Transfers out	-	(1,681,351)	(2,934,240)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(410,386)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>8,394</b>	<b>1,478,756</b>	<b>3,823,480</b>
<b>Fund balances, beginning of year</b>	<b>5,175</b>	<b>14,181,569</b>	<b>26,127,867</b>
<b>Fund balances, end of year</b>	<b>\$ 13,569</b>	<b>\$ 15,660,325</b>	<b>\$ 29,951,347</b>

# 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, 2022

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Net change in fund balance - governmental funds	\$ 3,823,480
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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.

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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	611,761
Loss on disposal	(15,404)
Depreciation expense	(1,287,218)

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.	(449,074)
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Change in net pension liability and deferred pension sources.	1,649,294
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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.

(30,601)

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Change in net position of governmental activities	\$ 4,302,238
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# Jo Daviess County, Illinois

## Statement of Fiduciary Net Position

<i>November 30, 2022</i>	<b>Custodial Funds</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 287,318
Total assets	287,318
<b>Liabilities</b>	
Accounts payable	98,553
Total liabilities	98,553
<b>Net Position</b>	
Restricted	\$ 188,765

# Jo Daviess County, Illinois

## Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2022</i>	<b>Custodial Funds</b>
<b>Additions</b>	
Amount received as fiscal agent	\$ 29,296
Fines for other governments	1,041,415
Property tax collections for other governments	62,066,943
<b>Total additions</b>	<b>63,137,654</b>
<b>Deductions</b>	
Property tax collections to other governments	62,066,943
Fines distributed to other governments	1,133,871
<b>Total deductions</b>	<b>63,200,814</b>
<b>Change in net position</b>	<b>(63,160)</b>
<b>Net position, beginning of year</b>	<b>251,925</b>
<b>Net position, end of year</b>	<b>\$ 188,765</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 government-wide 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 statement 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.

Under the Governmental Accounting Standards Board (GASB) issued Statement 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the County may report any governmental or enterprise fund (but not internal service funds or fiduciary funds) as a major fund if the government's officials believe the fund is "particularly important to financial statement users". The County has chosen to include the Public Health Fund and County Highway Fund as major funds even though the fund calculations do not classify them as major funds. The County views these funds particularly important to the financial users.

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 government-wide 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

# Jo Daviess County, Illinois

## Notes to Financial Statements

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

#### **Basis of Presentation** (Continued)

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 government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

#### **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

# Jo Daviess County, Illinois

## Notes to Financial Statements

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

#### **Interfund Transactions (Continued)**

#### **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.

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/Property Taxes**

The County's property tax is levied each year on all taxable real property located in the County. The 2021 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2022. The County must file its tax levy by the last Tuesday of December each year. The 2021 levy was approved on November 16, 2021. The 2022 levy was approved on November 12, 2022.

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 2021 became due and payable in two installments, generally in June 2022 and September 2022. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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

#### Accounts Receivable/Property Taxes (Continued)

The County has received grants for economic development loan programs to various businesses. The County records a loan receivable when the loan is made and funds have been disbursed. The net amount of the loan receivable is included in the financial statements. Interest received from the loan repayments is recognized as revenue when received as cash.

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, 2022. The costs of governmental fund type prepaid items are recorded as expenditures when consumed rather than when purchased.

#### 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 government-wide 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 year
Roads and bridges	1-100 years

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

# Jo Daviess County, Illinois

## Notes to Financial Statements

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

#### 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 item 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. Finally, deferred inflows of resources related to the pension and other postemployment liability will be recognized in future years.

#### 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.

# Jo Daviess County, Illinois

## Notes to Financial Statements

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

#### **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.

#### **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.



# Jo Daviess County, Illinois

## Notes to Financial Statements

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

#### 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.

*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.

#### Subsequent Events

The County has evaluated subsequent events through May 2, 2023, 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 funds incurred expenditures in excess of appropriations:

<b>Fund</b>	<b>Amount</b>
Animal Control Fund	4,924
Township Motor Fuel Tax Fund	93,729
Extension Education Fund	53
Special Service District #2 and #4	139
LTCB Grant Fund	1
Special Service District #5	61
Inmate Commissary Fund	65,164
Sheriff Kids First Fund	9,904

#### *Deficit Fund Equity*

As of November 30, 2022, 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 County Treasurer to determine whether or not collateral will be required of financial institutions receiving funds from the County. At all times, the County 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 the County, obligations of municipalities located within the County and acceptable collateral as identified in the Illinois Compiled Statutes. As of November 30, 2022, the County's bank balance was \$33,544,807 and the entire balance was insured and collateralized with securities in the County's name.

#### Investments

As of November 30, 2022, 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, 2022, were as follows:

<b>Governmental Activities</b>	<b>Balance 12/1/2021</b>	<b>Increases</b>	<b>Decreases</b>	<b>Transfers</b>	<b>Balance 11/30/22</b>
Capital assets, not being depreciated:					
Land	\$ 346,375	\$ -	\$ -	\$ -	\$ 346,375
Work in progress	1,581,877	97,944	-	(557,027)	1,122,794
Total capital assets, not being depreciated	1,928,252	97,944	-	(557,027)	1,469,169
Capital assets, being depreciated:					
Buildings and improvements	6,752,079	179,855	(18,395)	27,176	6,940,715
Equipment and machinery	5,278,087	153,009	(222,569)	-	5,208,527
Transportation and equipment	4,185,274	180,953	(696,850)	-	3,669,377
Roads and bridges	22,243,695	-	-	529,851	22,773,546
Total capital assets, being depreciated	38,459,135	513,817	(937,814)	557,027	38,592,165
Accumulated depreciation:					
Buildings and improvements	(3,327,788)	(160,605)	7,309	-	(3,481,084)
Equipment and machinery	(3,940,412)	(321,943)	218,335	-	(4,044,020)
Transportation and equipment	(2,761,593)	(337,911)	696,766	-	(2,402,738)
Roads and bridges	(10,906,909)	(466,759)	-	-	(11,373,668)
Total accumulated depreciation	(20,936,702)	1,287,218	922,410	-	(21,301,510)
Total capital assets, being depreciated, net	17,522,433	(773,401)	(15,404)	557,027	17,290,655
Governmental activities capital assets, net	\$ 19,450,685	\$ (675,457)	\$ (15,404)	\$ -	\$ 18,759,824

Depreciation expense was charged to the governmental functions as follows:

<b>Governmental Activities</b>	
General control and administration	\$ 35,653
County development	103,373
Public safety	306,699
Judiciary and court related	20,178
Highway and bridges	792,646
Public health	28,669
	\$ 1,287,218

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 5: Long-Term Debt

Long term liability activity for the year ended November 30, 2022 is as follows:

<i>Governmental activities:</i>	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Accrued compensated absences	\$ 203,890	\$ 318,691	\$ (288,090)	\$ 234,491	\$ -
Total	\$ 203,890	\$ 318,691	\$ (288,090)	\$ 234,491	\$ -

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$805,494,196. As of November 30, 2022, the County had \$46,315,916 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 Annual Comprehensive 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, 2021 valuation date, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	105
Inactive plan member entitled to but not yet receiving benefits	47
Active employees	88
<hr/>	
Total	240

**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 2021 was 10.80%. For the fiscal year ended November 30, 2022, the County contributed \$412,085 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, 2021, 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, 2021:

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, 2021:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	39 %	1.90 %
International equity	15 %	3.15 %
Fixed income	25 %	(0.60)%
Real estate	10 %	3.30 %
Alternative investments	10 %	1.70-5.50%
Cash equivalents	1 %	(0.90)%
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
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 1.84%, 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

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2021	\$ 23,491,795	\$ 24,102,157	\$ (610,362)
Changes for the year:			
Service cost	342,485	-	342,485
Interest on the total pension liability	1,669,961	-	1,669,961
Differences between expected and actual experience of the total pension liability	461,949	-	461,949
Contributions - employer	-	440,428	(440,428)
Contributions - employees	-	178,552	(178,552)
Net investment income	-	4,108,818	(4,108,818)
Benefit payments, including refunds of employee contributions	(1,258,179)	(1,258,179)	-
Other (net transfer)	-	(30,981)	30,981
Net changes	1,216,216	3,438,638	(2,222,422)
Balances at December 31, 2021	\$ 24,708,011	\$ 27,540,795	\$ (2,832,784)

**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)	\$ (19,483)	\$ (2,832,784)	\$ (5,112,748)



# 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, 2022, the County recognized pension expense (income) of \$(533,626). At November 30, 2022, 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	\$ 473,910	\$ -
Changes in assumptions	-	101,019
Net difference between projected and actual earnings on pension plan investments	-	3,218,909
Total deferred amounts to be recognized in pension expense in future periods	473,910	3,319,928
Pension contributions subsequent to the measurement date	357,333	-
Total deferred amounts related to pensions	\$ 831,243	\$ 3,319,928

The County reported \$357,333 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, 2023.

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

Year Ending November 30:	Net Deferred Outflows (Inflows) of Resources
2023	\$ (537,638)
2024	(1,113,961)
2025	(717,277)
2026	(477,142)
Total	\$ (2,846,018)

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

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

**Employees Covered by the Benefit Terms** - At December 31, 2021, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	31
Inactive plan member entitled to but not yet receiving benefits	15
Active employees	31
<hr/>	
Total	77

**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 2021 was 22.51%. For the fiscal year ended November 30, 2022, the employer contributed \$360,517 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, 2021, 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, 2021:

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, 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)

#### *Sheriff's Law Enforcements (SLEP) (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, 2021:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	39 %	1.90 %
International equity	15 %	3.15 %
Fixed income	25 %	(0.60)%
Real estate	10 %	3.30 %
Alternative investments	10 %	1.70-5.50%
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
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 1.84%, and the resulting single discount rate is 7.25%.

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

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

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at January 1, 2021	\$ 19,464,815	\$ 19,150,334	\$ 314,481
Changes for the year:			
Service cost	326,648	-	326,648
Interest on the total pension liability	1,394,710	-	1,394,710
Differences between expected and actual experience of the total pension liability	288,528	-	288,528
Contributions - employer	-	537,952	(537,952)
Contributions - employees	-	149,850	(149,850)
Net investment income	-	3,192,308	(3,192,308)
Benefit payments, including refunds of employee contributions	(781,524)	(781,524)	-
Other (net transfer)	-	(201,455)	201,455
Net changes	1,228,362	2,897,131	(1,668,769)
Balances at December 31, 2021	\$ 20,693,177	\$ 22,047,465	\$ (1,354,288)

# 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 (asset)	\$ 1,439,433	\$ (1,354,288)	\$ (3,635,264)

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** - For the year ended November 30, 2022, the County recognized pension expense (income) of \$(348,630). At November 30, 2022, 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	\$ 229,580	\$ 47,324
Changes in assumptions	68,052	29,084
Net difference between projected and actual earnings on pension plan investments	-	2,408,977
Total deferred amounts to be recognized in pension expense in future periods	297,632	2,485,385
Pension contributions subsequent to the measurement date	307,413	-
Total deferred amounts related to pensions	\$ 605,045	\$ 2,485,385

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 7: Retirement Plans (Continued)

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

The County reported \$307,413 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, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30:	Net Deferred Outflows (Inflows) of Resources
2023	\$ (440,034)
2024	(873,183)
2025	(521,243)
2026	(353,293)
Total	\$ (2,187,753)

**Aggregate Pension Amounts** - At November 30, 2022, the County reported the following from all pension plans:

	IMRF-Regular	IMRF-SLEP	All Pension Plans
Net pension liability/(asset)	\$ (2,832,784)	\$ (1,354,288)	\$ (4,187,072)
Deferred outflows of resources	831,243	605,045	1,436,288
Deferred inflows of resources	3,319,928	2,485,385	5,805,313
Pension expense (income)	(533,626)	(348,630)	(882,256)

### 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, 2022, the following employees were covered by the benefit terms:

Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	7
Active employees	117
<b>Total</b>	<b>124</b>

*Total OPEB Liability.* At November 30, 2022, the County reported a net OPEB liability of \$2,354,126; the County's net OPEB liability was measured as of December 1, 2022 (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	2.11%
End of year	3.72%

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

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

Beginning of year	2.11%
End of year	3.72%

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	\$ 11,397	\$ 16,526	\$ 11,397	\$ 16,526
HDHP Embedded	7,576	10,986	7,576	10,986
HDHP Non-embedded	\$ 8,151	\$ N/A	\$ 8,151	\$ N/A

# Jo Daviess County, Illinois

## Notes to Financial Statements

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

#### Healthcare Cost Trend Rates

Plan	First-Year Trend	Initial Trend	Ultimate Trend	Amount of Trend Decrease	Years Between Trend Decreases	Year Ultimate Trend Reached
Medical	5.00%	5.25%	4.75%	0.25%	\$ 2	2028

**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	\$ 19,692	\$ 20,576	\$ 20,648	\$ 21,068
HDHP - Embedded	14,082	14,714	14,766	15,066
HDHP Non-embedded	13,089	13,676	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

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

#### Assumptions (Demographic)

Election at retirement	Coverage election at retirement is assumed at the following rates:	
	IMRF	30%
	SLEP	100%
	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, 2021	\$ 825,884	\$ -	\$ 825,884
Changes for the year:			
Service costs	42,161	-	42,161
Interest	17,106	-	17,106
Changes of benefit terms	312,307	-	312,307
Difference between expected and actual experience	41,880	-	41,880
Changes of assumptions and other inputs	1,145,162	-	1,145,162
Contributions – employer	-	30,374	(30,374)
Benefit payments, including contributions	(30,374)	(30,374)	-
Other changes	-	-	-
Net changes	1,528,242	\$ -	\$ 1,528,242
Balances as of November 30, 2022	\$ 2,354,126	\$ -	\$ 2,354,126

*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	\$2,545,505	\$2,354,126	\$2,178,329

*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	\$2,104,596	\$2,354,126	\$2,645,581

# 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, 2022, the County recognized OPEB expense of \$479,448. At November 30, 2022, 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
<i>Deferred amounts to be recognized in OPEB expense in future periods:</i>		
Differences between expected and actual experience	\$ 97,043	\$ 121,821
Changes of assumptions	1,396,408	-
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total deferred amounts related to OPEB	\$ 1,495,473	\$ 121,821

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
2023	\$107,874
2024	107,874
2025	107,874
2026	107,874
2027	108,282
Thereafter	831,852
Total	\$1,371,630

### Note 9: Interfund Balances and Activity

Interfund receivable and payable balances in the fund financial statements on November 30, 2022, are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$19,353
Nonmajor	Nonmajor	651,000
Public Health	Catastrophic Health Emergency	25,781
American Rescue Plan	Nonmajor	2,950

# Jo Daviess County, Illinois

## Notes to Financial Statements

### Note 9: Interfund Balances and Activity (Continued)

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 \$500,000 from Federal Aid Matching for future funding to County Aid to Bridge, \$151,000 from County Aid to Bridge for future funding to Township Bridge.

Interfund transfers at November 30, 2022, were as follows:

<b>Fund</b>	<b>Transfer In</b>	<b>Transfer Out</b>
Major fund -		
General	\$ 1,315,277	\$ (847,487)
Public Health	41,875	(43,641)
County Highway	306,123	(282,683)
Township Motor Fuel Tax	-	(79,078)
Nonmajor governmental funds	1,270,965	(1,681,351)
<b>Total</b>	<b>\$ 2,934,240</b>	<b>\$ (2,934,240)</b>

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.

The most significant transfers relate to \$382,053 from Social Security Fund for employee benefits to the General Fund, \$607,885 from the Illinois Municipal Retirement Fund to the General Fund for employee benefits, \$500,000 from the General Fund to the County Capital Investment Fund for future capital needs.

### 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, 2022 was \$5,000. During the year ended November 30, 2022, there were no significant reductions in coverage. 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 \$50,682 in payments to the trust during the year ended November 30, 2022. 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 \$647,142. The County also has a financial commitment related to the Sheriff's Department for a generator estimated to be approximately \$99,540.

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

The County has adopted minimum year end fund balance policies for fiscal year 2022 as follows:

Fund Name	Amount	Policy
General	\$2,210,100	Estimated three months of operating expense
County Highway	\$903,000	Estimated six months of operating expense
Public Health	\$338,000	Estimated four months of operating expense
Social Security Tax	\$208,967	50-60%% of the total amount appropriated for the period
Illinois Municipal Retirement	\$364,028	50-60%% of the total amount appropriated for the period
GIS Automation	\$56,888	Estimated three months of operating expense
Insurance	\$519,529	110% of the total amount appropriated for the period

The minimum year end fund balances are included in the restricted fund balance category in the fund financial statements for all Special Revenue funds. The minimum year end 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

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### Note 14: 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, 2022, the County is not aware of any contingencies that need to be disclose.

### Note 15: Impact of Pending Accounting Principles

GASB Statement No. 91, Conduit Debt Obligations, clarifies the existing definition of a conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by the issuers and arrangements associated with conduit debt obligations; and improves required 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. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, provides more guidance for accounting and financial reporting for availability payments arrangements. The requirements of this Statement are effective for reporting periods 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.

GASB Statement No. 99, Omnibus 2022, improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022 and 2023. The County has not determined the effect of this Statement.

GASB Statement No. 100, Accounting Changes and Error Corrections, enhances accounting and financial reporting for accounting changes in error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023. The County has not determined the effect of this Statement.

GASB Statement No. 101, Compensated Absences, better meets the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. The County has not determined the effect of this Statement.

## **Required Supplementary Information**

# Jo Daviess County, Illinois

## Budgetary Comparison Schedule

### Required Supplementary Information

<i>Year Ended November 30, 2022</i>	General			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property taxes	\$ 2,790,390	\$ 2,790,390	\$ 2,796,308	\$ 5,918
Intergovernmental revenues	4,565,347	4,565,347	5,975,793	1,410,446
Charges for services	824,990	824,990	998,285	173,295
Licenses and permits	293,800	293,800	369,235	75,435
Interest	20,701	20,701	19,865	(836)
Other revenue	4,500	4,500	17,024	12,524
<b>Total revenues</b>	<b>8,499,728</b>	<b>8,499,728</b>	<b>10,176,510</b>	<b>1,676,782</b>
<b>Expenditures</b>				
Current				
General control and administration	2,437,501	2,437,501	2,131,506	305,995
County development	283,386	283,386	268,396	14,990
Public safety	4,325,909	4,325,909	4,143,767	182,142
Judiciary and court related	1,614,618	1,614,618	1,498,612	116,006
Public health	80,217	80,217	66,892	13,325
Capital outlay	-	-	29,513	(29,513)
<b>Total expenditures</b>	<b>8,741,631</b>	<b>8,741,631</b>	<b>8,138,686</b>	<b>602,945</b>
<b>Excess of revenue over expenditures</b>	<b>(241,903)</b>	<b>(241,903)</b>	<b>2,037,824</b>	<b>2,279,727</b>
<b>Other financing sources and (uses):</b>				
Transfers in	1,232,891	1,232,891	1,210,332	(22,559)
Transfers out	(126,474)	(126,474)	(847,487)	(721,013)
<b>Total other financing sources (uses)</b>	<b>1,106,417</b>	<b>1,106,417</b>	<b>362,845</b>	<b>(743,572)</b>
<b>Net change in fund balance</b>	<b>\$ 864,514</b>	<b>\$ 864,514</b>	<b>2,400,669</b>	<b>\$ 1,536,155</b>
<b>Fund balance at beginning of year</b>			<b>6,839,256</b>	
<b>Fund balance at end of year</b>			<b>\$ 9,239,925</b>	



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

<i>Year Ended November 30, 2022</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	\$ 1,203,591	\$ 1,203,591	\$ 1,204,010	\$ 419
Intergovernmental revenues	20,000	20,000	34,996	14,996
Charges for services	-	-	-	-
Licenses and permits	2,000	2,000	4,350	2,350
Interest	11,000	11,000	3,935	(7,065)
Other revenue	25,000	25,000	38,357	13,357
<b>Total revenues</b>	<b>1,261,591</b>	<b>1,261,591</b>	<b>1,285,648</b>	<b>24,057</b>
<b>Expenditures:</b>				
Current				
Highways and bridges	1,525,016	1,525,016	1,441,119	83,897
Capital outlay	-	-	4,239	(4,239)
<b>Total expenditures</b>	<b>1,525,016</b>	<b>1,525,016</b>	<b>1,445,358</b>	<b>79,658</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>(263,425)</b>	<b>(263,425)</b>	<b>(159,710)</b>	<b>103,715</b>
<b>Other financing sources (uses):</b>				
Transfers in	297,045	297,045	306,123	9,078
Transfers out	(282,683)	(282,683)	(282,683)	-
<b>Total other financing sources (uses)</b>	<b>14,362</b>	<b>14,362</b>	<b>23,440</b>	<b>9,078</b>
<b>Net change in fund balance</b>	<b><u>\$ (249,063)</u></b>	<b><u>\$ (249,063)</u></b>	<b>(136,270)</b>	<b><u>\$ 112,793</u></b>
<b>Fund balance at beginning of year</b>			<b><u>1,234,188</u></b>	
<b>Fund balance at end of year</b>			<b><u>\$ 1,097,918</u></b>	

# Jo Daviess County, Illinois

## Budgetary Comparison Schedule

### Required Supplementary Information

<i>Year Ended November 30, 2022</i>	Public Health			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property taxes	\$ 347,586	\$ 347,586	\$ 347,759	\$ 173
Intergovernmental revenues	116,931	116,931	397,835	280,904
Charges for services	138,000	138,000	132,724	(5,276)
Interest	1,500	1,500	2,739	1,239
Other revenue	100	100	52	(48)
<b>Total revenues</b>	<b>604,117</b>	<b>604,117</b>	<b>881,109</b>	<b>276,992</b>
<b>Expenditures</b>				
Current				
Public health	970,133	970,133	664,744	305,389
<b>Total expenditures</b>	<b>970,133</b>	<b>970,133</b>	<b>664,744</b>	<b>305,389</b>
Excess of revenue over expenditures	(366,016)	(366,016)	216,365	582,381
<b>Other financing sources (uses)</b>				
Transfers in	41,875	41,875	41,875	-
Transfers out	(43,641)	(43,641)	(43,641)	-
<b>Total other financing sources (uses)</b>	<b>(1,766)</b>	<b>(1,766)</b>	<b>(1,766)</b>	<b>-</b>
Net change in fund balance	<u>\$ (367,782)</u>	<u>\$ (367,782)</u>	214,599	<u>\$ 582,381</u>
Fund balance at beginning of year			<u>1,230,639</u>	
Fund balance at end of year			<u>\$ 1,445,238</u>	

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

<i>Year Ended November 30, 2022</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	\$ -	\$ 2,250,000	\$ 2,274,956	\$ 24,956
Interest	-	250	798	548
<b>Total revenues</b>	-	2,250,250	2,275,754	25,504
<b>Expenditures</b>				
Current				
Highways and bridges	-	2,325,000	2,418,729	(93,729)
<b>Total expenditures</b>	-	2,325,000	2,418,729	(93,729)
Excess (deficiency) of revenue over expenditures	-	(74,750)	(142,975)	(68,225)
<b>Other financing sources (uses)</b>				
Transfers out	-	75,942	(79,078)	(155,020)
<b>Total other financing sources (uses)</b>	-	75,942	(79,078)	(155,020)
Net change in fund balance	<u>\$ -</u>	<u>\$ 1,192</u>	(222,053)	<u>\$ (223,245)</u>
Fund balance at beginning of year			<u>1,712,293</u>	
Fund balance at end of year			<u>\$ 1,490,240</u>	

# Jo Daviess County, Illinois

## Budgetary Comparison Schedule

### Required Supplementary Information

<i>Year Ended November 30, 2022</i>	American Rescue Plan			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Intergovernmental revenues	\$ 2,062,325	\$ 2,062,325	\$ 53,214	\$ (2,009,111)
Interest	4,000	4,000	8,383	4,383
Other revenue	-	-	10	10
<b>Total revenues</b>	<b>2,066,325</b>	<b>2,066,325</b>	<b>61,607</b>	<b>(2,004,718)</b>
<b>Expenditures:</b>				
Current				
General control and administration	4,124,650	4,124,650	12,387	4,112,263
Capital outlay	-	-	40,826	(40,826)
<b>Total expenditures</b>	<b>4,124,650</b>	<b>4,124,650</b>	<b>53,213</b>	<b>4,071,437</b>
 Net change in fund balance	 <u>\$ (2,058,325)</u>	 <u>\$ (2,058,325)</u>	 8,394	 <u>\$ 2,066,719</u>
Fund balance at beginning of year			<u>5,175</u>	
Fund balance at end of year			\$ <u>13,569</u>	

**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>2021</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>
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 342,485	\$ 360,237	\$ 324,299	\$ 287,976	\$ 324,958	\$ 347,933	\$ 332,912	\$ 370,980		
Interest on total pension liability	1,669,961	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	461,949	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	(1,258,179)	(1,207,470)	(1,088,877)	(954,945)	(900,466)	(818,607)	(725,540)	(635,628)		
Net change in total pension liability	1,216,216	711,680	1,241,282	1,834,421	409,121	956,305	891,059	1,593,519		
Total pension liability, beginning	23,491,795	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)	\$ 24,708,011	\$ 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	\$ 440,428	\$ 388,851	\$ 289,826	\$ 351,643	\$ 300,899	\$ 347,498	\$ 343,890	\$ 404,300		
Contributions - employees	178,552	156,603	153,498	141,955	135,405	142,442	156,134	141,254		
Net investment income	4,108,818	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	(1,258,179)	(1,207,470)	(1,088,877)	(954,945)	(900,466)	(818,607)	(725,540)	(635,628)		
Other (net transfers)	(30,981)	(4,787)	77,216	451,578	(198,778)	(53,605)	(13,655)	72,199		
Net change in plan fiduciary net position	3,438,638	2,456,023	2,960,972	(1,098,102)	2,382,733	754,148	(155,724)	946,566		
Plan net position, beginning	24,102,157	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)	\$ 27,540,795	\$ 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)	(2,832,784)	(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	111.47 %	102.60 %	95.02 %	86.75 %	100.40 %	90.18 %	90.77 %	96.30 %		
Covered valuation payroll	\$ 3,967,812	\$ 3,766,174	\$ 3,405,710	\$ 3,154,564	\$ 3,008,980	\$ -				
Net pension liability as a percentage of covered valuation payroll	(71.39)%	(16.21)%	33.30 %	90.46 %	(2.62)%	DIV/0 %				

**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>2021</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>
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 326,648	\$ 349,895	\$ 337,252	\$ 348,633	\$ 364,870	\$ 385,414	\$ 337,258	\$ 344,378		
Interest on total pension liability	1,394,710	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	288,528	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	(781,524)	(624,197)	(575,611)	(547,583)	(384,767)	(403,672)	(219,326)	(209,378)		
Net change in total pension liability	1,228,362	1,013,435	860,782	1,553,846	1,041,076	811,064	1,925,605	950,839		
Total pension liability, beginning	19,464,815	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)	\$ 20,693,177	\$ 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	\$ 537,952	\$ 556,021	\$ 342,676	\$ 375,564	\$ 381,101	\$ 357,917	\$ 362,516	\$ 390,837		
Contributions - employees	149,850	143,069	133,858	132,633	153,359	137,763	144,275	125,554		
Net investment income	3,192,308	2,355,782	2,713,971	(878,873)	2,153,134	778,450	58,031	650,915		
Benefit payments, including refunds of employee contributions	(781,524)	(624,197)	(575,611)	(547,583)	(384,767)	(403,672)	(219,326)	(209,378)		
Other (net transfers)	(201,455)	(18,378)	(181,184)	285,878	(75,562)	331,044	(299,974)	(12,748)		
Net change in plan fiduciary net position	2,897,131	2,412,297	2,433,710	(632,381)	2,227,265	1,201,502	45,522	945,180		
Plan net position, beginning	19,150,334	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)	\$ 22,047,465	\$ 19,150,334	\$ 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)	(1,354,288)	314,481	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	106.54 %	98.38 %	90.71 %	81.32 %	93.14 %	84.75 %	81.13 %	93.50 %		
Covered valuation payroll	1,997,995	1,920,468	1,784,771	1,768,438	1,822,882	1,836,839	1,921,352	1,675,256		
Net pension liability as a percentage of covered valuation payroll	(67.78)%	16.38 %	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**

Fiscal Year Ending November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2022	\$ 412,085	\$ 412,085	\$ -	\$ 4,558,356	9.04 %
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 8.82% 2022 calendar year contribution rate, 10.80% 2021 calendar year contribution rate, and covered valuation payroll of \$4,558,356.

**SLEP Plan**

Fiscal Year November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2022	\$ 360,517	\$ 360,517	\$ -	\$ 1,917,605	18.80 %
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 18.28% 2022 calendar year contribution rate, 22.51% 2021 calendar year contribution rate, and covered valuation payroll of \$1,917,605.

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)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Fiscal year ending November 30										
Total OPEB liability:										
Service cost	\$ 42,161	\$ 24,410	\$ 21,234	\$ 20,853	16,301					
Interest on the total OPEB liability	17,106	12,076	14,944	13,767	15,313					
Changes of benefit changes	312,307	-	-							
Differences between expected and actual experience of the total pension liability	41,880	70,420	-	(226,169)						
Changes of assumptions or other inputs	1,145,162	169,168	24,769	93,344	240,053					
Benefit payments	(30,374)	(34,235)	(32,836)	(25,863)						
Net change in total OPEB liability	1,528,242	241,839	28,111	(124,068)	271,667					
Total OPEB liability, beginning	825,884	584,045	555,934	680,002	408,335					
Total OPEB liability, ending (a)	\$ 2,354,126	\$ 825,884	\$ 584,045	555,934	680,002					
Plan fiduciary net position:										
Contributions - employer	\$ 30,374	\$ 34,235	\$ 32,836	25,863						
Benefit payments, including refunds of employee contributions	(30,374)	(34,235)	(32,836)	(25,863)						
Plan fiduciary net position, ending (b)	\$ 0	\$ 0	\$ 0	\$						
Net OPEB liability (asset) - Ending (a) - (b)	\$ 2,354,126	\$ 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	\$ 6,670,416	\$ 5,991,391	\$ 5,323,866	\$ 5,190,148	\$ 4,883,832					
Net OPEB liability as a percentage of covered-employee payroll	35.29 %	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>
2022	\$ 0	\$ 0	\$ 0	\$ 6,670,416	0.00 %
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 \$30,374.

# 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 had the Township Motor Fuel Tax Fund with expenditures exceeding appropriations for fiscal year 2022.

### Note 3: Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2021 Contribution Rate for IMRF\*

#### Valuation date:

Notes:

Actuarially determined contribution rates are calculated as of December 31 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 2021 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 period until remaining period.  
Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94 712 were financed over 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. 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.

Mortality

#### Other Information:

Notes:

There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation.

## **Supplementary Information**

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# Jo Daviess County, Illinois

## Combining Balance Sheet - General Funds

<i>November 30, 2022</i>	<b>County General</b>	<b>Contingency</b>	<b>Insurance Clearing</b>	<b>JDC ACH Clearing Account</b>	<b>Total</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 8,449,408	\$ 489,628	\$ 53,968	\$ 127	\$ 8,993,131
Receivables, net of allowance:					
Due from State of Illinois	1,081,226	-	-	-	1,081,226
Accounts receivables	3,210,086	-	-	-	3,210,086
Due from other funds	19,353	-	-	-	19,353
Prepays	22,417	-	-	-	22,417
<b>Total assets</b>	<b>\$ 12,782,490</b>	<b>\$ 489,628</b>	<b>\$ 53,968</b>	<b>\$ 127</b>	<b>\$ 13,326,213</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities</b>					
Accounts payable	111,312	7,672	-	-	118,984
Accrued payroll	241,981	-	-	-	241,981
Unearned grant revenue	6,942	-	-	-	6,942
<b>Total liabilities</b>	<b>360,235</b>	<b>7,672</b>	<b>-</b>	<b>-</b>	<b>367,907</b>
<b>Deferred inflows of resources</b>					
Unavailable property taxes	3,182,330	-	-	-	3,182,330
<b>Total deferred inflow of resources</b>	<b>3,182,330</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,182,330</b>
<b>Fund balances</b>					
Non-spendable	22,417	-	-	-	22,417
Unassigned	9,217,508	481,956	53,968	127	9,753,559
<b>Total fund balances</b>	<b>9,239,925</b>	<b>481,956</b>	<b>53,968</b>	<b>127</b>	<b>9,775,976</b>
<b>Total liabilities and fund balances</b>	<b>\$ 12,782,490</b>	<b>\$ 489,628</b>	<b>\$ 53,968</b>	<b>\$ 127</b>	<b>\$ 13,326,213</b>

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</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	\$ 2,796,308	\$ -	\$ -	\$ -	\$ 2,796,308
Intergovernmental revenues	5,975,793	12,019	-	-	5,987,812
Charges for services	998,285	-	-	-	998,285
Licenses and permits	369,235	-	-	-	369,235
Interest	19,865	854	-	-	20,719
Other revenue	17,024	-	2,475	101	19,600
Total revenues	10,176,510	12,873	2,475	101	10,191,959
<b>Expenditures</b>					
Current:					
General control and administration	2,131,506	67,759	-	-	2,199,265
County development	268,396	-	-	-	268,396
Public safety	4,143,767	-	-	-	4,143,767
Judiciary and court related	1,498,612	-	-	-	1,498,612
Public health	66,892	-	-	-	66,892
Capital outlay	29,513	-	-	-	29,513
Total expenses	8,138,686	67,759	-	-	8,206,445
Excess (deficiency) of revenues over expenditures	2,037,824	(54,886)	2,475	101	1,985,514
<b>Other financing sources (uses)</b>					
Transfers in	1,210,332	104,945	-	-	1,315,277
Transfers out	(847,487)	-	-	-	(847,487)
Total other financing sources (uses)	362,845	104,945	-	-	467,790
Net change in fund balance	2,400,669	50,059	2,475	101	2,453,304
Fund balances, beginning of year	6,839,256	431,897	51,493	26	7,322,672
Fund balances, end of year	\$ 9,239,925	\$ 481,956	\$ 53,968	\$ 127	\$ 9,775,976

# Jo Daviess County, Illinois

## Combining Balance Sheet - Public Health Fund

<i>November 30, 2022</i>	Public Health	Catastrophic Health Emergency	Total Health Fund
<b>Assets</b>			
Cash and cash equivalents	\$ 1,392,170	\$ 543,980	\$ 1,936,150
Receivables, net of allowance:			
Due from State of Illinois	86,566	384	86,950
Accounts receivables	347,770	12	347,782
Loans receivable	-	-	-
Due from other funds	25,781	-	25,781
Prepays	20	-	20
Inventory	5,470	-	5,470
<b>Total assets</b>	<b>\$ 1,857,777</b>	<b>\$ 544,376</b>	<b>\$ 2,402,153</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
Liabilities:			
Accounts payable	\$ 2,284	\$ 14	2,298
Accrued payroll	24,575	-	24,575
Unearned grant revenue	38,029	50,500	88,529
Due to other funds	-	25,781	25,781
<b>Total liabilities</b>	<b>64,888</b>	<b>76,295</b>	<b>141,183</b>
Deferred inflows of resources			
Deferred property tax revenue	347,651	-	347,651
<b>Total deferred inflows of resources</b>	<b>347,651</b>	<b>-</b>	<b>347,651</b>
Fund balances			
Non-spendable	5,490	-	5,490
Restricted for			
Public health	1,439,748	468,081	1,907,829
Committed	-	-	-
<b>Total fund balances</b>	<b>1,445,238</b>	<b>468,081</b>	<b>1,913,319</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 1,857,777</b>	<b>\$ 544,376</b>	<b>\$ 2,402,153</b>

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	<b>Public Health</b>	<b>Catastrophic Health Emergency</b>	<b>Total Health Fund</b>
<b>Revenues</b>			
Property taxes	\$ 347,759	\$ -	\$ 347,759
Intergovernmental revenues	397,835	74,927	472,762
Charges for services	132,724	-	132,724
Interest	2,739	1,075	3,814
Other revenue	52	12	64
<b>Total revenues</b>	<b>881,109</b>	<b>76,014</b>	<b>957,123</b>
<b>Expenditures</b>			
Current:			
Public health	664,744	(2,828)	661,916
Capital outlay	-	52,092	52,092
<b>Total expenditures</b>	<b>664,744</b>	<b>49,264</b>	<b>714,008</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>216,365</b>	<b>26,750</b>	<b>243,115</b>
<b>Other financing sources (uses)</b>			
Transfers in	41,875	-	41,875
Transfers out	(43,641)	-	(43,641)
<b>Net change in fund balance</b>	<b>214,599</b>	<b>26,750</b>	<b>241,349</b>
<b>Fund balance, beginning of year</b>	<b>1,230,639</b>	<b>441,331</b>	<b>1,671,970</b>
<b>Fund balance, end of year</b>	<b>\$ 1,445,238</b>	<b>\$ 468,081</b>	<b>\$ 1,913,319</b>

# Jo Daviess County, Illinois

## Combining Governmental Balance Sheet - Nonmajor Governmental Funds

<i>November 30, 2022</i>	Special Revenue Funds	Capital Projects Funds	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 12,749,959	\$ 3,083,884	\$ 15,833,843
Due from State of Illinois	823,560	155	823,715
Accounts receivables	3,686,351	-	3,686,351
Loans receivable	41,915	-	41,915
Due from other funds	651,000	-	651,000
Prepays	101	-	101
<b>Total assets</b>	<b>\$ 17,952,886</b>	<b>\$ 3,084,039</b>	<b>\$ 21,036,925</b>
<b>Liabilities, Deferred Inflows or Resources and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	744,608	212,126	956,734
Accrued payroll	104,916	-	104,916
Unearned grant revenue	109,567	-	109,567
Due to other funds	670,353	2,950	673,303
<b>Total liabilities</b>	<b>1,629,444</b>	<b>215,076</b>	<b>1,844,520</b>
<b>Deferred inflow of resources</b>			
Deferred property tax revenue	3,532,080	-	3,532,080
<b>Total deferred inflow of resources</b>	<b>3,532,080</b>	<b>-</b>	<b>3,532,080</b>
<b>Fund balances</b>			
Non-spendable	101	-	101
<b>Restricted for:</b>			
General control and administration	2,399,714	1,564,010	3,963,724
County development	1,037,947	-	1,037,947
Public safety	2,341,853	207,809	2,549,662
Judiciary and court related	316,690	-	316,690
Highways and bridges	5,625,823	274,007	5,899,830
Public health	130,282	823,137	953,419
Mental health	149,228	-	149,228
Employee benefits	789,724	-	789,724
<b>Total fund balances</b>	<b>12,791,362</b>	<b>2,868,963</b>	<b>15,660,325</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 17,952,886</b>	<b>\$ 3,084,039</b>	<b>\$ 21,036,925</b>



# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Total</b>
<b>Revenues</b>			
Property taxes	\$ 3,384,877	\$ -	\$ 3,384,877
Intergovernmental revenues	3,637,869	-	3,637,869
Charges for services	1,893,386	1,128	1,894,514
Licenses and permits	117,476	-	117,476
Interest	41,794	6,625	48,419
Other revenue	136,155	155	136,310
<b>Total revenues</b>	<b>9,211,557</b>	<b>7,908</b>	<b>9,219,465</b>
<b>Expenditures</b>			
Current:			
General control and administration	1,230,032	64,611	1,294,643
Public safety	1,244,153	-	1,244,153
Judiciary and court related	493,474	-	493,474
Corrections	21,728	-	21,728
Highways and bridges	2,451,088	94,146	2,545,234
Public health	928,180	2,975	931,155
Mental health	314,845	-	314,845
Capital outlay	178,042	307,049	485,091
<b>Total expenses</b>	<b>6,861,542</b>	<b>468,781</b>	<b>7,330,323</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,350,015</b>	<b>(460,873)</b>	<b>1,889,142</b>
<b>Other financing sources (uses)</b>			
Transfers in	320,936	950,029	1,270,965
Transfers out	(1,681,351)	-	(1,681,351)
<b>Total other financing sources (uses)</b>	<b>(1,360,415)</b>	<b>950,029</b>	<b>(410,386)</b>
<b>Net change in fund balance</b>	<b>989,600</b>	<b>489,156</b>	<b>1,478,756</b>
<b>Fund balances, beginning of year</b>	<b>11,801,762</b>	<b>2,379,807</b>	<b>14,181,569</b>
<b>Fund balances, end of year</b>	<b>\$ 12,791,362</b>	<b>\$ 2,868,963</b>	<b>\$ 15,660,325</b>

# Jo Daviess County, Illinois

## Special Revenue Fund Descriptions

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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 JLCS 5/3-15-2.

Sheriffs 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.

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds

<i>November 30, 2022</i>	Public Health Emergency Preparedness	County Motor Fuel Tax	911	Federal Aid Matching
<b>Assets</b>				
Cash and cash equivalents	\$ 8,410	\$ 2,014,506	\$ 1,977,273	\$ 2,064,869
Receivables, net of allowance				
Due from State of Illinois	13,053	162,611	119,795	-
Accounts receivables	-	-	40,510	370,527
Loans receivable	-	-	-	-
Due from other funds	-	-	-	500,000
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ 21,463</b>	<b>\$ 2,177,117</b>	<b>\$ 2,137,578</b>	<b>\$ 2,935,396</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ -	\$ 5,601	\$ 4,318	\$ 24,918
Accrued payroll	-	6,566	-	-
Unearned grant revenue	-	109,567	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>121,734</b>	<b>4,318</b>	<b>24,918</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	370,527
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370,527</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	2,133,260	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	2,055,383	-	2,539,951
Public health	21,463	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>21,463</b>	<b>2,055,383</b>	<b>2,133,260</b>	<b>2,539,951</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 21,463</b>	<b>\$ 2,177,117</b>	<b>\$ 2,137,578</b>	<b>\$ 2,935,396</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	<b>Sheriff's Forfeiture</b>	<b>Township Bridge</b>	<b>County Aid to Bridge</b>	<b>Social Security</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 36,629	\$ 295,835	\$ 493,843	\$ 262,504
Receivables, net of allowance				
Due from State of Illinois	539	51,868	573	-
Accounts receivables	25	-	371,574	396,608
Loans receivable	-	-	-	-
Due from other funds	-	-	151,000	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ 37,193</b>	<b>\$ 347,703</b>	<b>\$ 1,016,990</b>	<b>\$ 659,112</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 66	\$ -	\$ 100,795	\$ 408
Accrued payroll	-	-	-	20,079
Unearned grant revenue	-	-	-	-
Due to other funds	-	151,000	500,000	-
<b>Total liabilities</b>	<b>66</b>	<b>151,000</b>	<b>600,795</b>	<b>20,487</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	371,574	396,608
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>371,574</b>	<b>396,608</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	37,127	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	196,703	44,621	-
Public health	-	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	242,017
<b>Total fund balances</b>	<b>37,127</b>	<b>196,703</b>	<b>44,621</b>	<b>242,017</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 37,193</b>	<b>\$ 347,703</b>	<b>\$ 1,016,990</b>	<b>\$ 659,112</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	Illinois Municipal Retirement	Mental Health	Insurance	Economic Development Investment
<b>Assets</b>				
Cash and cash equivalents	\$ 580,014	\$ 229,691	\$ 693,858	\$ 552,409
Receivables, net of allowance				
Due from State of Illinois	-	-	-	-
Accounts receivables	563,570	355,706	442,387	382
Loans receivable	-	-	-	41,915
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Total assets	\$ 1,143,584	\$ 585,397	\$ 1,136,245	\$ 594,706
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ 381	\$ 80,463	\$ 23,655	\$ -
Accrued payroll	31,926	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	32,307	80,463	23,655	-
<b>Deferred inflows of resources</b>				
Unavailable property taxes	563,570	355,706	442,381	-
Total deferred inflows of resources	563,570	355,706	442,381	-
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	-	670,209	-
County development	-	-	-	594,706
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	149,228	-	-
Employee benefits	547,707	-	-	-
Total fund balances	547,707	149,228	670,209	594,706
Total liabilities, deferred inflows or resources and fund balances	\$ 1,143,584	\$ 585,397	\$ 1,136,245	\$ 594,706

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

November 30, 2022	Sheriff DUI	Animal Control	Extension Education	Tourism Promotion
<b>Assets</b>				
Cash and cash equivalents	\$ 38,627	\$ 108,779	\$ 1	\$ 550,197
Receivables, net of allowance				
Due from State of Illinois	520	-	-	-
Accounts receivables	-	3,135	82,885	108,671
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	1	-	-
Total assets	\$ 39,147	\$ 111,915	\$ 82,886	\$ 658,868
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ 2,558	\$ 1,952	\$ -	\$ 198,378
Accrued payroll	-	3,105	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	17,250
Total liabilities	2,558	5,057	-	215,628
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	82,885	-
Total deferred inflows of resources	-	-	82,885	-
<b>Fund balances</b>				
Non-spendable	-	1	-	-
Restricted for:				
General control and administration	-	-	-	-
County development	-	-	1	443,240
Public safety	36,589	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	106,857	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	36,589	106,858	1	443,240
Total liabilities, deferred inflows or resources and fund balances	\$ 39,147	\$ 111,915	\$ 82,886	\$ 658,868

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	<b>Recorder Automation</b>	<b>Circuit Clerk Automation</b>	<b>County Clerk Automation</b>	<b>Circuit Clerk Operation &amp; Administration</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 342,998	\$ 146,155	\$ 67,456	\$ 56,601
Receivables, net of allowance				
Due from State of Illinois	8,107	3,546	496	1,765
Accounts receivables	-	-	-	13
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ 351,105</b>	<b>\$ 149,701</b>	<b>\$ 67,952</b>	<b>\$ 58,379</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 37,135	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>37,135</b>	<b>-</b>	<b>-</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>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	313,970	149,701	67,952	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	58,379
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>313,970</b>	<b>149,701</b>	<b>67,952</b>	<b>58,379</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 351,105</b>	<b>\$ 149,701</b>	<b>\$ 67,952</b>	<b>\$ 58,379</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	<b>Probation Services</b>	<b>Sheriff Vehicle</b>	<b>Court Document Storage</b>	<b>Special Service District #1</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 120,185	\$ 4,778	\$ 309,234	\$ 29,917
Receivables, net of allowance				
Due from State of Illinois	1,304	83	3,544	-
Accounts receivables	10	2	224	235,926
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ 121,499</b>	<b>\$ 4,863</b>	<b>\$ 313,002</b>	<b>\$ 265,843</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 1,210	\$ -	\$ 4,399	\$ 29,686
Accrued payroll	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>1,210</b>	<b>-</b>	<b>4,399</b>	<b>29,686</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	235,926
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>235,926</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	-	308,603	-
County development	-	-	-	-
Public safety	-	4,863	-	-
Judiciary and court related	120,289	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	231
Mental health	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>120,289</b>	<b>4,863</b>	<b>308,603</b>	<b>231</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 121,499</b>	<b>\$ 4,863</b>	<b>\$ 313,002</b>	<b>\$ 265,843</b>



# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	Special Service District #2 & #4	Tax Sale Automation	Election Equipment	State's Attorney Drug Forfeiture
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 22,020	\$ 21,511	\$ 6,311
Receivables, net of allowance				
Due from State of Illinois	-	-	-	-
Accounts receivables	-	-	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 22,020</b>	<b>\$ 21,511</b>	<b>\$ 6,311</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</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>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	22,020	21,511	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	6,311
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>22,020</b>	<b>21,511</b>	<b>6,311</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ -</b>	<b>\$ 22,020</b>	<b>\$ 21,511</b>	<b>\$ 6,311</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

November 30, 2022	Maintenance and Child Support	Probation EMHD Program	LTCB Matching Grant	GIS Automation
<b>Assets</b>				
Cash and cash equivalents	\$ 22,930	\$ 3,879	\$ -	\$ 217,700
Receivables, net of allowance				
Due from State of Illinois	-	-	-	10,802
Accounts receivables	-	-	-	197
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	100
Total assets	\$ 22,930	\$ 3,879	\$ -	\$ 228,799
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ 3,245
Accrued payroll	-	-	-	6,990
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	10,235
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
<b>Fund balances</b>				
Non-spendable	-	-	-	100
Restricted for:				
General control and administration	-	-	-	218,464
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	22,930	3,879	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	22,930	3,879	-	218,564
Total liabilities, deferred inflows or resources and fund balances	\$ 22,930	\$ 3,879	\$ -	\$ 228,799

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	Special Service District #5	Sale in Error	JDC Natural Emergency Services Communication	JDC Sobriety Court
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 184,557	\$ 361,805	\$ -
Receivables, net of allowance				
Due from State of Illinois	-	-	1,000	-
Accounts receivables	-	-	621	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 184,557</b>	<b>\$ 363,426</b>	<b>\$ -</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 1,565	\$ -
Accrued payroll	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>1,565</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>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	184,557	361,861	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>184,557</b>	<b>361,861</b>	<b>-</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ -</b>	<b>\$ 184,557</b>	<b>\$ 363,426</b>	<b>\$ -</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	County Jail Medical Costs	Coroner's Equipment & Operations	Jo Daviess County Transit	JDC Natural Hazard Mitigation
<b>Assets</b>				
Cash and cash equivalents	\$ 357	\$ 76,101	\$ 421,650	\$ 5
Receivables, net of allowance				
Due from State of Illinois	240	50	441,690	-
Accounts receivables	-	-	470	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Total assets	\$ 597	\$ 76,151	\$ 863,810	\$ 5
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ 53	\$ -	\$ 37,420	\$ -
Accrued payroll	-	-	36,250	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	2,103	-
Total liabilities	53	-	75,773	-
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	544	76,151	-	5
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	788,037	-
Public health	-	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	544	76,151	788,037	5
Total liabilities, deferred inflows or resources and fund balances	\$ 597	\$ 76,151	\$ 863,810	\$ 5

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	State's Attorney Records Automation	Special Service District #6	Circuit Court Clerk Electronic Citation	Law Library
<b>Assets</b>				
Cash and cash equivalents	\$ 14,797	\$ 108,559	\$ 43,723	\$ 33,273
Receivables, net of allowance				
Due from State of Illinois	141	-	985	470
Accounts receivables	-	404,932	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Total assets	\$ 14,938	\$ 513,491	\$ 44,708	\$ 33,743
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ -	\$ 107,338	\$ -	\$ -
Accrued payroll	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	107,338	-	-
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	404,932	-	-
Total deferred inflows of resources	-	404,932	-	-
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	14,938	-	44,708	33,743
Highways and bridges	-	-	-	-
Public health	-	1,221	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	14,938	1,221	44,708	33,743
Total liabilities, deferred inflows or resources and fund balances	\$ 14,938	\$ 513,491	\$ 44,708	\$ 33,743

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	Juvenile Justice	County Pet Population	Circuit Clerk Unclaimed Bail	State's Attorney Drug Addiction
<b>Assets</b>				
Cash and cash equivalents	\$ 8,662	\$ 35,131	\$ -	\$ 260
Receivables, net of allowance				
Due from State of Illinois	328	-	-	-
Accounts receivables	5	-	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
Total assets	\$ 8,995	\$ 35,131	\$ -	\$ 260
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	-
Accrued payroll	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	-	-
Total deferred inflows of resources	-	-	-	-
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	35,131	-	-
Judiciary and court related	8,995	-	-	260
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	8,995	35,131	-	260
Total liabilities, deferred inflows or resources and fund balances	\$ 8,995	\$ 35,131	\$ -	\$ 260

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</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</b>				
Cash and cash equivalents	\$ 18,705	\$ 1,387	\$ 77,161	\$ 1,128
Receivables, net of allowance				
Due from State of Illinois	-	50	-	-
Accounts receivables	-	-	307,971	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ 18,705</b>	<b>\$ 1,437</b>	<b>\$ 385,132</b>	<b>\$ 1,128</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 76,651	\$ -
Accrued payroll	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>76,651</b>	<b>-</b>
<b>Deferred inflows of resources</b>				
Unavailable property taxes	-	-	307,971	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>307,971</b>	<b>-</b>
<b>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	18,705	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	1,437	-	-
Highways and bridges	-	-	-	1,128
Public health	-	-	510	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>18,705</b>	<b>1,437</b>	<b>510</b>	<b>1,128</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 18,705</b>	<b>\$ 1,437</b>	<b>\$ 385,132</b>	<b>\$ 1,128</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	<b>Work Release</b>	<b>Marriage</b>	<b>Co Clerks Tax Redemption</b>	<b>Inmate Commissary</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 821	\$ 6,408	\$ 55,753	\$ 15,302
Receivables, net of allowance				
Due from State of Illinois	-	-	-	-
Accounts receivables	-	-	-	-
Loans receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepays	-	-	-	-
<b>Total assets</b>	<b>\$ 821</b>	<b>\$ 6,408</b>	<b>\$ 55,753</b>	<b>\$ 15,302</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Unearned grant revenue	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</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>Fund balances</b>				
Non-spendable	-	-	-	-
Restricted for:				
General control and administration	-	6,408	55,753	-
County development	-	-	-	-
Public safety	-	-	-	15,302
Judiciary and court related	821	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>821</b>	<b>6,408</b>	<b>55,753</b>	<b>15,302</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 821</b>	<b>\$ 6,408</b>	<b>\$ 55,753</b>	<b>\$ 15,302</b>



# Jo Daviess County, Illinois

## Combining Balance Sheet - Non-major Special Revenue Funds (Continued)

<i>November 30, 2022</i>	<b>Sheriff Kids First</b>	<b>15th Circuit Probation Conference</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 2,881	\$ 2,413	\$ 12,749,959
Receivables, net of allowance			
Due from State of Illinois	-	-	823,560
Accounts receivables	-	-	3,686,351
Loans receivable	-	-	41,915
Due from other funds	-	-	651,000
Prepays	-	-	101
<b>Total assets</b>	<b>\$ 2,881</b>	<b>\$ 2,413</b>	<b>17,952,886</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
Liabilities			
Accounts payable	\$ -	\$ 2,413	\$ 744,608
Accrued payroll	-	-	104,916
Unearned grant revenue	-	-	109,567
Due to other funds	-	-	670,353
<b>Total liabilities</b>	<b>-</b>	<b>2,413</b>	<b>1,629,444</b>
<b>Deferred inflows of resources</b>			
Unavailable property taxes	-	-	3,532,080
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>3,532,080</b>
<b>Fund balances</b>			
Non-spendable	-	-	101
Restricted for:			
General control and administration	-	-	2,399,714
County development	-	-	1,037,947
Public safety	2,881	-	2,341,853
Judiciary and court related	-	-	316,690
Highways and bridges	-	-	5,625,823
Public health	-	-	130,282
Mental health	-	-	149,228
Employee benefits	-	-	789,724
<b>Total fund balances</b>	<b>2,881</b>	<b>-</b>	<b>\$ 12,791,362</b>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<b>\$ 2,881</b>	<b>\$ 2,413</b>	<b>\$ 17,952,886</b>

# Jo Daviess County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Non-major Special Revenues

<i>Year Ended November 30, 2022</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	\$ -	\$ -	\$ -	\$ 370,642
Intergovernmental revenues	32,292	1,174,551	79,862	-
Charges for services	-	-	568,424	-
Licenses and permits	-	-	-	-
Interest	75	11,354	8,254	9,520
Other revenue	-	-	-	-
<b>Total revenues</b>	<b>32,367</b>	<b>1,185,905</b>	<b>656,540</b>	<b>380,162</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	76,521	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	764,712	-	16,500
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	16,554	-	-
<b>Total expenditures</b>	<b>-</b>	<b>781,266</b>	<b>76,521</b>	<b>16,500</b>
Excess (deficiency) of revenues over expenditures	32,367	404,639	580,019	363,662
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	(41,876)	(70,000)	(51,541)	(100,000)
<b>Total other financing sources (uses)</b>	<b>(41,876)</b>	<b>(70,000)</b>	<b>(51,541)</b>	<b>(100,000)</b>
Net change in fund balance	(9,509)	334,639	528,478	263,662
Fund balance, beginning of year	30,972	1,720,744	1,604,782	2,276,289
Fund balance, end of year	\$ 21,463	\$ 2,055,383	\$ 2,133,260	\$ 2,539,951

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</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	\$ -	\$ -	\$ 371,686	\$ 393,442
Intergovernmental revenues	-	51,868	47,986	28,000
Charges for services	1,808	-	-	-
Licenses and permits	-	-	-	-
Interest	125	227	708	556
Other revenue	8,625	-	-	-
<b>Total revenues</b>	<b>10,558</b>	<b>52,095</b>	<b>420,380</b>	<b>421,998</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	2,336
County development	-	-	-	-
Public safety	14,215	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	664,022	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>14,215</b>	<b>-</b>	<b>664,022</b>	<b>2,336</b>
Excess (deficiency) of revenues over expenditures	(3,657)	52,095	(243,642)	419,662
<b>Other financing sources (uses)</b>				
Transfers in	-	-	151,000	-
Transfers out	-	(151,000)	(50,000)	(382,052)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(151,000)</b>	<b>101,000</b>	<b>(382,052)</b>
Net change in fund balance	(3,657)	(98,905)	(142,642)	37,610
Fund balance, beginning of year	40,784	295,608	187,263	204,407
Fund balance, end of year	\$ 37,127	\$ 196,703	\$ 44,621	\$ 242,017

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	Illinois Municipal Retirement	Mental Health	Insurance	Economic Development Investment
<b>Revenues</b>				
Property taxes	\$ 671,501	\$ 355,811	\$ 323,341	\$ -
Intergovernmental revenues	42,250	-	-	770
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	1,996	237	1,255	2,161
Other revenue	-	-	19,273	-
<b>Total revenues</b>	<b>715,747</b>	<b>356,048</b>	<b>343,869</b>	<b>2,931</b>
<b>Expenditures</b>				
Current:				
General control and administration	15,666	-	426,780	-
County development	-	-	-	5,882
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	314,845	-	-
Capital outlay	-	-	19,159	-
<b>Total expenditures</b>	<b>15,666</b>	<b>314,845</b>	<b>445,939</b>	<b>5,882</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>700,081</b>	<b>41,203</b>	<b>(102,070)</b>	<b>(2,951)</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	41,698	-
Transfers out	(607,886)	(6,700)	-	(19,576)
<b>Total other financing sources (uses)</b>	<b>(607,886)</b>	<b>(6,700)</b>	<b>41,698</b>	<b>(19,576)</b>
<b>Net change in fund balance</b>	<b>92,195</b>	<b>34,503</b>	<b>(60,372)</b>	<b>(22,527)</b>
<b>Fund balance, beginning of year</b>	<b>455,512</b>	<b>114,725</b>	<b>730,581</b>	<b>617,233</b>
<b>Fund balance, end of year</b>	<b>\$ 547,707</b>	<b>\$ 149,228</b>	<b>\$ 670,209</b>	<b>\$ 594,706</b>

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	<b>Sheriff DUI</b>	<b>Animal Control</b>	<b>Extension Education</b>	<b>Tourism Promotion</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ 82,912	\$ -
Intergovernmental revenues	-	-	-	1,240,198
Charges for services	7,923	18,450	-	4,154
Licenses and permits	-	89,342	-	-
Interest	-	223	26	286
Other revenue	-	194	-	1
Total revenues	7,923	108,209	82,938	1,244,639
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	82,938	1,155,333
Public safety	6,500	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	112,730	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	6,500	112,730	82,938	1,155,333
Excess (deficiency) of revenues over expenditures	1,423	(4,521)	-	89,306
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	(5,229)	-	(100,463)
Total other financing sources (uses)	-	(5,229)	-	(100,463)
Net change in fund balance	1,423	(9,750)	-	(11,157)
Fund balance, beginning of year	35,166	116,608	1	454,397
Fund balance, end of year	\$ 36,589	\$ 106,858	\$ 1	\$ 443,240

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</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	101,188	40,901	6,566	11,330
Licenses and permits	-	-	-	-
Interest	701	206	187	81
Other revenue	-	-	-	13
<b>Total revenues</b>	<b>101,889</b>	<b>41,107</b>	<b>6,753</b>	<b>11,424</b>
<b>Expenditures</b>				
Current:				
General control and administration	73,827	20,793	500	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	3,066
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>73,827</b>	<b>20,793</b>	<b>500</b>	<b>3,066</b>
Excess (deficiency) of revenues over expenditures	28,062	20,314	6,253	8,358
<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>
Net change in fund balance	28,062	20,314	6,253	8,358
Fund balance, beginning of year	285,908	129,387	61,699	50,021
Fund balance, end of year	\$ 313,970	\$ 149,701	\$ 67,952	\$ 58,379

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</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	\$ -	\$ -	\$ -	\$ 116,976
Intergovernmental revenues	-	-	-	-
Charges for services	28,057	1,619	40,910	-
Licenses and permits	-	-	-	-
Interest	303	85	446	37
Other revenue	10	302	224	-
<b>Total revenues</b>	<b>28,370</b>	<b>2,006</b>	<b>41,580</b>	<b>117,013</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	14,791	-
County development	-	-	-	-
Public safety	-	12,346	-	-
Judiciary and court related	12,187	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	116,969
Mental health	-	-	-	-
Capital outlay	-	103,629	-	-
<b>Total expenditures</b>	<b>12,187</b>	<b>115,975</b>	<b>14,791</b>	<b>116,969</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>16,183</b>	<b>(113,969)</b>	<b>26,789</b>	<b>44</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	84,000	-	-
Transfers out	(5,000)	-	(10,072)	-
<b>Total other financing sources (uses)</b>	<b>(5,000)</b>	<b>84,000</b>	<b>(10,072)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>11,183</b>	<b>(29,969)</b>	<b>16,717</b>	<b>44</b>
<b>Fund balance, beginning of year</b>	<b>109,106</b>	<b>34,832</b>	<b>291,886</b>	<b>187</b>
<b>Fund balance, end of year</b>	<b>\$ 120,289</b>	<b>\$ 4,863</b>	<b>\$ 308,603</b>	<b>\$ 231</b>

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	Special Service District #2 & #4	Tax Sale Automation	Election Equipment	State's Attorney Drug Forfeiture
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	973	-
Charges for services	-	5,136	-	226
Licenses and permits	-	-	-	-
Interest	-	37	52	4
Other revenue	-	-	-	-
<b>Total revenues</b>	-	5,173	1,025	230
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	139	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	139	-	-	-
<b>Excess (deficiency) of revenues over expenditures</b>	(139)	5,173	1,025	230
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	(2,000)	(6,945)	-
<b>Total other financing sources (uses)</b>	-	(2,000)	(6,945)	-
<b>Net change in fund balance</b>	(139)	3,173	(5,920)	230
<b>Fund balance, beginning of year</b>	139	18,847	27,431	6,081
<b>Fund balance, end of year</b>	\$ -	\$ 22,020	\$ 21,511	\$ 6,311



# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	Maintenance and Child Support	Probation EMHD Program	LTCB Matching Grant	GIS Automation
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenues	2,044	-	-	-
Charges for services	-	-	-	197,161
Licenses and permits	-	-	-	-
Interest	49	-	-	454
Other revenue	-	-	-	74
<b>Total revenues</b>	<b>2,093</b>	<b>-</b>	<b>-</b>	<b>197,689</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	1	189,328
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>1</b>	<b>189,328</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,093</b>	<b>-</b>	<b>(1)</b>	<b>8,361</b>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	33,225
Transfers out	(5,000)	-	-	(28,357)
<b>Total other financing sources (uses)</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>4,868</b>
<b>Net change in fund balance</b>	<b>(2,907)</b>	<b>-</b>	<b>(1)</b>	<b>13,229</b>
<b>Fund balance, beginning of year</b>	<b>25,837</b>	<b>3,879</b>	<b>1</b>	<b>205,335</b>
<b>Fund balance, end of year</b>	<b>\$ 22,930</b>	<b>\$ 3,879</b>	<b>\$ -</b>	<b>\$ 218,564</b>

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	Special Service District #5	Sale in Error	JDC Natural Emergency Services Communication	JDC Sobriety Court
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	5,184	-
Charges for services	-	11,580	1,490	-
Licenses and permits	-	-	-	-
Interest	-	252	771	-
Other revenue	-	-	38,702	-
<b>Total revenues</b>	-	11,832	46,147	-
<b>Expenditures</b>				
Current:				
General control and administration	-	83	4,160	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	61	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	38,700	-
<b>Total expenditures</b>	61	83	42,860	-
<b>Excess (deficiency) of revenues over expenditures</b>	(61)	11,749	3,287	-
<b>Other financing sources (uses)</b>				
Transfers in	-	-	8,334	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	8,334	-
<b>Net change in fund balance</b>	(61)	11,749	11,621	-
<b>Fund balance, beginning of year</b>	61	172,808	350,240	-
<b>Fund balance, end of year</b>	\$ -	\$ 184,557	\$ 361,861	\$ -

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	County Jail Medical Costs	Coroner's Equipment & Operations	Jo Daviess County Transit	JDC Natural Hazard Mitigation
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	931,891	-
Charges for services	2,761	11,560	-	-
Licenses and permits	-	-	-	-
Interest	2	110	275	-
Other revenue	-	-	68,403	-
<b>Total revenues</b>	<b>2,763</b>	<b>11,670</b>	<b>1,000,569</b>	<b>-</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	2,988	1,836	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	1,005,854	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,988</b>	<b>1,836</b>	<b>1,005,854</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	(225)	9,834	(5,285)	-
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	(32,609)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(32,609)</b>	<b>-</b>
Net change in fund balance	(225)	9,834	(37,894)	-
Fund balance, beginning of year	769	66,317	825,931	5
Fund balance, end of year	\$ 544	\$ 76,151	\$ 788,037	\$ 5

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	State's Attorney Records Automation	Special Service District #6	Circuit Court Clerk Electronic Citation	Law Library
<b>Revenues</b>				
Property taxes	\$ -	\$ 401,693	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	1,575	-	-	-
Licenses and permits	-	-	11,309	6,140
Interest	21	127	74	59
Other revenue	-	-	-	-
Total revenues	1,596	401,820	11,383	6,199
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	401,624	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	401,624	-	-
Excess (deficiency) of revenues over expenditures	1,596	196	11,383	6,199
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	1,596	196	11,383	6,199
Fund balance, beginning of year	13,342	1,025	33,325	27,544
Fund balance, end of year	\$ 14,938	\$ 1,221	\$ 44,708	\$ 33,743

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</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	3,270	7,400	-	15
Interest	6	82	12	1
Other revenue	5	-	-	-
<b>Total revenues</b>	<b>3,281</b>	<b>7,482</b>	<b>12</b>	<b>16</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	6,475	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>6,475</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues over expenditures	(3,194)	7,482	12	16
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	(5,045)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(5,045)</b>	<b>-</b>
Net change in fund balance	(3,194)	7,482	(5,033)	16
Fund balance, beginning of year	12,189	27,649	5,033	244
Fund balance, end of year	\$ 8,995	\$ 35,131	\$ -	\$ 260

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</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	\$ -	\$ -	\$ 296,873	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	532	-	250
Licenses and permits	-	-	-	-
Interest	58	3	294	2
Other revenue	-	-	-	-
Total revenues	58	535	297,167	252
<b>Expenditures</b>				
Current:				
General control and administration	8,648	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	296,657	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	8,648	-	296,657	-
Excess (deficiency) of revenues over expenditures	(8,590)	535	510	252
<b>Other financing sources (uses)</b>				
Transfers in	2,679	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	2,679	-	-	-
Net change in fund balance	(5,911)	535	510	252
Fund balance, beginning of year	24,616	902	-	876
Fund balance, end of year	\$ 18,705	\$ 1,437	\$ 510	\$ 1,128

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</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	-	-	451,104	365,079
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Other revenue	-	329	-	-
<b>Total revenues</b>	-	329	451,104	365,079
<b>Expenditures</b>				
Current:				
General control and administration	-	-	473,119	-
County development	-	-	-	-
Public safety	-	-	-	365,164
Judiciary and court related	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Mental health	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	-	-	473,119	365,164
<b>Excess (deficiency) of revenues over expenditures</b>	-	329	(22,015)	(85)
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-
<b>Net change in fund balance</b>	-	329	(22,015)	(85)
<b>Fund balance, beginning of year</b>	821	6,079	77,768	15,387
<b>Fund balance, end of year</b>	\$ 821	\$ 6,408	\$ 55,753	\$ 15,302

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	<b>Sheriff Kids First</b>	<b>15th Circuit Probation Conference</b>	<b>Total</b>
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ 3,384,877
Intergovernmental revenues	-	-	3,637,869
Charges for services	13,602	-	1,893,386
Licenses and permits	-	-	117,476
Interest	-	-	41,794
Other revenue	-	-	136,155
<b>Total revenues</b>	<b>13,602</b>	<b>-</b>	<b>9,211,557</b>
<b>Expenditures</b>			
Current:			
General control and administration	-	-	1,230,032
County development	-	-	1,244,153
Public safety	13,904	-	493,474
Judiciary and court related	-	-	21,728
Highways and bridges	-	-	2,451,088
Public health	-	-	928,180
Mental health	-	-	314,845
Capital outlay	-	-	178,042
<b>Total expenditures</b>	<b>13,904</b>	<b>-</b>	<b>6,861,542</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(302)</b>	<b>-</b>	<b>2,350,015</b>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	320,936
Transfers out	-	-	(1,681,351)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(1,360,415)</b>
<b>Net change in fund balance</b>	<b>(302)</b>	<b>-</b>	<b>989,600</b>
<b>Fund balance, beginning of year</b>	<b>3,183</b>	<b>-</b>	<b>11,801,762</b>
<b>Fund balance, end of year</b>	<b>\$ 2,881</b>	<b>\$ -</b>	<b>\$ 12,791,362</b>



# Jo Daviess County, Illinois

## Capital Projects Fund Descriptions

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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.

*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 - Capital Projects Fund

<i>November 30, 2022</i>	<b>Tourism Capital Development</b>	<b>County Capital Investment</b>	<b>County Capital Equipment Replacement</b>	<b>Home Health Care Capital Equipment</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 302,993	\$ 961,854	\$ 379,722	\$ -
Accounts receivables	-	-	121	-
<b>Total assets</b>	<b>\$ 302,993</b>	<b>\$ 961,854</b>	<b>\$ 379,843</b>	<b>\$ -</b>
<b>Liabilities and Fund Balances</b>				
Liabilities				
Accounts payable	-	140,000	8,802	-
Due to other funds	-	2,950	-	-
<b>Total liabilities</b>	<b>-</b>	<b>142,950</b>	<b>8,802</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration	302,993	818,904	371,041	-
Public safety	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
<b>Total fund balances</b>	<b>302,993</b>	<b>818,904</b>	<b>371,041</b>	<b>-</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 302,993</b>	<b>\$ 961,854</b>	<b>\$ 379,843</b>	<b>\$ -</b>

# Jo Daviess County, Illinois

## Combining Balance Sheet - Capital Projects Fund (Continued)

<i>November 30, 2022</i>	<b>Public Health Capital Investment</b>	<b>County Highway Capital Investment</b>	<b>GIS Capital Equipment and Investment</b>	<b>ETSB - Capital Equipment &amp; Investment</b>	<b>Total</b>
<b>Assets</b>					
Cash and cash equivalents	\$ 823,137	\$ 337,304	\$ 71,065	\$ 207,809	\$ 3,083,884
Accounts receivables	-	27	7	-	155
<b>Total assets</b>	<b>\$ 823,137</b>	<b>\$ 337,331</b>	<b>\$ 71,072</b>	<b>\$ 207,809</b>	<b>\$ 3,084,039</b>
<b>Liabilities and Fund Balances</b>					
Liabilities					
Accounts payable	-	63,324	-	-	212,126
Due to other funds	-	-	-	-	2,950
<b>Total liabilities</b>	<b>-</b>	<b>63,324</b>	<b>-</b>	<b>-</b>	<b>215,076</b>
Fund balances					
Restricted for:					
General control and administration	-	-	71,072	-	1,564,010
Public safety	-	-	-	207,809	207,809
Highways and bridges	-	274,007	-	-	274,007
Public health	823,137	-	-	-	823,137
<b>Total fund balances</b>	<b>823,137</b>	<b>274,007</b>	<b>71,072</b>	<b>207,809</b>	<b>2,868,963</b>
Total liabilities, deferred inflows of resources and fund balances	\$ 823,137	\$ 337,331	\$ 71,072	\$ 207,809	\$ 3,084,039

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	<b>Tourism Capital Development</b>	<b>County Capital Investment</b>	<b>County Capital Equipment Replacement</b>
<b>Revenues</b>			
Charges for services	\$ -	\$ -	\$ -
Interest	1,048	1,522	1,196
Other revenue	-	-	121
<b>Total revenues</b>	<b>1,048</b>	<b>1,522</b>	<b>1,317</b>
<b>Expenditures</b>			
Current:			
General control and administration	-	8,939	54,604
Highways and bridges	-	-	-
Public health	-	-	-
Capital outlay	-	146,545	15,127
<b>Total expenses</b>	<b>-</b>	<b>155,484</b>	<b>69,731</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,048</b>	<b>(153,962)</b>	<b>(68,414)</b>
<b>Other financing sources (uses)</b>			
Transfers in	-	500,000	149,429
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>500,000</b>	<b>149,429</b>
<b>Net change in fund balance</b>	<b>1,048</b>	<b>346,038</b>	<b>81,015</b>
<b>Fund balances, beginning of year</b>	<b>301,945</b>	<b>472,866</b>	<b>290,026</b>
<b>Fund balances, end of year</b>	<b>\$ 302,993</b>	<b>\$ 818,904</b>	<b>\$ 371,041</b>

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	<b>Home Health Care Capital Equipment</b>	<b>Public Health Capital Investment</b>	<b>County Highway Capital Investment</b>
<b>Revenues</b>			
Charges for services	\$ -	\$ -	\$ -
Interest	-	1,683	773
Other revenue	-	-	27
<b>Total revenues</b>	-	1,683	800
<b>Expenditures</b>			
Current:			
General control and administration	-	-	-
Highways and bridges	-	-	94,146
Public health	-	2,975	-
Capital outlay	-	-	145,377
<b>Total expenses</b>	-	2,975	239,523
<b>Excess (deficiency) of revenues over expenditures</b>	-	(1,292)	(238,723)
<b>Other financing sources (uses)</b>			
Transfers in	-	-	250,000
<b>Total other financing sources (uses)</b>	-	-	250,000
<b>Net change in fund balance</b>	-	(1,292)	11,277
<b>Fund balances, beginning of year</b>	-	824,429	262,730
<b>Fund balances, end of year</b>	\$ -	\$ 823,137	\$ 274,007

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	GIS Capital Equipment and Investment	ETSB - Capital Equipment & Investment	Total
<b>Revenues</b>			
Charges for services	\$ 1,128	\$ -	\$ 1,128
Interest	102	301	6,625
Other revenue	7	-	155
Total revenues	1,237	301	7,908
<b>Expenditures</b>			
Current:			
General control and administration	1,068	-	64,611
Highways and bridges	-	-	94,146
Public health	-	-	2,975
Capital outlay	-	-	307,049
Total expenses	1,068	-	468,781
Excess (deficiency) of revenues over expenditures	169	301	(460,873)
<b>Other financing sources (uses)</b>			
Transfers in	25,000	25,600	950,029
Total other financing sources (uses)	25,000	25,600	950,029
Net change in fund balance	25,169	25,901	489,156
Fund balances, beginning of year	45,903	181,908	2,379,807
Fund balances, end of year	\$ 71,072	\$ 207,809	\$ 2,868,963

# 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, 2022</i>	<b>Condemnation</b>	<b>Lost and Unknown Heirs</b>	<b>JDC Collector Account</b>
<b>Assets</b>			
Cash and cash equivalents	4,679	85	28,359
Total assets	4,679	85	28,359
<b>Liabilities</b>			
Accounts payable	-	-	-
Total liabilities	-	-	-
<b>Net Position</b>			
Restricted	\$ 4,679	\$ 85	\$ 28,359



# Jo Daviess County, Illinois

## Combining Statement of Fiduciary Net Position (Continued)

<i>November 30, 2022</i>	<b>Circuit Clerk</b>	<b>Treasurers Fee Account</b>	<b>Total</b>
<b>Assets</b>			
Cash and cash equivalents	240,572	13,623	287,318
Total assets	240,572	13,623	287,318
<b>Liabilities</b>			
Accounts payable	98,553	-	98,553
Total liabilities	98,553	-	98,553
<b>Net Position</b>			
Restricted	\$ 142,019	\$ 13,623	\$ 188,765

# Jo Daviess County, Illinois

## Combining Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2022</i>	<b>Condemnation</b>	<b>Lost and Unknown Heirs</b>	<b>JDC Collector Account</b>
<b>Additions</b>			
Amount received as fiscal agent	2,414	-	13,477
Fines for other governments	-	-	-
Property tax collections for other governments	-	-	62,066,943
Total additions	2,414	-	62,080,420
<b>Deductions</b>			
Property tax collections to other governments	-	-	62,066,943
Fines distributed to other governments	122,555	-	-
Total deductions	122,555	-	62,066,943
Change in net position	(120,141)	-	13,477
Net position, beginning of year	124,820	85	14,882
Net position, end of year	\$ 4,679	\$ 85	\$ 28,359

# Jo Daviess County, Illinois

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

<i>Year Ended November 30, 2022</i>	<b>Circuit Clerk</b>	<b>Treasurers Fee Account</b>	<b>Total</b>
<b>Additions</b>			
Amount received as fiscal agent	-	13,405	29,296
Fines for other governments	1,041,415	-	1,041,415
Property tax collections for other governments	-	-	62,066,943
Total additions	1,041,415	13,405	63,137,654
<b>Deductions</b>			
Property tax collections to other governments	-	-	62,066,943
Fines distributed to other governments	1,011,316	-	1,133,871
Total deductions	1,011,316	-	63,200,814
Change in net position	30,099	13,405	(63,160)
Net position, beginning of year	111,920	218	251,925
Net position, end of year	\$ 142,019	\$ 13,623	\$ 188,765

# Other Information

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# Jo Daviess County, Illinois

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

	Tax Year 2021		Tax Year 2020	
<b>Assessed valuations</b>	\$	805,494,196	\$	760,082,972
<b>Taxes rates and levies (max in parentheses)</b>				
General (as needed)	0.34640	\$ 2,790,390	0.35525	\$ 2,707,103
Highway (0.2)	0.14943	1,203,591	0.15835	1,203,609
Bridges (0.05)	0.04613	371,529	0.04888	371,499
Federal Aid Matching (0.05)	0.04600	370,465	0.04874	370,461
Illinois Municipal Retirement (as needed)	0.08334	671,229	0.08831	672,970
Social Security (as needed)	0.04883	393,302	0.04277	325,929
Extension Education (0.05)	0.01029	82,849	0.01090	82,885
County Health (0.15)	0.04316	347,586	0.04573	347,553
Insurance (as needed)	0.04013	323,187	0.04252	323,162
Mental Health (0.15)	0.04416	355,643	0.04679	355,634
Revenue Recapture (as needed)	0.00065	5,229	-	-
County Wide total	0.85852	\$ 6,915,000	0.88824	\$ 6,760,805
Special Service District Number One (0.1)	0.10000	116,970	0.10000	110,000
Special Service District Number Two and Four (0.1)	-	-	-	-
Special Service District Number Five (0.11)	-	-	-	-
Special Service District Number Six (0.35)	0.10000	401,625	0.09903	382,000
Special Service District Number Seven (0.35)	0.29981	296,658	0.29162	268,600
Special Service District totals	0.49981	\$ 815,253	0.49065	\$ 760,600
<b>Tax extensions:</b>				
General		\$ 2,790,232		\$ 2,700,195
Highway		1,203,650		1,203,591
Bridges		371,575		371,529
Federal Aid Matching		370,527		370,464
Illinois Municipal Retirement		671,299		671,229
Social Security		393,323		325,088
Extension Education		82,885		82,849
County Health		347,651		347,586
Insurance		323,245		323,187
Mental Health		355,706		355,643
Revenue Recapture		5,236		-
County Wide totals		\$ 6,915,329		\$ 6,751,361
Special Service District Number One		\$ 116,978		\$ 109,201
Special Service District Number Two and Four		-		-
Special Service District Number Five		-		-
Special Service District Number Six		401,574		382,012
Special Service District Number Seven		296,667		268,605
Special Service District totals		\$ 815,219		\$ 759,818

# Jo Daviess County, Illinois

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

	Tax Year 2019	
<b>Assessed valuations</b>	\$	741,366,670
<b>Taxes rates and levies (max in parentheses)</b>		
General (as needed)	0.33925	\$ 2,516,892
Highway (0.2)	0.16235	1,204,329
Bridges (0.05)	0.05011	371,648
Federal Aid Matching (0.05)	0.04997	371,648
Illinois Municipal Retirement (as needed)	0.08693	644,827
Social Security (as needed)	0.04194	311,062
Extension Education (0.05)	0.01118	82,838
County Health (0.15)	0.04688	347,637
Insurance (as needed)	0.04359	323,250
Mental Health (0.15)	0.04797	355,854
Revenue Recapture (as needed)	-	-
County Wide total	0.88017	\$ 6,529,985
Special Service District Number One (0.1)	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)	0.10000	381,387
Special Service District Number Seven (0.35)	-	-
Special Service District totals	0.40388	\$ 574,240
<b>Tax extensions:</b>		
General		\$ 2,515,086
Highway		1,203,609
Bridges		371,499
Federal Aid Matching		370,461
Illinois Municipal Retirement		644,470
Social Security		310,929
Extension Education		82,885
County Health		347,553
Insurance		323,162
Mental Health		255,633
Revenue Recapture		-
County Wide totals		\$ 6,425,287
Special Service District Number One		\$ 101,634
Special Service District Number Two and Four		63,485
Special Service District Number Five		27,440
Special Service District Number Six		378,222
Special Service District Number Seven		-
Special Service District totals		\$ 570,781

# Jo Daviess County, Illinois

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

*Year Ended November 30, 2022*

Property, liability, and workers' compensation insurance	\$	418,260
County's share of insurance costs paid by the Regional Superintendent's Trust Fund		4,728
Arbitration and litigation		22,951
Total	\$	445,939

## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Jo Daviess County, Illinois, as of and for the year ended November 30, 2022 and the related notes to the financial statements, which collectively comprise the Jo Daviess County, Illinois' basic financial statements, and have issued our report thereon dated May 2, 2023.

### **Report on Internal Control Over Financial Reporting**

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

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

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



## Report on Compliance and Other Matters

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

## Purpose of This Report

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

A handwritten signature in black ink that reads "Wipfli LLP". The script is cursive and fluid.

Wipfli LLP

Sterling, Illinois

May 2, 2023