

Jo Daviess County, Illinois Galena, Illinois

Financial Report

Year Ended November 30, 2020



Jo Daviess County, Illinois

Year Ended November 30, 2020

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Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jo Daviess County, Illinois (the "County"), as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Jo Daviess County, Illinois, as of November 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

Required Supplementary Information

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

Other 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 schedules listed as supplementary information and other information in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2021, 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 the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Wipfli LLP

April 30, 2021
Sterling, Illinois

Jo Daviess County, Illinois

Management Discussion and Analysis

Jo Daviess County, Illinois' (the "County") management 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, 2020 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 for FY2020

- The County's assets exceeded its liabilities at the close of the fiscal year by \$36,726,774 (net position). Of this amount \$4,304,661 (unrestricted net position) may be used to meet the County's ongoing obligations.
- The County's total net position increased by \$1,294,999 during fiscal year 2020 as reported in the statement of activities.
- The County's major revenue consisted of \$7,095,346 in property tax distributions, \$2,545,482 in charges for services, and \$2,783,918 in other taxes.
- As of the close of fiscal year 2020, the County's governmental funds reported combined ending fund balances of \$20,642,370, an increase of \$2,443,622 in comparison to the prior year.
- At the end of fiscal year 2020, the unassigned fund balance in the General Fund was \$4,938,343, which is 63.1% of total general fund expenditures.

Overview of the Financial Statements

This document serves as an introduction to the County's basic financial statements. There are three components to the basic financial statements - government wide financial statements, fund financial statements, and notes to the financial statements. This report also contains required supplementary and supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

Jo Daviess County, Illinois

Management Discussion and Analysis

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, county development, public safety, judiciary and court related, highways and bridges, public health, mental health, 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.

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 Fund, and Public Health Fund). 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 agency 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.

Jo Daviess County, Illinois

Management Discussion and Analysis

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

Supplementary Information

This information as discussed earlier in connection with the General Fund, Public Health Fund, non-major governmental funds, and agency funds is presented immediately following the required supplementary information on pensions and other postemployment benefit plans other than pensions.

Other Information

This information addresses the schedule of property tax rates, levies, extensions and equalized assessed valuations and schedules of expenditures from taxes extended for tort immunity purposes.

Jo Daviess County, Illinois

Management Discussion and Analysis

Government-Wide Financial Analysis

As previously addressed, net position may serve the purpose over time as a useful indicator of financial position. To that end, the County's assets exceeded its liabilities by \$36,726,774 for FY2020.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2020 and 2019.

Condensed Statement of Net Position Governmental Activities		
November 30	2020	2019
Total current assets	\$22,464,150	\$26,890,191
Capital assets	19,577,852	20,138,933
Total assets	42,042,002	47,029,124
Deferred outflows of resources	2,259,571	4,799,663
Total assets and deferred inflows of resources	44,301,573	51,828,787
Current liabilities	1,821,780	1,668,193
Long-term liabilities	3,728,133	6,943,769
Total liabilities	5,549,913	8,611,962
Deferred inflows of resources	2,024,886	7,785,050
Total liabilities and deferred inflows of resources	7,574,799	16,397,012
Net position:		
Net investment in capital assets	19,577,852	20,057,957
Restricted	12,844,261	10,746,622
Unrestricted	4,304,661	4,627,196
Total net position	\$36,726,774	\$35,431,775

Total Assets and Deferred Outflows of Resources: At the end of 2020, total assets and deferred outflows of resources were \$44,301,573 compared to \$51,828,787 for 2019.

Total Liabilities and Deferred Inflows of Resources: At the end of 2020, total liabilities and deferred inflows of resources equaled \$7,574,799 versus \$16,397,012 at the end of 2019.

Jo Daviess County, Illinois

Management Discussion and Analysis

Net Position: At November 30, 2020, the County reports net position of \$36,726,774, an increase of \$1,294,999 with positive balances in all three categories of net position.

A portion of the County's net position is reflected in its investments in capital assets (i.e., land, buildings, equipment, and infrastructure), less any related debt used to acquire those assets that are still outstanding. 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.

Condensed Statement of Activities		
Governmental Activities		
For the Years Ended November 30,	2020	2019
Revenues:		
Program revenues:		
Charges for services	\$2,545,482	\$2,340,082
Operating grants and contributions	2,087,622	1,537,612
Capital grants and contributions	251,942	530,433
General revenue:		
Property taxes	7,095,346	6,909,042
Sales tax	994,753	1,082,637
Income taxes	1,253,931	1,228,201
Other taxes	2,783,918	2,079,949
Interest income	142,734	154,530
Revenue (loss) from sale of capital assets	(127,936)	10,597
Miscellaneous	125,701	98,961
Total revenues	17,108,135	15,972,044
Expenses:		
General control and administration	2,842,647	2,677,301
County development	1,326,413	1,400,814
Public safety	4,852,577	4,363,341
Judiciary and court related	1,371,580	1,340,831
Highway and bridges	3,524,654	3,860,998
Public health	1,627,935	1,086,094
Mental health	266,893	283,802
Debt Service - interest payments	437	5,005
Total expenses	15,813,136	15,018,186
Change in net position	\$1,294,999	\$953,858

Jo Daviess County, Illinois

Management Discussion and Analysis

Total Revenues: Total government-wide revenue of \$17,108,135 increased by \$1,136,091 or 7.1% from the prior year amount of \$15,972,044. If property tax revenue in the amount of \$7,095,346 is factored out of the total, all other government-wide revenue increased \$949,787 or 10.5%. Program revenue increased \$476,919 or 10.8%, General revenue less property taxes increased \$518,226 or 11.1%, and property tax revenue increased \$186,304 or 2.7%. The most significant sources of revenue during fiscal year 2020 continued to be property taxes at 41.5% (down from 43.3% in 2019, and 43.2% in 2018), charges for services 14.9%, operating grants and contributions at 12.2%, income taxes 7.3% and sales tax 5.8%. Jo Daviess County is subject to the Illinois Property Tax Limitation Law (PTELL). PTELL limits the growth in property tax extension on existing property to the consumer price index, plus additional revenue for new property/construction.

Total Expenses: Total government-wide expenditures of \$15,813,136 increased \$794,950 or 5.0% from the prior year amount of \$15,018,186. Programs which experienced an increase in fiscal year 2020 include public health \$541,841 or 49.8%, public safety \$489,236 or 11.2%, general control and administration \$165,346 or 6.1%, judiciary and court related \$30,749 or 2.2%. Programs which experienced a decrease include highway and bridges \$267,859 or 6.9% county development \$74,401 or 5.3%, mental health \$16,909 or 6.0%, and debt service \$4,568 or 91.2%.

Personnel Costs: The most significant classification of expenditures supporting County operations are personnel related costs. In fiscal year 2020 government-wide expenditures for personnel costs (salaries, wages, pension contributions, employee benefits, unemployment, and health insurance) totaled approximately \$8,273,077. This is an increase of \$495,738 or 6.4% more than the prior year total of \$7,777,339. Salaries and wages totaled \$5,871,936, an increase of \$187,293 or 3.3% more than the prior year total of \$5,684,643. Increases include salaries full-time \$208,284 or 4.1% and salaries part-time \$30,208 or 18.3% and partially offset by decreases in overtime \$39,539 or 10.6% and salaries per-diem \$11,660 or 16.4%. Employee benefits (social security, Medicare, health insurance, unemployment, and IMRF pension contributions) totaled \$2,401,141, an increase of \$308,445 or 14.7% more than the prior year total of \$2,092,696. The major increase is IMRF pension contributions of \$309,141 or 49.0% and partially offset by a decrease in unemployment insurance \$10,009 or 100% and health insurance of \$4,728 or 0.5%. Personnel costs for salaries/wages and employee benefits represent 52.3%, 51.8%, and 49.4%, of the County's total cost of services for governmental activities in 2020, 2019 and 2018, respectively.

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

For the year ended November 30, 2020

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

Jo Daviess County, Illinois

Management Discussion and Analysis

For the year ended November 30, 2019

	Total Cost of Service	Net Cost of Service
General control and administration	\$2,677,301	(\$1,292,204)
County development	1,400,814	(1,222,575)
Public safety	4,363,341	(3,734,868)
Judiciary and court related	1,340,831	(912,238)
Highway and bridges	3,860,998	(2,451,113)
Public health	1,086,094	(708,254)
Mental health	283,802	(283,802)
Debt Service - interest payments	5,005	(5,005)
Total governmental activities	\$15,018,186	(\$10,610,059)

Net cost of services is 69% and 71% of total cost of services in 2020 and 2019, respectively. This reflects a continued reliance on taxes and other general revenues sources to fund the cost of services.

Financial Analysis of the County's Major 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, unreserved 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 \$20,642,370, an increase of \$2,443,622 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 \$4,938,343 (this includes the Contingency Fund). 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 63.1% of total general fund expenses.

The fund balance of the General Fund decreased by \$138,880 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, Mental Health, Public Health, and County Transit). Budget columns are provided for both the original and final budget adopted for fiscal year 2020. Significant changes to the budget and actual differences with the budget are discussed below.

Jo Daviess County, Illinois

Management Discussion and Analysis

General Fund Budgetary Variances

At the end of the current fiscal year, the General Fund had a fund balance of \$4,991,969, this is a \$677,063 or 15.6% increase from the prior year (this includes the General Fund \$4,638,187 and the Contingency Fund \$353,782). Per GASB 54, in fiscal year 2011 the Contingency Fund was combined into the General Fund.

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

Revenues

Actual revenues (\$7,559,992) exceeded estimates (\$6,948,517) for the period by \$611,475 or 8.8%. The most significant revenue sources for fiscal year 2020 continue to be property taxes, intergovernmental revenue and charges for services. Intergovernmental revenue of \$3,727,609 was \$437,741 more than the budget amount of \$3,289,868, and charges for services revenue of \$864,580 was \$50,200 more than the budget amount of \$814,380. Revenue sources which exceeded expectations by \$30,000 or more include: Local CURE Program grant \$331,838, Local use tax \$100,496, Building Permits \$82,396, County Clerk's Earnings \$50,254, Salary Reimbursement \$36,336, State income tax \$34,056 and County Revenue Stamps \$30,990.

Expenditures

Total expenditures (\$7,632,156) were less than budget (\$8,384,577) for the period by \$752,421 or 8.9%.

Four (4) General Fund expenditure categories were less than budget: Judicial and court related \$275,173, General control and administration \$241,418, Public Safety \$228,841 and County development \$17,026.

Personnel costs remain the highest classification of expenditures in County operations. Government service requires human resources to provide essential services to the residents and citizens it supports. In 2019 personnel costs represented 85.4% of total General Fund expenditures. Personnel costs of \$6,518,056 were less than the budget amount of \$6,979,807 by \$461,751 or 6.6%.

Personnel account lines which were under budget include: Health Insurance \$224,511, Salaries full-time \$96,515, salaries part-time \$64,473, retirement contribution \$59,283, social security \$21,020, salaries per-diem \$12,690 and Medicare \$4,906. Personnel account lines that exceeded budget: Salaries overtime \$21,647.

County Highway Budgetary Variances

At the end of the current fiscal year the County Highway Fund had a fund balance of \$1,297,315. This is a \$22,869 increase from the prior year.

Revenues

The most significant revenue sources for the County Highway Fund during fiscal year 2020 continue to be property taxes and intergovernmental revenue. Actual revenues of \$1,398,787 were \$5,718 more than the budget amount of \$1,393,069.

Jo Daviess County, Illinois

Management Discussion and Analysis

Expenditures

Overall expenditures of \$1,199,131 were \$222,221 or 15.6% less than the budget amount of \$1,421,352. This variance is primarily due to expense line items that were less than anticipated: Personnel costs \$94,201, Automotive & fuel \$50,903, Contingency \$50,000, and Maintenance supplies \$29,308 and were partially offset by the expenses which exceeded expectations: Operating supplies \$12,230, Rentals \$4,288, Professional service \$4,085 and Uniform allowance \$2,948.

County Transit Fund Budgetary Variances

At the end of the current fiscal year the County Transit Fund had a fund balance of \$822,697, this is a \$34,826 decrease from the prior year.

Revenues

The most significant sources of revenue for the County Transit Fund during fiscal year 2020 continues to be intergovernmental revenue \$675,774 or 99.9% of total revenue. Actual revenues of \$676,113 were \$442,809 or 39.5% less than the budget amount of \$1,118,583. This decrease is primarily due to the COVID-19 pandemic which limited Transit operations in Jo Daviess County beginning in March; ridership and the number of trips were significantly less than prior year. This resulted in a reduction in operational expenses eligible for reimbursement by State and Federal grants. Transit Fund revenue account lines which were under budget include: Illinois DOAP grant \$546,478, Section 5311 Operating Assistance grant \$181,875 and Operating Revenue Fares/Contracts \$48,698. These variances were partially offset by an unanticipated CARES Program grant \$331,269.

Expenditures

Overall expenditures of \$707,722 were \$326,762 or 31.5% less than the budget amount of \$1,034,484. This variance was primarily due to less than anticipated Reimbursement to Public Transportation Provider \$270,322; this decrease is primarily due to the COVID-19 pandemic which limited Transit operations in FY2020 in Jo Daviess County.

Mental Health Budgetary Variances

At the end of the current fiscal year the Mental Health Fund had a fund balance of \$201,005. This is a \$89,786 increase from the prior year.

Revenues

The most significant revenue source for the Mental Health Fund during fiscal year 2020 continues to be property taxes \$355,602 or 99.8% of total revenue. Actual revenues of \$356,246 were \$58 less than the budget amount of \$356,304.

Expenditures

Overall expenditures of \$263,110 were \$90,374 or 34.3% less than the budget amount of \$353,484. This variance is primarily due to expense line items that were less than anticipated: Grants to Providers \$80,410, Contingency \$5,274, Miscellaneous expense \$1,989 and Dues \$1,200.

Jo Daviess County, Illinois

Management Discussion and Analysis

Public Health Fund Budgetary Variances

At the end of the current fiscal year the Public Health Fund had a fund balance of \$1,242,989, this is a \$598,615 or 92.8% increase from the prior year (this amount includes the Public Health Fund \$853,526 and the Catastrophic Public Health Emergency Fund \$389,463). Per GASB 54, in fiscal year 2011 the Catastrophic Public Health Emergency Fund was combined into the Public Health Fund.

Revenues

The most significant sources of revenue for the Public Health Fund during fiscal year 2020 continues to be property taxes \$347,518 or 47.4%, intergovernmental revenue \$232,837 or 31.7% and charges for services \$145,765 or 19.8%. Actual revenues of \$732,971 were \$38,203 or 5.4% more than the budget amount of \$694,768. This increase is primarily due to more than anticipated intergovernmental revenue \$232,837 compared to the budgeted amount of \$117,181 and is partially offset by less than anticipated revenue from charges for service \$145,755 compared to the budgeted amount of \$222,950. This variance is primarily due to decisions to discontinue plans to open a dental clinic in Elizabeth, Illinois.

A significant increase in fund balance of the combined Public Health Fund occurred on March 19, 2020 when the Jo Daviess County Board adopted Resolution 2020-9, A Resolution to amend the FY2020 Jo Daviess County budget and transfer \$338,949.58 from the Public Health Capital Investment Fund (055) back to the Catastrophic Public Health Emergency Fund (046) for the purpose of meeting an immediate emergency in the COVID-19 pandemic.

Expenditures

Overall expenditures of \$526,974 were \$389,896 or 42.5% less than the budget amount of \$916,870. This variance was primarily due to less than anticipated personnel costs \$316,465 and less than anticipated contractual services \$68,206 most of which were associated with decisions discontinue plans to open a dental clinic in Elizabeth, Illinois.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets for its governmental activities at year end totaled \$19,577,852 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, and highway infrastructure such as roads and bridges. There were \$920,689 of capital asset additions recorded during the year and \$1,273,140 of depreciation charges were expensed on the total capital assets. More detailed information can be found in Note 5 of the financial statements.

Major capital asset projects/programs during the fiscal year included the following: Implemented the new Emergency Operations Center (EOC) at the Highway Building in Hanover, Board of Health decided to discontinue plans to open a dental clinic and sold property designated for this purpose, the Highway Department completed a 1.6 mile road reclamation project on Blackjack Road, completed the Galena Salt/Storage Building project, the County Clerk purchased a new election voting system and new hardware which was put into service for the March 2020 election, completed Treasurer's Office Remodel project, GIS/IT Department completed SAN/Virtual Servers Refresh project, vehicle purchases/acquisitions included a new dump truck and box, a new Highway Department pickup truck, five medium duty Transit vehicles, and three new Sheriff Patrol vehicles.

Jo Daviess County, Illinois

Management Discussion and Analysis

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

- Work in Progress = \$103,999
- Building, Bldg improvements, Land imp. = \$7,688
- Equipment and machinery = \$346,056
- Transportation and Equipment = \$566,179
- Roads and Bridges = \$0

Net Book Value of Capital Assets at November 30,	2020	2019
Land and other nondepreciable assets	\$2,049,669	\$2,222,260
Buildings and improvements	3,584,673	3,743,577
Equipment and machinery	1,580,109	1,590,746
Transportation and equipment	1,544,240	1,331,275
Roads and bridges	10,819,161	11,251,075
Total	\$19,577,852	\$20,138,933

Debt Administration

The County operates largely under a "pay-as-you-go" philosophy. At November 30, 2020, the County had \$296,764 in governmental activities long term debt which consisted of debt certificates and accrued compensated absences. Amounts due next year on these obligations are \$0. See Note 6 for details of debt.

Outstanding Debt at November 30,	2020	2019
Debt certificates	\$0	\$80,976
Accrued compensated absences	296,764	247,893
Total	\$296,764	\$328,869

Jo Daviess County, Illinois

Management Discussion and Analysis

Profile of Jo Daviess County

Jo Daviess County, incorporated in 1827, is located in the northwest corner of Illinois. The county is bounded by the Mississippi River/Iowa border to the west, and the Wisconsin border to the north. Stephenson County lies to the east, and Carroll County lies to the south. The county has an area of 384,768 acres. The primary industries are agriculture, tourism services and manufacturing. The county has 23 townships and ten incorporated communities ranging in population from 121 (Nora) to 3,429 (Galena). Galena, the largest community, serves as the county seat. The county also has two large recreational communities, Apple Canyon Lake and the Galena Territories, both are located in unincorporated Jo Daviess County. According to the U.S. Census Bureau, the estimated population for Jo Daviess County in 2019 was 21,235, this compares to 22,678 in the 2010 Census and 22,289 in the 2000 Census. Results of the 2020 Census have been delayed and will not be released until September of 2021.

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

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

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

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

Jo Daviess County, Illinois

Management Discussion and Analysis

Economic Factors and Outlook

The effects of the COVID pandemic on the local, state and national economy, the continuing slow recovery from the great recession, slow economic growth, revenue shortfalls, uncertainty of timely state payments, and uncertainty of the financial status of the State of Illinois were all concerns in 2020 and continue as we enter 2021. One of the County's major challenges is to provide the residents and taxpayers of Jo Daviess County with essential services with a limited set of resources. In recent years this has been compounded by the fiscal stress placed upon the County by the slow recovery from the economic recession and by the State of Illinois' budget deficiencies. The economic recession resulted in significant reductions in state income tax revenue, sales tax revenue and other state shared tax revenues. In response, the County implemented several measures to reduce expenses. Jo Daviess County uses a 15 step target based budget process which has helped control expenses during this difficult period. Another concern relates to the reductions in state funding for various public health and safety programs, including grants, direct funding and salary reimbursements. The State continues to consider options to freeze property taxes and reduce local disbursements from the Local Government Distributive Fund. Continued reductions in state funding would mean the County would have to dip further into its reserves, find alternate funding sources to continue programs or potentially eliminate certain programs.

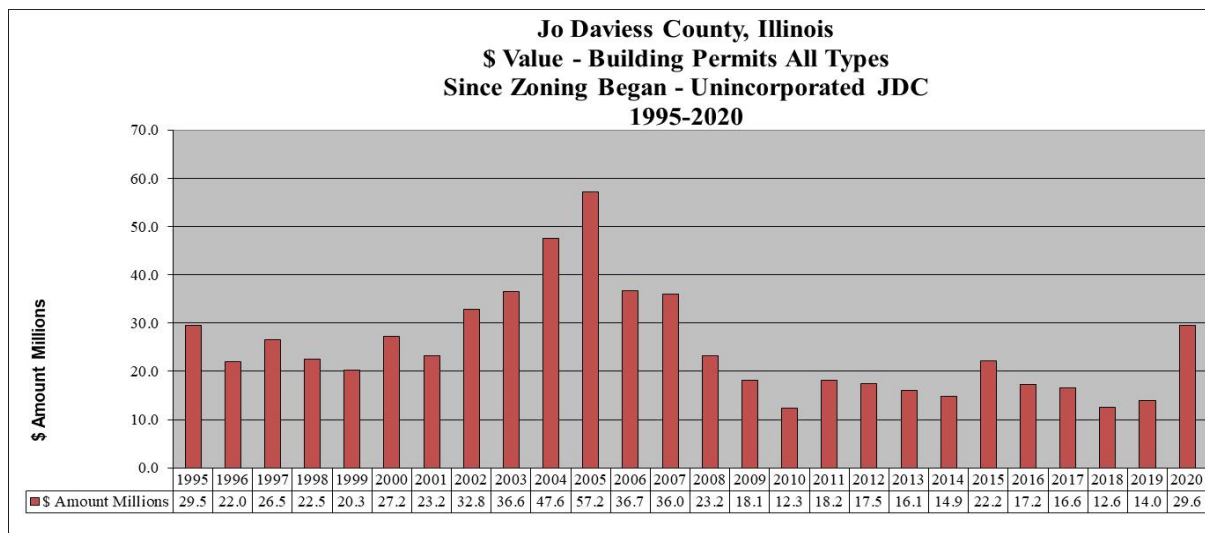
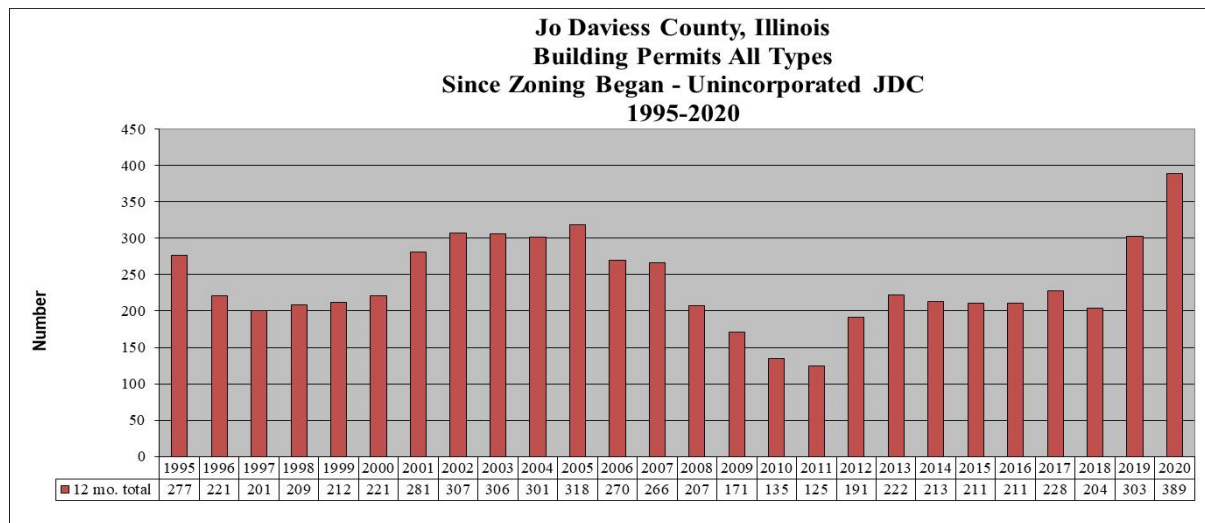
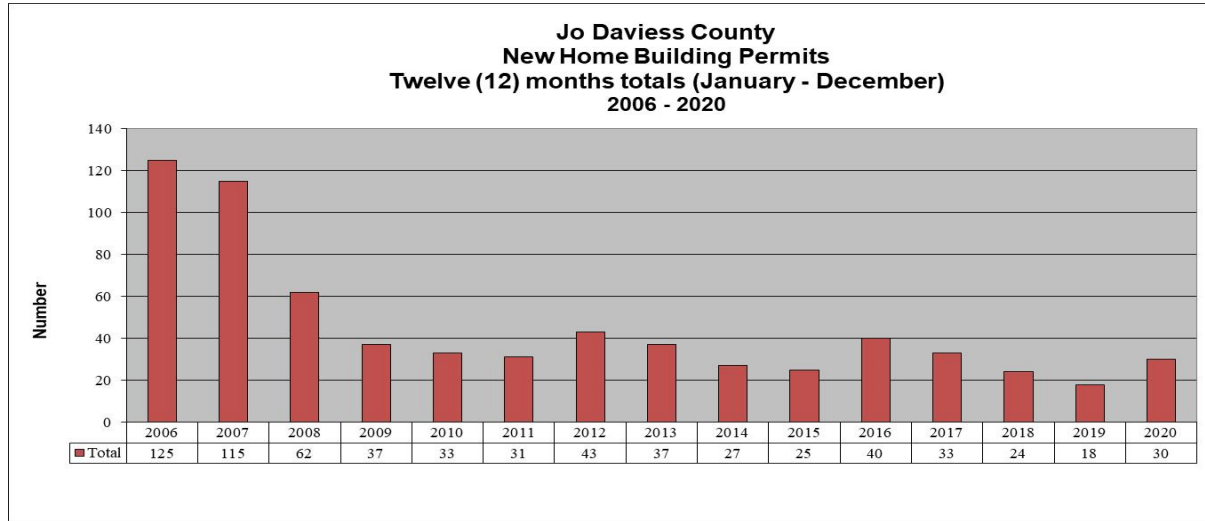
Historically, Jo Daviess County has been known for its pro-business, pro-tourism environment, an abundance of available property with secondary and transient housing being a strong source of continued growth. In 2008 and 2009 Jo Daviess County experienced a rather significant decline in new construction especially in the recreational and second home market. For several years high levels of new construction, home sales and mortgage refinances resulted in increased revenue from building permits and recording fees. However, new construction and real estate sales slowed dramatically during the recession and have for the most part been slow to recover. Taxable EAV from new property/constriction peaked in 2008 at \$24,246,636 before declining annually to \$5,234,842 in 2012, and then increased annually to \$11,042,190 in 2019 before decreasing again to \$4,757,340 in 2019.

New home permits in unincorporated Jo Daviess County peaked at 184 in 2005 and then declined nine of the next ten years to a low of 25 in 2015. New home permits increased to 40 in 2016, but declined to 18 in 2019 before increasing to 30 in 2020. Overall building permits for all construction set a record in 2020 with 389, topping the old record of 318 in 2005. The total value of all building permits (new homes, accessory buildings, additions, industrial, and commercial) peaked in 2005 at \$57,158,300 and then declined five years in a row and bottomed out in 2010 at \$12,305,627. Total value of building permits increased to \$22,224,077 in 2015, before decreasing three straight years to \$12,578,054 in 2018 and increased 2019 to \$14,029,150 and then more than doubled in 2020 to \$29,571,258 (the most since 2007).

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

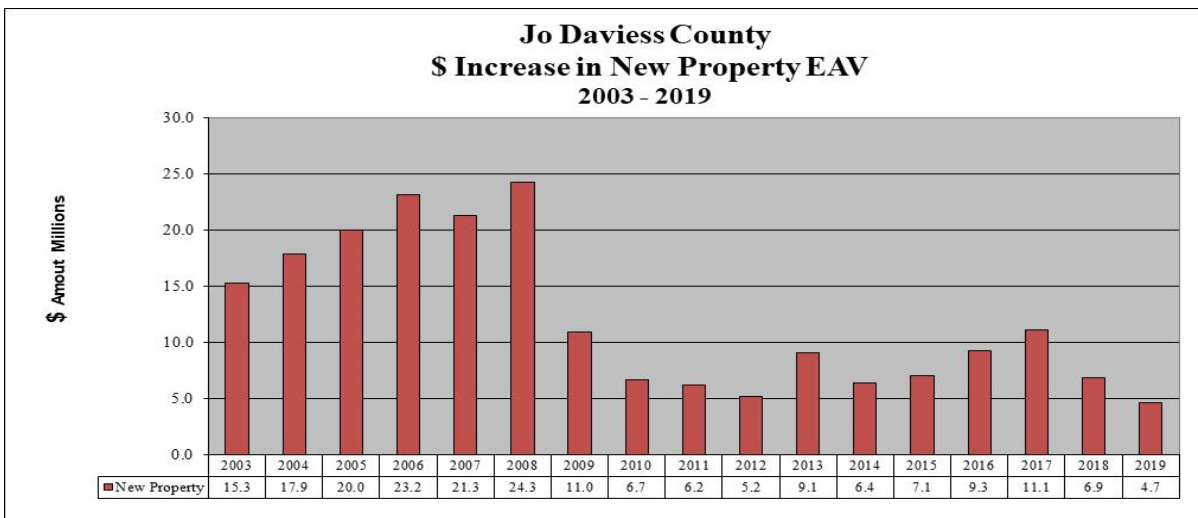
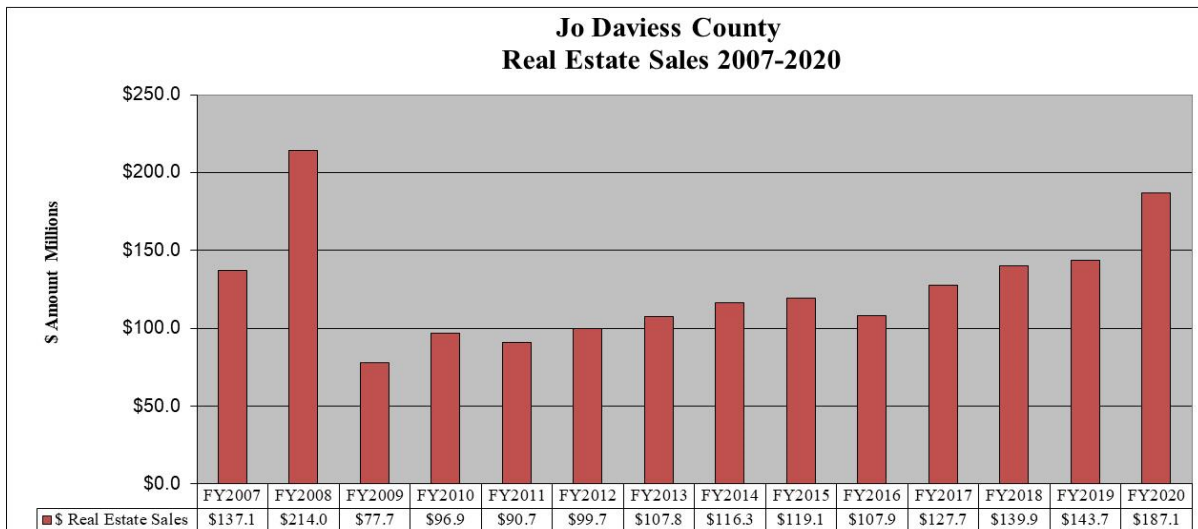
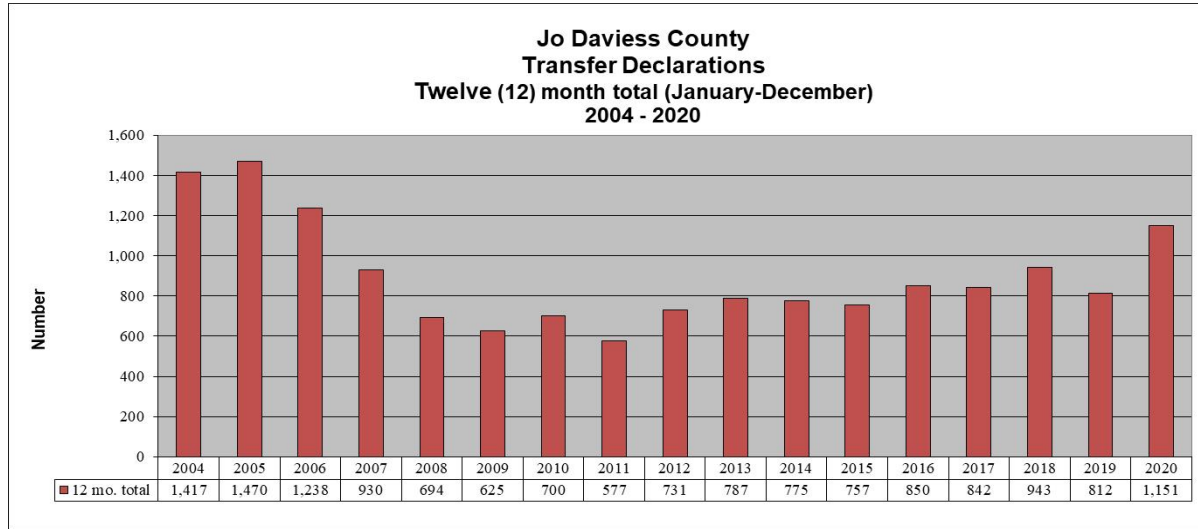
Jo Daviess County, Illinois

Management Discussion and Analysis



Jo Daviess County, Illinois

Management Discussion and Analysis



Jo Daviess County, Illinois

Management Discussion and Analysis

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

Since the great recession the local economy has shown some positive trends. As we began fiscal year 2020, locally generated sales tax revenues, income taxes, corporate personal property replacement taxes and hotel/motel tax had all recovered from the losses experienced in the years following the great recession. However in March of 2020 the economy began to slow considerably due to the COVID-19 pandemic, in anticipation of increased expenses and reduced revenue the Jo Daviess County Board implemented several Category 2 expense reducing options as outlined in the Jo Daviess County prioritized options for reducing expenses policy. By taking action the County was able to reduce expenses which helped the County meet its cash flow timing needs, while waiting for revenues to pick back up. As we enter 2021 we are hopeful revenues will return to where they were before the pandemic. Increasing expenses is a challenge to the County as it continues to “do more with less.”

Employment

The great recession officially ended in 2009, the recovery was slow and mixed. Unemployment increased significantly in 2009 and 2010 to levels not seen since the early 1980's, unemployment then slowly decreased to historical lows in 2019. However in 2020, the economy slowed dramatically, due to the impact of the COVID-19 pandemic, especially in the second quarter, and unemployment claims surged. The Illinois Department of Employment Security (IDES) reports that the 2020 annual unemployment rate for Jo Daviess County was 8.3% (up from 4.1% in 2019), the Illinois annual unemployment rate for 2020 was 9.5% (up from 4.0% in 2019), and the U.S. annual unemployment rate for 2020 was 8.1% (up from 3.7% in 2019).

The Illinois Department of Employment Security (IDES) reports the annual average labor force for Jo Daviess County in 2020 was 10,426 of which 9,560 were employed, 866 were unemployed and an unemployment rate of 8.3%. This compares to the 2019 average labor force of 10,869 of which 10,428 were employed, 441 were unemployed and an unemployment rate of 4.1%. In 2007 the average labor force for Jo Daviess County was 13,790 of which 13,237 were employed, 553 were unemployed and the unemployment rate was 4.0%.

Labor trends – The average annual number of jobs in Jo Daviess County has decreased twelve of the last thirteen years. The Illinois Department of Employment Security (IDES) estimates that in 2020 the average number of individuals employed by employers in Jo Daviess County was 6,733. This compares to 7,294 in 2019, 7,488 in 2018, 7,516 in 2017, and 7,667 in 2016. Since the great recession (2008) the number of jobs in Jo Daviess County declined by 2,445 or 26.6%. In 2007, 9,178 individuals were employed by employers in Jo Daviess County.

Jo Daviess County, Illinois

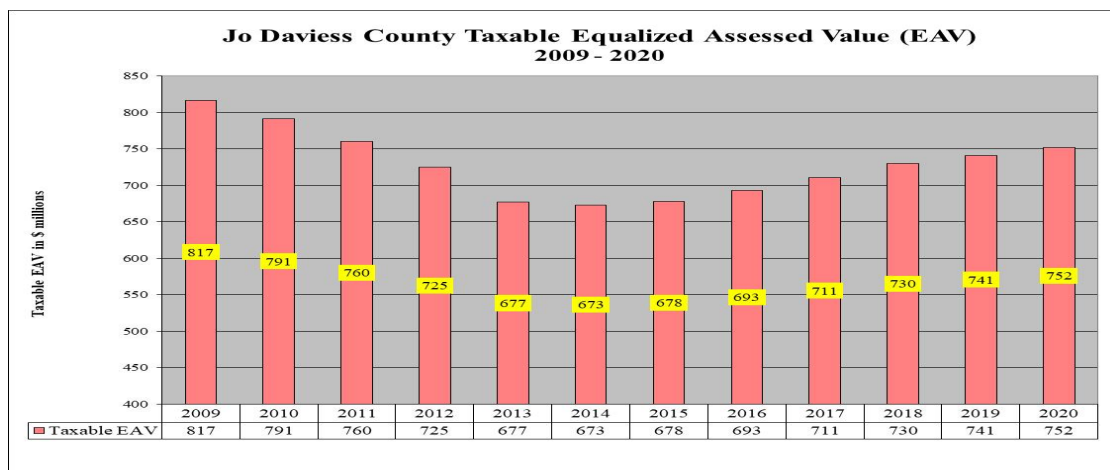
Management Discussion and Analysis

Property Tax Levy

A majority of County revenue sources decreased during the great recession and many have yet to completely recover to levels prior to the recession, as a result property tax revenue continues to increase its position as the most significant source of revenue for County Government. Property tax revenue in fiscal year 2020 represented 41.5 percent of total county-wide revenue, this is down slightly from fiscal year 2019 43.3 percent and fiscal year 2018 43.2 percent, and compares to 32.7 percent in fiscal year 2008.

Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL) pursuant to 35 ILCS 200/18-185. This law was adopted by Jo Daviess County as a result of a November 1997 voter referendum. PTELL limits the growth in property tax extension on existing property to an annual increase of 5 percent or the change in the consumer price index (CPI), whichever is less. Special Service Areas are exempt from PTELL and are not included in the County's total aggregate extension. There are provisions in the law which does allow extensions to increase more than the limit; they include increases in proportion to the amount of new property/construction and annexations of territory into a district. A CPI factor of 1.9% was utilized in administering the 2019 Property Tax Extension Limitation Law formula (payable 2020).

The total taxable assessed value of property in Jo Daviess County as of January 1, 2019 was \$741,366,670, an increase of \$11,517,226 or 1.6 percent over the prior year. Approximately \$4,757,340 of this increase can be contributed to new construction. The estimated total taxable assessed value of property in Jo Daviess County as of January 1, 2020 was \$751,783,401, an increase of \$10,416,731 or 1.4 percent over the prior year. An estimated \$9,500,000 of this increase can be contributed to new construction.

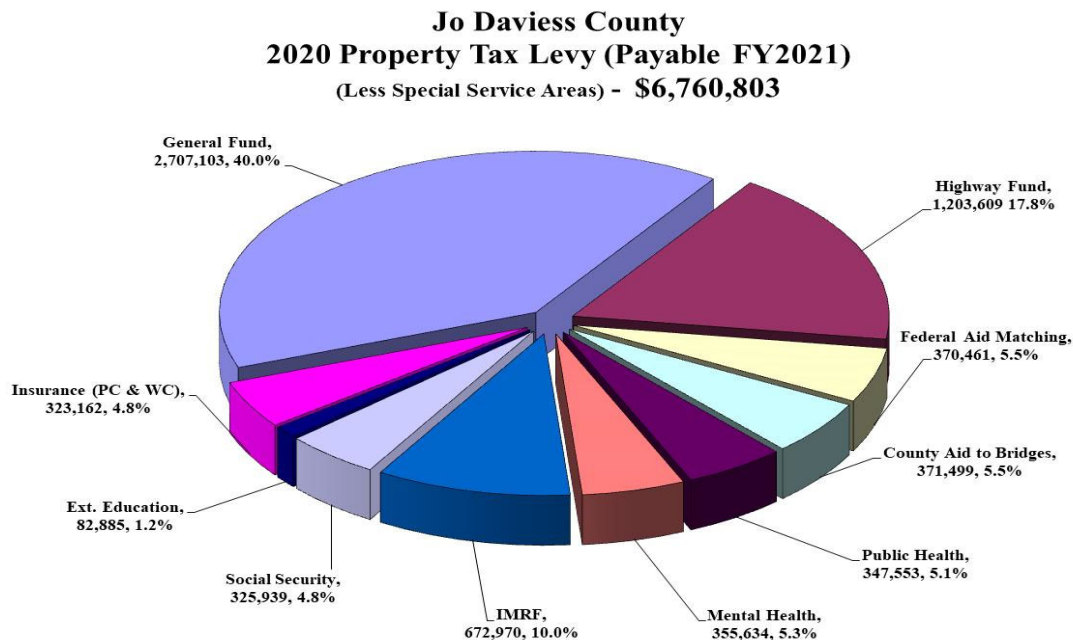


Generally, in a PTELL county property tax rates decrease when overall equalized assessed value increases at a rate faster than inflation and increase when equalized assessed values decrease. Per sales ratios received from the Illinois Department of Revenue, some JDC township assessment districts experienced significant decreases in assessed valuation in years following the great recession. During the six (6) year period 2010 to 2015 taxable EAV of existing property in Jo Daviess County decreased 23.7% while CPI increased 11.2%. As a result, property tax rates increased. This trend has slowly begun to reverse itself. During the five (5) year period 2016 to 2020 (2020 is an estimate) taxable EAV of existing property has increased 4.7% while CPI increased 9.1%, this in turn has helped stabilize tax rates in Jo Daviess County.

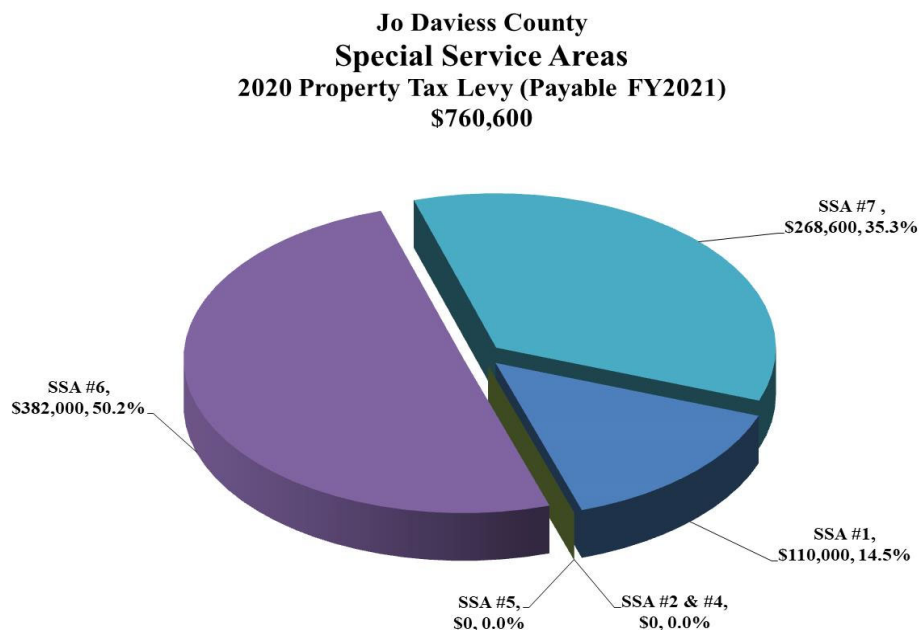
Jo Daviess County, Illinois

Management Discussion and Analysis

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



Special Service Areas (SSA) are exempt from PTELL and are not included in the County's total aggregate property tax levy. SSA are subject to a maximum property tax rate; these rates were established by ordinance (after public hearing) by the Jo Daviess County Board. The proposed combined 2020 total property tax levy (payable 2021) for the five SSA as recommended by the Jo Daviess County Special Service Area Commissions is \$760,600.



Jo Daviess County, Illinois

Management Discussion and Analysis

Risk Management

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

The above factors were considered while preparing the fiscal year 2021 financial plan for the County.

Requests for Information

These financial statements and discussions are designed to provide our citizens, taxpayers, investors, and creditors with a complete disclosure of the County's finances and to demonstrate a high degree of accountability for the public dollars entrusted to us. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

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

Basic Financial Statements

Jo Daviess County, Illinois

Statement of Net Position

November 30, 2020

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Cash and cash equivalents	\$20,099,137
Receivables, net of allowance for uncollectibles:	
Due from State of Illinois	1,818,648
Accounts receivable	146,528
Loans receivable	323,826
Prepays	53,171
Inventory	22,840
Total current assets	22,464,150
Capital assets:	
Land and other nondepreciable assets	2,049,669
Depreciable property and equipment, net of depreciation	17,528,183
Total capital assets	19,577,852
Deferred outflows of resources:	
Deferred outflows of other post-employment resources	260,365
Deferred outflows of pension resources	1,999,206
Total deferred outflows	2,259,571
Total assets and deferred outflows of resources	44,301,573
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Current liabilities:	
Accounts payable	1,363,679
Accrued payroll	311,537
Unavailable grant revenue	146,564
Current portion of debt certificates	0
Total current liabilities	1,821,780
Long-term liabilities:	
Accrued compensated absences	296,764
Long-term portion of debt certificates	0
Other post-employment benefit obligation	584,045
Net pension liability	2,847,324
Total long-term liabilities	3,728,133
Total liabilities	5,549,913
Deferred inflows of resources:	
Deferred property tax revenue	0
Deferred inflows of other post-employment resources	173,995
Deferred inflows of pension resources	1,850,891
Total deferred inflows of resources	2,024,886
Total liabilities and deferred inflows of resources	7,574,799
NET POSITION	
Net investment in capital assets	19,577,852
Restricted	12,844,261
Unrestricted	4,304,661
Total net position	\$36,726,774

See Accompanying Notes to Financial Statements.

Jo Daviess County, Illinois

Statement of Activities

For the Year Ended November 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General control and administration	\$2,842,647	\$1,085,583	\$1,030,149	\$108,466	(\$618,449)
County development	1,326,413	241,280	0	126	(1,085,007)
Public safety	4,852,577	609,966	7,685	0	(4,234,926)
Judiciary and court related	1,371,580	367,399	23,631	0	(980,550)
Highways and bridges	3,524,654	3,375	675,774	119,941	(2,725,564)
Public health	1,627,935	237,879	350,383	23,409	(1,016,264)
Mental health	266,893	0	0	0	(266,893)
Interest on long-term debt	437	0	0	0	(437)
Total governmental activities	\$15,813,136	\$2,545,482	\$2,087,622	\$251,942	(10,928,090)

General revenues:

Taxes:

Property taxes	7,095,346
Sales taxes	994,753
Income taxes	1,253,931
Other taxes	2,783,918
Interest income	142,734
Gain/(loss) from sale of capital assets	(173,294)
Miscellaneous	125,701

Total general revenues	12,223,089
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Change in net position	1,294,999
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Net position - beginning	35,431,775
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Net position - ending	\$36,726,774
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See Accompanying Notes to Financial Statements.

Jo Daviess County, Illinois

Governmental Funds

Balance Sheet

November 30, 2020

ASSETS	General	County Highway	Mental Health
Cash and cash equivalents	\$4,183,579	\$1,336,173	\$464,104
Receivables, net of allowance:			
Due from State of Illinois	1,157,390	24,531	0
Accounts receivable	41,522	2,041	0
Loans receivable	0	0	0
Due from other funds	1,288	0	0
Prepays	52,255	67	0
Inventory	1,371	9,439	0
Total assets	\$5,437,405	\$1,372,251	\$464,104
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$188,367	\$46,641	\$263,099
Accrued payroll	196,952	28,295	0
Accrued compensated absences	0	0	0
Funds held in trust for others	0	0	0
Unavailable grant revenue	2,617	0	0
Due to other funds	57,500	0	0
Total liabilities	445,436	74,936	263,099
Deferred inflows of resources -			
Deferred property tax revenue	0	0	0
Total deferred inflows of resources	0	0	0
Fund balances:			
Nonspendable	53,626	9,506	0
Restricted	0	1,287,809	201,005
Committed	0	0	0
Assigned	0	0	0
Unassigned	4,938,343	0	0
Total fund balances	4,991,969	1,297,315	201,005
Total liabilities, deferred inflows of resources and fund balances	\$5,437,405	\$1,372,251	\$464,104

See Accompanying Notes to Financial Statements.

Jo Daviess County, Illinois

Governmental Funds

Balance Sheet

November 30, 2020

ASSETS	Public Health	County Transit	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$1,440,139	\$507,821	\$12,167,321	\$20,099,137
Receivables, net of allowance:				
Due from State of Illinois	2,902	334,242	299,583	1,818,648
Accounts receivable	210	3,508	99,247	146,528
Loans receivable	0	300,000	23,826	323,826
Due from other funds	0	0	68,837	70,125
Prepays	168	10	671	53,171
Inventory	12,030	0	0	22,840
Total assets	\$1,455,449	\$1,145,581	\$12,659,485	\$22,534,275
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$38,019	\$320,062	\$507,491	\$1,363,679
Accrued payroll	21,811	1,534	62,945	311,537
Accrued compensated absences	0	0	0	0
Funds held in trust for others	0	0	0	0
Unavaible grant revenue	143,947	0	0	146,564
Due to other funds	8,683	1,288	2,654	70,125
Total liabilities	212,460	322,884	573,090	1,891,905
Deferred inflows of resources -				
Deferred property tax revenue	0	0	0	0
Total deferred inflows of resources	0	0	0	0
Fund balances:				
Nonspendable	12,198	10	671	76,011
Restricted	1,230,791	822,687	9,279,584	12,821,876
Committed	0	0	670,794	670,794
Assigned	0	0	2,139,104	2,139,104
Unassigned	0	0	(3,758)	4,934,585
Total fund balances	1,242,989	822,697	12,086,395	20,642,370
Total liabilities, deferred inflows of resources and fund balances	\$1,455,449	\$1,145,581	\$12,659,485	\$22,534,275

See Accompanying Notes to Financial Statements.

Jo Daviess County, Illinois

Reconciliation of the Balance Sheet to the Statement of Net Position November 30, 2020

Total fund balances - governmental funds	\$20,642,370
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 as assets in governmental funds. Net book value of assets reported.	19,577,852
Long-term liabilities not due and payable with the current resources are not reported in the funds:	
Debt certificates payable	0
Accrued compensated absences	(296,764)
Other post-employment benefits and related deferred resources	(497,675)
Net pension liability and related deferred pension resources	<u>(2,699,009)</u>
Total net position - governmental activities	<u>\$36,726,774</u>

Jo Daviess County, Illinois

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended November 30, 2020

	General	County Highway	Mental Health
Revenues:			
Property taxes	\$2,514,856	\$1,203,498	\$355,602
Intergovernmental revenue	3,852,257	153,519	0
Charges for services	864,580	0	0
Fees and fines	0	0	0
Licenses and permits	363,516	3,375	0
Interest	40,807	12,947	644
Other revenue	49,481	25,448	0
Total revenues	7,685,497	1,398,787	356,246
Expenditures:			
Current:			
General control and administration	2,187,818	0	0
County development	253,754	0	0
Public safety	4,019,858	0	0
Judiciary and court related	1,271,008	0	0
Highways and bridges	0	1,199,131	0
Public Health	83,077	0	0
Mental health	0	0	263,110
Debt service:			
Principal	0	0	0
Interest	0	0	0
Capital outlay	8,862	0	0
Total expenditures	7,824,377	1,199,131	263,110
Excess (deficiency) of revenues over expenditures	(138,880)	199,656	93,136
Other financing sources and (uses)			
Transfers in	1,405,330	157,045	0
Transfers out	(589,387)	(333,832)	(3,350)
Total other financing sources (uses)	815,943	(176,787)	(3,350)
Net change in fund balance	677,063	22,869	89,786
Fund balances, beginning of year	4,314,906	1,274,446	111,219
Fund balances, end of year	\$4,991,969	\$1,297,315	\$201,005

See Accompanying Notes to Financial Statements.

Jo Daviess County, Illinois

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended November 30, 2020

	Public Health	County Transit	Other Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$347,518	\$0	\$2,673,872	\$7,095,346
Intergovernmental revenue	336,114	675,774	2,422,132	7,439,796
Charges for services	145,755	0	988,486	1,998,821
Fees and fines	0	0	0	0
Licenses and permits	0	0	102,114	469,005
Interest	1,935	322	86,079	142,734
Other revenue	5,338	17	55,443	135,727
Total revenues	836,660	676,113	6,328,126	17,281,429
Expenditures:				
Current:				
General control and administration	0	0	786,798	2,974,616
County development	0	0	944,597	1,198,351
Public safety	0	0	133,450	4,153,308
Judiciary and court related	0	0	10,913	1,281,921
Highways and bridges	0	707,722	800,272	2,707,125
Public Health	580,150	0	922,033	1,585,260
Mental health	0	0	0	263,110
Debt service:				
Principal	0	0	80,976	80,976
Interest	0	0	437	437
Capital outlay	0	0	583,841	592,703
Total expenditures	580,150	707,722	4,263,317	14,837,807
Excess (deficiency) of revenues over expenditures	256,510	(31,609)	2,064,809	2,443,622
Other financing sources and (uses)				
Transfers in	380,612	0	953,485	2,896,472
Transfers out	(38,507)	(3,217)	(1,928,179)	(2,896,472)
Total other financing sources (uses)	342,105	(3,217)	(974,694)	0
Net change in fund balance	598,615	(34,826)	1,090,115	2,443,622
Fund balances, beginning of year	644,374	857,523	10,996,280	18,198,748
Fund balances, end of year	\$1,242,989	\$822,697	\$12,086,395	\$20,642,370

See Accompanying Notes to Financial Statements.

Jo Daviess County, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities For the Year Ended November 30, 2020

Net change in fund balance - Governmental funds	\$2,443,622
Amounts reported for governmental activities in the statement of activities are different because:	
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	592,703
Depreciation expense	(1,273,140)
The net effect of various transactions involving capital assets (i.e. disposals and sales) is to decrease net position	(173,294)
The net effect of miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	292,650
Principal payments on bonds payable are reported in governmental funds as expenditures However, only the interest on bonds payables are recorded in the statement of activities. This is the amount of principal payments in the period.	80,976
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as an expenditure in the governmental funds.	
Change in other post-employment benefits and deferred resources	(15,349)
Change in net pension liability and deferred pension sources	(604,298)
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.	(48,871)
Change in net position of governmental activities	<u><u>\$1,294,999</u></u>

Jo Daviess County, Illinois

Statement of Fiduciary Net Position

November 30, 2020

ASSETS	Agency Funds
Cash and investments	\$2,036,550
Accounts receivable	0
Agency funds due to others	139,036
Total assets	\$2,175,586
LIABILITIES	
Accounts payable	\$73,559
Due to other funds	0
Agency funds due to others	2,102,027
Total liabilities	\$2,175,586

See Accompanying Notes to Financial Statements.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies

Introduction

The financial statements of Jo Daviess County, Illinois (the "County") have been prepared in accordance with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below.

The County provides many functions and services to citizens, including law enforcement, health and social services, transportation, planning and zoning and general administrative services.

Reporting Entity

Accounting principles generally accepted in the United States of America require the financial reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations 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.

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.

Joint Ventures

The County has an intergovernmental agreement with Carroll County, Illinois regarding an entity known as the Jo-Carroll 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 re-use 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 re-use 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.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Reporting Entity (continued)

Separate financial statements are available through the Jo-Carroll 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 statements of fiduciary net position at the fund financial statement level. The governmental activities column incorporates data from governmental funds. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for 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.

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:

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

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 inter-fund loans for any County fund experiencing temporary cash flow problems. Expenditures and inter-fund 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.

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.

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.

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.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

County Transit Fund: 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.

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 2020 are major funds.

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 agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of the results of the operations.

Under the Governmental Accounting Standards Board (GASB) issued Statement 34, *Basic Financial Statements – 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 County's officials believe the fund is "particularly important to financial statement users". The County has chosen to include the County Highway and Public Health Funds as major funds even though the funds calculations do not classify it as major fund. The County views this fund 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 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.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Measurement Focus and Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide fund financial statements are reported using 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 flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

Use of Estimates

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

Budgetary Basis of Accounting

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

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

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Budgetary Basis of Accounting (continued)

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances.

Cash and Investments

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

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

Accounts Receivable

The County's property tax is levied each year on all taxable real property located in the County. The 2019 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2020. The County must file its tax levy by the last Tuesday of December each year. The 2019 levy was approved on November 19, 2019. The 2020 levy was approved on December 8, 2020.

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 2019 became due and payable in two installments, generally in June 2020 and September 2020. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

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

Inventories and Prepaid Items

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

Prepaid items represent payments made by the County for which benefits extend beyond November 30, 2020. The costs of governmental fund type prepaid items are recorded as expenditures when consumed rather than when purchased.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Capital Assets

Purchased or constructed capital assets, including property, plant, equipment, and infrastructure (roads, bridges, and similar items), are reported at cost or estimated historical cost in the 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 asset, 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:

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

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

Deferred Outflow/Inflows of Resources

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

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

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Compensated Absences

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

For nonunion employees, full-time 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 government-wide fund statements, with vacation accruals being payable within one year. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Pension Plan

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

Other Post-Employment ("OPEB") Obligations

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

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Interfund Transactions

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

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

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

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

Net Position

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

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

Fund Balances

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

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

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

Jo Daviess County, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Fund Balances (continued)

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

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

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

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

Subsequent Events

Subsequent events have been evaluated through April 30, 2021, which is the date the financial statements were available to be issued.

Note 2 Stewardship, Compliance and Accountability

Excess of expenditures over appropriations

For the year ended November 30, 2020, no funds had expenditures exceed appropriations (the legal level of budgetary control).

Deficit Fund Equity/Net Position

As of November 30, 2020, the Sheriff's Vehicle Reserve Fund (038) has a deficit fund balance of \$3,758.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 3 Cash and Investments

Deposits with Financial Institutions

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy gives discretion to the Jo Daviess County Treasurer to determine whether or not collateral will be required of financial institutions receiving funds from the County. At all times, the Treasurer is required to collateralize deposits in excess of 35 percent of the capital and surplus of a financial institution. When collateral is required, 110 percent of the deposit will be required. Acceptable collateral includes United States Government Direct Securities, obligations of federal agencies, obligations of the state of Illinois, obligations of Jo Daviess County, obligations of municipalities located within Jo Daviess County and acceptable collateral as identified in the Illinois Compiled Statutes. As of November 30, 2020, the County's bank balance was \$22,058,413 and the entire balance was insured and collateralized with securities in the County's name.

Investments

As of November 30, 2020, the County had no investments.

Note 4 Loans Receivable

In fiscal year 2014, the County entered into a new Operator Agreement with The Workshop (Jo Daviess County Transit System) regarding a Public Transportation Program in the rural and small urban areas of Jo Daviess County, Illinois, for which grant funding flows through the County to The Workshop. In relation to this revised Operator Agreement, \$300,000 was advanced to The Workshop on December 3, 2013 to provide the operator a reasonable amount of working cash. The County replenishes the advance account based on the quarterly requisition form. The Workshop will retain this advance as long as the agreement is in place.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 5 Capital Assets

Capital asset balances and activity for the year ended November 30, 2020, were as follows:

Governmental Activities:	Balance 11/30/19	Increases	Decreases	Transfers	Balance 11/30/20
Capital assets, not being depreciated:					
Land	\$346,374	\$388,380	(\$172,767)	\$0	\$561,987
Work in progress	1,875,886	103,999	0	(492,203)	1,487,682
Total capital assets, not being depreciated	2,222,260	492,379	(172,767)	(492,203)	2,049,669
Capital assets, being depreciated:					
Buildings and improvements	6,744,391	7,688	0	0	6,752,079
Equipment and machinery	5,215,027	346,822	(346,056)	0	5,215,793
Transportation and equipment	3,820,078	566,179	(291,360)	0	4,094,897
Roads and bridges	21,290,172	0	0	0	21,290,172
Total capital assets, being depreciated	37,069,668	920,689	(637,416)	0	37,352,941
Accumulated depreciation:					
Buildings and improvements	(3,000,814)	(166,592)	0	0	(3,167,406)
Equipment and machinery	(3,624,281)	(357,459)	346,056	0	(3,635,684)
Transportation and equipment	(2,488,803)	(317,175)	255,321	0	(2,550,657)
Roads and bridges	(10,039,097)	(431,914)	0	0	(10,471,011)
Total accumulated depreciation	(19,152,995)	(1,273,140)	601,377	0	(19,824,758)
Total capital assets, being depreciated, net	17,916,673	(352,451)	(36,039)	0	17,528,183
Governmental activities capital assets, net	\$20,138,933	\$139,928	(\$208,806)	(\$492,203)	\$19,577,852

Jo Daviess County, Illinois

Notes to Financial Statements

Note 5 Capital Assets (continued)

The County holds two parcels of land in Elizabeth held at cost amount of \$215,613 that the County intends to sell. The asset is shown in land as there is no formal sales contract for these land parcels as of November 30, 2020.

Depreciation expense was charged to the governmental functions as follows:

Governmental activities:

General control and administration	\$42,951
County development	107,706
Public safety	305,744
Judiciary and court related	30,741
Highway and bridges	760,142
Public health	25,856

Total depreciation expense, governmental activities	\$1,273,140
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Note 6 Long-Term Liabilities

Debt Certificates - The County obtained a \$1,000,000 debt certificate from First Community State Bank in fiscal year 2012 to purchase public safety radio communications equipment and the construction of improvements to the public safety radio communications system. The terms of the debt certificate are semi-annual principal and interest payments of \$58,600 payable on May 30 and November 30, commencing on May 30, 2012 and ending November 30, 2020. The November 30, 2020 payment amount is \$23,885. Interest is to be paid on any unpaid principal installments at a rate of 2.99% per annum.

Long term liability activity for the year ended November 30, 2020 is as follows:

Governmental activities:	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Debt certificates	\$80,976	\$0	(\$80,976)	\$0	\$0
Accrued compensated absences	247,893	289,834	(240,963)	296,764	0
Total	\$328,869	\$289,834	(\$321,939)	\$296,764	\$0

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$741,366,670. As of November 30, 2020, the County had \$42,628,584 of remaining legal debt margin.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 7 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.

Note 8 Retirement Plans

Illinois Municipal Retirement Fund

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

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.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 8 Retirement Plans (continued)

Illinois Municipal Retirement Fund (continued)

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.

Regular Personnel (Non-SLEP):

Employees Covered by the Benefit Terms - At December 31, 2019, the following employees were covered by the benefit terms:

Retirees or beneficiaries currently receiving benefits	99
Inactive plan member entitled to but not yet receiving benefits	39
Active employees	79
<hr/>	
Total	217

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 2019 was 8.51%. For the fiscal year ended November 30, 2020, the County contributed \$372,090 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, 2019, 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, 2019:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.50%.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 8 Retirement Plans (continued)

Regular Personnel (Non-SLEP) (continued)

- **Salary Increases** were expected to be 3.35% to 14.25%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-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 adjustments 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.
- 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, 2019:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	5.75%
International Equity	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternative Investments	7%	3.60-7.60%
Cash Equivalents	1%	1.85%
Total	100%	

Jo Daviess County, Illinois

Notes to Financial Statements

Note 8 Retirement Plans (continued)

Regular Personnel (Non-SLEP) (continued)

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

Changes to Net Pension Liability

	Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A)-(B)
Balances at January 1, 2019	\$21,538,833	\$18,685,162	\$2,853,671
Changes for the year:			
Service cost	324,299	0	324,299
Interest on the total pension liability	1,533,849	0	1,533,849
Differences between expected and actual experience of the total pension liability	472,011	0	472,011
Changes in assumptions	0	0	0
Contributions - employer	0	289,826	(289,826)
Contributions - employees	0	153,498	(153,498)
Net investment income	0	3,529,309	(3,529,309)
Benefit payments, including refunds of employee contributions	(1,088,877)	(1,088,877)	0
Other (net transfer)	0	77,216	(77,216)
Net changes	1,241,282	2,960,972	(1,719,690)
Balance at December 31, 2019	\$22,780,115	\$21,646,134	\$1,133,981

Jo Daviess County, Illinois

Notes to Financial Statements

Note 8 Retirement Plans (continued)

Regular Personnel (Non-SLEP) (continued)

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%, 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)	\$3,933,709	\$1,133,981	(\$1,180,912)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

Related to Pensions – For the year ended November 30, 2020, the County recognized pension expense of \$676,989. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Differences between expected and actual experience	\$574,922	\$0
Changes in assumptions	254,807	115,677
Net difference between projected and actual earnings on pension plan investments	0	899,815
Total deferred amounts to be recognized in pension expense in future periods	829,729	1,015,492
Pension contributions made subsequent to the measurement date	347,951	0
Total deferred amounts related to pensions	\$1,177,680	\$1,015,492

The County reported \$347,951 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30:	Net Deferred Inflows of Resources
2021	\$88,340
2022	21,817
2023	143,129
2024	(439,049)
2025	0
Thereafter	0
Total	(\$185,763)

Jo Daviess County, Illinois

Notes to Financial Statements

Note 8 Retirement Plans (continued)

Sheriff's Law Enforcement (SLEP):

Employees Covered by the Benefit Terms - At December 31, 2019, the following employees were covered by the benefit terms:

Retirees or beneficiaries currently receiving benefits	21
Inactive plan member entitled to but not yet receiving benefits	18
Active employees	30
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Total	69

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 2019 was 19.20%. For the fiscal year ended November 30, 2020, the County contributed \$428,150 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, 2019, 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, 2019:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.50%.
- **Salary Increases** were expected to be 3.35% to 14.25%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-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 adjustments that were applied for non-disabled lives.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 8 Retirement Plans (continued)

Sheriff's Law Enforcement (SLEP) (continued):

- 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.
- 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, 2019:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	37%	5.75%
International Equity	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternative Investments	7%	3.60 – 7.60%
Cash Equivalents	1%	1.85%
Total	100%	

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 8 Retirement Plans (continued)

Sheriff's Law Enforcement (SLEP) (continued):

Changes to Net Pension Liability

	Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (A)-(B)
Balances at January 1, 2019	\$17,590,598	\$14,304,327	\$3,286,271
Changes for the year:			
Service Cost	337,252	0	337,252
Interest on the total pension liability	1,266,678	0	1,266,678
Differences between expected and actual experience of the total pension liability	(167,537)	0	(167,537)
Changes in assumptions	0	0	0
Contributions - employer	0	342,676	(342,676)
Contributions - employees	0	133,858	(133,858)
Net investment income	0	2,713,971	(2,713,971)
Benefit payments, including refunds of employee contributions	(575,611)	(575,611)	0
Other (net transfer)	0	(181,184)	181,184
Net Changes	860,782	2,433,710	(1,572,928)
Balance at December 31, 2019	\$18,451,380	\$16,738,037	\$1,713,343

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%, 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)	\$4,290,824	\$1,713,343	(\$390,818)

Jo Daviess County, Illinois

Notes to Financial Statements

Note 8 Retirement Plans (continued)

Sheriff's Law Enforcement (SLEP) (continued):

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

Related to Pensions – For the year ended November 30, 2020, the County recognized pension expense of \$895,202. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Differences between expected and actual experience	\$91,979	\$220,874
Changes in assumptions	331,311	11,136
Net difference between projected and actual earnings on pension plan investments	0	603,389
Total deferred amounts to be recognized in pension expense in future periods	423,290	835,399
Pension contributions made subsequent to the measurement date	398,236	0
Total deferred amounts related to pensions	\$821,526	\$835,399

The County reported \$398,236 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30:	Net Deferred Inflows of Resources
2021	(\$37,721)
2022	(123,140)
2023	91,488
2024	(342,736)
2025	0
Thereafter	0
Total	(\$412,109)

Aggregate Pension Amounts - At November 30, 2020, the County reported the following from all pension plans:

	IMRF- Regular	IMRF- SLEP	All Pension Plans
Net pension liability/(asset)	\$1,133,981	\$1,713,343	\$2,847,324
Deferred outflows of resources	1,177,680	821,526	1,999,206
Deferred inflows of resources	1,015,492	835,399	1,850,891
Pension expense	676,989	895,202	1,572,191

Jo Daviess County, Illinois

Notes to Financial Statements

Note 9 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.

Employees Covered by the Benefit Terms. As of November 30, 2020, the following employees were covered by the benefit terms:

Inactive employees entitled to but not yet receiving benefits	0
Inactive employees currently receiving benefits	7
Active employees	107
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Total	114

Total OPEB Liability. At November 30, 2020, the County reported a net OPEB liability of \$584,045; the County's net OPEB liability was measured as of December 1, 2018 (most recent actuarial valuation) and was determined by an actuarial valuation as of that date.

Actuarial Methods and Assumptions. Calculations of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Assumptions (Economic)

Discount rate used for the total OPEB liability:

Beginning of year	2.77%
End of year	2.13%

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

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

Beginning of year	2.77%
End of year	2.13%

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

Claims: See accompanying tables for the HMO and HDHP Plan data.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 9 Other Postemployment Benefits (continued)

Age	HMO			
	Retiree		Spouse	
	Male	Female	Male	Female
50	\$9,292	\$11,118	\$15,993	\$16,168
55	\$11,795	\$12,676	\$15,969	\$15,352
60	\$14,761	\$15,254	\$16,940	\$16,200
64	\$17,468	\$18,251	\$18,316	\$18,689
65	\$6,606	\$6,902	\$6,927	\$7,067
70	\$7,896	\$8,251	\$8,280	\$8,448
75	\$8,574	\$8,958	\$8,848	\$9,173
80	\$9,191	\$9,603	\$9,466	\$9,833
85	\$9,612	\$10,043	\$9,887	\$10,284
90+	\$9,806	\$10,246	\$10,080	\$10,491

Age	HDHP Non-Embedded			
	Retiree		Spouse	
	Male	Female	Male	Female
50	\$6,645	\$7,950	\$11,436	\$11,561
55	\$8,434	\$9,064	\$11,419	\$10,978
60	\$10,555	\$10,908	\$12,113	\$11,585
64	\$12,491	\$13,051	\$13,098	\$13,364
65	\$4,724	\$4,936	\$4,953	\$5,054
70	\$5,647	\$5,900	\$5,921	\$6,041
75	\$6,131	\$6,406	\$6,327	\$6,560
80	\$6,572	\$6,867	\$6,769	\$7,032
85	\$6,873	\$7,182	\$7,070	\$7,354
90+	\$7,012	\$7,326	\$7,208	\$7,502

Age	HDHP Embedded			
	Retiree		Spouse	
	Male	Female	Male	Female
50	\$6,176	\$7,390	\$10,630	\$10,746
55	\$7,840	\$8,425	\$10,614	\$10,204
60	\$9,811	\$10,139	\$11,259	\$10,768
64	\$11,610	\$12,131	\$12,174	\$12,422
65	\$4,391	\$4,588	\$4,604	\$4,698
70	\$5,248	\$5,484	\$5,503	\$5,615
75	\$5,699	\$5,955	\$5,881	\$6,097
80	\$6,109	\$6,383	\$6,292	\$6,536
85	\$6,389	\$6,676	\$6,571	\$6,835
90+	\$6,518	\$6,810	\$6,700	\$6,973

Jo Daviess County, Illinois

Notes to Financial Statements

Note 9 Other Post-Employment Benefits (continued)

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

Annual Blended Premiums					
		Under Age 65		Age 65-&-Over	
		Retiree	Family	Retiree	Family
HMO	Non-	\$10,437	\$15,133	\$10,437	\$15,133
HDHP		\$7,463	N/A	\$6,799	N/A
Embedded		\$6,937	\$10,059	\$6,937	\$10,059
HDHP Embedded					

Healthcare Cost Trend Rates.

Healthcare Trend (FY = Fiscal Year)	Period	HDHP	
		U65	65+
	FY 18 to FY 19	6.75%	6.75%
	FY 19 to FY 20	6.75%	6.75%
	FY 20 to FY 21	6.25%	6.25%
	FY 21 to FY 22	6.25%	6.25%
	FY 22 to FY 23	5.75%	5.75%
	FY 23 to FY 24	5.75%	5.75%
	FY 24 to FY 25	5.25%	5.25%
	FY 25 to FY 26	5.25%	5.25%
	FY 26 to FY 27	5.00%	5.00%
	Ultimate	5.00%	5.00%

Assumptions (Demographic)

Election at Retirement

Coverage election at retirement is assumed at the following rates:

IMRF	30%
IMRF – currently waiving	10%
Police	30%
Firefighters	10%

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.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 9 Other Post-Employment Benefits (continued)

Spousal election

Of those employees assumed to elect coverage in retirement, 15% are assumed to elect spousal coverage. Female spouses are assumed to be 3 years younger than male spouses.

Plan participation rate

Of the employees that will elect coverage at retirement, as noted above, it is assumed they will elect coverage in the available medical plans at the following rates:

	<u>IMRF</u>	<u>IMRF - SLEP</u>
HMO	35%	35%
HDHP Non-Embedded	50%	50%
HDHP Embedded	15%	15%

Retiree lapse rates

Retirees receiving medical coverage are expected to lapse all coverages at age 65 at the following rates:

IMRF	100%
IMRF - SLEP	100%

Retirement rates

IMRF 2017 for IMRF and IMRF – SLEP Employees.

Termination rates

IMRF 2017 for IMRF and IMRF – SLEP Employees.

Disability rates

IMRF 2017 for IMRF and IMRF – SLEP Employees.

Mortality rates

Active, Retiree and Spousal IMRF and IMRF – SLEP Mortality follows the Sex Distinct Raw Rates as developed in the RP-2014 study, with Blue Collar Adjustment. These rates are then improved generationally using MP-2017 improvement rates.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 9 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, 2019	\$555,934	\$0	\$555,934
Changes for the year:			
Service costs	21,234	0	21,234
Interest	14,944	0	14,944
Difference between expected and actual experience	0	0	0
Changes of assumptions and other inputs	24,769	0	24,769
Contributions – employer	0	32,836	(32,836)
Benefit payments, including contributions	(32,836)	(32,836)	0
Other changes	0	0	0
Net changes	28,111	0	28,111
Balances as of November 30, 2020	\$584,045	\$0	\$584,045

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the County, calculated using a discount rate of 2.13%, as well as what the plan's net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher:

	1% Decrease	Current Rate	1% Increase
Net OPEB liability	\$624,442	\$584,045	\$545,769

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	\$522,724	\$584,045	\$655,209

Jo Daviess County, Illinois

Notes to Financial Statements

Note 9 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, 2020, the County recognized OPEB expense of \$48,185. At November 30, 2020, 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	\$0	\$173,995
Changes of assumptions	260,365	0
Net difference between projected and actual earnings on OPEB plan investments	0	0
Total deferred amounts related to OPEB	\$260,365	\$173,995

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
2021	\$12,007
2022	12,007
2023	12,007
2024	12,007
2025	12,007
Thereafter	26,335
Total	\$86,370

Jo Daviess County, Illinois

Notes to Financial Statements

Note 10 Interfund Balances and Activity

Interfund receivable and payable balances in the fund financial statements on November 30, 2020, are as follows:

Receivable Fund	Payable Fund	Amount
General	County Transit	\$1,288
Nonmajor	General	\$57,500
Nonmajor	Public Health	\$8,683
Nonmajor	Nonmajor	\$2,654

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.

Interfund transfers at November 30, 2020, were as follows:

Fund	Transfer In	Transfer Out
Major fund -		
General	(\$1,405,330)	\$589,387
County Transit	0	3,217
Public Health	(338,950)	38,507
County Highway	0	333,832
Mental Health	0	3,350
Nonmajor governmental funds	(1,152,192)	1,928,179
Total	(\$2,896,472)	\$2,896,472

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

Note 11 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; injuries to employees; and natural disasters. In order to protect against such risks of loss, the County purchases commercial insurance coverage through Illinois Counties Risk Management Trust Insurance Program. The deductible in effect through these policies as of November 30, 2020 was \$5,000. During the year ended November 30, 2020, there were no significant reductions in coverage. Settled claims have not exceeded the excess commercial coverage in any of the past three years.

Jo Daviess County, Illinois

Notes to Financial Statements

Note 12 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 \$57,187 in payments to the trust during the year ended November 30, 2020. 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 13 Construction and Other Significant Commitments

The County has financial commitments related to various highway, bridge, and building projects that are estimated to be approximately \$51,773.

Note 14 Minimum Year-End Fund Balance Policies

The County has adopted minimum year-end fund balance policies for fiscal year 2020 as follows:

Fund Name	Amount	Policy
General	\$2,211,600	Estimated three months of operating expense
County Highway	\$884,000	Estimated six months of operating expense
Public Health	\$320,300	Estimated four months of operating expense
Tourism Promotion	\$442,000	Estimated four months of operating expense
Social Security Tax	\$185,428	50-60% of the total eligible expenses for the period
Illinois Municipal Retirement	\$479,133	60% of the total eligible expenses for the period
GIS Automation	\$45,500	Estimated three months of operating expense
Insurance	\$473,864	110% of the previous year's budgeted expenses

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

Note 15 Net Position

Net position reported on the government wide statement of net position at November 30, 2020:

Governmental Activities:

Net investment in capital assets:	
Land and other nondepreciable assets	\$2,049,669
Other capital assets, net of accumulated depreciation	17,528,183
Less: related long-term debt outstanding	0
<hr/>	
Total net investment in capital assets	19,577,852
<hr/>	
Restricted:	
State statutes and enabling legislation	12,789,463
Externally imposed by donors	0
Externally imposed by grantors	54,798
<hr/>	
Total restricted	12,844,261
<hr/>	
Unrestricted	4,304,661
<hr/>	
Governmental activities capital assets, net	\$36,726,774
<hr/>	

Note 16 Fund Balance

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Jo Daviess County, Illinois

Notes to Financial Statements

Note 16 Fund Balance (continued)

Committed Fund Balance

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

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the Board to assign amounts to be used for specific purposes. The County has assigned balances at year end that are listed below.

Unassigned Fund Balance

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

Nonspendable Fund Balance

Major Funds - Inventory & Prepaids:

General	\$53,626
County Highway	9,506
County Transit	10
Public Health	12,198

Nonmajor Funds - Inventory & Prepaids:

Animal Control	10
GIS Automation	661

Total nonspendable fund balance	\$76,011
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Restricted Fund Balance

Major Funds:

State statutes and enabling legislation:

County Highway	\$1,287,809
Mental Health	201,005
Public Health	1,230,791
County Transit	822,687

Jo Daviess County, Illinois

Notes to Financial Statements

Note 16 Fund Balance (continued)

Non-Major Funds:

State statutes and enabling legislation:

County Aid to Bridges	809,652
County Motor Fuel Tax	1,244,985
State's Attorney Drug Forfeiture	6,081
Public Health Emergency Preparedness	19,963
Animal Control	116,157
Special Service District No. One	187
Special Service District No. Two and Four	137
Special Service District No. Five	61
Special Service District No. Six	832
911	1,372,406
Sheriff's Forfeiture	31,098
GIS Automation	139,727
Illinois Municipal Retirement	496,758
Social Security Tax	219,227
Probation Services	98,655
Extension Education	1,972
Insurance	765,312
Circuit Clerk Automation	106,884
Recorder Automation	213,299
County Clerk Automation	56,485
Court Document Storage	277,472
Tax Sale Automation	15,680
Maintenance and Child Support	34,061
Probation EMHD Program	3,879
Sheriff DUI	42,061
Circuit Clerk Operation and Administrative	39,704
Tourism Promotion	479,947
Circuit Court Clerk Electronic Citation	21,307
Law Library	21,707
Circuit Clerk Unclaimed Bail	5,010
Sale in Error	165,719
JDC Natural Emergency Services Communication	309,394
County Jail Medical Costs	673

Jo Daviess County, Illinois

Notes to Financial Statements

Note 16 Fund Balance (continued)

Coroner's Equipment and Operations	67,617
County Pet Population	20,653
State's Attorney Drug Addiction	212
Veterans Assistance Program	10,694
Federal Aid Matching	1,988,550
JDC Natural Hazard Mitigation	5
State's Attorney Records Automation	11,577
Juvenile Justice	8,658
Public Defender Records Automation	328
Externally imposed by donors:	
Home Health Care Memorial	0
Externally imposed by grantors:	
LTCB Matching Grant Fund	1
Election Equipment	54,797

Total restricted fund balance	\$12,821,876
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Committed Fund Balance

Non-Major Funds -	
Economic Development Investment	\$670,794

Assigned Fund Balance

Non-Major Funds:	
Public Health Capital Investment	\$734,013
Tourism Capital Development	297,573
County Capital Investment	354,592
County Capital Equipment Replacement	274,581
Home Health Care Capital Equipment	0
County Highway Capital Investment	272,744
GIS Capital Equipment & Investment	49,311
ETSB Capital Equipment & Investment	156,290

Total assigned fund balance	\$2,139,104
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Unassigned Fund Balance

Major Fund -	
General Fund -	
General	\$4,584,561
Contingency	353,782
Non-Major Fund -	
Sheriff Vehicle	(3,758)

Total unassigned fund balance	\$4,934,585
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Jo Daviess County, Illinois

Notes to Financial Statements

Note 17 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, 2020, the County is not aware of any contingencies that need to be disclose.

Note 18 Impact of Pending Accounting Principles

GASB Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities of all state and local governments. This statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County has not determined the effect of this Statement.

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

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which supersedes GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. This Statement (1) enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) simplifies accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The County has not determined the effect of this Statement.

GASB Statement No. 90, *Majority Equity Interests an amendment of GASB Statements No. 14 and No. 61*. This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County has not determined the effect of this Statement.

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

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

Jo Daviess County, Illinois

Notes to Financial Statements

Note 18 Impact of Pending Accounting Principles (continued)

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, amends certain hedge accounting from GASB Statement No. 53 and variable lease payments in accordance with GASB Statement No. 87. The requirements of this Statement are effective for fiscal years beginning after June 15, 2020. The County has not determined the effect of this Statement.

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

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

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, amends GASB Statements Nos. 14 and 84, and a suppression of GASB Statement No. 32, provides more guidance for determining whether a primary government is financially accountable for a potential component unit, when the financial burden criterion in paragraph 7 of GASB Statement No. 84 applies, and this statement clarifies that GASB Statement No. 84 should be applied to all arrangements organized under IRC Section 457 to determine whether those arrangements should be reported as fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. Earlier application is encouraged if GASB Statement No. 84 has been implemented. The County has not determined the effect of this Statement.

Note 19 Risks and Uncertainties

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 Virus Crisis ("CV19 Crisis"). The long-term impact of the CV19 Crisis on the County cannot be reasonably estimated at this time.

Required Supplementary Information

Jo Daviess County, Illinois

General Fund

Budgetary Comparison Schedule

Required Supplementary Information

For the Year Ended November 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$2,516,893	\$2,516,893	\$2,514,856	(\$2,037)
Intergovernmental revenue	3,289,868	3,289,868	3,727,609	437,741
Charges for services	814,380	814,380	864,580	50,200
Licenses and permits	276,050	276,050	363,516	87,466
Interest	43,301	43,301	40,361	(2,940)
Miscellaneous	8,025	8,025	49,070	41,045
Total revenues	6,948,517	6,948,517	7,559,992	611,475
Expenditures:				
Current:				
General control and administration	2,237,015	2,237,015	1,995,597	241,418
County development	270,570	270,780	253,754	17,026
Public safety	4,248,699	4,248,699	4,019,858	228,841
Judiciary and court related	1,546,181	1,546,181	1,271,008	275,173
Health other than hospitals	82,112	81,902	83,077	(1,175)
Capital outlay	0	0	8,862	(8,862)
Total expenditures	8,384,577	8,384,577	7,632,156	752,421
Excess (deficiency) of revenues over expenditures	(1,436,060)	(1,436,060)	(72,164)	1,363,896
Other financing sources and (uses):				
Transfers in	1,311,332	1,311,332	1,230,957	(80,375)
Transfers out	(625,174)	(625,174)	(589,387)	35,787
Net change in fund balance	(\$749,902)	(\$749,902)	569,406	\$1,319,308
Fund balances, beginning of year			4,068,781	
Fund balances, end of year			4,638,187	
GAAP fund balances for General Revenue Funds:				
General Fund			4,638,187	
Contingency Fund			353,782	
GAAP fund balances for General Revenue Funds			\$4,991,969	

See Notes to Required Supplementary Information.

Jo Daviess County, Illinois

County Highway Fund

Budgetary Comparison Schedule

Required Supplementary Information

For the Year Ended November 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$1,204,329	\$1,204,329	\$1,203,498	(\$831)
Intergovernmental revenue	154,740	154,740	153,519	(1,221)
Charges for services	0	0	0	0
Licenses and permits	2,000	2,000	3,375	1,375
Interest	8,000	8,000	12,947	4,947
Miscellaneous	24,000	24,000	25,448	1,448
Total revenues	1,393,069	1,393,069	1,398,787	5,718
Expenditures:				
Current:				
Highways and bridges	1,421,352	1,421,352	1,199,131	222,221
Capital outlay	0	0	0	0
Total expenditures	1,421,352	1,421,352	1,199,131	222,221
Excess (deficiency) of revenues over expenditures	(28,283)	(28,283)	199,656	227,939
Other financing sources and (uses):				
Transfers in	157,045	157,045	157,045	0
Transfers out	(345,832)	(345,832)	(333,832)	12,000
Net change in fund balance	(\$217,070)	(\$217,070)	22,869	\$239,939
Fund balances, beginning of year			1,274,446	
Fund balances, end of year			\$1,297,315	

See Notes to Required Supplementary Information.

Jo Daviess County, Illinois

Mental Health Fund

Budgetary Comparison Schedule

Required Supplementary Information

For the Year Ended November 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$355,854	\$355,854	\$355,602	(\$252)
Intergovernmental revenue	0	0	0	0
Charges for services	0	0	0	0
Interest	450	450	644	194
Miscellaneous	0	0	0	0
Total revenues	356,304	356,304	356,246	(58)
Expenditures:				
Mental Health	353,484	353,484	263,110	90,374
Excess (deficiency) of revenues over expenditures	2,820	2,820	93,136	90,316
Other financing sources and (uses):				
Transfers in	0	0	0	0
Transfers out	(6,700)	(6,700)	(3,350)	3,350
Net change in fund balance	<u>(\$3,880)</u>	<u>(\$3,880)</u>	89,786	<u>\$93,666</u>
Fund balance, beginning of year			<u>111,219</u>	
Fund balance, end of year			<u>\$201,005</u>	

See Notes to Required Supplementary Information.

Jo Daviess County, Illinois

Public Health Fund

Budgetary Comparison Schedule

Required Supplementary Information

For the Year Ended November 30, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$347,637	\$347,637	\$347,518	(\$119)
Intergovernmental revenue	117,181	117,181	232,837	115,656
Charges for services	222,950	222,950	145,755	(77,195)
Interest	1,500	1,500	1,628	128
Miscellaneous	5,500	5,500	5,233	(267)
Total revenues	694,768	694,768	732,971	38,203
Expenditures:				
Public health	916,870	916,870	526,974	389,896
Excess (deficiency) of revenues over expenditures	(222,102)	(222,102)	205,997	428,099
Other financing sources and (uses):				
Transfers in	41,662	41,662	41,662	0
Transfers out	(43,824)	(43,824)	(38,507)	5,317
Net change in fund balance	<u>(\$224,264)</u>	<u>(\$224,264)</u>	209,152	<u>\$433,416</u>
Fund balance, beginning of year			644,374	
Fund balance, end of year			<u>\$853,526</u>	
GAAP fund balances for Special Revenue Funds:				
Public Health			\$853,526	
Catastrophic Health Emergency Fund			<u>389,463</u>	
GAAP fund balances for General Revenue Funds			<u>\$1,242,989</u>	

See Notes to Required Supplementary Information.

Jo Daviess County, Illinois

County Transit Fund

Budgetary Comparison Schedule

Required Supplementary Information

For the Year Ended November 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$0	\$0	\$0	\$0
Intergovernmental revenue	1,118,583	1,118,583	675,774	(442,809)
Charges for services	0	0	0	0
Licenses and permits	0	0	0	0
Interest	1,000	1,000	322	(678)
Miscellaneous	0	0	17	17
Total revenues	1,119,583	1,119,583	676,113	(443,470)
Expenditures:				
Current:				
Streets and Highways	1,034,484	1,034,484	707,722	326,762
Capital outlay	0	0	0	0
Total expenditures	1,034,484	1,034,484	707,722	326,762
Excess (deficiency) of revenues over expenditures	85,099	85,099	(31,609)	(116,708)
Other financing sources and (uses):				
Transfers in	0	0	0	0
Transfers out	(7,700)	(7,700)	(3,217)	4,483
Net change in fund balance	<u>\$77,399</u>	<u>\$77,399</u>	(34,826)	<u>(\$112,225)</u>
Fund balances, beginning of year			<u>857,523</u>	
Fund balances, end of year			<u>\$822,697</u>	

See Notes to Required Supplementary Information.

Jo Daviess County, Illinois
Required Supplementary Information
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
IMRF Regular Plan - Last 10 Calendar Years
(schedule to be built prospectively from 2014)

	2019	2018	2017	2016	2015	2014	2012	2011	2010
Calendar year ending December 31,									
Total pension liability:									
Service cost	\$324,299	\$287,976	\$324,958	\$347,933	\$332,912	\$370,980			
Interest on the total pension liability	1,533,849	1,452,820	1,425,565	1,354,153	1,293,871	1,179,156			
Changes of benefit changes	0	0	0	0	0	0			
Difference between expected and actual experience of the total pension liability	472,011	467,045	175,945	118,797	(54,355)	66,636			
Changes of assumptions	0	581,525	(616,881)	(45,971)	44,171	612,375			
Benefit payments, including refunds of employee contributions	(1,088,877)	(954,945)	(900,466)	(818,607)	(725,540)	(635,628)			
Net change in total pension liability	1,241,282	1,834,421	409,121	956,305	891,059	1,593,519			
Total pension liability - beginning	21,538,833	19,704,412	19,295,291	18,338,986	17,447,927	15,854,408			
Total pension liability - ending (a)	\$22,780,115	\$21,538,833	\$19,704,412	\$19,295,291	\$18,338,986	\$17,447,927			
Plan fiduciary net position:									
Contributions - employer	\$289,826	\$351,643	\$300,899	\$347,498	\$343,890	\$404,300			
Contributions - employees	153,498	141,955	135,405	142,442	156,134	141,254			
Net investment income	3,529,309	(1,088,333)	3,045,673	1,136,420	83,447	964,441			
Benefit payments, including refunds of employee contributions	(1,088,877)	(954,945)	(900,466)	(818,607)	(725,540)	(635,628)			
Other (net transfers)	77,216	451,578	(198,778)	(53,605)	(13,655)	72,199			
Net change in plan fiduciary net position	2,960,972	(1,098,102)	2,382,733	754,148	(155,724)	946,566			
Plan fiduciary net position - beginning	18,685,162	19,783,264	17,400,531	16,646,383	16,802,107	15,855,541			
Plan fiduciary net position - ending (b)	\$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)	\$1,133,981	\$2,853,671	(\$78,852)	\$1,894,760	\$1,692,603	\$645,820			
Plan fiduciary net position as a percentage of total pension liability	95.02%	86.75%	100.40%	90.77%	96.30%	96.30%			
Covered valuation payroll	\$3,405,710	\$3,154,564	\$3,008,980	\$3,080,401	\$3,160,037	\$2,975,352			
Net pension liability as a percentage of covered valuation payroll	33.30%	90.46%	-2.62%	61.51%	53.56%	21.71%			

See Notes to Required Supplementary Information.

Jo Daviess County, Illinois
Required Supplementary Information
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
IMRF SLEP Plan - Last 10 Calendar Years
(schedule to be built prospectively from 2014)

	2019	2018	2017	2016	2015	2014	2012	2011	2010
Calendar year ending December 31,									
Total pension liability:									
Service cost	\$337,252	\$348,633	\$364,870	\$385,414	\$337,258	\$344,378			
Interest on the total pension liability	1,266,678	1,195,296	1,123,930	1,060,326	923,848	853,175			
Changes of benefit changes	0	0	0	0	0	0			
Difference between expected and actual experience of the total pension liability	(167,537)	9,558	(110,464)	(188,112)	842,511	(140,475)			
Changes of assumptions	0	547,942	47,507	(42,892)	41,314	103,139			
Benefit payments, including refunds of employee contributions	(575,611)	(547,583)	(384,767)	(403,672)	(219,326)	(209,378)			
Net change in total pension liability	860,782	1,553,846	1,041,076	811,064	1,925,605	950,839			
Total pension liability - beginning	17,590,598	16,036,752	14,995,676	14,184,612	12,259,007	11,308,168			
Total pension liability - ending (a)	\$18,451,380	\$17,590,598	\$16,036,752	\$14,995,676	\$14,184,612	\$12,259,007			
Plan fiduciary net position:									
Contributions - employer	\$342,676	\$375,564	\$381,101	\$357,917	\$362,516	\$390,837			
Contributions - employees	133,858	132,633	153,359	137,763	144,275	125,554			
Net investment income	2,713,971	(878,873)	2,153,134	778,450	58,031	650,915			
Benefit payments, including refunds of employee contributions	(575,611)	(547,583)	(384,767)	(403,672)	(219,326)	(209,378)			
Other (net transfers)	(181,184)	285,878	(75,562)	331,044	(299,974)	(12,748)			
Net change in plan fiduciary net position	2,433,710	(632,381)	2,227,265	1,201,502	45,522	945,180			
Plan fiduciary net position - beginning	14,304,327	14,936,708	12,709,443	11,507,941	11,462,419	10,517,239			
Plan fiduciary net position - ending (b)	\$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)	\$1,713,343	\$3,286,271	\$1,100,044	\$2,286,233	\$2,676,671	\$796,588			
Plan fiduciary net position as a percentage of total pension liability	90.71%	81.32%	93.14%	81.13%	93.50%	93.50%			
Covered valuation payroll	\$1,784,771	\$1,768,438	\$1,822,882	\$1,836,839	\$1,921,352	\$1,675,266			
Net pension liability as a percentage of covered valuation payroll	96.00%	185.83%	60.35%	124.47%	139.31%	47.55%			

See Notes to Required Supplementary Information.

Jo Daviess County, Illinois
Required Supplementary Information
Multiyear Schedule of IMRF Contributions
(schedule to be built prospectively from 2015)

Multiyear Schedule of Contributions (IMRF – Non-SLEP)
Last 10 Fiscal Years

Fiscal Year Ending November 30,	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2020	\$372,090	\$372,090	\$0	\$3,458,383	10.76%
2019	294,530	294,530	0	3,388,134	8.69%
2018	336,968	336,968	0	3,127,047	10.78%
2017	304,180	304,180	0	3,019,850	10.07%
2016	335,938	335,938	0	3,087,901	10.88%
2015	343,788	343,788	0	3,146,593	10.93%

* Estimated based on 2020 calendar year contribution rate of 10.96%, 2019 calendar year contribution rate of 8.51% and covered valuation payroll of \$3,458,383

Multiyear Schedule of Contributions (IMRF – SLEP)
Last 10 Fiscal Years

Fiscal Year Ending November 30,	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2020	\$428,150	\$428,150	\$0	\$1,865,665	22.95%
2019	344,881	344,881	0	1,792,014	19.25%
2018	347,175	347,175	0	1,756,785	19.76%
2017	368,632	368,632	0	1,819,908	20.26%
2016	339,018	339,018	0	1,838,641	18.44%
2015	363,412	363,412	0	1,921,241	18.92%

* Estimated based on 2020 calendar year contribution rate of 23.29%, 2019 calendar year contribution rate of 19.20% and covered valuation payroll of \$1,865,665.

Jo Daviess County, Illinois

Required Supplementary Information

Multiyear Schedule of Changes in Net Other Postemployment Benefits Liability and Related Ratios

Last 10 Fiscal Years

(schedule to be built prospectively from 2018)

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Fiscal year ending November,										
Total OPEB liability:										
Service cost	\$21,234	\$20,853	\$16,301							
Interest	14,944	13,767	15,313							
Changes of benefit changes	0	0	0							
Difference between expected and actual experience of the total OPEB liability	0	(226,169)	0							
Changes of assumptions	24,769	93,344	240,053							
Benefit payments, including refunds of employee contributions	(32,836)	(25,863)	0							
Net change in total OPEB liability	28,111	(124,068)	271,667							
Total OPEB liability - beginning	555,934	680,002	408,335							
Total OPEB liability - ending (a)	\$584,045	\$555,934	\$680,002							
Plan fiduciary net position:										
Contributions - employer	32,836	25,863	0							
Contributions - employees	0	0	0							
Net investment income	0	0	0							
Benefit payments, including refunds of employee contributions	(32,836)	(25,863)	0							
Other (net transfers)	0	0	0							
Net change in plan fiduciary net position	0	0	0							
Plan fiduciary net position - beginning	0	0	0							
Plan fiduciary net position - ending (b)	\$0	\$0	\$0							
Net OPEB liability - Ending (a) - (b)	\$584,045	\$555,934	\$680,002							
Plan fiduciary net position as a percentage of total OPEB liability	0.00%	0.00%	0.00%							
Covered valuation payroll	\$5,323,866	\$5,190,148	\$4,883,832							
Net OPEB liability as a percentage of covered valuation payroll	10.97%	10.71%	13.92%							

See Notes to Required Supplementary Information.

Jo Daviess County, Illinois

Required Supplementary Information

Multiyear Schedule of Contributions - OPEB

(schedule to be built prospectively from 2018)

Fiscal Year Ending November 30,	Actuarially Determined Contribution¹ (ADC)	Actual Contributions	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
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%

Notes to Schedule of Contributions

There is no ADC or Employer Contributions in relation to the ADC, as there is not 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 \$32,836.

Note 1 Budgetary Basis of Accounting

Budgets are prepared using the same accounting basis and practices as are used to account for and prepare financial reports for the funds; thus, budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America.

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

The Finance Committee of the County Board requests and receives from the County Officers proposed operating budgets for the fiscal year commencing the following December 1. The Finance Committee reviews and investigates budget requests and prepares a tentative operating budget including both proposed expenditures and the means of financing them.

1. Prior to December 1, the budget is legally adopted by the County Board. The combined annual and appropriations ordinance and the annual tax levy ordinance budget were adopted on November 19, 2019. There were several line item transfers and line item overage requests approved throughout the year to reflect various budget changes. No amendments for supplemental appropriations were made in fiscal year 2020.
2. After the adoption of the budget, no further appropriations can be made except for 1) transfers from one appropriation to another in the same fund, providing the total amount appropriated for the fund has not changed and 2) appropriations in excess of those authorized by the budget in order to meet an immediate emergency. Amendments to increase appropriations in excess of the original budget to meet an immediately emergency and transfers of appropriations for personnel and capital must be approved by a two-thirds majority of the Board. Unused appropriations lapse at the end of the fiscal year.
3. Formal budgetary integration is used as a management control device during the year for the General, special revenue, and capital project funds.
4. Budgets are not prepared for permanent and agency funds.

Note 2 Excess of Disbursements Over Appropriations

There were no major funds with expenditures in excess of appropriations.

Jo Daviess County, Illinois

Notes to Required Supplementary Information

Note 3 Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2019 Contribution Rate for IMRF *

Valuation date:

Notes

Methods and Assumptions Used to Determine 2019 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 24-year closed 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 19 years for most employers (three employers were financed over 28 years and four employers were financed over 29 years).
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Growth	3.25%
Price inflation	2.50%
Salary Increases	3.35% to 14.25% including inflation
Investment Rate of Return	7.50%

Jo Daviess County, Illinois

Notes to Required Supplementary Information

Note 3 Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2019 Contribution Rate for IMRF * (continued)

Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2017 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes	There were no benefit changes during the year.
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** Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation.*

Supplementary Information

Jo Daviess County, Illinois

General Fund

Combining Balance Sheet

November 30, 2020

ASSETS	County General	Contingency Fund	Total General
Cash and cash equivalents	\$3,883,425	\$300,154	\$4,183,579
Investments	0	0	0
Receivables, net of allowance for uncollectibles:			
Due from State of Illinois	1,032,742	124,648	1,157,390
Accounts receivable	41,111	411	41,522
Loans	0	0	0
Due from other funds	1,288	0	1,288
Prepaid Items	52,255	0	52,255
Inventory	1,371	0	1,371
Total assets	\$5,012,192	\$425,213	\$5,437,405
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$116,936	\$71,431	\$188,367
Accrued payroll	196,952	0	196,952
Unavailable grant revenue	2,617	0	2,617
Due to other funds	57,500	0	57,500
Total liabilities	374,005	71,431	445,436
Deferred inflows of resources:			
Deferred property tax revenue	0	0	0
Total deferred inflows of resources	0	0	0
Fund balances:			
Nonspendable	53,626	0	53,626
Restricted	0	0	0
Committed	0	0	0
Assigned	0	0	0
Unassigned	4,584,561	353,782	4,938,343
Total fund balances	4,638,187	353,782	4,991,969
Total liabilities, deferred inflows of resources, and fund balances	\$5,012,192	\$425,213	\$5,437,405

Jo Daviess County, Illinois

General Fund

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

For the Year Ended November 30, 2020

	County General	Contingency Fund	Total General
Revenues:			
Property taxes	\$2,514,856	\$0	\$2,514,856
Intergovernmental revenue	3,727,609	124,648	3,852,257
Charges for services	864,580	0	864,580
Licenses and permits	363,516	0	363,516
Interest	40,361	446	40,807
Other revenue	49,070	411	49,481
Total revenues	7,559,992	125,505	7,685,497
Expenditures:			
Current:			
General control and administration	1,995,597	192,221	2,187,818
County development	253,754	0	253,754
Public safety	4,019,858	0	4,019,858
Judiciary and court related	1,271,008	0	1,271,008
Public Health	83,077	0	83,077
Debt Service - principal payments	0	0	0
Capital outlay	8,862	0	8,862
Total expenditures	7,632,156	192,221	7,824,377
Excess (deficiency) of revenues over expenditures	(72,164)	(66,716)	(138,880)
Other financing sources and (uses):			
Transfers in	1,230,957	174,373	1,405,330
Transfers out	(589,387)	0	(589,387)
Net change in fund balance	569,406	107,657	677,063
Fund balances, beginning of year	4,068,781	246,125	4,314,906
Fund balances, end of year	\$4,638,187	\$353,782	\$4,991,969

Jo Daviess County, Illinois

Public Health Fund

Combining Balance Sheet

November 30, 2020

ASSETS	Public Health Fund	Catastrophic Health Fund	Total Health Fund
Cash and cash equivalents	\$919,313	\$520,826	\$1,440,139
Investments	0	0	0
Receivables, net of allowance for uncollectibles:			
Due from State of Illinois	2,902	0	2,902
Accounts receivable	105	105	210
Loans	0	0	0
Due from other funds	0	0	0
Prepaid Items	168	0	168
Inventory	12,030	0	12,030
Total assets	\$934,518	\$520,931	\$1,455,449
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$7,682	\$30,337	\$38,019
Accrued payroll	21,811	0	21,811
Unavailable grant revenue	42,816	101,131	143,947
Due to other funds	8,683	0	8,683
Total liabilities	80,992	131,468	212,460
Deferred inflows of resources -			
Deferred property tax revenue	0	0	0
Total deferred inflows of resources	0	0	0
Fund balances:			
Nonspendable	12,198	0	12,198
Restricted	841,328	389,463	1,230,791
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0
Total fund balances	853,526	389,463	1,242,989
Total liabilities, deferred inflows of resources, and fund balances	\$934,518	\$520,931	\$1,455,449

Jo Daviess County, Illinois

Public Health Fund

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

For the Year Ended November 30, 2020

	Public Health Fund	Catastrophic Health Fund	Total General
Revenues:			
Property taxes	\$347,518	\$0	\$347,518
Intergovernmental revenue	232,837	103,277	336,114
Charges for services	145,755	0	145,755
Licenses and permits	0	0	0
Interest	1,628	307	1,935
Other revenue	5,233	105	5,338
Total revenues	732,971	103,689	836,660
Expenditures:			
Current:			
Public Health	526,974	53,176	580,150
Debt Service - principal payments	0	0	0
Total expenditures	526,974	53,176	580,150
Excess (deficiency) of revenues over expenditures	205,997	50,513	256,510
Other financing sources and (uses):			
Transfers in	41,662	338,950	380,612
Transfers out	(38,507)	0	(38,507)
Net change in fund balance	209,152	389,463	598,615
Fund balances, beginning of year	644,374	0	644,374
Fund balances, end of year	\$853,526	\$389,463	\$1,242,989

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Special Revenue Funds

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

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.

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.

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.

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.

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.

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.

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Special Revenue Funds (continued)

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.

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.

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.

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.

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.

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Special Revenue Funds (continued)

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.

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.

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.

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Special Revenue Funds (continued)

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._

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).

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.

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.

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.

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.

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.

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.

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Special Revenue Funds (continued)

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.

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.

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 (10)(V).

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.

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.

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

Nonmajor Governmental Fund Descriptions

Special Revenue Funds (continued)

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.

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.

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.

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Special Revenue Funds (continued)

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 county-wide 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.

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.

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.

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).

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Special Revenue Funds (continued)

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.

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.

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.

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.

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Special Revenue Funds (continued)

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.

Capital Project Funds

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

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.

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.

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.

Jo Daviess County, Illinois

Nonmajor Governmental Fund Descriptions

Capital Project Funds (continued)

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 inter-fund 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

Nonmajor Government Funds

November 30, 2020

	Special Revenue				
	Total Nonmajor Governmental	County Aid to Bridge Fund	County Motor Fuel Tax Fund	State's Attorney Drug Forfeiture Fund	Public Health Emergency Preparedness Fund
ASSETS					
Cash and cash equivalents	\$12,167,321	\$818,113	\$1,203,913	\$6,081	\$10,647
Receivables, net of allowance:					0
Due from State of Illinois	299,583	33,087	50,703	0	9,316
Accounts receivable	99,247	0	0	0	0
Loans	23,826	0	0	0	0
Due from other funds	68,837	0	0	0	0
Prepaid items	671	0	0	0	0
Inventory	0	0	0	0	0
Total assets	\$12,659,485	\$851,200	\$1,254,616	\$6,081	\$19,963
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$507,491	\$41,548	\$3,965	\$0	\$0
Accrued payroll	62,945	0	5,666	0	0
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	2,654	0	0	0	0
Total liabilities	573,090	41,548	9,631	0	0
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	671	0	0	0	0
Restricted	9,279,584	809,652	1,244,985	6,081	19,963
Committed	670,794	0	0	0	0
Assigned	2,139,104	0	0	0	0
Unassigned	(3,758)	0	0	0	0
Total fund balances	12,086,395	809,652	1,244,985	6,081	19,963
Total liabilities, deferred inflows of resources and fund balances	\$12,659,485	\$851,200	\$1,254,616	\$6,081	\$19,963

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue Funds				
	Animal Control Fund	Special Service District No. One Fund	Special Service District No. Two and Four Fund	Special Service District No. Five Fund	Special Service District No. Six Fund
ASSETS					
Cash and cash equivalents	\$118,289	\$18,038	\$12,116	\$5,634	\$79,095
Receivables, net of allowance:	0	0			
Due from State of Illinois	0	0	0	0	0
Accounts receivable	4,858	0	0	0	0
Loans	0	0	0	0	0
Due from other funds	0	0	0	0	0
Prepaid items	10	0	0	0	0
Inventory	0	0	0	0	0
Total assets	\$123,157	\$18,038	\$12,116	\$5,634	\$79,095
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$2,176	\$17,851	\$11,979	\$5,573	\$78,263
Accrued payroll	2,160	0	0	0	0
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	2,654	0	0	0	0
Total liabilities	6,990	17,851	11,979	5,573	78,263
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	10	0	0	0	0
Restricted	116,157	187	137	61	832
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Total fund balances	116,167	187	137	61	832
Total liabilities, deferred inflows of resources and fund balances	\$123,157	\$18,038	\$12,116	\$5,634	\$79,095

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue Funds				
	911 Fund	Sheriff's Forfeiture Fund	Economic Development Investment Fund	LTCB Matching Grant Fund	GIS Automation Fund
ASSETS					
Cash and cash equivalents	\$1,252,094	\$23,966	\$646,968	\$1	\$127,996
Receivables, net of allowance:				0	0
Due from State of Illinois	122,235	11,247	0	0	17,460
Accounts receivable	121	10	0	0	93
Loans	0	0	23,826	0	0
Due from other funds	0	0	0	0	0
Prepaid Items	0	0	0	0	661
Inventory	0	0	0	0	0
Total assets	\$1,374,450	\$35,223	\$670,794	\$1	\$146,210
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$2,044	\$4,125	\$0	\$0	\$377
Accrued payroll	0	0	0	0	5,445
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	2,044	4,125	0	0	5,822
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	0	0	0	0	661
Restricted	1,372,406	31,098	0	1	139,727
Committed	0	0	670,794	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Total fund balances	1,372,406	31,098	670,794	1	140,388
Total liabilities, deferred inflows of resources and fund balances	\$1,374,450	\$35,223	\$670,794	\$1	\$146,210

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue Funds				
	Illinois Municipal Retirement Fund	Social Security Tax Fund	Probation Services Fund	Extension Education Fund	Insurance Fund
ASSETS					
Cash and cash equivalents	\$529,797	\$235,862	\$95,768	\$1,972	\$754,959
Receivables, net of allowance:	0	0	0	0	
Due from State of Illinois	0	0	3,852	0	0
Accounts receivable	0	0	0	0	0
Loans	0	0	0	0	0
Due from other funds	0	0	0	0	11,337
Prepaid Items	0	0	0	0	0
Inventory	0	0	0	0	0
Total assets	\$529,797	\$235,862	\$99,620	\$1,972	\$766,296
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$0	\$0	\$965	\$0	\$984
Accrued payroll	33,039	16,635	0	0	0
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	33,039	16,635	965	0	984
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	496,758	219,227	98,655	1,972	765,312
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Total fund balances	496,758	219,227	98,655	1,972	765,312
Total liabilities, deferred inflows of resources and fund balances	\$529,797	\$235,862	\$99,620	\$1,972	\$766,296

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue				
	Circuit Clerk Automation Fund	Recorder Automation Fund	County Clerk Automation Fund	Court Document Storage Fund	Tax Sale Automation Fund
ASSETS					
Cash and cash equivalents	\$103,668	\$203,478	\$55,445	\$263,984	\$15,680
Receivables, net of allowance:					0
Due from State of Illinois	3,216	12,273	1,034	14,917	0
Accounts receivable	0	0	6	118	0
Loans	0	0	0	0	0
Due from other funds	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Inventory	0	0	0	0	0
Total assets	\$106,884	\$215,751	\$56,485	\$279,019	\$15,680
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$0	\$2,452	\$0	\$1,547	\$0
Accrued payroll	0	0	0	0	0
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	0	2,452	0	1,547	0
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	106,884	213,299	56,485	277,472	15,680
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Total fund balances	106,884	213,299	56,485	277,472	15,680
Total liabilities, deferred inflows of resources and fund balances	\$106,884	\$215,751	\$56,485	\$279,019	\$15,680

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue Funds				
	Election Equipment Fund	Maintenance and Child Support Fund	Probation EMHD Program Fund	Sheriff DUI Fund	Sheriff Vehicle Fund
ASSETS					
Cash and cash equivalents	\$38,790	\$33,433	\$3,879	\$42,455	\$17,184
Receivables, net of allowance:	0				
Due from State of Illinois	16,007	628	0	677	97
Accounts receivable	0	0	0	0	5
Loans	0	0	0	0	0
Due from other funds	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Inventory	0	0	0	0	0
Total assets	\$54,797	\$34,061	\$3,879	\$43,132	\$17,286
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$1,071	\$21,044
Accrued payroll	0	0	0	0	0
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	0	0	0	1,071	21,044
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	54,797	34,061	3,879	42,061	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	(3,758)
Total fund balances	54,797	34,061	3,879	42,061	(3,758)
Total liabilities, deferred inflows of resources and fund balances	\$54,797	\$34,061	\$3,879	\$43,132	\$17,286

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue Funds					
	Circuit Clerk Operation and Administrative Fund	Tourism Promotion Fund	Circuit Clerk Electronic Citation Fund	Law Library Fund	Circuit Clerk Unclaimed Bail Fund	Sale in Error Fund
ASSETS						
Cash and cash equivalents	\$38,882	\$561,571	\$20,239	\$21,427	\$5,010	\$165,719
Receivables, net of allowance:						
Due from State of Illinois	820	0	1,068	280	0	0
Accounts receivable	2	92,352	0	0	0	0
Loans	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Prepaid items	0	0	0	0	0	0
Inventory	0	0	0	0	0	0
Total assets	\$39,704	\$653,923	\$21,307	\$21,707	\$5,010	\$165,719
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts payable	\$0	\$173,976	\$0	\$0	\$0	\$0
Accrued payroll	0	0	0	0	0	0
Accrued compensated absences	0	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Total liabilities	0	173,976	0	0	0	0
Deferred inflows of resources -						
Deferred property tax revenue	0	0	0	0	0	0
Fund balances:						
Nonspendable	0	0	0	0	0	0
Restricted	39,704	479,947	21,307	21,707	5,010	165,719
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balances	39,704	479,947	21,307	21,707	5,010	165,719
Total liabilities, deferred inflows of resources and fund balances	\$39,704	\$653,923	\$21,307	\$21,707	\$5,010	\$165,719

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue Funds				
	JDC Natural Emergency Services Communication Fund	Sobriety Court Fund	County Jail Medical Costs Fund	Coroner's Equipment and Operations Fund	County Pet Population Fund
ASSETS					
Cash and cash equivalents	\$309,180	\$0	\$652	\$66,817	\$20,103
Receivables, net of allowance:					
Due from State of Illinois	214	0	122	0	0
Accounts receivable	0	0	0	800	550
Loans	0	0	0	0	0
Due from other funds	0	0	0	0	0
Prepaid items	0	0	0	0	0
Inventory	0	0	0	0	0
Total assets	\$309,394	\$0	\$774	\$67,617	\$20,653
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$0	\$0	\$101	\$0	\$0
Accrued payroll	0	0	0	0	0
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	0	0	101	0	0
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	309,394	0	673	67,617	20,653
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Total fund balances	309,394	0	673	67,617	20,653
Total liabilities, deferred inflows of resources and fund balances	\$309,394	\$0	\$774	\$67,617	\$20,653

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue Funds				
	State's Attorney Drug Addiction Fund	Veterans Assistance Program Fund	Federal Aid Matching Fund	JDC Natural Hazard Mitigation Fund	State's Attorney Records Automation Fund
ASSETS					
Cash and cash equivalents	\$197	\$4,625	\$2,037,734	\$10,380	\$11,488
Receivables, net of allowance:					
Due from State of Illinois	15	0	0	0	89
Accounts receivable	0	0	0	0	0
Loans	0	0	0	0	0
Due from other funds	0	7,500	0	0	0
Prepaid Items	0	0	0	0	0
Inventory	0	0	0	0	0
Total assets	\$212	\$12,125	\$2,037,734	\$10,380	\$11,577
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$0	\$1,431	\$49,184	\$10,375	\$0
Accrued payroll	0	0	0	0	0
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	0	1,431	49,184	10,375	0
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	212	10,694	1,988,550	5	11,577
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Total fund balances	212	10,694	1,988,550	5	11,577
Total liabilities, deferred inflows of resources and fund balances	\$212	\$12,125	\$2,037,734	\$10,380	\$11,577

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Special Revenue Funds		Capital Projects Funds		
	Public				
	Juvenile	Defender	Public Health	Tourism	County
	Justice	Records	Capital	Capital	Capital
	Fund	Automatic	Investment	Development	Investment
ASSETS	Fund	Fund	Fund	Fund	Fund
Cash and cash equivalents	\$8,448	\$312	\$734,013	\$297,573	\$305,512
Receivables, net of allowance:					
Due from State of Illinois	210	16	0	0	0
Accounts receivable	0	0	0	0	0
Loans receivable	0	0	0	0	0
Due from other funds	0	0	0	0	50,000
Prepaid items	0	0	0	0	0
Inventory	0	0	0	0	0
Total assets	\$8,658	\$328	\$734,013	\$297,573	\$355,512
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$0	\$920
Accrued payroll	0	0	0	0	0
Accrued compensated absences	0	0	0	0	0
Funds held in trust for others	0	0	0	0	0
Due to other funds	0	0	0	0	0
Total liabilities	0	0	0	0	920
Deferred inflows of resources -					
Deferred property tax revenue	0	0	0	0	0
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	8,658	328	0	0	0
Committed	0	0	0	0	0
Assigned	0	0	734,013	297,573	354,592
Unassigned	0	0	0	0	0
Total fund balances	8,658	328	734,013	297,573	354,592
Total liabilities, deferred inflows of resources and fund balances	\$8,658	\$328	\$734,013	\$297,573	\$355,512

Jo Daviess County, Illinois

Combining Balance Sheet

Nonmajor Government Funds (Continued)

November 30, 2020

	Capital Projects Funds			
	County Capital Equipment Replacement Fund	County Highway Capital Investment Fund	GIS Capital Equipment & Investment Fund	ETSB Capital Equipment & Investment Fund
ASSETS				
Cash and cash equivalents	\$274,268	\$348,273	\$49,303	\$156,290
Receivables, net of allowance:				
Due from State of Illinois	0	0	0	0
Accounts receivable	313	11	8	0
Loans	0	0	0	0
Due from other funds	0	0	0	0
Prepaid items	0	0	0	0
Inventory	0	0	0	0
Total assets	\$274,581	\$348,284	\$49,311	\$156,290
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$0	\$75,540	\$0	\$0
Accrued payroll	0	0	0	0
Accrued compensated absences	0	0	0	0
Funds held in trust	0	0	0	0
Due to other funds	0	0	0	0
Total liabilities	0	75,540	0	0
Deferred inflows of resources -				
Deferred property tax revenue	0	0	0	0
Fund balances:				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Assigned	274,581	272,744	49,311	156,290
Unassigned	0	0	0	0
Total fund balances	274,581	272,744	49,311	156,290
Total liabilities, deferred inflows of resources and fund balances	\$274,581	\$348,284	\$49,311	\$156,290

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended November 30, 2020

	Total Nonmajor Governmental	County Aid to Bridge Fund	Special Revenue Fund		
			County Motor Fuel Tax Fund	State's Attorney Drug Forfeiture Fund	Public Health Emergency Preparedness Fund
Revenues:					
Property taxes	\$2,673,872	\$371,464	\$0	\$0	\$0
Intergovernmental revenue	2,422,132	1,210	1,291,790	0	37,678
Charges for services	988,486	0	0	2,292	0
Fees and fines	0	0	0	0	0
Licenses and permits	102,114	0	0	0	0
Interest	86,079	3,684	3,859	0	65
Miscellaneous	55,443	4,155	0	0	0
Total revenues	6,328,126	380,513	1,295,649	2,292	37,743
Expenditures:					
Current:					
General control and administration	786,798	0	0	0	0
County development	944,597	0	0	0	0
Public safety	133,450	0	0	0	0
Judiciary and court related	10,913	0	0	0	0
Highways and bridges	800,272	119,833	669,770	0	0
Public health	922,033	0	0	0	0
Mental health	0	0	0	0	0
Debt service:					
Principal	80,976	0	0	0	0
Interest	437	0	0	0	0
Capital outlay	583,841	0	0	0	0
Total expenditures	4,263,317	119,833	669,770	0	0
Excess (deficiency) of revenues over expenditures	2,064,809	260,680	625,879	2,292	37,743
Other financing sources and (uses):					
Transfers in	953,485	0	0	0	0
Transfers out	(1,928,179)	(50,000)	0	0	(41,662)
Net change in fund balance	1,090,115	210,680	625,879	2,292	(3,919)
Fund balances, beginning of year	10,996,280	598,972	619,106	3,789	23,882
Fund balances, end of year	\$12,086,395	\$809,652	\$1,244,985	\$6,081	\$19,963

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Funds				
	Animal Control Fund	Special Service District No. One Fund	Special Service District No. Two and Four Fund	Special Service District No. Five Fund	Special Service District No. Six Fund
Revenues:					
Property taxes	\$0	\$101,559	\$63,521	\$27,394	\$378,184
Intergovernmental revenue	0	0	0	0	0
Charges for services	13,413	0	0	0	0
Fees and fines	0	0	0	0	0
Licenses and permits	78,711	0	0	0	0
Interest	276	42	25	11	158
Miscellaneous	17	0	0	0	0
Total revenues	92,417	101,601	63,546	27,405	378,342
Expenditures:					
Current:					
General control and administration	0	0	0	0	0
County development	0	0	0	0	0
Public safety	0	0	0	0	0
Judiciary and court related	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	107,546	101,559	63,520	27,394	622,014
Mental health	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay	0	0	0	0	0
Total expenditures	107,546	101,559	63,520	27,394	622,014
Excess (deficiency) of revenues over expenditures	(15,129)	42	26	11	(243,672)
Other financing sources and (uses):					
Transfers in	0	0	0	0	0
Transfers out	(9,121)	0	0	0	0
Net change in fund balance	(24,250)	42	26	11	(243,672)
Fund balances, beginning of year	140,417	145	111	50	244,504
Fund balances, end of year	\$116,167	\$187	\$137	\$61	\$832

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Funds				
	911 Fund	Sheriff's Forfeiture Fund	Economic Development Investment Fund	LTCB Matching Grant Fund	GIS Automation Fund
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	67,756	0	0
Charges for services	503,703	25,893	0	0	212,866
Fees and fines	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Interest	8,342	38	13,348	0	200
Other revenue	121	13,007	0	0	8
Total revenues	512,166	38,938	81,104	0	213,074
Expenditures:					
Current:					
General control and administration	0	0	0	0	170,818
County development	0	0	90,777	0	0
Public safety	38,764	15,084	0	0	0
Judiciary and court related	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Mental health	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay	0	0	0	0	0
Total expenditures	38,764	15,084	90,777	0	170,818
Excess (deficiency) of revenues over expenditures	473,402	23,854	(9,673)	0	42,256
Other financing sources and (uses):					
Transfers in	0	0	0	0	33,225
Transfers out	(132,954)	0	(18,927)	0	(8,398)
Net change in fund balance	340,448	23,854	(28,600)	0	67,083
Fund balances, beginning of year	1,031,958	7,244	699,394	1	73,305
Fund balances, end of year	\$1,372,406	\$31,098	\$670,794	\$1	\$140,388

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Fund				
	Illinois Municipal Retirement Fund	Social Security Tax Fund	Probation Services Fund	Extension Education Fund	Insurance Fund
Revenues:					
Property taxes	\$644,411	\$310,901	\$0	\$82,877	\$323,135
Intergovernmental revenue	47,410	24,000	2,524	0	0
Charges for services	0	0	19,176	0	0
Fees and fines	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Interest	3,166	1,248	1,118	34	1,470
Other revenue	0	0	0	0	20
Total revenues	694,987	336,149	22,818	82,911	324,625
Expenditures:					
Current:					
General control and administration	89,438	2,514	0	0	360,430
County development	0	0	0	80,940	0
Public safety	0	0	0	0	0
Judiciary and court related	0	0	8,680	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Mental health	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay	0	0	5,236	0	0
Total expenditures	89,438	2,514	13,916	80,940	360,430
Excess (deficiency) of revenues over expenditures	605,549	333,635	8,902	1,971	(35,805)
Other financing sources and (uses):					
Transfers in	0	0	0	0	11,337
Transfers out	(692,702)	(342,926)	(8,000)	0	0
Net change in fund balance	(87,153)	(9,291)	902	1,971	(24,468)
Fund balances, beginning of year	583,911	228,518	97,753	1	789,780
Fund balances, end of year	\$496,758	\$219,227	\$98,655	\$1,972	\$765,312

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Funds				
	Circuit Clerk Automation Fund	Recorder Automation Fund	County Clerk Automation Fund	Court Document Storage Fund	Tax Sale Automation Fund
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	4,703	570	11,737	0
Charges for services	35,793	78,453	5,724	35,740	6,564
Fees and fines	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Interest	335	2,753	1,104	856	20
Other revenue	0	0	6	118	0
Total revenues	36,128	85,909	7,404	48,451	6,584
Expenditures:					
Current:					
General control and administration	19,027	41,060	1,570	21,735	0
County development	0	0	0	0	0
Public safety	0	0	0	0	0
Judiciary and court related	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Mental health	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay	0	0	0	0	0
Total expenditures	19,027	41,060	1,570	21,735	0
Excess (deficiency) of revenues over expenditures	17,101	44,849	5,834	26,716	6,584
Other financing sources and (uses):					
Transfers in	0	0	0	0	0
Transfers out	(10,194)	0	0	0	(2,000)
Net change in fund balance	6,907	44,849	5,834	26,716	4,584
Fund balances, beginning of year	99,977	168,450	50,651	250,756	11,096
Fund balances, end of year	\$106,884	\$213,299	\$56,485	\$277,472	\$15,680

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Funds				
	Election Equipment Fund	Maintenance and Child Support Fund	Probation EMHD Program Fund	Sheriff DUI Fund	Sheriff Vehicle Fund
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	73,235	1,437	0	0	0
Charges for services	0	0	0	7,567	1,142
Fees and fines	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Interest	43	74	0	0	92
Other revenue	0	0	0	0	6,705
Total revenues	73,278	1,511	0	7,567	7,939
Expenditures:					
Current:					
General control and administration	0	0	0	0	0
County development	0	0	0	0	0
Public safety	0	0	0	5,081	33,935
Judiciary and court related	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Mental health	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay	0	0	0	0	73,349
Total expenditures	0	0	0	5,081	107,284
Excess (deficiency) of revenues over expenditures	73,278	1,511	0	2,486	(99,345)
Other financing sources and (uses):					
Transfers in	0	0	0	0	84,000
Transfers out	(26,000)	(10,000)	0	0	0
Net change in fund balance	47,278	(8,489)	0	2,486	(15,345)
Fund balances, beginning of year	7,519	42,550	3,879	39,575	11,587
Fund balances, end of year	\$54,797	\$34,061	\$3,879	\$42,061	(\$3,758)

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Funds					
	Circuit Clerk Operation and Administrative Fund	Tourism Promotion Fund	Circuit Clerk Electronic Citation Fund	Law Library Fund	Circuit Clerk Unclaimed Bail Fund	Sale in Error Fund
Revenues:						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	820,624	0	0	0	0
Charges for services	9,917	2,500	0	0	0	14,161
Fees and fines	0	0	0	0	0	0
Licenses and permits	0	0	10,195	4,565	0	0
Interest	105	315	27	37	25	506
Other revenue	2	1	0	0	0	0
Total revenues	10,024	823,440	10,222	4,602	25	14,667
Expenditures:						
Current:						
General control and administration	0	0	0	0	0	0
County development	0	772,880	0	0	0	0
Public safety	0	0	0	0	0	0
Judiciary and court related	778	0	0	0	0	0
Highways and bridges	0	0	0	0	0	0
Public health	0	0	0	0	0	0
Mental health	0	0	0	0	0	0
Debt service:						
Principal	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
Total expenditures	778	772,880	0	0	0	0
Excess (deficiency) of revenues over expenditures	9,246	50,560	10,222	4,602	25	14,667
Other financing sources and (uses):						
Transfers in	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0
Net change in fund balance	9,246	50,560	10,222	4,602	25	14,667
Fund balances, beginning of year	30,458	429,387	11,085	17,105	4,985	151,052
Fund balances, end of year	\$39,704	\$479,947	\$21,307	\$21,707	\$5,010	\$165,719

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Funds				
	JDC Natural Emergency Services Communication Fund	Sobriety Court Fund	County Jail Medical Costs Fund	Coroner's Equipment and Operations Fund	County Pet Population Fund
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	2,227	0	0	0	0
Charges for services	560	0	1,267	10,636	0
Fees and fines	0	0	0	0	0
Licenses and permits	0	0	0	0	6,550
Interest	652	0	0	208	83
Other revenue	0	0	35	0	0
Total revenues	3,439	0	1,302	10,844	6,633
Expenditures:					
Current:					
General control and administration	0	0	0	0	0
County development	0	0	0	0	0
Public safety	0	0	639	4,715	0
Judiciary and court related	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Mental health	0	0	0	0	0
Debt service:					
Principal	80,976	0	0	0	0
Interest	437	0	0	0	0
Capital outlay	0	0	0	0	0
Total expenditures	81,413	0	639	4,715	0
Excess (deficiency) of revenues over expenditures	(77,974)	0	663	6,129	6,633
Other financing sources and (uses):					
Transfers in	89,747	0	0	0	0
Transfers out	0	0	0	0	0
Net change in fund balance	11,773	0	663	6,129	6,633
Fund balances, beginning of year	297,621	0	10	61,488	14,020
Fund balances, end of year	\$309,394	\$0	\$673	\$67,617	\$20,653

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Funds				
	State's Attorney Drug Addiction Fund	Veterans Assistance Program Fund	Federal Aid Matching Fund	JDC Natural Hazard Mitigation Fund	State's Attorney Records Automation Fund
Revenues:					
Property taxes	\$0	\$0	\$370,426	\$0	\$0
Intergovernmental revenue	0	0	0	35,231	0
Charges for services	0	0	0	0	872
Fees and fines	0	0	0	0	0
Licenses and permits	30	0	0	0	0
Interest	1	19	27,988	1	2
Other revenue	0	0	0	0	0
Total revenues	31	19	398,414	35,232	874
Expenditures:					
Current:					
General control and administration	0	6,330	0	0	0
County development	0	0	0	0	0
Public safety	0	0	0	35,232	0
Judiciary and court related	0	0	0	0	0
Highways and bridges	0	0	(634)	0	0
Public health	0	0	0	0	0
Mental health	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay	0	0	0	0	0
Total expenditures	0	6,330	(634)	35,232	0
Excess (deficiency) of revenues over expenditures	31	(6,311)	399,048	0	874
Other financing sources and (uses):					
Transfers in	0	15,000	0	0	0
Transfers out	0	0	(100,000)	0	0
Net change in fund balance	31	8,689	299,048	0	874
Fund balances, beginning of year	181	2,005	1,689,502	5	10,703
Fund balances, end of year	\$212	\$10,694	\$1,988,550	\$5	\$11,577

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Special Revenue Funds		Capital Projects Funds		
	Public		Public Health Capital Investment Fund	Tourism Capital Development Fund	County Capital Investment Fund
	Juvenile Justice Fund	Defender Records Automatic Fund			
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	0	0
Charges for services	0	247	0	0	0
Fees and fines	0	0	0	0	0
Licenses and permits	2,063	0	0	0	0
Interest	2	1	1,847	7,198	54
Other revenue	0	0	29,734	0	0
Total revenues	2,065	248	31,581	7,198	54
Expenditures:					
Current:					
General control and administration	0	0	0	0	18,374
County development	0	0	0	0	0
Public safety	0	0	0	0	0
Judiciary and court related	1,455	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Mental health	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Capital outlay	0	0	0	0	3,316
Total expenditures	1,455	0	0	0	21,690
Excess (deficiency) of revenues over expenditures	610	248	31,581	7,198	(21,636)
Other financing sources and (uses):					
Transfers in	0	0	0	0	117,703
Transfers out	(1,838)	0	(338,950)	(9,893)	0
Net change in fund balance	(1,228)	248	(307,369)	(2,695)	96,067
Fund balances, beginning of year	9,886	80	1,041,382	300,268	258,525
Fund balances, end of year	\$8,658	\$328	\$734,013	\$297,573	\$354,592

Jo Daviess County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds (Continued)

For the Year Ended November 30, 2020

	Capital Projects Funds			
	County Capital Equipment Replacement Fund	County Highway Capital Investment Fund	GIS Capital Equipment & Investment Fund	ETSB Capital Equipment & Investment Fund
Revenues:				
Property taxes	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	0
Charges for services	0	0	0	0
Fees and fines	0	0	0	0
Licenses and permits	0	0	0	0
Interest	2,307	1,697	166	477
Other revenue	1,495	11	8	0
Total revenues	3,802	1,708	174	477
Expenditures:				
Current:				
General control and administration	54,529	0	973	0
County development	0	0	0	0
Public safety	0	0	0	0
Judiciary and court related	0	0	0	0
Highways and bridges	0	11,303	0	0
Public health	0	0	0	0
Mental health	0	0	0	0
Debt service:				
Principal	0	0	0	0
Interest	0	0	0	0
Capital outlay	226,625	275,315	0	0
Total expenditures	281,154	286,618	973	0
Excess (deficiency) of revenues over expenditures	(277,352)	(284,910)	(799)	477
Other financing sources and (uses):				
Transfers in	271,873	300,000	5,000	25,600
Transfers out	(87,642)	(13,161)	(23,811)	0
Net change in fund balance	(93,121)	1,929	(19,610)	26,077
Fund balances, beginning of year	367,702	270,815	68,921	130,213
Fund balances, end of year	\$274,581	\$272,744	\$49,311	\$156,290

Jo Daviess County, Illinois

Agency Fund Descriptions

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 agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of the results of the operations. The County has the following agency funds:

Township Motor Fuel Tax Fund: This fund covers maintenance of township roads using state approved materials 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 reimbursement from townships support this fund. The County Engineer authorizes expenditures from the fund. This fund was established under the authority of 35 ILCS 505/8 & 605 ILCS 5/6-701.

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

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

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.

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.

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.

County Clerk's Tax Redemption Fund: This fund accounts for funds received from redemption of property taxes.

Probation Restitution Fund: This fund accounts for funds collected from offenders and disbursed to victims. Disbursements from this fund are reimbursement for out-of-pocket expenses, losses, damages and injuries suffered by victims. Restitution from offenders supports this fund. The Chief Managing Officer of Probation authorizes expenditures from the fund. This fund was established under the authority of 730 ILCS 5/5-5-6.

Jo Daviess County, Illinois

Agency Fund Descriptions

Fiduciary Fund Types (continued)

Insurance Clearing Fund: This fund is for pre-tax benefit of payment for insurance premium, medical and dental expenses and dependent care. Disbursements from this fund are claims payments for enrollees. Payroll deductions from enrollee's paychecks support this fund. Medical Associates Health Plans authorizes all expenditures from the fund.

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

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 Statement of Assets and Liabilities

Agency Funds

November 30, 2020

	Township Motor Fuel Tax Fund	Lost and Unknown Heirs Fund	Township Bridge Fund	County Collector's Fund	Work Release Fund	Circuit Clerk Fund	County Clerk's Tax Marriage Redemption Fund	County Clerk's Tax Redemption Fund
ASSETS								
Cash and investments	\$1,542,475	\$84	\$21,638	\$16,767	\$821	\$275,183	\$5,718	\$107,437
Accounts receivable	0	0	0	0	0	0	0	0
Agency funds due to others	139,036	0	0	0	0	0	0	0
Total assets	\$1,681,511	\$84	\$21,638	\$16,767	\$821	\$275,183	\$5,718	\$107,437

LIABILITIES

Accounts payable	\$54,379	\$0	\$0	\$16,767	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0	0	0	0	0
Agency Funds due to others	1,627,132	84	21,638	0	821	275,183	5,718	107,437
Total liabilities	\$1,681,511	\$84	\$21,638	\$16,767	\$821	\$275,183	\$5,718	\$107,437

Jo Daviess County, Illinois

Combining Statement of Assets and Liabilities

Agency Funds (Continued)

November 30, 2020

	Probation Restitution Fund	Insurance Clearing Fund	Treasurer's Fee Account Fund	Inmate Commissary Fund	Sheriff's Kids First Fund	Adult Probation Conference Fund	Total
ASSETS							
Cash and investments	\$3,566	\$50,773	\$218	\$5,018	\$4,439	\$2,413	\$2,036,550
Accounts receivable	0	0	0	0	0	0	0
Agency funds due to others	0	0	0	0	0	0	139,036
Total assets	\$3,566	\$50,773	\$218	\$5,018	\$4,439	\$2,413	\$2,175,586

LIABILITIES

Accounts payable	\$0	\$0	\$0	\$0	\$0	\$2,413	\$73,559
Due to other funds	0	0	0	0	0	0	0
Agency funds due to others	3,566	50,773	218	5,018	4,439	0	2,102,027
Total liabilities	\$3,566	\$50,773	\$218	\$5,018	\$4,439	\$2,413	\$2,175,586

Jo Daviess County, Illinois

Combining Statement of Changes in Assets and Liabilities

Agency Funds (Continued)

For the Year Ended November 30, 2020

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Township Motor Fuel Tax Fund				
Assets:				
Cash and investments	\$710,698	\$2,209,054	\$1,377,277	\$1,542,475
Accounts receivable	10,566	0	10,566	0
Agency funds due from others	139,308	139,036	139,308	139,036
Total assets	\$860,572	\$2,348,090	\$1,527,151	\$1,681,511
Liabilities:				
Accounts payable	\$0	\$54,379	\$0	\$54,379
Agency funds due to others	860,572	2,293,711	1,527,151	1,627,132
Total liabilities	\$860,572	\$2,348,090	\$1,527,151	\$1,681,511
Lost and Unknown Heirs Fund				
Assets -				
Cash and investments	\$84	\$0	\$0	\$84
Liabilities -				
Agency funds due to others	\$84	\$0	\$0	\$84
Township Bridge Fund				
Assets -				
Cash and investments	\$21,522	\$151,295	\$151,179	\$21,638
Agency funds due from others	151,179	0	151,179	0
Total assets	\$172,701	\$151,295	\$302,358	\$21,638
Liabilities -				
Accounts payable	\$0	\$0	\$0	\$0
Due to other funds	151,179	0	151,179	0
Agency funds due to others	21,522	151,295	151,179	21,638
Total liabilities	\$172,701	\$151,295	\$302,358	\$21,638

Jo Daviess County, Illinois

Combining Statement of Changes in Assets and Liabilities

Agency Funds (Continued)

For the Year Ended November 30, 2020

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
County Collector's Fund				
Assets -				
Cash and investments	\$21,246	\$58,690,786	\$58,695,265	\$16,767
Total assets	\$21,246	\$58,690,786	\$58,695,265	\$16,767
Liabilities -				
Accounts payable	\$21,246	\$16,767	\$21,246	\$16,767
Agency funds due to others	0	0	0	0
Total liabilities	\$21,246	\$16,767	\$21,246	\$16,767
Work Release Fund				
Assets -				
Cash and investments	\$821	\$9,962	\$9,962	\$821
Liabilities -				
Agency funds due to others	\$821	\$9,962	\$9,962	\$821
Circuit Clerk Fund				
Assets -				
Cash and investments	\$186,290	\$777,098	\$688,205	\$275,183
Liabilities:				
Agency funds due to others	\$186,290	\$777,098	\$688,205	\$275,183
Marriage Fund				
Assets -				
Cash and investments	\$5,337	\$381	\$0	\$5,718
Liabilities -				
Agency funds due to others	\$5,337	\$381	\$0	\$5,718

Jo Daviess County, Illinois

Combining Statement of Changes in Assets and Liabilities

Agency Funds (Continued)

For the Year Ended November 30, 2020

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
County Clerk's Tax Redemption Fund				
Assets -				
Cash and investments	\$149,301	\$661,132	\$702,996	\$107,437
Liabilities -				
Agency funds due to others	\$149,301	\$661,132	\$702,996	\$107,437
Probation Restitution Fund				
Assets -				
Cash and investments	\$3,566	\$0	\$0	\$3,566
Liabilities -				
Agency funds due to others	\$3,566	\$0	\$0	\$3,566
Insurance Clearing Fund				
Assets -				
Cash and investments	\$14,775	\$1,355,709	\$1,319,711	\$50,773
Liabilities -				
Agency funds due to others	\$14,775	\$1,355,709	\$1,319,711	\$50,773
Treasurer's Fee Account Fund				
Assets -				
Cash and investments	\$268	\$971,333	\$971,383	\$218
Liabilities -				
Agency funds due to others	\$268	\$971,333	\$971,383	\$218
Inmate Commissary Fund				
Assets -				
Cash and investments	\$18,225	\$137,069	\$150,276	\$5,018
Liabilities -				
Agency funds due to others	\$18,225	\$137,069	\$150,276	\$5,018

Jo Daviess County, Illinois

Combining Statement of Changes in Assets and Liabilities

Agency Funds (Continued)

For the Year Ended November 30, 2020

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Sheriff's Kids First Fund				
Assets -				
Cash and investments	\$7,391	\$2,323	\$5,275	\$4,439
Liabilities -				
Agency funds due to others	\$7,391	\$2,323	\$5,275	\$4,439
Adult Probation Conference Fund				
Assets -				
Cash and investments	\$1,913	\$500	\$0	\$2,413
Liabilities -				
Accounts payable	\$1,913	\$500	\$0	\$2,413
All Agency Funds				
Assets:				
Cash and investments	\$1,141,437	\$64,966,642	\$64,071,529	\$2,036,550
Accounts Receivable	10,566	0	10,566	0
Agency funds due to others	290,487	139,036	290,487	139,036
Total assets	\$1,442,490	\$65,105,678	\$64,372,582	\$2,175,586
Liabilities:				
Accounts payable	\$23,159	\$71,646	\$21,246	\$73,559
Due to other funds	151,179	0	151,179	0
Agency funds due to others	1,268,152	6,360,013	5,526,138	2,102,027
Total liabilities	\$1,442,490	\$6,431,659	\$5,698,563	\$2,175,586

Other Information

Jo Daviess County, Illinois

Schedule of Property Tax Rates, Levies, Extensions and Equalized Assessed Valuations For the Year Ended November 30, 2020

Tax Year	2019	2018	2017
Equalized assessed valuations	\$741,366,670	\$729,849,444	\$710,933,314
Tax rates (maximum allowable is disclosed in parentheses):			
General (as needed)	0.33925	0.33695	0.33184
Highway (0.2)	0.16235	0.16123	0.15878
Bridges (0.05)	0.05011	0.04995	0.04999
Federal Aid Matching (0.05)	0.04997	0.04995	0.04999
Illinois Municipal Retirement (as needed)	0.08693	0.08150	0.07971
Social Security (as needed)	0.04194	0.04262	0.04389
Extension Education (0.05)	0.01118	0.01109	0.01142
County Health (0.15)	0.04688	0.04654	0.04793
Insurance (as needed)	0.04359	0.04429	0.04561
Mental Health (0.15)	0.04797	0.04764	0.04906
County Wide totals	0.88017	0.87176	0.86822
Tax rates (maximum allowable is disclosed in parentheses):			
Special Service District Number One (0.1)	0.09554	0.07971	0.08727
Special Service District Number Two and Four (0.1)	0.09834	0.09719	0.09660
Special Service District Number Five (0.11)	0.11000	0.11000	0.11000
Special Service District Number Six (0.035)	0.10000	0.09885	0.03500
Special Service District totals	0.40388	0.38575	0.32887
Tax levies:			
General	\$2,516,892	\$2,466,932	\$2,360,391
Highway	1,204,329	1,180,388	1,129,330
Bridges	371,648	365,680	362,027
Federal Aid Matching	371,648	365,680	362,027
Illinois Municipal Retirement	644,827	596,685	566,689
Social Security	311,062	312,029	312,051
Extension Education	82,838	81,189	81,174
County Health	347,637	340,750	340,902
Insurance	323,250	324,257	324,251
Mental Health	355,854	348,784	348,797
County Wide totals	\$6,529,985	\$6,382,374	\$6,187,639
Tax levies:			
Special Service District Number One	\$101,627	\$81,000	\$79,000
Special Service District Number Two and Four	63,485	61,700	59,600
Special Service District Number Five	27,741	28,419	28,419
Special Service District Number Six	381,387	376,979	133,050
Special Service District totals	\$574,240	\$548,098	\$300,069

Jo Daviess County, Illinois

Schedule of Property Tax Rates, Levies, Extensions and Equalized Assessed Valuations (Continued) For the Year Ended November 30, 2020

Tax Year	2019	2018	2017
Tax extensions:			
General	\$2,515,086	\$2,459,228	\$2,359,161
Highway	1,203,609	1,176,736	1,128,820
Bridges	371,499	364,560	355,396
Federal Aid Matching	370,461	364,560	355,396
Illinois Municipal Retirement	644,470	594,827	566,685
Social Security	310,929	311,062	312,029
Extension Education	82,885	80,940	81,189
County Health	347,553	339,672	340,750
Insurance	323,162	323,250	324,256
Mental Health	255,633	347,700	348,784
County Wide totals	\$6,425,287	\$6,362,535	\$6,172,466
Tax extensions:			
Special Service District Number One	\$101,634	\$81,007	\$79,000
Special Service District Number Two and Four	63,485	61,702	59,606
Special Service District Number Five	27,440	27,741	28,374
Special Service District Number Six	378,222	377,001	131,943
Special Service District totals	\$570,781	\$547,451	\$298,923

Jo Daviess County, Illinois

Schedule of Expenditures from Taxes Extended
for Tort Immunity Purposes
For the Year Ended November 30, 2020

Property, liability and workers' compensation insurance	\$355,595
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County's share of insurance costs paid by the Regional Superintendent's Trust Fund	4,835
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Total	\$360,430
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