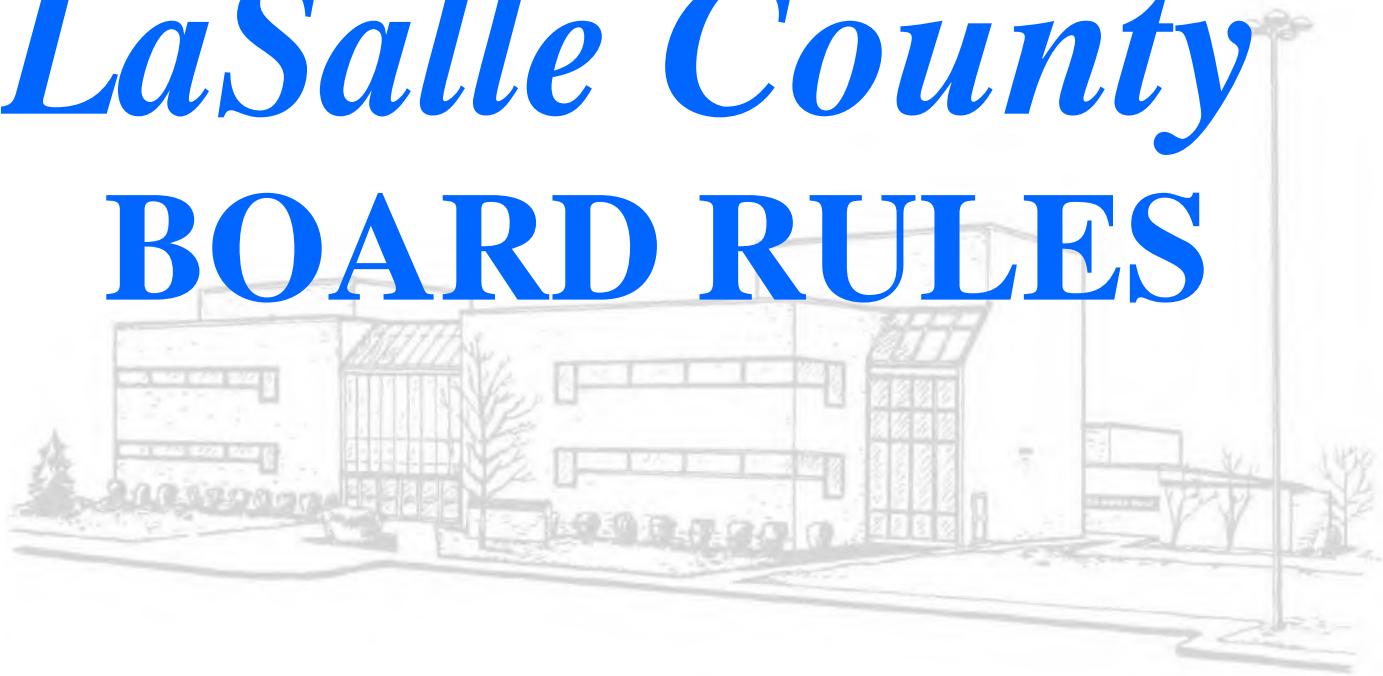




Re-Appointed 29 Members

LaSalle County BOARD RULES



ORDINANCE #17-182 dated November 29, 2017

ORDINANCE #23-53 dated March 13, 2023

ORDINANCE #__ dated

(Amended December 12, 2024)

(Amended October 9, 2025)

Committee on Appointment and Legislation & Rules Committee

Chairman Don Jensen

Gary Small

Ray Gatza

Kathy Bright

Joe Oscepinski

Jill Bernal

Tom Walsh





LaSalle County Board Rulebook's

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RE-APPORTIONED 29 MEMBERS

LASALLE COUNTY BOARD

RULE BOOK

1. HOUR OF FULL BOARD MEETINGS.

One o'clock p.m. shall be the standing hour of each Full Board meeting unless otherwise ordered by a majority vote of the Board.

2. DAY OF MEETING – ELECTION YEAR* – [Every Two (2) Years].

(Board Member Term Commences)

December	1st Monday	December 1st session
December	<i>t/b/d</i>	December 2 nd meeting
January	2 nd Thursday	December 3 rd meeting
February	2 nd Thursday	December 4 th meeting
March	2nd Monday	March 1st session
April	2 nd Thursday	March 2 nd meeting
May.	2 nd Thursday	March 3 rd meeting
June	2nd Monday	June 1st session
July.	2 nd Thursday	June 2 nd meeting
August	2 nd Thursday	June 3 rd meeting
September	2nd Monday	September 1st session
October	2 nd Thursday	September 2 nd meeting
November	<i>t/b/d</i>	September 3 rd meeting
November	<i>t/b/d</i>	September 4 th meeting

3. DAY OF MEETING – NON ELECTION YEAR*.

December	2nd Monday	December 1st session
January	2 nd Thursday	December 2 nd meeting
February	2 nd Thursday	December 3 rd meeting

* Meetings/Sessions may be moved/re-scheduled to accommodate larger crowds, or otherwise when it is in the best interest of the Board and/or Public

4. Consent Agenda Items

- A. Approval of minutes
- B. Final approval of proposals or reports that board has been dealing with for some time and all members are familiar with the implications
- C. Routine matter such as appointments to committees
- D. Staff appointments requiring board confirmations
- E. Reports provided for information only

5. DECEMBER SESSION

- A. Regular Business
 - (1) Semi-annual reports of County Officials.
- B. Annual reports of County Officers and semi-annual report of the County Treasurer.
- C. Reports of the Administrator of the LaSalle County Nursing Home and the Superintendent of the LaSalle County Detention Home and the Director of Court Services
- D. Unfinished business from the September Session.
- E. Such other business as may come before the meeting.

6. MARCH SESSION.

- A. Regular Business.
- B. Reports of the administrator of the LaSalle County Nursing Home and the Superintendent of the LaSalle County Detention Home and the Director of Court Services
- C. Appointment of the Chief County Assessment Officer (CCAO) and every four years thereafter.
- D. Fixing Salaries of County Officials to be elected in November
- E. Unfinished business of December Session.
- F. Such other business as may come before the meeting.

7. JUNE SESSION.

- A. Regular Business.
- B. Semi-annual reports of County Officials.
- C. Action on semi-annual reports of County Officials including Administrator of the LaSalle County Nursing Home, Superintendent of the LaSalle County Detention Home, the Director of Court Services and County Treasurer.
- D. Such other business as may come before the meeting.

8. SEPTEMBER SESSION.

- A. Regular Business.
 - (1) Annual appropriation and Tax Levy.
 - (2) Appointment of Medical Director
 - (3) The LaSalle County Nursing Home Administrator shall be appointed at the December Session, 1971, of the County Board for a period of two years thereafter with the consent of the County Board.
 - (4) Selection of Judges of Election for two-year period 1973 and every two years thereafter.
 - (5) EMA annual report
 - (6) Enforcement Officer Appointment - 1972 and every two years thereafter.
- B. Approval of Road and Bridge levies.
- C. Reports of the administrator of the LaSalle County Nursing Home and the Superintendent of the LaSalle County Detention Home and the Director of Court Services.
- D. Fixing salaries of members and Clerk of Board of Review; and filing bonds of the County Treasurer and County Collector.
- E. Unfinished business from the June Session.
- F. Such other business as may come before the meeting.

9. ORDER SILENCE.

When a member is speaking no other person shall entertain any private discourse or pass between the speaker and the Chair.

10. ROBERTS RULES OF ORDER.

The rules of parliamentary procedures as stated in “Roberts Rules of Order” shall govern the Board in all cases in which they are applicable and not inconsistent with the standing rules of the Board.

11. YEAS & NAYS.

The yeas and nays shall be taken upon any question upon the call of any two members and upon all reports, resolutions, and motions carrying disbursement of money and in all other cases that may or may not be taken at the discretion of the Chairperson.

12. REDUCED TO WRITING.

All resolutions and reports of committees shall be in writing, dated, and signed by the majority of committee members.

13. PETITIONS TO BE READ.

Petitions shall be read before the entire Board before being referred to the proper committee.

14. MEETINGS

- A. All respective members shall be notified of committee meetings at least 48 hours prior to the date of the meeting. All notices of emergency meetings shall be given by telephone from the County Board Office.
- B. Special Full Board meetings of the Board may be held when requested by 1/3 of the members of the board, addressed to the clerk of the board, naming the time and place of the meeting.

The clerk shall also have the notice published in some newspaper printed in the county. Where a county board Chairperson is elected, he or she may call special meetings of the board.

The committee Chairperson may call additional committee meetings as required.
Any two committee members may request an additional committee meeting a required after notifying the committee Chairman

- C. All meetings shall be governed by the Illinois Open Meetings Act Regulations.
- D. All Cell Phones are to be on SILENT MODE or VIBRATE during any county meetings.
- E. All meetings which are required to be open to the public shall be broadcast to the public by electronic means chosen by the County Board as practicable.

15. Remote meeting attendance Policy

Section 1. Policy Statement. It is the policy of the County of LaSalle that duly elected and/or appointed members of the LaSalle County Board may attend and participate in open or closed meetings of the County Board and its committees from a remote location via telephone, video, or internet connection, provided such attendance and participation with this policy and complies with any other applicable laws.

Section 2. Prerequisites. A member of the LaSalle County Board shall be provided an opportunity to attend an open or closed meeting from a remote location upon meeting the following conditions:

- (i) A quorum of members of the LaSalle County Board or one of its committees is physically present at the location of the meeting; and
- (ii) The member is unable to physically attend the meeting due to a reason allowed under the Open Meetings Act, 5 ILCS 120/7, namely (1) that the board member cannot attend because of personal illness or disability; (2) the board member cannot attend because of employment purposes or the business of LaSalle County; or (3) the member cannot attend because of a family or other emergency; (4) unexpected childcare obligation; and
- (iii) The member has notified the County Board Office at least 24 hours before the scheduled meeting, unless advance notice is impractical.

Section 3. Procedure.

- A. After a meeting is called to order by the board chairperson or committee chairperson, a role call shall be taken to determine if a quorum of board members are physically present at the meeting location.
- B. If a quorum of board members or committee members are not physically present at the meeting location, the proceedings shall terminate and no meeting shall occur.
- C. If a quorum of board members are physically present at the meeting location, the board members or committee board members shall decide by majority vote of physically present members whether to allow the remote attendance request.

Section 4. Minutes of the meeting shall include the above actions so as to document compliance with the Open Meetings Act and this Policy, specifically stating whether a board member is present physically or remotely.

Section 5. Rights of Members Attending Remotely. The board member permitted to attend remotely shall be allowed to express his or her comments during the meeting and participate, including voting on matters, the same as board members physically attending the meeting, subject to all general meeting guidelines, procedures and rules previously adopted by the LaSalle County Board.

Section 6. Open and Closed Meetings. This Policy covers the rules and procedures of open meetings and closed or executive session meetings of the LaSalle County Board or any of its committees.

Section 7. Remote Attendance Not Permitted. Should a board member's request to attend a meeting remotely be denied due to noncompliance with Section 2, the Board Member shall be allowed to monitor the meeting remotely and, with the recognition of the board chairperson or committee chairperson, be allowed to discuss matter but not allowed to vote on any matters.

Section 8. Compensation.

A. A board member allowed to attend a meeting remotely through the above procedure shall receive the same compensation of a board member attending physically, but shall not receive mileage reimbursement.

B. A board member not allowed to attend a meeting remotely under Section 7 shall not receive any compensation.

16. DOCUMENTS

Whenever any motion or resolution is passed by the LaSalle County Board that requires signatures on a contract, deed, or conveyance, or on any other type of document, the Chairperson of the Board and the County Clerk are authorized to sign the same on behalf of the LaSalle County Board.

17 SPEAKING AT FULL BOARD MEETINGS for MEMBERS OF THE BOARD & PUBLIC

I. Board Members:

- A. Speakers shall not address zoning matters which are pending before either the Zoning Board of Appeals or the County Board; personnel matters, or pending or threatened litigation shall not be addressed in open session. Personal attacks or inappropriate language of any sort will not be tolerated.
- B. No member shall speak without recognition of the Chairperson.
- C. County Board members shall not engage in discussion with, address or ask questions of the Public during the time allowed for Public Citizen Comments without recognition of chairperson
- D. Questions are to be directed to the Chairman to address the member of the Public.

II. Public – Full Board:

- A. Speakers shall not address zoning matters which are pending before either the Zoning Board of Appeals or the County Board; personnel matters, or pending or threatened litigation may not be addressed in open session. Personal attacks or inappropriate language of any sort will not be tolerated
- B. Any individual seeking to comment before the Board must give the Chairperson written notice two hours (2) prior to the meeting and must specify to the Chairperson the nature of the subject to be discussed and a contact number in case of cancellation/emergency at the discretion of the chairperson
- C. There shall be a maximum of fifteen minutes per meeting allowed for Citizen Comments with a limit of five (5) minutes per individual at the discretion of the Chairperson

18. CORRESPONDENCE or MAIL TO BOARD MEMBERS

I. Correspondence/Mail to County Board Members

- A. 1. Any County Board Member wishing to deposit materials for County Purposes into the mailboxes of other County Board Member(s) must sign and date the material and notify the County Board Chairperson before distribution can be performed.
2. County Department(s) wishing to deposit correspondence/mail into the mailboxes of County Board Member(s) must have the Department Supervisor's/Elected Official's signature and date on the material and it must be presented to the Administration Office, room 245 for final approval by the County Board Chairperson,
3. Correspondence from the General Public will not be accepted by the County Board Office for distribution and shall be sent directly to the published address of the County Board Member(s).
4. Correspondence concerning a zoning matter(s) which is pending before the County Board shall not be accepted by a County Board Member.

19. PER DIEM & MILEAGE and MEALS &/or Incidental Expense

A - PER DIEM & MILEAGE

I. Board Members

A. County Board Members when attending the Session of the Board or engaged in committee work of such Board, shall receive for their services the sum of One Hundred dollars (\$100.00) per day as per Resolution #22-66 dated May 13, 2022 and mileage shall be at the rate published by the Internal Revenue Service as per Resolution #11-98 dated July 14, 2011 effective 9-1-11; per each mile traveled from residence in going to and from the County Seat or out of the County. If the meeting is in the City of Ottawa or at a LaSalle County building the normal mileage will be used.

County Board Members who are assigned and attend two committee meetings on the same day shall only be paid mileage for one day unless the second assigned meeting attended starts three (3) or more hours after the adjournment/recess of the first meeting. Mileage for any an assigned meeting attended that is out-side of Ottawa or the County Board Member's district will be paid mileage as per Resolution #11-98 dated July 14, 2011 effective 9-1-11.

B. Each County Board Member must request pre-authorization to receive Per Diem and Mileage for non-assigned, outside Committee Meetings or seminars/trainings from the Board Chairman no later than 48 hours prior to the date of the meeting or seminar/training. A pre-authorization and Per Diem form will be prepared by the County Board Office and notification of authorization will be sent to the County Board member by either e-mail or phone call.

The County Board Member must provide a copy of the meeting agenda and/or a handout from the seminar/training and an Internet accounting of roundtrip mileage. All requested documentation is to be attached to the Pre-prepared Per Diem (2 part) form. The pre-prepared Per Diem (2 part) form will be held in the County Board Office for the County Board Member's signature and requested attachments.

A report will be prepared by the County Board Member and addressed to the relevant Committee, unless the Board Chairman directs otherwise.

C. Non-County Board Members appointed to the below listed Committees will receive the same per diem and mileage from their residence in going to and from the County Seat or out of the County based on Internet accounting of roundtrip mileage:

LaSalle County Oversight-Landfill
LaSalle County Insurance Trust
LaSalle County Public Aid
LaSalle County Zoning Board of Appeals
LaSalle County Stormwater Management Committee

PER DIEM & MILEAGE – continued

II. LaSalle County Elected/Appointed Officeholder and Employees

- A. LaSalle County Elected or Appointed Officeholders and employees of the County when traveling on approved business pertaining to the County shall be allowed mileage at the rate published by the Internal Revenue Service for each mile traveled unless not applicable due to Illinois State statute or LaSalle County resolution or ordinance.
- B. Requestors for mileage reimbursement is to provide an Internet accounting of roundtrip mileage to be attached to the expense report or the voucher of trip and submitted as per Department procedure. If this is a frequent trip to the same location an Internet report needs only to be done once since the mileage will be identical each trip.

LaSalle County Elected/Appointed Officeholder shall not receive mileage for travel where the origin and the destination of the trip are both within the City of Ottawa.

This paragraph does not apply to employees of County Offices.

- C. Individuals shall NOT receive mileage when using County owned vehicles.

20. LODGING, MEALS and/or Incidental Expenses

- A. Lodging, Meals, Tips Tolls, and/or Incidental Expenses must be in accordance with Internal Revenue Service publications
- B. Lodging, Meals, Tips Tolls, and/or Incidental Expenses will be reimbursed when attending seminars, job training, conference or conventions that have been pre-approved by the appropriate committee/official and meals are not part of the registration fee and/or unless not applicable due to Illinois State statute or LaSalle County resolution or ordinance.
- C. Meals may be reimbursed if a Standing Board Committee lasts longer than four (4) hours and will require Board Members to be away from home during mealtime with approval by the County Board Chairperson.
- D. Alcoholic beverages, games, or movies are not reimbursable.
- E. Original receipts must be attached to a voucher procured from Elected/Appointed Official and submitted to the Auditor's Office.

NOTE: Ordinance #23-79 Established a maximum amount allowable for travel expense reimbursements *per trip in the amount of \$1,000.00* to comply with Public Act 099-0604 – See Appendix for Form to submit to Committee and Full Board.

21. CONVENTIONS & SEMINARS

- A. Any extra days or mileage required of any Elected or Appointed Officeholder because he or she is an officer of a Statewide organization is not to be billed to or paid by the Treasurer of LaSalle County. County board members shall not receive per diem for voluntary work.
- B. Any person attending a convention or seminar must have approval of the Elected/Appointed Official's committee. In no instance, shall the County pay for spouses to attend conferences/conventions.
- C. Seminars, workshops, or in-service training are allowable for an officeholder and/or his or her employees with prior approval of the officeholders committee.
- D. Any officeholder and his or her committee are held responsible for including approximate amounts in that office yearly budget requirements for seminar and convention expenses. These amounts are to be of a reasonable nature and meet final approval of the Finance Committee and the LaSalle County Board.
- E. The County will pay no expense of any kind to a County Board Member, Elected Official, Appointed or employee outside of the State of Illinois without approved approval by the appropriate committee and majority of the Full Board.
- F. Any officeholder or member (s) of his or her office staff who attend (s) a seminar, workshops or convention and whose expenses are paid for by the County shall report to his or her committee.
- G. Reimbursement shall not be paid to a County Board Member, Elected or Appointed Officeholder, Department Head or employee for lodging for any day/night prior to, or after, the convention or seminar is in session, without approval by County Board Chairperson. County Board members shall receive no more than one per diem for each day while attending a conference/convention. A Credit Card shall be used for advance payment for lodging.

22. THE CHAIRPERSON

Section 1. Creation of Office

The county board chairperson shall be elected by the voters of the county and shall serve a four-year term commencing on the first Monday of the month following the month of his election and continuing until his/her successor is elected and qualified.

Section 2. Membership on County Board

The county board chairperson shall preside at all regular and special meetings of the county board but shall not vote on any questions before the county board except to break a tie. However, if the county board chairperson is also an elected representative of a county board district, he/she shall be permitted to vote once on all ordinances, resolution, or motions.

Section 3. Action of Ordinances and Resolutions

Any ordinance, resolution, or motion approved by the county board shall be presented to the chairperson before it becomes effective. If the county board chairperson approves such ordinance, resolution, or motion, he shall sign it and it shall become law on the date prescribed.

If the county board chairperson does not approve the ordinance, resolution, or motion, he/she shall notify all board members in writing within ten days with his objections and the board shall reconsider the matter at its next meeting to be held within 30 business days of the board's receipt of the chairman's objections.

If after such reconsideration, a majority of the members of the board pass such ordinance, resolution, or motion, it shall become effective on the date prescribed but not earlier than the date of passage following the reconsideration.

If any ordinance, resolution, or motion, is not returned by the county board chairperson to the board within ten business days after it had been presented to him/her, it shall become effective at the end of the tenth day.

Section 4. Duties

The county board chairperson shall be responsible for the effective administration of all governmental affairs of the county which may properly be placed in his charge. The county board chairperson shall ensure conformance to and enforcement of ordinances, resolutions, policies, rules and regulations of the county and any applicable state statutes.

4A. Appointments

a. Committee on Appointments

The chairperson of the Committee on Appointments shall be made by nomination from the floor and election by the county board. This committee shall remain in place for two years, or until changed by consent of the county board. The committee shall be chosen by its chairperson, and consist of the board members including the county board chairperson.

The majority party shall be represented by four members and the minority party shall be represented by three members.

b. Public Boards, Commissions, and Committees

The county board chairperson shall appoint members of public boards, commissions, or committees as are required by Illinois Statutes. These appointments shall be subject to approval by simple majority vote of the board members present.

c. Employees

The county board chairperson shall appoint, with the recommendation of the appropriate committee and approval of Salary and Labor and forward to the Full Board, employees to positions under the jurisdiction of the county board: non-elected department heads, office managers, and supervisors.

d. The county board chairperson may, with the recommendation of the appropriate committee and approval of the board, suspend, discharge, or remove any employee listed in paragraph c above.

4B. Committee Membership

The county board chairperson is an ex-officio member of all standing and special committees may call special meetings of standing and special committees for cause. The county board chairperson may recommend to the committee on appointments that a committee member or a committee chairperson may be replaced.

4C. Finance

a. Budget formation –

The county board chairperson shall work with the Finance Committee to prepare the annual county budget for consideration and recommendation to the full board. In preparing the annual budget the chairman and Finance Committee may consult with other standing and special committees, County Elected officials, and department heads as necessary.

The county board chairperson shall monitor all reports of the county and report to the county board the financial conditions of the county with respect to the annual budget.

b. The county board chairperson shall monitor, review, and recommend to the Finance Committee all departmental and agency requests for transfers of budgeted funds between general object classifications. Said transfers shall then be recommended to the board for approval.

c. The county board chairperson shall monitor the preparation of financial reports setting appropriate long range capital improvement programs, budgets, and projected financial trends.

d. The county board chairperson shall monitor all grant applications in order to determine the proper budget classification and financial ramifications.

e. The county board chairperson along with the appropriate committee shall negotiate leases, contracts, and other agreements for goods and services, subject to the approval of the appropriate standing committee and the board and ensure that all terms and conditions of leases, contracts, and other agreements are performed and shall notify the appropriate standing committee of any violations thereof.

The Chairperson cont....

Agendas

The county board chairperson shall prepare and post the agenda for all county board meetings, and shall also place on the agenda items requested by a majority of the county board, and all items recommended for approval or discussion by any standing or special committee.

The county board chairperson may place items on the agenda of standing and special committees.

Personnel

- a. The county board chairperson shall develop and recommend to the Salary & Labor Committee an annual employee compensation program for all non-elected, appointed, and non-collective bargaining employees, except for special circumstances which must be authorized by the Board Chairperson and the committee Chairperson.
- b. The county board chairperson shall, in conjunction with the Salary & Labor Committee, negotiate all collective bargaining agreement and make recommendations to the board on all collective bargaining agreements.
- c. The county board chairperson shall monitor the administration of the county's personnel policies and codes, affirmative action program, and applicable state and federal laws.
- d. The county board chairperson shall monitor the enforcement of all collective bargaining agreements between the county and any employees governed by the state public employees labor relations act.

Limit of Authority

No provision of this division is intended to vest in or grant to the county board chairperson any duty or any authority which is vested by law or by ordinance in any other county officer, official, or employee. No provision of this division shall be construed to delegate to the county board chairperson authority to be performed by the county board; nor shall the county board chairperson have the power to bind, obligate, or commit the county in any manner except as provided herein or by the express grant of the authority by the county board.

Salary

The county board chairperson shall be paid compensation per annum of such amount as established by the county board from time to time as in compliance with state statute. County Board Chairperson elected at large and elected to a County Board District shall only receive compensation as County Board Chairperson.

23. THE VICE CHAIRPERSON

The Vice- Chairperson shall be a County Board Member and appointed by the County Board Chairperson.

In the event of the County Board Chairperson's absence (less than 60 days), the Vice-Chairperson shall chair the County Board meetings and exercise the duties of the County Board Chairperson as they relate to the County Board and LaSalle County. The Vice-Chairperson shall have the power to sign all ordinances, resolutions, or written acts of the County Board. The Vice-Chairperson shall perform all other duties prescribed to him/her by the County Board Chairperson.

In the event of the County Board Chairperson's, long-term absence (more than 30 days), the Vice-Chairperson shall receive Per Diem and perform all duties prescribed to the County Board Chairperson per the County Board Chairperson Job Description until the County Board Chairperson returns or a new County Board Chairperson is appointed or elected.

According to Ordinance #20-78 approved by the Full Board on June 8th, 2020 the Vice-Chair is to receive a yearly stipend of \$2,500.00

24. GENERAL RULES AS TO BOARD MEMBERS/COMMITTEES.

A. All Committees shall meet at LaSalle County 707 E. Etna Rd Rm 250 Ottawa, IL 61350 except for special circumstances, which must be authorized by the Board Chairman and Committee chair and follow the State of Illinois' current Public Act for OPEN MEETINGS ACT. The Highway committee shall meet at the Highway Department 1400 N. 27th Rd Ottawa, IL 61350.

1. Speaking at Committee Meetings

- a. Speakers shall not address zoning matters which are pending either before the Zoning Board of Appeals or the County Board. Personnel matters, or pending or threatened litigation shall not be addressed in open session. Personal attacks or inappropriate language of any sort will not be tolerated.
- b. A Citizen upon recognition from the Committee Chair may make comment or ask questions.

B. All Board Members will turn-in completed Certifications to Board Administration Office for the Freedom of Information and Open Meetings Act within 90 days of being elected and renewed as per Open Meetings Act.

C. The member first named shall be Committee Chairperson; with second named to be in charge during his or her absence; when such Committee Chairperson ceases to be a member of the Board he/she ceases to be a member of the committee.

The Committee on Appointments shall be authorized to name the Committee Chairperson for all committees and also fill all other vacancies that may occur.

D. No Standing Committee shall contain more than seven (7) members, including the Chairperson of the Committee.

E. Members are to contact the Board Administrative Office when they will be absent, preferably no later than 24 hours before scheduled meeting. Committee Chairperson may provide a list of substitutes to the Board Office at the time Committee Assignments are published and those substitutes may be contacted in order to join committee for the meeting to constitute a quorum.

If there is no available board member on the contact list the Board Chairperson or their designee may proceed to contact the necessary Board Member(s) to make a quorum.

F. Any additional Standing Committee meeting or date/hour change must have the approval from the Board Chairperson. Any date/hour changes must have approval of Committee Chairperson in coordination with Administrative Assistant

G. Every Committee's roll call sheet must be personally signed by each member present before adjournment. It shall be the duty of the Committee Chairperson of each and every committee to:

1. Verify and provide written approval on the Committee's sign-in sheet
2. Verify their Committee's minutes that all motions are fully written, votes recorded, any hand-outs, or resolution-ordinance/etc are included.
3. Turn in all items listed in G1 & G2 to Board Administration Office after their Committee meeting along with approved bills.
4. At the end of each quarter, Per Diems will be approved by the Finance Committee and forwarded to the Full County Board for approval of payment. However, payments of Per Diems may be made at such other time(s) if required by law or rules and procedures related to other benefits/pensions being received by a Board Member.

H. Any electronic communication concerning county business during a county meeting is subject to Freedom of Information Act (FOIA).

I. Committee Agenda items (Appointments, Ordinances, Resolutions, etc) may be submitted to the County Board Administrative Office at a minimum of two business days before the 48-hour deadline for posting of agendas.

The committee Chairperson is responsible for developing the meeting agenda.

Any two members of the committee may also place items on the agenda upon notification of the committee chairperson.

J. All Committee Minute Books will contain the following items and be placed in the order listed below:

1. Typed Minutes
2. Reports/Resolutions-Ordinances/any hand-outs
3. Copy of Department's Fund Committee Report of Bills & Balance sheet
4. Original of Sign-In Sheet
5. Copy of agenda

K. Any Committee requesting "paperless" reports must have the department submit their reports, resolutions/ordinances, budgets, etc. in either word or excel format to Board Administration office to be incorporated into applicable section of minutes for month presented to their Committee.

L. Recommendations for all proposed salaries of non-elected, non-union, appointed or reappointed employees must be sent by the appropriate committee to Salary & Labor for approval and then forwarded via resolution for approval by the Full Board.

M. No changes, improvements, or repairs to the building by a department shall be undertaken without the consent of the County Property Committee or Maintenance Director (such as painting, pictures hanging on walls, addition of any electrical items, etc)

Any changes, improvements, or repairs to the building by a department shall require a Maintenance Work Order to be completed and submitted to the below locations in the Maintenance's Mailbox:

1. Etna Road Complex - Central Services.
2. Downtown Courthouse - inside entrance of the Basement Stair.
3. Nursing Home - Business Office

N. Any new Committees may only be established after a recommendation to and approval from the Committee on Appointment and Legislation & Rules Committee and the Finance Committee.

O. Supplies, equipment, hardware, services, professional services, leases, improvements, changes or new construction that are over Thirty Thousand Dollars (\$30,000.00) shall be purchased with the bid process, except for contracts for utility services such as water, electricity, heat, and telephone.

Software/Hardware over \$35,000 shall be purchased with bid process. All bids are to be reviewed by the State's Attorney office.

All bids, except for Highway Department projects, shall be sent to the LaSalle County Administrative office (Room 245) and shall be opened at an open committee meeting. All Highway Department bids shall be sent to the Highway Department office and shall be opened during a Highway Committee meeting.

All Highway department bids as required by above may be submitted through QuestCDN or other electronic bidding platform chosen by the County Engineer. Any such electronic bidding utilized is required to have bids securely and confidentially received after public notice and opened or revealed only after access is gained at an open committee meeting and the bids received made public at that committee meeting. All public bidding shall be in compliance with 55 ILCS 5/4-1022 of the Counties Code.

The County Board may extend contracts for up to ninety days without the bid process only by a two-thirds vote of the members present of the Full County Board.

In an emergency situation, the bid process may be by-passed, but each County Board member must be notified via email or in person that the bid process has been by-passed before the next monthly meeting of the Full County Board.

P. All Contracts are to run from December 1st to November 30 to align with the County's fiscal year for Budget purposes.

Q. All Bids/Contracts/Leases/Proposals/Quotes:

1. Shall be opened by the appropriate Standing Committee and then forwarded to the appropriate department.
2. Any Service or Maintenance bids shall then be forwarded to County Property Committee or IT/Central Service Committee, depending on which is applicable
3. Shall contain a Certificate of Insurance as per Minimum Insurance Requirement and have the County's Risk Manager Approval.
4. Shall be reviewed by the County Board Attorney, and have written approval by the County Board Chairperson prior to Elected or Appointed Officeholder signing the contract

R. Elected or Appointed Officeholders or their Designee shall present their Budget proposal to the appropriate Standing Committee within eight weeks from receipt of budget worksheet from Auditor's office.

S. 1. Requests for needed new equipment or replacement equipment shall be prepared by the elected official, appointed official, or department head for use by the appropriate committee members at Budget Time and a copy of the approved items with their accompanying costs will be provided to the Finance Committee at the time scheduled to present their budget.

2. No deviations will be allowed from the requested items that have been approved by the Finance Committee except in the case of emergency, and no transfer of line-item balances will be allowed near the end of the fiscal year in order to obtain equipment that was not requested at Budget Time.

3. All appropriations in the annual budget shall terminate as of November 30th of each year and that any remaining balances shall be available until thirty (30) days thereafter only for the authorization of the payment of obligations incurred prior to the close of said fiscal year. In order for an obligation to be considered to be incurred prior to the close of the fiscal year, one of the following two (2) conditions must be met:

- a. The item must have been delivered to LaSalle County and received before November 30th.
- b. The purchase of the item must have been approved by the Finance Committee of the LaSalle County Board prior to November 30th.

T. Smoking is prohibited in County Buildings. Smoking is allowed as noted in Illinois Clean Indoor Air Act 410 ILCS 80/1 et. seq.

U. All vehicles titled under County Jurisdiction shall display the County Logo except on specially designated vehicles.

25. All Software/Hardware Purchases by One or More Departments

- A. The department(s) wishing to purchase the new software/hardware shall inform the IT committee/department. In an event that the software/hardware will be used by only one department, the department supervisor, or designee, will work with the IT Director to prepare and submit bid/purchase specifications and software/hardware requirements to the IT Committee and department committee. If more than one department will utilize or be affected by the software/hardware, a selection committee will be formed consisting of one representative from all departments involved/affected, the IT Director and the IT Committee Chairman.
- B. The Selection Committee shall prepare and submit bid/purchase specifications and software/hardware requirements for purchases over \$35,000.
- C. The Selection Committee shall open in public and evaluate submitted bids and select vendor.
- D. The Selection Committee shall make recommendation(s) to each committee that approves the budget for the proposed software/hardware purchase. Funds for the software/hardware purchase and support shall be budgeted to the department(s) using the software/hardware on a prorated basis.
- E. The affected board committees shall consider for approval the purchase and forward said approval to the IT Committee for their consideration and submission to the County Board
- F. The department supervisor, or designee, will be the Project Manager or in the case of a multiple department purchase the Project Manager shall be selected by the Selection Committee. The Project Manager shall provide written monthly (at a minimum) progress reports to the affected committee(s) and department(s).

26. ALLOWANCE OF CLAIMS.

- A. Claims shall be approved by Board Committees. Claims are to be signed by Committee Members attending the meeting and also signed by the County Auditor before payment is made. The County Auditor shall sign all claims approved by the proper Board Committee.
- B. Claims shall be presented to the County Auditor no fewer than three (3) days prior to the Committee meeting date. Late claims presented will be held over until the next meeting, unless Board Chairperson or Vice Chairperson authorize to proceed without Board Committee approval. The Committee shall not be allowed to process claims that have not first been audited and entered in the financial records of the County.
The exception to this being the County Highway Department, Nursing Home, Sheriff and Central Services. The County Highway Department, Nursing Home, Sheriff and Central Services processes their own claims, prepares their own committee reports and enter them into the financial system and then a copy is brought to the Auditor's office to be audited and filed.
- C. Claims shall be attached to an affidavit/County Claim Voucher declaring the following:
 1. Date
 2. Vendor name and address
 3. Fund, Department, account number to be charged
 4. Description of the goods or service
 5. Amount less sales tax
 6. Signature of an Authorized Department Representative, following the words: "The items above are true, and were rendered or furnished as described and the amount claimed is due and unpaid, after allowing all credits."
- D. Authorized Department Representative shall include elected and appointed officials and their designees that have registered their names and signatures with the County Clerk and the County Auditor.
- E. Vendor checks shall be mailed directly from the Office of the LaSalle County Board Office for Internal Control purposes.
- F. Claims for contracted services may be paid and considered prepaid for committee action when the committee determines that the contract is complete (i.e.: telephone and other utilities).
- G. Claims subject to valuable discounts for prompt payment may receive special handling with the consent of the Board Chairperson, Vice Chairperson or Finance Committee (i.e.: hand drawn checks).
- H. Investments by the Treasurer are not considered claims.
- I. Claims for the reimbursement of the jury imprest account shall be included as prepayment items.
- J. Claims under \$1,500.00 may be paid through the General County Imprest Fund when considered necessary and jointly authorized by an office holder, appropriate committee Chairperson or County Board Chairperson.
- K. Reimbursements for allowed expenses to an employee will be marked on Voucher "prepaid" for payment within the closest 15 day cycle if signed by the Elected or Appointed Officeholder, Department Head and any of the following in this order Board Chairperson, Vice Chairperson or Finance Committee.
- L. Any work done by a Special Committee Board Member for the County will be initialed by the Chairperson of that Special Committee before being sent to the County Board Chairperson for review and processing.

27. COMMITTEE on APPOINTMENTS & LEGISLATIVE & RULES.

- (a) Chairman of the Board shall select the members of the various standing committees with the assistance of the committee.
- (b) Said Committee, of which the Chairperson of the Board shall be one member, shall examine all questions pertaining to rules and regulations of the Board which may be referred to them.
- (c) Said Committee will review, adopt and amend rule changes and bring forth to the full county board for approval.
- (d) Said Committee shall examine proceedings of the Board and will publish and update yearly.
- (e) Said Committee shall consider legislation pending and proposed before the General Assembly of the State of Illinois affecting all Illinois Counties.
- (f) Said Committee shall consider referrals from Board Chairperson and forward to Full Board.

28. COUNTY PROPERTY – (County Buildings/Grounds and Parks & Memorials)

- (a) This Committee shall purchase all necessary supplies and furniture for the Courthouse & Jail except that no supplies or furniture costing more than Thirty Thousand Dollars (\$30,000.00) shall be purchased without bid process.
- (b) The Committee shall have charge of all necessary repairs and improvements on and for the Courthouse, Jail and Governmental Center. No repairs or improvements costing over Thirty Thousand Dollars (\$30,000.00) shall be made without the consent of the Board.
- (c) Minor repairs for the Courthouse, Jail and Governmental Center shall be granted by the Chairperson of the Committee in regular meeting without consulting an architect. The Committee is empowered and authorized to recommend to the Board an architect when the Committee believes it to be to the best interest of the people of LaSalle County for the reconstruction, remodeling, or construction of any new building for the purpose of housing humans, such as inmates of the Jail and the County Offices and employees and for the maintenance and repairs of the Courthouse, Jail and Governmental Center.
- (d) The Maintenance Director is authorized to make emergency repairs up to the limit of Twenty Thousand Dollars (\$20,000.00) based on his/her judgment. All expenditures must be presented to the Committee at their next regular scheduled meeting.
- (e) No County Property may be disposed of without consent of the Committee and in accordance with State Law. Inventory must be made of the furniture and fixtures and equipment to be disposed of and one copy shall be left with the County Auditor.
- (f) The Committee shall install and keep in force a perpetual inventory of all equipment moveable and stationary, in each building, office or institution of LaSalle County and also catalog the purchase price and depreciation record of each item. Special inventories are to be made before each primary election of officials affected by said election and before appointments in appointive offices and final check-out receipts made on change-over administration. The Committee has authority to pool all equipment and also to transfer same from office to office or institution as the need and occasion may demand and issue transfer receipt for the same.
The Committee has authority to act in a supervisory and advisory capacity and make investigations of all problems of efficiency and economy pertaining to any office (elective or appointive) and institution and make recommendations direct and also to standing Committees and County Board.
- (g) It shall be the duty of the County Property Committee and Maintenance Director or designee to oversee any improvements, changes, or new construction, for the County.
- (h) Said Committee shall recommend all contracts for all utilities, energy, fuel & telephone that come under its jurisdiction and forward to Chairperson for authorized signature
- (i) Said Committee shall see that the grave of William Reddick and Lots 21 Block 1 of the Ottawa Avenue Cemetery be kept in good condition as required by the contract pertaining to this matter as found on record in the Recorder's Office.
- (j) It shall be the duty of said Committee to have the care, management, and control of the cemeteries located upon the Nursing Home Property.
- (k) The operation and control of the Catlin Park and Shabbona Park shall be under this Committee.
- (l) This Committee shall secure a lease for County Park land and report to Full Board for approval

29. FINANCE (Budget, Fees, Auditor & TIF)

- (a) This Committee shall have a general oversight over County finances and shall report at each Session of the Board as to the amount of cash on hand in the County Treasurer's Office showing balances in each account;
- (b) At the September Session they shall present a budget setting out separately the amount's recommended by each of the different committees whose departments require the expenditures and income of County Funds as proper to be appropriated for the ensuing year for such departments, respectively; they shall also recommend a tax levy;
- (c) The report of the Appropriations recommended by the various committees shall be delivered to the Finance and Fee Committee, and the report of the Committee shall be prepared and presented to the Board with all reasonable dispatch at the September Session of the Board;
- (d) This Committee may confer with and aid the County Auditor in all matters pertaining to the County business over which the said Auditor has jurisdiction. The Committee and the County Auditor shall examine all reports of the various county offices and shall acknowledge the same if they are in all respects true and correct;
- (e) The Committee shall examine all claims not otherwise provided for;
- (f) No miscellaneous claims shall be paid before being approved by the Committee and prior to the purchase of any equipment or any expenditure previously not authorized by his or her budget or appropriate committee. All office holders and department heads shall obtain the approval of his/her committee and the Finance Committee.
- (g) Finance will also approve grants for each department if matching funds are required.
- (h) This Committee shall act on written requests for extra help.
- (i) This Committee shall act as a liaison between the County Board and the Mental Health No. 708 Board, and the 708 Board shall report to the Finance Committee as the Finance Committee deems necessary.
- (j) The Finance Committee is authorized to make all necessary transfers in the Budget for salary adjustments and year end transfers.
- (k) This Committee will meet annually with the Chief County Assessment Officer (CCAO)/Clerk of the Board of Review.
- (l) No additional Attorney shall be hired without the permission of the States Attorney and Finance Committee.
- (m) This Committee shall act with the County Board Chairperson for the Pensions/Retirement plans and social security
- (n) No Committee is authorized to enter into any agreement or contract that establishes fees without agreement with the Finance & Fees Committee.
- (o) This Committee shall receive the quarterly reports, capital asset report and other reports from the County Auditor.
- (p) The TIF Committee tries to provide information and communicates with municipalities as to what the county's goal and objectives are regarding TIFs and its expectations in dealing with municipalities in regards to TIF matters. First, the committee would like to make clear that they are not opposed to the legitimate use of tax increment financing in the county so long as it is conducted within both the meaning and spirit of the TIF statute. Our goal is to assure that tax increment financing, if used, is used in the proper fashion, within the meaning of the law and in a manner that truly revitalizes blighted areas and creates positive job growth and economic growth.

30. HEALTH INSURANCE (Benefits)

- (a) Said Committee shall have charge of all County Group Health benefits for active and retired employees.
- (b) Shall recommend to the full County Board group health benefits, choice of third-party administrator &/or insurance company, reinsurance retention limits, premium rates, and eligibility requirements
- (c) Shall approve for payment benefit expenditures including incurred claims and administration fees, premiums, contributions, and taxes.
- (d) Shall oversee the collection of premiums from active employees, retirees, and former employees covered by COBRA and the IL Health Continuation Act.
- (e) Shall have the right to contract for the performance of professional services such as actuaries, appraisals, surveys, or studies made, as it deems necessary to evaluate financial & legal liability.

31. HIGHWAY (Bridge & Township Roads)

- (a) Investigate, report and act on all matters concerning county highways including the repair, maintenance, and improvements thereto;
- (b) Purchase and acquire all land by condemnation or otherwise for the construction and improvement of county highways;
- (c) Let and award contracts and approve purchases for labor, materials and machinery needed for the construction and maintenance of county highways;
- (d) Furnish general supervision of the actions of the County Engineer and operation of the Highway Department;
- (e) Let and award contracts and approve purchases for the construction and maintenance of buildings needed for the housing and repair of road equipment;
- (f) Approve purchases for supplies and equipment for the office of the County Engineer;
- (g) Dispose of excess or used vehicles and equipment through the auction process to realize maximum benefits to the county or by trade in the bidding process;
- (h) Prepare and recommend a long range and one year plan for improvements on the County Highway System;
- (i) Prepare and recommend budgets and appropriations for the County Highway Fund, Special Tax Matching Fund, County Bridge Fund and County Motor Fuel Tax Fund; and supervise and approve the expenditure of all said funds;
- (j) Recommend action on all petitions for aid from the County Bridge Fund;
- (k) Act for the County Board in all matters relating to letting contracts for and expenditure of Township Motor Fuel Tax Funds and Township Bridge Funds;
- (l) Concur in the award of Federal Aid projects and make recommendations on the expenditure of said funds;
- (m) Investigate and recommend actions on all road and bridge matters in other jurisdictions that may be of interest to the County Board;
- (n) Maintain a list of approved contractors meeting the requirements of LaSalle County's "Resolution Defining Responsible Bidder" and to hear and adjudicate protests filed under this resolution; and to disqualify contractors not in compliance with said resolution or for reasons of unsatisfactory performance for a period not to exceed one year.
- (o) The Highway Department's regular hours as approved by the Highway Committee and in accordance with the union contract are weekdays from 7:00 a.m. to 3:30 p.m.

32. IT & CENTRAL SERVICE

- (a) The Informational Technology (IT) Department shall not be placed under the jurisdiction of any other County Office with the exception of the LaSalle County Board.
- (b) All expenditures of county funds for both computer hardware and software require the prior approval of this committee
- (c) This Committee has the responsibility of determining the informational technology needs of the County and seeing that those needs are met.
- (d) IT related maintenance/service contracts/leases/proposals shall be reviewed annually by the IT committee.
- (e) This Committee shall examine the cost of all Central Service Department repairs to the machinery, instruments, and equipment for the Microfilm, Printing & Postal Department, and the cost of all necessary paper and supplies required for the performance of the requested services of said Office shall be paid for by the County Board of said County as authorized and recommended by this said Committee.

33. LAND USE & Landfill Oversight (Construction Land Use, Zoning)

- (a) This Committee shall consider all petitions relative to township boundaries and consider all petitions for approving of plats for subdivisions or approving plats vacating subdivisions and report recommendations to the County Board;
- (b) It will be the duty of said Committee to recommend the necessary County ordinances regulating, controlling, or abating all types of domestic and industrial solid waste in order to protect the public health, safety, and welfare.
- (c) The Committee is required to review and update all ordinances under their jurisdiction annually.
- (d) The Committee shall endeavor to eliminate any violation through conference, conciliation, and persuasion; and to cooperate with other interested governmental agencies, groups, or persons.
- (e) The County Enforcement Officer shall report monthly to this Committee.
- (f) The Land Use Department will be a component part of this Committee.
- (g) The Land Use Director will report monthly to this Committee. An annual Report will be presented to the County Board for approval and filing.

Oversight - Landfill Committee

The Oversight Committee reviews and monitors Landfill activities and reviews disposal fees. The committee is comprised of:

- one (1) Member of the LaSalle County Board in whose district the Landfill is located
- two (2) Members of the LaSalle County Board
- one (1) Township or municipal government representative of the township or municipality in which the Landfill is located, the Director of the Department of Solid Waste Management
- one (1) Citizen at large, appointed by the Board Chairperson for a two (2) year term.

The Committee shall meet no less than quarterly to review the Landfill's operations and problems, if any.

The Committee shall act in an advisory capacity to the Land Use Committee and the LaSalle County Board.

The Vendor shall cooperate in any manner with the Committee by allowing access to the site and allowing access to the records and books.

34. LAW & JUSTICE (State's Attorney, Public Defender, Circuit Clerk, Judiciary, & Detention Home)

State's Attorney

(a) The duties of the State's Attorney are as follows:

To assist the County Collector in collecting all delinquent taxes; to represent the County Treasurer in defending all objection to judgment for taxes as the time of his/her application each year; to prosecute all cases which may be instituted by the County Board is directed to do so; to defend all cases in the Court of last resort without additional compensation; to advise the Board or any member thereof or any County Officer or any assessor or collector within the County in any matter pertaining to the County business and give his/her opinion in writing when so requested; to advise the County Board from time to time of such suggestions as may occur to him/her as necessary to that legal branch of the County business.

(b) The States Attorney will keep his or her committee informed as to the status of his or her Drug Fund.

(c) The State's Attorney shall update the Committee on workshops, and seminars that are not deemed confidential.

Circuit Clerk/ Judiciary

(a) This Committee shall consider all matters pertaining to the Thirteenth Judicial Circuit Court presented to them and make the necessary reports and recommendations to the County Board;

(b) Said Committee shall examine all legal matters presented to them and report their conclusion to the County Board.

(c) This Committee shall cause to be prepared and keep a log showing persons placed in any institution who are County charges, when committed, by whom, to which institution, monthly or yearly charge, and time to which the same is paid; audit all claims from such institutions; may consult with the Judge as to what institutions he/she may commit such person.

Public Defender

(a) This Committee shall review the Public Defenders monthly and yearly report which involves total cases opened and closed.

Detention Home

(a) This Committee may have charge of the Detention Home and grounds thereof and shall adopt rules for the conduct of said Home as they deem proper and reasonable. Said rules shall be posted in three of the most public places at said Home.

(b) The Director of the Home is appointed by the Chief Judge with the confirmation by the County Board. Said Director must file a Ten Thousand Dollar (\$10,000.00) bond for performance and care of property.

35. License Committee

The County Board Chairperson or Vice Chairperson/Liquor Commissioner shall approve and issue all liquor, amusement and entertainment licenses required by the County. The Committee shall inspect and investigate the operations and premises of all licenses. All compensation paid to members of the County License Committee will be paid as salary.

A quarterly report should be submitted to the Full LaSalle County Board

36. NURSING HOME & VAC

- (a) This Committee is authorized and empowered to have general supervision of the LaSalle County Nursing Home.
- (b) Is authorized to advise with and direct the Administrator of the Home.
- (c) Shall approve all claims and bills presented by the Administrator after audit by the County Auditor.
- (d) Shall visit the Home as often as they deem it necessary.
- (e) Shall inquire into the conditions of the patients.
- (f) Shall make and adopt such rules for the conduct of the Home as they deem reasonable and proper and said rules shall be made available to the public.
- (g) The Committee shall make enterprise type reports of income and expense.
- (h) Shall have charge of all necessary repairs and improvements on all building at the Home. No repairs or improvements costing over Thirty Thousand Dollars (\$30,000.00) and Thirty Five Thousand Dollars (\$35,000) for any hardware/ software purchases shall be made without the consent of the entire County Board.
 - (i) Minor repairs shall be granted by the Chairperson of the Committee with full report to the remainder of the Committee in regular Committee meetings without consulting an architect.
 - (j) No person shall be admitted to the Home as a patient that is not in compliance with the rules and regulations of the I.D.P.H.
 - (k) The Administrator of the Home shall have full charge of the Home and the patients thereof and all the employees; shall transact all business pertaining thereto; shall at each regular Session of the Committee make an itemized report, of all monies received and expended by the Administrator.
 - (l) The Medical Director shall be appointed for two (2) years at the September Session, and perform duties specified in the agreement between the Medical Director and the LaSalle County Board.
 - (m) All Facilities on the Nursing Home property shall be administered by this Committee and The County Property Committee subject to the Full Board approval.

VAC – Veteran’s Assistance Commission

- (a) The Chairperson of the County Board designates the County Board’s Veterans’ Assistance Committee as his/her representative with regards to aid to indigent war veterans under the Bogardus Act, as amended.
- (b) To recommend to the Full County Board any changes in the relief allowance schedule and any other policy changes associated with carrying-out the Bogardus Act, as amended.
- (c) No payment for assistance to indigent war veterans and their families as authorized by the Bogardus Act, as amended, will be allowed except upon approval of this Committee.
- (d) No expenditure for the administrative costs of carrying-out the Bogardus Act, as amended, will be allowed except upon approval of this committee.

ROE - Regional Superintendent of Schools, School Health Services & Health Department

- (a) The LaSalle County Truant Officer works out of the Superintendent of Schools Office with his/her duties as per Statutes, Section 26-5 School Code.
- (b) There is hereby created a LaSalle County School Health Service consisting of two nurses and an Admin/Clerk.
- (c) The Committee is authorized to employ the necessary personnel, provide an office, equipment, and supplies for the said County School Health Service and shall report quarterly to this Board on receipts, expenditures, and work accomplished by the personnel and by the Committee. The County School Health Service employees shall perform public health services as delineated by Committee in public and private schools.

37. PUBLIC SAFETY (Sheriff/Courthouse Security/Radio, Coroner, EMA & Animal Control

Sheriff, Court Security, Radio

- (a) The Sheriff will report monthly on the following areas of his/her department:
 1. Average Daily Population
 2. Inmates held for other Agencies
 - a. Amount received
 3. Overtime
 - a. Jail
 - b. Patrol
 - c. Investigations
 4. Replacement of Squad Cars
 5. Accreditations and recommendations
- (b) The committee is authorized to dispose by public sale used vehicles and equipment of the Sheriff's Office.
- (c) The Committee shall have supervision of the operation and maintenance of all Radios within the County and also all stations operated with and in connection with the County Radio. They shall meet and advise making the necessary rules and regulations for the operation and maintenance of County Radios.
- (d) The Sheriff shall keep his/her Committee informed as to the status of his/her Drug Fund.
- (e) The Sheriff shall keep his/her committee informed as to the status of courthouse security.

Coroner

- (a) Whenever in the opinion of the Coroner it is necessary for proper administration, the Coroner shall employ a competent stenographer at a reasonable fee for transcribing testimony and copy therefore.
- (b) Whenever in the opinion of the Coroner it is necessary that a post mortem be held, he/she shall have the right to employ a competent pathologist at a reasonable fee.
- (c) The Coroner may appoint one or more deputies, not exceeding the number allowed by rule of the Coroner of his/her sole discretion. Such appointment shall be in writing and signed by the Coroner, and their compensation shall be determined by the County Board.

EMA

- (a) The Committee shall examine monthly reports, books, and accounts pertaining to EMA and make a report of all receipts and earnings of the Office when necessary.

Animal Control

(a) The LaSalle County Public Safety Committee is responsible for the administration of the Illinois Animal Control Act.

It is the purpose of this committee to cooperate with the County Veterinarian in the control of those diseases of animals which can be transmitted to man and may seriously affect or be fatal to man; and, to assist him in the control of wild animals so they may not inflict bodily injury to man; and, to compensate livestock owners according to the Animal Control Act for losses incurred due to the action of stray dogs, and eradication of all animal disease in the County.

(b) The County Veterinarian shall submit a monthly report and bills payment.

38. Safety & Health Committee (County Buildings/Employees)

The Safety & Health Committee (county buildings/employees) will be a standing committee comprised of two board members, with one being the chair of the committee to oversee the representatives of all departments with the goal of creating and maintaining an active interest safety and reducing accidents throughout County departments. Members should be knowledgeable regarding general safety and knowledge of their department's safety rules.

The duties of the Safety & Health (county buildings/employees) Committee consist of the following:

1. Discuss and assist with the formulation of safety policies and recommend adoption.
2. Discover unsafe conditions and practices and recommend remedies.
3. Assist with the coordination of the safety training programs.
4. Assist with safety walk through inspections.
5. Inform the Insurance Trust Committee of any potential liability issues.

39. SALARY & LABOR

Unless otherwise provided by law or agreement, the Committee shall have charge of all County employment compensation and related benefit matters

- (a) This Committee in conjunction with Board Chairperson shall recommend salaries of all elected and appointed officials and department heads.
- (b) The Committee shall recommend salaries of all elected officials in the March Session prior to their taking office.
- (c) The Committee shall fix salaries of all appointed officials.
- (d) All petitions for changes in salaries for the coming year must be filed with the Salary & Labor Committee by the 1st day of the September Session.
- (e) No Committee is authorized to enter any agreement or contract setting wages, hours, or conditions of employment without agreement with the Salary & Labor Committee.
- (f) The County Human Resource department shall set all pre-employment screenings. No one is to start work as a county employee until the Human Resources department received satisfactory report of screening results.
- (g) All new employee's salary will not begin before signed approval by the Salary & Labor Committee Chairperson or County Board Chairperson or the approved meeting minutes
- (h) The elimination of a position shall also cause the immediate elimination of the associated salary.
- (i) New designations of a position shall require the approval of a new salary range.
- (j) The County designated timekeeping program shall be used by all County employees.
- (k) All overtime must be approved with written signature by Elected/Appointed Officeholders/Department heads.
- (l) The Salary & Labor Committee shall recommend to the Full Board a set of wages, hours, and conditions of employment for union and non-union employees.
 - 1) If the Salary and Labor committee subsequently approves wages, hours or conditions of employment for union and non-union employees greater than the above, said increases shall be forwarded to the Full Board for approval.
- (m) The committee shall conduct hearings on all grievances and disputes as defined in the collective bargaining agreements.
- (n) The Committee shall approve all newly created positions, wages, as well as employment appointments, agreements, or contracts (including collective bargaining agreements), under the statutory authority of the County Board.

40. TAXES, ELECTION & GIS (County Clerk, Recorder, Treasurer, & Assessment / Board of Review)

County Clerk

- (a) Said Committee shall be authorized and empowered to compensate all Election Judges and pay all other election expenses.
- (b) The Committee shall consider all petitions to establish new election precincts or change the boundaries of the present election precincts and arrange for booths and ballot boxes and other supplies for various precincts. Changes in the precinct boundaries are to be made only at the June Session of the LaSalle County Board preceding the Primary Election.
- (c) The County Clerk shall furnish at the County expense, for all the State and County Primary and General Elections only, specimen ballots not to exceed eighty thousand (80,000) to be divided between the major political parties and distributed by the County Clerk.
- (d) This Committee shall examine in June and December of each year the reports, books, and accounts pertaining to the above offices receipts of previous earnings, all monies received not earnings of the office and not paid out and see that all money on hand is turned over to the County Treasurer as provided by law.
- (e) This committee shall meet monthly with the Chief County Assessment Officer (CCAO), GIS Coordinator and Treasurer or their appointed designee.
- (f) Department Reports:

Recorder

- (a) This Committee shall examine monthly the reports, books, and accounts pertaining to the Recorder of Deeds' Office and make a report of all receipts and earnings of the Office and not paid out and see that all money on hand is turned over to the County Treasurer as provided by law.

Treasurer's Report

- (a) The Treasurer shall report to the committee monthly and keep the committee members apprised of the current and future activities, operations and needs of the Treasurer's Office regarding Billing, Collection, Investment and Distribution.
- (b) This information will be used as a base for positive discourse to produce improvement in policies and procedures in operations and activities within the Treasurer's Office; ability to work in harmony with the Chief County Assessment Officer (CCAO), County Clerk, and other offices, officials and members of the general public.

Assessments/ Board of Review

- (a) The Chief County Assessment Officer (CCAO) Clerk of the Board of Review shall report monthly on the status of the tax cycle, Legislative changes, and State proposals.

G.I.S.

- (a) The coordinator shall report monthly on the status of projects and Departments involved.

41. TOURISM

The purpose of the Tourism Committee is to provide financial assistance, to the Hotel/Motel Tax Collectors and local promotion groups. This is done through the promotion and marketing of Tourism attractions and events within LaSalle County. It is the intent of LaSalle County to generate and increase Hotel/Motel occupancy and travel throughout the County, impacting the economic growth.

The Committee takes in the County Tourism Tax collected by the Hotel/Motel Tax Collectors. The Committee approves or denies all distributions of Tourism funds through Application Requests for Tourism Funds presented to the Committee. Tourism funds can be used for Non-for-Profit events/organizations or Hotel/Motel tax contributors

42. Non-Standard Committees/Board

(1) INSURANCE TRUST (Five Board Members & Two Citizens-at-Large)

- (a) Said Committee shall have full power to establish, provide, maintain, and effect all aspects of the County's self-insurance program according to the provisions set forth in the Trust Agreement and applicable Laws or Regulations.
- (b) May seek excess insurance coverage for liabilities and risks by the purchase of commercial insurance and to make payment of premiums on any Policy or Policies when such premiums shall become due.
- (c) Shall contract for administrative, legal, expert, financial, and other professional services deemed necessary or appropriate in the performance of the Trust Agreement.
- (d) Shall review claims and determine all questions of coverage, eligibility, methods of providing or arranging benefits, and all other related matters including establishing reserves and settlement of claims.
- (e) Shall have charge of the County's loss prevention programs implemented to prevent incidents and to develop procedures, provide training and other services necessary to decrease or eliminate future losses.
- (f) Shall be responsible for the management of risks at the County and shall design steps to reduce or mitigate costs such as:
 - 1) development of policies and procedures;
 - 2) review of documents, agreements, contracts;
 - 3) recommend actions or practices; and
 - 4) set minimum insurance requirements for contractors or subcontractors performing work for the County as well as provide a method of review for compliance.
- (g) As sole authority of all Trust Funds, shall manage monies in accordance with the Trust Agreement and applicable laws and regulations. Shall seek an annual outside audit of funds and provide annually to the full County Board, a report representing the status of the Trust, the application of contributions received and any other pertinent information regarding the operation of the Trust.
- (h) Shall be responsible for protecting liabilities not covered by the Insurance Trust through the purchase of conventional insurance or reinsurance policies as well as paying incurred expenses attributed to said coverage(s).
- (i) Shall levy for and transfer funds to the Insurance Trust for payment of annual debt obligations.

(2) Circuit Wide Probation Committee (Two Board Members)

The Circuit Wide Probation Committee includes Board Members from Bureau and Grundy County.

Non Standard Committees/Board - *continued*

(3) Hiring Sub Committee (as required)

Sub-Committee for interviewing future applicants for appointed hires and presents their recommended candidate to appropriate Committee for their review, motion to approve and forward to Full Board. This Committee shall consist of the following:

Chairperson of the LaSalle County Board

LaSalle County Board Finance Chairperson or designee of that Committee

LaSalle County Board Salary & Labor Chairperson or designee of that Committee

LaSalle County Chairperson of the Committee making the hire or designee of that Committee

A LaSalle County Board Member of the Committee making the hire

Additional Committees, Subcommittees, & Boards - *continued*

(1) Sergeant at Arms	One Board Member
(2) B.E.S.T	One Board Member
(3) C.A.S.A	One Board Member
(4) Tourism - Coalition	One Board Member of Tourism Committee
(5) Health Department	One Board Member
(6) Heritage Corridor (<i>Tourism</i>)	One Board Member of Tourism Committee
(7) Mental Health 708 Board	One Board Member
(8) Tri County	Two Board Members
(9) UCCI	Two Board Members
(10) University of IL Extension Service	Two Board Members
(11) Soil and Water	One Board Member

43. OFFICE HOURS

It shall be the duty of each Officeholder and appointee to keep his/her office open each business day Monday through Friday from the hours of 8:00 o'clock in the morning to 4:30 in the afternoon.

44. PAYMENT OF SERVICES

All appointed and elected officials of the County of LaSalle, State of Illinois, who are paid on a salary basis per month and who shall at the time of entering upon the duties of their offices serve less than a full month for the first month of their term are to be paid on a pro-rata basis for that month and upon resigning or going out of office, if said appointed or elected officer shall serve a portion of a month said officer shall be paid on a pro-rata basis for the portion of the month so served.

45. ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

- A. According to the Illinois Pension Code, LaSalle County is required to participate under the Illinois Municipal Retirement Fund (IMRF) and is considered an IMRF Employer. The Pension Code also determines which persons are eligible for IMRF coverage and provides the program for contributions by employers and members as well as retirement pension and other benefits.
- B. LaSalle County excludes from participation in IMRF persons in positions normally requiring performance of duty for less than one thousand (1,000) hours per year who never participated while employed by the County or to an elected position prior to August 1, 2011

46. HOLIDAYS

The holidays for LaSalle County employees are as follows:

New Year's Day
Marin Luther King (Circuit Courts)
Lincoln's Birthday
President's Day
Spring Holiday
Memorial Day
June Nineteenth (Circuit Courts)
Independence Day
Labor Day
Columbus Day
Election Day (Circuit Courts)
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Day

If one of the above holidays falls on a Saturday, it shall be observed on the proceeding Friday. If one of the above holidays falls on a Sunday, it shall be observed on the following Monday.

47. APPOINTMENTS

Animal Control Administrator
Board of Review
Central Services
Chief County Assessment Officer (CCAO)
County Engineer
EMA Director
Enforcement Officer
Environmental Services & Land Use Director
Finance Director
Insurance Trust
Human Resources Director
IT Director
Maintenance Director
Medical Director
Nursing Home Administrator
Parks Manager

Finance Policies

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Article I

General Overview

Section 1.01. *Purpose*. This Bond Disclosure Policy ("Policy") of LaSalle County, Illinois (the "County") is intended to ensure that the County efficiently carries out its primary (offering) and secondary (continuing) disclosure obligations with respect to Securities it issues or guarantees pursuant to Rule 15c2-12, as amended (the "Rule"), promulgated under the Securities Exchange Act of 1934, as amended.

Section 1.02. *Background*. The Rule prohibits underwriters from purchasing bonds, notes or other obligations for resale to private investors unless the issuer provides an official statement and contractually promises to provide specified disclosures as required in the Rule. To facilitate compliance with the Rule, each issuer must enter into a continuing disclosure agreement ("Disclosure Agreement(s)") with the purchaser or underwriter in connection with each new issuance of Securities, thereby creating a contractual promise on behalf of the issuer to provide the market with these disclosures. The County is responsible for ensuring that all disclosure documents contain accurate information. The SEC has asserted that, under Rule 10b-5, "disclosure documents used by municipal issuers, such as official statements, are subject to the prohibition against false or misleading statements of material facts, including the omission of material facts necessary to make the statements made, in light of the circumstances in which they were made, not misleading."

Section 1.03. *Securities Subject to the Rule*. Various offerings of Securities are fully or partially exempt from the continuing disclosure provisions under the Rule. Offerings with an aggregate original principal amount of less than \$1 million ("Small Offerings"), offerings sold prior to July 3, 1995 ("Old Offerings") and offerings sold by an issuer directly to investors without using a broker, dealer, or municipal securities dealer as an underwriter or placement agent ("Direct Offerings") are entitled to certain exemptions from all continuing disclosure provisions under the Rule, unless the County voluntarily agrees to provide continuing disclosures for an otherwise exempt offering. Such exempt offerings may constitute a reportable "Financial Obligation" under a Disclosure Agreement entered into after February 27, 2019.

Section 1.04. *Definitions*. In addition to the terms defined above, the following capitalized terms shall have the following meanings:

- (A) "Annual Reports" shall have the meaning set forth in Section 4.01 of this Policy.
- (B) "Disclosure Coordinator" means the individual designated in Section 2.01 of this Policy.

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(C) "Disclosure Counsel" means legal counsel (which may be bond counsel retained under separate engagement for a series of Securities) engaged for the purpose of assisting the County in meeting its primary and secondary market disclosure obligations.

(D) "EMMA" means the Electronic Municipal Market Access system of the MSRB. Information regarding submissions to EMMA is currently available at <http://emma.msrb.org/>.

(E) "Employee" means any person who, as part of his or her employment, has regular responsibility for the administration of matters related to Securities and Financial Obligations.

(F) "Financial Advisor" means a municipal advisor engaged for the purpose of assisting with the County's structuring and sale of Securities and incurrence of Financial Obligations.

(G) "Financial Obligation" means a (i) debt obligation¹ ; (ii) derivative instrument entered in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (iii) guarantee of (i) or (ii).

By way of further explanation of the definition:

- a. The term Financial Obligation is intended to distinguish debt, debt-like, and debt-related obligations (which could impact the County's liquidity, overall creditworthiness, or an existing Securities-holder's rights) from ordinary financial and operating obligations incurred in the normal course of County operations.
- b. The term Financial Obligation shall not include Securities as to which an official statement has been provided to the MSRB consistent with the Rule.
- c. The term Financial Obligation includes lease arrangements entered into by the County that operate as vehicles to borrow money, e.g. create an obligation to repay borrowed money over time under the terms of a lease equivalent to a similar obligation incurred under the terms of an indenture, loan agreement or similar contract, but does not include lease arrangements that are not vehicles to borrow money (e.g. operating leases) which do not represent competing debt of the County.

¹ SEC guidance as of the date of the policy indicates the term "debt obligation" includes, but is not limited to: (1) any short-term or long-term debt obligation of the County under the terms of an indenture, loan agreement or similar contract; (2) a direct purchase of municipal securities of the County by an investor; (3) a direct loan to the County by a bank; and (4) generally, lease arrangements entered into by the County that operate as a vehicle to borrow money. The County should analyze each "Financial Obligation" upon the facts and circumstances in accordance with the Rule , and any subsequent guidance thereunder by the SEC.

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d. "derivative instrument" includes a swap, security-based swap, futures contract, forward contract, option, any combination of the foregoing, or any similar instrument to which the County is a counterparty, designed to hedge against the risks of a related debt obligation, as opposed to such vehicles designed to mitigate investment risk.

(H) "Fiscal Year" means the fiscal year of the County, beginning on December 1 and ending on the following November 30.

(I) "Listed Event" means any of the events listed in Exhibit A of this Policy.

(J) "MSRB" means the Municipal Securities Rulemaking Board or any other Municipal Securities Rulemaking Board by the Rule.

(K) "Official Statement" shall have the meaning set forth in Section 3.01 of this Policy.

(L) "SEC" means the United States Securities and Exchange Commission.

(M) "Securities" means any securities issued by, or whose payment is guaranteed by the County, that are subject to the Rule.

Article II

Key Participants and Responsibilities

Section 2.01. *Disclosure Coordinator*. By adoption of this Policy, the County hereby appoints the Budget Manager to act as the Disclosure Coordinator hereunder.

Section 2.02. *Responsibilities*. The Disclosure Coordinator is responsible for the following tasks:

(A) reviewing and approving all preliminary and final official statements relating to the County's Securities, together with any supplements, for which a Disclosure Agreement is required (each, an "Official Statement"), before such documents are released, in accordance with Article III below;

(B) moderating County Board (or departmental, if delegated) approval of all Financial Obligations triggering a Listed Event Notice under any new Disclosure Agreement entered into after February 27, 2019;

(C) reviewing the County's status and compliance with Disclosure Agreements, including filings of disclosure documents thereunder and in compliance with this Policy, in accordance with Articles IV and V below;

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(D) serving as a "point person" for personnel to communicate issues or information that should be or may need to be included in any disclosure document;

(E) recommending changes to this Policy to the County Board as necessary or appropriate;

(F) communicating with third parties, including coordination with outside consultants assisting the County, in the preparation and dissemination of disclosure documents to make sure that assigned tasks have been completed on a timely basis and make sure that the filings are made on a timely basis and are accurate;

(G) in anticipation of preparing disclosure documents, soliciting "material" information (as defined for purposes of federal securities law) from Employees identified as having knowledge of or likely to have information of Listed Events under Article IV or relevant to Disclosure Agreements;

(H) maintaining records documenting the County's compliance with this Policy; and

(I) ensuring compliance with training procedures as described below.

The responsibilities of the Disclosure Coordinator to make certain filings with the MSRB under Articles IV (Annual Report Filings) and V (Listed Event Filings) may be delegated by contract to a dissemination agent, under terms approved by the County Board.

Article III

Official Statements

Section 3.01. Review and Approval of Official Statements. Whenever the County issues Securities, an Official Statement may be prepared. Each of these Official Statements contains information relating to the County's finances. The Disclosure Coordinator (with advice from Bond Counsel, any retained Disclosure Counsel, and/or Financial Advisor) shall have primary responsibility for ensuring that all such information is accurate and not misleading in any material aspect. The Official Statement may also include a certification that the information contained in the Official Statement regarding the County, as of the date of each Official Statement, does not contain any untrue statement of material fact or omit to state any material fact necessary to make the information contained in the Official Statement, in light of the circumstances under which it was provided, not misleading. When undertaking review of a final or preliminary Official Statement, the Disclosure Coordinator shall:

(A) review the Official Statement to ensure: (i) that there are no material misstatements or omissions of material information in any sections, (ii) that the information relating to the County that is included in the Official Statement is accurate, and (iii) that when necessary the information relating to the County has been reviewed by a knowledgeable Employee or other appropriate person;

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(B) draft, or cause to be drafted, for the Official Statement descriptions of (i) any material current, pending or threatened litigation, (ii) any material settlements or court orders and (iii) any other legal issues that are material information for purposes of the Official Statement; and

(C) report any significant disclosure issues and concerns to the County Board (with advice, as necessary, from Bond Counsel, retained Disclosure Counsel, if any, and/or Financial Advisor).

Section 3.02. *Submission of Official Statements to of County Board for Approval.* The Disclosure Coordinator shall submit all Official Statements to the County Board for review and approval. The Supervisors shall undertake such review it deems necessary. This may include consultation with the Disclosure Coordinator, Bond Counsel, retained Disclosure Counsel, if any, and/or the Financial Advisor to fulfill the County's responsibilities under applicable federal and state securities laws.

Article IV

Annual Report Filings

Section 4.01. *Overview.* Under the Disclosure Agreements the County has entered into in connection with certain of its Securities, the County is required each year to file Annual Reports with the EMMA system. Such Annual Reports are generally required to include: (1) certain updated financial and operating information as outlined in each Disclosure Agreement, and (2) the County's audited financial statements. The documents, reports and notices required to be submitted to the MSRB pursuant to this Policy shall be submitted through EMMA in an electronic format (searchable PDF), and shall be accompanied by identifying information, in the manner prescribed by the MSRB, or in such other manner as is consistent with the Rule. A description of the format and information presently prescribed to be filed with EMMA is included in Exhibit B. To facilitate the County's Disclosure Agreements the Disclosure Coordinator shall:

(A) maintain a record of all Disclosure Agreements of the County using a chart substantially in the form attached as Exhibit C, which shall identify and docket all deadlines;

(B) schedule email reminders on the EMMA website for each issue of Securities to help ensure timely filing of financial disclosures;

(C) ensure that preparation of the Annual Reports commences as required under each specific Disclosure Agreement; and

(D) comply with the County's obligation to file Annual Reports by submitting or causing the required (i) annual financial information and operating data and (ii) audited financial statements to be submitted to the MSRB through EMMA.

(i) In the event audited financial statements are not available by the filing deadline imposed by the Disclosure Agreement, the Disclosure Coordinator shall instead timely submit or cause to be submitted unaudited financial statements,

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with a notice to the effect that the unaudited financial statements are being provided pending the completion of audited financial statements and that the audited financial statements will be submitted to EMMA when they have been prepared. In the event neither audited nor unaudited financial statements are timely posted, the County shall cause to be filed a "failure to file notice" in accordance with the Rule. The failure to file notice for audited financial statements shall include information describing the nature and/or cause of the failure to meet the contractual deadline and, if available, an approximate timeframe for when the completed audited financial statement is expected to be submitted. Audited financial statements shall be filed as soon as available. If updated financial and operating information is not posted by the filing deadline, the Disclosure Coordinator shall cause a "failure to file notice" to be posted to EMMA in accordance with the Rule.

(ii) All documents submitted to the MSRB through EMMA that are identified by specific reference to documents already available to the public on the MSRB's Internet website or filed with the SEC shall be clearly identified by cross reference.

Article V

Listed Event Filings

Section 5.01. Disclosure of Listed Events. Pursuant to Rule 15c2-12(b)(5)(i)(C), the County is obligated to disclose to the MSRB notice of certain specified events with respect to the Securities (a "Listed Event"). Employees shall be instructed to notify the Disclosure Coordinator upon becoming aware of any of the Listed Events in the County's Disclosure Agreements. The Disclosure Coordinator may consult with Bond Counsel, retained Disclosure Counsel, if any, or the Financial Advisor, to determine if an occurrence is a Listed Event, and whether a filing is required or is otherwise desirable. If such a filing is deemed necessary, the Disclosure Coordinator shall cause a notice of the Listed Event (a "Listed Event Notice") that complies with the Rule to be prepared, and the Disclosure Coordinator shall cause to be filed the Listed Event Notice as required by the Rule as follows:

(A) Prior to issuance of new Securities after February 27, 2019, a complete list of current Financial Obligations shall be compiled in accordance with Exhibit D hereof, and submitted to the Disclosure Coordinator for continuous monitoring with regard to compliance with all Disclosure Agreements entered into on or after February 27, 2019.

(B) The Disclosure Coordinator shall monitor and periodically review the Listed Events identified on Exhibit A, in connection with the Disclosure Agreements identified on the chart in Exhibit C to determine whether any event has occurred that may require a filing with EMMA. To the extent Disclosure Coordinator determines notice for an event is not required based on the event not

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achieving a level of materiality, Disclosure Coordinator shall document the basis for the determination.

(C) For Securities to which the Listed Event or Events are applicable, the Listed Event Notice shall be filed in a timely manner not in excess of ten (10) business days after the occurrence of the Listed Event.

(D) The Disclosure Coordinator shall monitor Securities data on EMMA regarding rating agency reports for rated Securities, and may subscribe to any available ratings agency alert service regarding the ratings of any Securities.

Article VI

Miscellaneous

Section 6.01. Documents to be Retained. The Disclosure Coordinator shall be responsible for retaining records demonstrating compliance with this Policy. The Disclosure Coordinator shall retain an electronic or paper file ("Transcript") for each Annual Report the County completes. Each Transcript shall include final versions of documents submitted to the MSRB through EMMA, and any documentation related to determinations of materiality (or immateriality) of Listed Events. The Transcript shall be maintained for the period that the applicable Securities are outstanding, and for a minimum of five [5] years after the date the final Annual Report for an issue of Securities is posted on EMMA.

Section 6.02. Education and Training. The County shall conduct periodic training to assist the Disclosure Coordinator, Employees and the Supervisors, as necessary and appropriate, in understanding and performing their responsibilities under this Policy. Such training sessions may include a review of this Policy, the disclosure obligations under the Disclosure Agreement(s), applicable federal and state securities laws, including the Listed Events in Exhibit A, and the disclosure responsibilities and potential liabilities of members of County staff and members of the County Board. Training sessions may include meetings with Bond Counsel, retained Disclosure Counsel, if any, Dissemination Agent, if any, or Financial Advisor, and teleconferences, attendance at seminars or conferences where disclosure responsibilities are discussed, and/or recorded presentations. Disclosure Coordinator shall maintain a record of training activities in furtherance of this Policy.

Section 6.03. Public Statements Regarding Financial Information. Whenever the County makes statements or releases information relating to its finances to the public that is reasonably expected to reach investors and the trading markets (including, without limitation, all Listed Event Notices, statements in the annual financial reports, and other financial reports and statements of the County), the County is obligated to ensure that such statements and information are accurate and complete in all material aspects. The Disclosure Coordinator shall assist the County Board, County Auditor's Office, County Treasurer's Office, and State Attorney's Office in ensuring that such statements and information are accurate and not misleading in any material aspect. Investment information published on the

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County's website shall include a cautionary statement referring investors to EMMA as the official repository for the County's Securities-related data.

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EXHIBIT A

LISTED EVENTS

The following events automatically trigger a requirement to file on EMMA within ten (10) business days of their occurrence (listed events are subject to change by the SEC):

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults, if material;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
- (7) Modifications to rights of security holders, if material;
- (8) Bond calls, if material, and tender offers;
- (9) Defeasances;
- (10) Release, substitution, or sale of property securing repayment of the securities, if material;
- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership or similar event of the obligated person²;

Note to paragraph (b)(5)(i)(C)(12):

For the purposes of the event identified in paragraph (b)(5)(i)(C)(12) of this section, the event is considered to occur when any of the following occur:

The appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority

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having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

(13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

(14) Appointment of a successor or additional trustee or the change of name of a trustee, if material;

Additionally, the following events apply to Disclosure Agreements entered into by the County on or after February 27, 2019:

(15) Incurrence of a Financial Obligation of the obligated person, if material*, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect security holders, if material*; and

(16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties.

*Materiality is determined upon the incurrence of each distinct Financial Obligation, taking into account all relevant facts and circumstances. A Financial Obligation is considered to be incurred when it is enforceable against the County. Event notices for Financial Obligations (e.g. under 15 and 16 above) should generally include a description of the material terms of the Financial Obligation, including: (i) date of the incurrence, (ii) principal amount, (iii) maturity and amortization; (iv) interest rate(s), if fixed, or method of computation, if variable, (v) other appropriate terms, based on the circumstances. In addition to a summary of material terms, the County may alternatively, or in addition, submit related materials, such as transaction documents (which may require some A-3 redaction), terms sheets prepared in connection with the Financial Obligation, or continuing covenant agreements or financial covenant reports.

²The term "obligated person" for purposes of the Rule shall mean the party, if other than the County, responsible for the Securities, e.g. in a conduit issue sold through the County, the conduit party would be the "obligated person" under the Disclosure Agreement.

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EXHIBIT B

Suggested Practices in Submitting Annual Financial Information to EMMA*

Annual Financial Information is to be submitted to EMMA as follows:

- through the EMMA Dataport;
- in one or more electronic word-searchable portable document format files configured to permit documents to be saved, viewed, printed and retransmitted by electronic means ("properly formatted pdf file"); and
- indexed by the submitter as "Annual Financial Information and Operating Data" – this EMMA indexing category should be used for all submissions consisting of one or both parts of an annual financial information submission. A submission should be indexed in EMMA by the submitter as "Annual Financial Information and Operating Data" if it consists of complete annual financial information (including audited financial statements and/or the CAFR).

If the audited financial statements have not been prepared in time to meet the deadline:

- file unaudited financial statements with a notice to the effect that the unaudited financial statements are being provided pending completion of audited financial statements and that the audited financial statements will be submitted to EMMA when they have been prepared.

If annual financial information is provided by reference to other submitted documents file:

- a notice that includes specific reference to a document available on the EMMA website or the SEC (such as, but not limited to, an official statement), to the extent that such document in fact includes the information required to be included in the annual financial information; and
- the submitter should confirm that such document in fact is available from the EMMA website or the SEC and should include in such notice (A) a textual description of the document that includes the required information, with sufficient detail for a reasonable person to determine the precise document being referenced, and (B) an active hyperlink to the pdf file of such document as then posted on the EMMA website or to the SEC's EDGAR system; further, if such document includes audited financial statements, the submitter should also index such submission as "Audited Financial Statements or CAFR" in addition to (but not instead of) "Annual Financial Information and Operating Data" unless the submitter submits such audited financial statements separately to EMMA.

Failure to file notices are to be submitted to EMMA as follows:

- through the EMMA Dataport;
- as an electronic word-searchable and properly formatted pdf file; and
- indexed by the submitter as "Failure to Provide Annual Financial Information."

* Procedures subject to change

LaSalle County **Capital Asset Policies & Procedures**

Background

The Government Accounting Standards Board (GASB) Statement No. 34 states that capital assets should be reported at historical cost. The cost of a capital asset should include any charges necessary to put the asset into place. Donated capital assets should be reported at their estimated fair value at the date of donation. Capital assets include moveable property (furniture & fixtures, machinery & equipment, automobiles, etc.), land, land improvements, buildings, building improvements, leasehold improvements, infrastructure, historical treasures & works of art, and all other tangible or intangible assets that are used in operations that have initial useful lives beyond a single reporting period. Capital assets that are not being depreciated should be disclosed separately from those that are being depreciated.

Importance of Capital Asset management

The County of LaSalle (the “County”) is committed to sound fiscal management, an important part of which includes responsible stewardship of the County's capital assets. A comprehensive capital asset accounting system that enables the County to track and manage its property is essential for several reasons:

- Capital asset accounting enables the County to prepare its financial statements in accordance with generally accepted accounting principles (GAAP), thereby improving the County's fiscal management and reporting practices.
- The County has a responsibility to safeguard its assets from misuse or loss. An accurate capital asset listing which can be compared to a periodic physical count of assets reduces the risk of loss.
- Information such as an asset's age, useful life, condition and replacement cost is a valuable management and budgeting tool for short term and long-term capital planning and determining the timing and size of debt issuances to fund asset maintenance, repairs and replacement.
- With a proper accounting of assets, the County can obtain the appropriate amount of insurance and, in the event of damage or loss, demonstrate the value of the affected asset.
- A reliable asset accounting system enables compliance with intergovernmental grant provisions that require specific record keeping of capital assets acquired with grant monies.

LaSalle County **Capital Asset Policies & Procedures**

- Government officials are entrusted with the responsible management of public resources. A well-maintained capital asset system enables accountability for the use of those resources by demonstrating that tax dollars are being spent for the proper care and maintenance of assets.

Capital Improvement Plan (CIP) Policies

Annually review and monitor the state of the County's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

- A. The County will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
- B. The County will maintain its physical assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
- C. Capital projects will conform to the following criteria:
 - a. will be part of an approved County plan;
 - b. will be part of an adopted maintenance/replacement schedule;
 - c. will minimize operating costs; and
 - d. will be selected according to the established Capital Improvement Plan.
- D. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

The Capital Planning Tool will be used to develop a list of Capital Improvements/Capital Assets by the Finance Department in conjunction with Department Heads. The County Property Committee shall review the list and assign criterion to each improvement/asset. If known, funding sources will be assigned. If funding for an improvement/asset is not known, the recommended Capital Improvements/Assets will be reviewed by the Finance Committee for funding recommendations. Once a funded list of recommended Capital Improvements/Assets is complete, the recommended Capital Improvements/Assets will be included in the annual budget for County Board review/approval.

Capital Asset Policy

A. Purpose

The Capital Asset Policy and Procedures provides guidelines to establish and maintain capital asset records that comply with governmental financial reporting standards, provides for adequate stewardship over County resources, and provides centralized documentation for insurance and asset management purposes.

LaSalle County Capital Asset Policies & Procedures

Capital Asset Threshold Useful Life

Capitalization threshold levels and useful lives for capital assets are as follows:

Movable Property (equipment, comp hardware, vehicles, etc.)	\$5,000	Varies - see Table A
Computer Software purchased or developed for Internal Use	\$50,000	3 years
Buildings and Improvements	\$20,000	40 years
Leasehold Improvements	\$100,000	< of 20 or 40 years or lease term
Land and Non-depreciable Land Improvement	N/A – capitalize all	No useful life assigned for inexhaustible assets
Depreciable land improvements	\$25,000	20 years
Historical Treasures & works of Art	N/A	No useful life inexhaustible
Infrastructure/Site Improvements	\$5,000	20-40 years

1. The straight-line depreciation method will be used for depreciation of all depreciable capital assets.
2. A full year of depreciation will be taken for the year assets are placed in service or disposed of.
3. No salvage value will be included in the depreciation calculation.

Identifying the different categories and classes of capital assets:

1. Movable Property

Movable property consists of those capital assets that are not fixed or stationary in nature. They are those assets that are not land, land improvements, buildings, building improvements, or infrastructure. In general, movable property includes furniture & fixtures, machinery and equipment, and automobiles. For more detailed examples of movable property, see the table of capital assets and useful lives in Section 3 below.

2. Computer Software Developed or Purchased for Internal Use

Computer software developed or purchased for internal use is movable property that requires special consideration due to its nature and difficulty in accounting for the costs associated with it. Computer software used by an entity may be developed in-house or purchased from outside parties. Whether computer software is purchased from outside parties or developed internally, certain costs incurred would be capitalized. Costs that may be capitalized associated with developed software include those incurred during what is called the “application development stage”. Activities that occur during this stage include configuration, interfacing, coding, installation, conversion of old data, and testing such as parallel processing. The capitalizable costs incurred during this stage include the purchase price of the software or the materials needed to internally develop the software, and cost of services needed after purchase of the software or during internal development. Any payroll costs for employees who are directly

LaSalle County **Capital Asset Policies & Procedures**

associated with and who devote time directly to the software development stage are also costs that would be capitalized. Conversely, any general and administrative costs and overhead costs associated with the software development stage are not costs that are capitalized.

3. Buildings and Building Improvements

Buildings are permanent structures erected above ground, together with fixtures attached to and forming a permanent part of the building, for the purpose of sheltering persons or personal property. The cost of buildings includes all labor, materials, and professional services required to construct the building, and any other costs to put the building into its intended use.

Building improvements are major repairs, renovations, or additions to a building that increase the future service potential of the building and benefit future periods. The buildings and the improvements become one and inseparable. Examples of building improvements include major repairs, renovations, or additions such as addition of a new wing or a new air conditioning system.

4. Leasehold Improvements

Leasehold Improvements are improvements made by the lessee to leased property such as land and buildings. The lessee has the right to use such facilities and improvements during the life of the lease, but the improvements made to the property would revert to the lessor at the expiration of the lease. For this reason, the useful life of the leasehold improvement cannot be longer than the remaining lease term. The useful life of the leasehold improvement would be the lesser of 20 years (if a depreciable land improvement), 40 years (if a building improvement), or the remaining lease term. These improvements to leased property are treated as separate capital assets and are capitalized and depreciated if they are above the threshold for capitalization for the particular type of leased capital asset. Some examples of leasehold improvements would be new buildings or structures built on leased land and attachments or improvements made to existing leased buildings or structures.

5. Land and Land Improvements

Land is an inexhaustible asset that has an unlimited life and therefore is not depreciated.

Land improvements are those betterments, improvements, and site preparations that ready land for its intended use. Like the land itself, these improvements are inexhaustible and therefore not depreciated. Some examples of land improvements would be excavation, filling, grading, and demolition of existing buildings, and removal or relocation of other property (telephone or power lines).

6. Depreciable Land Improvements

Depreciable land improvements are defined as improvements made to land that have determinable estimated useful lives and deteriorate with use or passage of time. These improvements are built or installed to enhance or facilitate the use of the land for a particular purpose. Depreciable land improvements may include walking paths and trails, fences and gates, landscaping, sprinkler systems, fountains, and beaches. These are unlike non-depreciable land improvements and land since the useful life of the improvement is determinable.

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7. Infrastructure/Site Improvements

Infrastructure is defined as long-lived capital assets associated with governmental activities that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples include highways, roads, bridges, tunnels, sidewalks, curbs, gutters, street signage, traffic signals, drainage systems, levees, water and sewer systems, dams, radio or television towers, and lighting systems. Although these assets are long-lived, useful lives are assigned to these assets and they are depreciated.

8. Historical Treasures & Works of Art

Historical treasures & works of art are items which are considered inexhaustible and held for public exhibition, educational purposes, or research in enhancement of public service instead of financial gain. Examples are paintings, sculptures, photography, maps, manuscripts, musical instruments, recordings, film, furnishings, artifacts, tools, weapons, and other memorabilia. Generally, collections of historical treasures & works of art will be considered inexhaustible, and would therefore not be depreciated. However, special rules apply for the capitalization of these assets. If a collection was capitalized as of June 30, 1999, the collection must continue to be capitalized, along with all additions to the collection. However, if the collection was not capitalized as of June 30, 1999, do not capitalize the collection.

Useful Lives – Moveable Property

Useful lives will be reviewed annually by the Finance Department. The County depreciates over the following useful lives:

Table A

Assets	Years
Office furniture & fixtures Examples: desks, file cabinets, safes	10
Computers & peripheral equipment Examples: hard drives, printers, monitors, keyboards, disc drive, scanners, networking hardware	5
Computer software developed or purchased for internal use (costs that may be capitalized include those incurred during configuration, interfacing, coding, installation, conversion of old data, and testing such as parallel processing)	3
Medical Equipment	5
Vehicles Examples: Cars, light general/purpose trucks <13,000 lbs	5
Vehicles – high mileage Examples: police cars	3

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Heavy general-purpose trucks (13,000 lbs or more)	6
Trailers and trailer mounted containers	6
Construction Equipment	6
Telephone office equipment Examples: central office switchboards and related equipment	18

Intangibles

The County is in possession of assets that may be considered intangibles assets, including computer software and easements. The County will account for intangibles in accordance with GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. Computer software will be capitalized if the acquisition cost meets the capitalization threshold.

Easements will be accounted for as follows:

1. A temporary easement will not be recognized as a capital asset.
2. A permanent easement will be recognized as a capital asset subject to all the following conditions:
 - a. The easement is evidenced by a final plat of subdivision and acceptance of related improvements, if appropriate. Any final plat of subdivision should include the total acreage of easements accepted by the County.
 - b. A permanent easement will be valued at 10% of the current land-cash fee rate for improved land of equivalent acreage.
 - c. A permanent easement will be capitalized if it has a value of \$50,000 or more. Easements will be aggregated within a general area (e.g., a subdivision) for the purposes of determining whether the \$50,000 threshold is met.
 - d. A permanent easement associated with a proprietary fund activity will be recorded in the appropriate proprietary fund. Other permanent easements will be recorded in the general fixed asset account group for inclusion in the County's government-wide financial statements.
 - e. The value of a permanent easement will not be amortized.

Improvement, Repair and Maintenance Expenses

Routine repair and maintenance costs will be expensed as incurred and will not be capitalized. Street regrinding, patching, etc. is considered maintenance and will not be capitalized. Repairs of water and sewer assets will not be capitalized unless the repairs materially extend the life of the original asset.

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Capital Asset/Improvement Requisition Procedures

Departments are responsible for protecting and controlling the use of County assets assigned to their department. Capital Assets/Improvements are to be planned and budgeted for in the prior year. Alternative approval steps will be taken in the event a capital asset/improvement cannot be budgeted for in the prior year.

Following are the procedures to obtain a capital asset or perform capital improvement:

Department: Submit Authorization for Capital Asset Requisition to Department Committee during the budget process with funding details.

Department Committee: Review/Approve/Deny the Authorization for Capital Asset Requisition with a Committee Vote/Forward to County Property Committee and sign off by the Committee Chair.

County Property: Review/Approve/Deny the Authorization for Capital Asset Requisition with a Committee Vote/Forward to the Finance Committee and sign off by the Committee Chair. The Finance Department will be notified to tentatively add the asset to the Capital Asset Needs list with a determination of funding.

Finance Committee: Review/Approve/Deny the Authorization for Capital Asset Requisition with a Committee Vote/Return to County Property Committee/Copy to Finance and sign off by the Committee Chair.

The budgeted item will be approved with the Budget for the next year by the County Board at the appropriate County Board Meeting.

During the fiscal year that the item was budgeted:

Department: Must present a Transfer Request to 028 Capital Improvement Fund to County Property Committee so that payment can be arranged and timing of purchases can be controlled.

County Property Committee: Review/Approve/Deny the Transfer Request to 028 Capital Improvement Fund with a Committee Vote and sign off by the Committee Chair.

If approved the County Property Committee will forward the signed the Transfer Request to the Finance Committee/Finance Department for informational purposes only. The original document will be kept on file in the Finance Department.

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If denied, the Department has the right to present Transfer Request to the Finance Committee. If denied by the Finance Committee, the denial of both Committees must go before the County Board for approval.

In the event a Capital Asset/Improvement is determined by the Department to be acquired/Performed during a budget year and outside the budget cycle, the following procedures must be followed:

Department: Submit the Authorization for Capital Asset Requisition to the Department Committee and a Transfer Request with funding details.

Department Committee: Review/Approve/Deny the Authorization for Capital Asset Requisition and a Transfer Request with a Committee Vote/Forward to the County Property Committee and sign off by the Committee Chair.

County Property Committee: Review/Approve/Deny the Authorization for Capital Asset Requisition and a Transfer Request with a Committee Vote/Forward to the Finance Committee and sign off by the Committee Chair. The Finance Department will tentatively add the asset to the Capital Asset Needs list with a determination of funding.

Finance Committee: Review/Approve/Deny the Authorization for Capital Asset Requisition and a Transfer Request with a Committee Vote with sign off by the Committee Chair.

County Board: Review/Approve/Deny the Authorization for Capital Asset Requisition and a Transfer Request. Original will be put on file with the Finance Department.

Capital Asset Additions

The County may acquire assets through purchase, lease or donation. The Finance Department will identify assets that meet the capitalization requirements. The Finance Department will assign a unique inventory control number to the asset, assign an inventory ID tag (if applicable) and start an Asset Control Sheet which will be forwarded along with the inventory tag to the responsible department for completion. The Department is responsible for completing the Asset Control Sheet and returning to the Finance Department. The Finance Department will then enter the information into the capital asset software system. Individual assets as well as infrastructure are included as entries in the capital asset software. The County may also acquire assets through donations (e.g., developer conveyance). Prior to acceptance, the County must obtain documentation of the value of the asset being donated. When a donation is accepted through the County ordinance or resolution process, the Finance Department will obtain the supporting documentation and enter the information into the capital asset software system. Inventory tags are to be used when feasible.

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Sales and/or Retirements of Assets

Disposal, sale or retirement of an asset may only occur after the asset is declared surplus and approved by the County Board. When a capital asset is disposed of, its cost and accumulated depreciation are removed from the County's books and a gain or loss, if any, is recognized. The department head will document the disposal on the Asset Control Sheet and forward to the finance department. The finance department will remove the item from the capital asset software system and record the disposal in the general ledger.

Physical Inventory

The County and each department will conduct a physical inventory at least once per year at fiscal year-end. The Finance Department will provide each department with an inventory worksheet identifying all capital assets under their control. Each department will be responsible for completing the physical inventory of the items, verifying the existence and condition of each item on the worksheet, and making note of any additions, deletions, or leases of property that are not reflected on the list. The final list will be reviewed by the department head, who will sign as acknowledgement of their approval and then returned to the Finance Department. The inventory should be performed by a team including at least one representative from the department and one individual from an independent department not responsible for the safeguarding of assets. The Finance Department will perform a sample verification of the physical inventory items and reconcile the listings to the capital asset software system.

Small Inventory Asset Procedures

Assets that do not meet the capitalization requirements, but qualify as a small asset for inventory tracking, shall be expensed when purchased. Small assets include all computer equipment, office equipment, and any other department specific items that are designated as small asset items by the Department Head. These items will be maintained in the capital asset software for inventory tracking purposes only. The item will be noted on a Small Inventory Asset Control Sheet for processing. The department heads will be responsible for completing a Small Inventory Asset Control Sheet and submitting this to the Finance Department along with the invoice for payment. The Finance Department will enter the information into the capital asset software, but designate the item as a non-capital asset inventory item. The departments will maintain control over their small inventory asset listing.

Year End Accounting

At year-end the Finance Department will generate the following reports from the capital asset software system:

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1. Property Accounting Summary – this report summarizes the original cost, accumulated depreciation and book value in a summarized format. Separate reports are generated for the governmental funds and proprietary funds.
2. Net Changes Summary – this report summarizes the additions and disposals in a summarized format.
3. Depreciation Detail – this report includes the beginning accumulated depreciation, current year depreciation and ending accumulated depreciation in detail.

The Finance Department will prepare the necessary journal entries to record changes in capital assets and depreciation. In addition, the Finance Department will prepare all journal entries necessary to present the general fixed asset account group in the government-wide financial statements, in accordance with GASB Statement No. 34.

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Fund Balance Policy

Purpose: Fund balance measures the net financial resources available to finance expenditures of future periods. Fund balance reserve policies are established to avoid cash flow interruptions, generate investment income, and reduce the need for borrowing. The fund balance reserves identified within this policy are the minimum balances necessary to accomplish these objectives.

While keeping in mind the uneven nature of LaSalle County's (the County) cash flows, should the projected ending fiscal year fund balance reserves fall below the desired percentage or amount, the County should create a plan to restore the appropriate levels.

Conditions for use of General Fund Reserve – It is the intent of the County to limit use of General Fund Reserve to address unanticipated, non-recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. General Fund Reserve, may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

Fund Balance Definitions (Governmental Funds)

This section only applies to fund balances reported in the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Permanent Funds.

1. Definitions

The five fund balance classifications outlined in the Government Accounting Standards Board (GASB) Statement No. 54 follows:

Non-spendable Fund Balance: This 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. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.

Restricted Fund Balance:

This classification should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance:

This classification reflects specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority (generally the governing board). Also, such constraints can only be removed or changed by the same form of formal action.

Assigned Fund Balance:

This classification reflects amounts that are constrained by the government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.

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Unassigned Fund Balance:

This classification is the residual classification for the general fund only. It is also where negative residual amounts for all other governmental funds would be reported.

2. Fund Balance Commitments & Assignments

Committed fund balance for a specific use must be taken by formal action of the County Board. Amendments or modifications of the committed fund balance must also be approved by formal action of the County Board. In order to be recognized in the annual Audit Report, commitments of fund balance must be enacted prior to the end of that Report's particular fiscal year. All Reserves (see below) are Committed Fund Balances.

Assigned Fund Balance is intended for specific purposes not imposed by external parties or County Board's formal action. The County Board authorizes the Chairman of the Board and/or his/her designee(s) to assign fund balance. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular Fund.

3. Reserves

General Fund Reserve: General Fund Reserve balance will be maintained at a minimum level equal to 15% of annual expenditures. The County's General Fund Reserve balance will be maintained to provide the municipality with sufficient working capital and a margin of safety to address emergencies without borrowing. Extraordinary measures will be used to build the General Fund Reserve which include \$250,000 from TIF Surplus funds (one time – 2019), 'sweeping' all interest from all funds (until Reserve fund balance is reached), and any General Fund excess revenues over expenditures (until Reserve fund balance is reached).

TIF Funds: The County currently has one budgeted TIF Fund. This Fund should be self-supporting and should maintain a fund balance equivalent to meet the planned improvements identified in a multi-year capital schedule(s).

Capital Projects Reserve Fund: This Fund is used for resources accumulated and used in right of way improvements such as street repair, street reconstruction, and curb and gutter replacement. Costs associated with this Fund must not be State MFT eligible and must cost over \$5,000 and have a useful life of at least three years. The funding source for this Fund will 1% of all General Fund Revenues excluding any tax levy, PPRT, transfers, salary reimbursements, the sale proceeds of any capital asset unless used as a trade in. The Capital Projects Fund should work toward establishing a fund balance at a minimum dollar amount to meet the planned improvements identified in a multi-year capital replacement schedule(s).

4. Fund Balance Classification

Fund balance classifications depict the nature of the net resources that are reported in a governmental fund type. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications. The General Fund may also include an unassigned amount.

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5. Prioritization of Fund Balance Use

When an expenditure is incurred for a purpose which can be paid from multiple fund balance classifications, the County will spend the most restricted dollars before less restricted, in the following order:

- Non-spendable (if funds become spendable)
- Restricted
- Committed
- Assigned
- Unassigned

Part IV – Other

1. Cash Deficits

Should any Fund incur a cash deficit by the end of the fiscal year, an inter-fund loan will be created with a Fund or Fund(s) which have a cash surplus (unless restricted by statute or Fund Balance policy).

2. Reporting

Year to date revenues and expenditures for the General Fund will be issued to the County Board by the December meeting following year-end.

On a quarterly basis, the County Board shall receive an update on the General Fund with a year-end forecast for the fiscal year and also receive a summary of major fund balances.

TIF Funds will be reported in greater detail to the County Board by the end of March and by the end of September of each year.

Purpose:

LaSalle County ("the County") developed this Debt Management Policy to help ensure the County's credit worthiness and to provide a functional tool for debt management and capital planning. LaSalle County faces continuing capital infrastructure requirements to meet the increasing needs of its citizens. The County limits long-term debt to only those capital improvements that cannot be financed from current revenues. The County will not use long-term debt to fund operating programs. The costs of the capital requirements will be met through the issuance of various types of debt instruments.

Consequently, the County needs to anticipate increases in debt levels based upon historical data. With these increases, the effects of decisions regarding the type of issue, method of sale, and payment structure become ever more critical to the County's financial well-being. To help ensure the County's credit worthiness, an established program of managing the County's debt becomes essential. To this end, the County Board recognizes this "Debt Management Policy" to be financially prudent and in the County's best economic interest. This policy will provide a functional tool for debt management and capital planning, and enhance the County's reputation for managing its debt in a conservative and prudent manner.

Goals Related to the Issuance of General Obligation and Revenue Bond Debt:

The County shall pursue the following goals below when issuing debt. Though the County may not have achieved all these goals as of yet, these are long term objectives for which we must continue to strive toward.

1. Maintain at least an Aa2 (Moody's) or equivalent credit rating for each general obligation debt issue.
2. Take all practical precautions to avoid any financial decision which will negatively impact current credit ratings on existing or future debt issues.
3. The County should attain a General Fund unassigned balance equal to a minimum of fifteen percent (15%) of total annual expenditures.
4. Consider market timing.
5. Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the County's general obligation debt and related tax levy at the time the new debt is issued. The County may choose to delay principal payments or capitalized interest during project construction. For issuance of revenue bonds, the amortization schedule which will best fit with the overall debt structure of the fund and its related rate structure will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
6. Consider the impact of such new debt on overlapping debt and the financing plans of local governments which overlap, or underlie the County.

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7. Assess financial alternatives to include new and innovative financing approaches, including whenever feasible, categorical grants, revolving loans or other state/federal aid.
8. Minimize debt interest costs.

Debt Issuance in General:

1. Authority and Purposes of the Issuance of Debt

The laws of the State of Illinois authorize the issuance of debt by the County. Under these provisions, the County may contract debt to pay for the cost of acquiring, constructing, reconstructing, improving, extending, enlarging, and equipping such projects or to refund bonds. The County Board is authorized to incur debt by issuing bonds for any lawful county purpose as authorized by the State Constitution.

2. Short-Term Debt (three years or less)

The County may issue short-term debt to finance projects or portions of projects for which the County ultimately intends to issue long-term debt. This will be used to provide interim financing which will eventually be refunded with proceeds of long-term obligations, which may include, but not be limited to, bond anticipation notes or variable rate demand notes. The County will have an estimated timeframe when any short-term debt issue will eventually be converted into long-term debt.

a. Line of Credit

The County may also issue debt instruments to meet cash flow requirements. With the approval of the County Board, the County may establish a tax-exempt line of credit with a financial institution selected through a competitive process. This line should have a limit of \$2,500,000. Draws should be made on the line of credit when the need for financing is needed to meet ***operating*** expenditures on a temporary basis. Draws made on the line of credit must be requested by the Finance Director and approved by the Chairman of the Board and the County Board.

3. Long-Term Debt (more than three years)

The County may issue long-term debt which may include, but not limited to, general obligation bonds, certificates of participation, capital appreciation bonds, special assessment bonds, self-liquidating bonds and double barreled bonds.

Level or declining debt service should be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds.

The County shall be mindful of the potential benefits of bank qualification and will strive to limit its annual issuance of debt to \$10 million or less when such estimated benefits are greater than

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the benefits of exceeding the bank qualification limit. Should subsequent changes in the law raise this limit, then the County policy will be adjusted accordingly.

The cost of issuance of private activity bonds is usually higher than for governmental purpose bonds. Consequently, private activity bonds will be issued only when they will economically benefit the County.

The cost of taxable debt is higher than for tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow valuable flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds. In addition, there may be circumstances in which the issuance of taxable debt may be more cost effective than the issuance of tax-exempt debt. Therefore, the County will usually issue obligations tax exempt, but may occasionally issue taxable obligations.

a. Capital Leasing

The County may also enter into long-term leases for public facilities, property, and equipment with a useful life greater than one year that costs less than \$500,000. The County should be limited to issuing a capital lease of no more than \$1,000,000 in a fiscal year.

Whenever a lease is arranged with a private sector entity, a tax-exempt rate should be sought. Whenever a lease is arranged with a government or other tax-exempt entity, the County should strive to obtain an explicitly defined taxable rate so that the lease will not be counted in the County's total annual borrowing subject to arbitrage rebate.

The lease agreement should permit the County to refinance the lease at no more than reasonable cost should the County decide to do so. A lease which can be called at will is preferable to one which can merely be accelerated.

4. Capital Improvement Program

The Capital Improvement Program (CIP), approved by the County Board as part of the annual budget, should determine the County's capital needs. The program should be a five-year plan for the acquisition, development and/or improvement of the County's infrastructure. Projects included in the CIP should be prioritized; and the means for financing each should be identified. If the current resources are insufficient to meet the needs identified in the CIP, the County Board may consider incurring debt to fund the shortfall. The County Board may also consider incurring debt to fund multiple years of the Capital Improvement Program. The CIP should be revised and supplemented each year to maintain and test compliance with the County's Debt Management Policy.

5. Structure of Debt Issues

The duration of a debt issue should not remain outstanding beyond the asset's useful life. Each new bond issue should be structured to be callable in 10 years. The County should design the financing schedule and repayment of debt so as to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use, and moderate the impact to the taxpayer. In keeping with the stated goals of this debt management policy, the County should structure each general obligation issue (except refunding and mini-bond issues) to comply with the rapidity of debt repayment provisions.

6. Credit Enhancements

Credit enhancements are mechanisms which guarantee principal and interest payments. Typically they include bond insurance and/or a line or letter of credit. Usually this will bring a lower interest rate and a higher rating from the rating agencies, thus lowering costs.

The County may enter into agreements with commercial banks or other financial entities for the purpose of acquiring credit enhancements when their use is judged cost effective or otherwise advantageous. Any such agreements shall be approved by the County Board.

7. Inclusion of Local Institutions

Whenever practical and in the best interest of promoting LaSalle County, local financial institutions are to be offered the opportunity to bid on debt instruments.

Legal Constraints and Other Limitations on the Issuance of Debt

1. State Law

30 ILCS 305/0.01, et. seq.: the short title is "The Bond Authorization Act."

2. Authority for Debt

The County may, by bond ordinance, incur indebtedness or borrow money, and authorize the issue of negotiable obligations, including refunding bonds, for any capital improvement of property, land acquisition, or any other lawful purpose with approval by the County Board.

3. Debt Limitation

It is the intent of the County to limit debt service payments to 5% of total operating funds expenditures.

4. Methods of Sale

When feasible and economical, obligations should be issued by competitive rather than negotiated sale. A sale may be negotiated when the issue is predominantly a refunding issue or in other non-routine situations which require more flexibility than a competitive offer allows. Whenever the option exists to offer an issue either for competition or for negotiation, analysis of the options should be performed to aid in the decision-making process. When a sale is not competitively bid, the County will publicly present the reasons and select the underwriter or direct purchaser. If a Financial Advisor is hired to assist the County in bond issuance, the Financial Advisor will not underwrite any debt issues on which it is advising. The criteria used to select an underwriter in a competitive sale should be the true interest cost. In a negotiated sale, the underwriter may be selected with or without a request for proposals (RFP). The criteria used to select an underwriter in a negotiated sale should include the following:

- Overall experience
- Marketing philosophy
- Capability
- Previous experience as managing a co-managing partner
- Financial statements
- Public Finance team and resources
- Underwriter's discount

When cost/beneficial, the County may privately place its debt. Since no underwriter participates in a private placement, it may result in lower costs of issuance. Private placement is sometimes an option for small issues.

5. Credit Implications

When issuing new debt, the County should strive not to exceed credit industry benchmarks where applicable. Therefore, the following factors should be considered in developing debt issuance plans:

a. Ratio of Gross Bonded Debt to Full Market Value of Taxable Property

The formula for this computation is Gross Bonded Debt, which is the total outstanding debt, divided by the current Full Market Value of Taxable Property as determined by the Township Assessors. The County should not exceed 2% of Gross Bonded Debt per Full Market Value of Taxable Property.

b. Gross Bonded Debt Per Capita

The formula for this computation is Gross Bonded Debt divided by the current population as determined by the most recent U.S. Census. The County should not exceed \$1,200 for Gross Bonded Debt per capita.

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c. Ratio of Annual Debt Service to General Fund Expenditures

The formula for this computation is annual debt service expenditures divided by General Fund expenditures (excluding certain inter-fund transfers). The County should not exceed 10% of General Fund expenditures for annual debt service.

d. Rapidity of Debt Service Repayment

The County's general obligation bond issues should be so structured whereby the duration of the debt should not exceed 120% of the life of the asset.

e. Current Fund Balance General Fund Cash Reserve

The County should maintain a General Fund unassigned balance equal to a minimum of fifteen percent (15%) of general fund expenditures, exclusive of inter-fund transfers. Such calculation, including a projection to November 30th (of the current fiscal year), should be made on an annual basis by the Finance Director (or designee) during the budget process.

Debt Administration

1. Financial Disclosures

The County shall prepare appropriate disclosures as required by the Securities and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

2. Review of Financing Proposals

All capital financing proposals that involve a pledge of the County's credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the County's credit shall be referred to the Finance Director who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the Chairman of the Board and the County Board.

3. Establishing Financing Priorities

The Finance Director shall administer and coordinate the County's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Finance Director along with the County's bond consultants shall meet, as appropriate, with the Chairman of the Board and the County Board regarding the status of the current year's program and to make specific recommendations.

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4. Credit Rating

The County should endeavor to maintain and/or to improve its credit rating and staff will specifically discuss with the County Board any proposal which might cause that rating to be lowered. Before a general obligation bond is issued, the County will update its rating from at least one national rating agency. The Chairman of the Board, Finance Director, and the County's bond consultants should meet with a rating agency to disclose the County's capital plans, debt issuance program, and other appropriate financial information as required by the rating agency.

5. Refunding Policy

The County should consider refunding outstanding debt when legally permissible and financially advantageous. When refunding for savings purposes, a net present value debt service savings of at least two percent or greater must be achieved. Depending on the time to maturity and the absolute level of interest rates of the refunding candidate this target may change. For longer maturities the target can be higher, for shorter maturities, lower. For higher interest rates the target may be higher, for lower rates it could be lower. There may be circumstances where the County may refund bonds for restructuring purposes that may not generate any savings.

6. Investment of Borrowed Proceeds

The County acknowledges its ongoing fiduciary responsibilities to actively manage the proceeds of debt issued for public purposes in a manner that is consistent with Illinois statutes that govern the investment of public funds, and consistent with the permitted securities covenants of related bond documents executed by the County. The management of public funds should enable the County to respond to changes in markets or changes in payment or construction schedules so as to (i) optimize returns, (ii) insure liquidity, and (iii) minimize risk. The County will invest bond proceeds in accordance with the County's investment policy and federal arbitrage requirements.

Glossary of Terms:

Ad Valorem Tax - A direct tax based "according to value" of property.

Advanced Refunding Bonds- Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

Amortization -the process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

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Arbitrage - Usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage (reference I.R.S. Reg. 1.103-13 through 1.103-15).

Arbitrage Bonds- Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

Assessed Value - An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

Basis Point - 1/100 of one percent. **Bond** - Written evidence of the issuer's obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

Bond Anticipation Notes (BANS) - Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Counsel - An attorney retained by the County to render a legal opinion whether the County is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

Bonded Debt - The portion of an issuers total indebtedness represented by outstanding bonds.

Direct Debt or Gross Bonded Debt - The sum of the total bonded debt and any unfunded debt of the issuer.

Net Direct Debt or Net Bonded Debt - Direct debt less sinking fund accumulations and all self-supporting debt.

Total Overall Debt - Net direct debt plus the issuer's applicable share of the direct debt of all overlapping jurisdictions.

Net Overall Debt - Net direct debt plus the issuer's applicable share of the net direct debt of all overlapping jurisdictions.

Overlapping Debt - The issuer's proportionate share of the debt of other local governmental units which either overlap or underlie it.

Callable Bond - A bond which permits or requires the issuer to redeem the obligation before the stated maturity date at a specified price, the call price, usually at or above par value.

Capital Appreciation Bonds (CAB) - A long-term security on which the investment return is reinvested at a stated compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

Certificates of Participation - Documents, in fully registered form, that act like bonds. However, security for the certificates is the government's intent to make annual appropriations during the term of a lease agreement. No pledge of full faith and credit of the government is made. Consequently, the obligation

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of the government to make basic rental payments does not constitute an indebtedness of the government.

Commercial Paper - Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Coupon Rate - The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

Debt Limit - The maximum amount of debt which an issuer is permitted to incur under constitutional, statutory or charter provision.

Debt Service - The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

Demand Notes (Variable Rate) - A short-term security which is subject to a frequently available put option feature under which the holder may put the security back to the issuer after giving specified notice. Many of these securities are floating or variable rate, with the put option exercisable on dates on which the floating rate changes.

Double Barreled Bonds (Combination Bonds) - A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

Enterprise Funds - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

General Obligation Bond - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

Lease Purchase Agreement (Capital Lease) - A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

Letter of Credit - A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Level Debt Service - An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

Long-Term Debt - Long-term debt is defined as any debt incurred whose final maturity is more than three years.

Maturity - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

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Mini-bonds - A small denomination bond directly marketed to the public.

Net Interest Cost (NIC) - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

Offering Circular - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement should be prepared by the County describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

Other Contractual Debt - Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitution or statutory debt limitation or restriction.

Par Value or Face Amount - In the case of bonds, the amount of principal which must be paid at maturity.

Parity Bonds - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

Principal - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

Private Activity Bonds - One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

Ratings - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

Refunding Bonds - Bonds issued to retire bonds already outstanding.

Registered Bond - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

Reserve Fund - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

Self-Supporting or Self Liquidating Debt - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

Short-Term Debt - Short-term debt is defined as any debt incurred whose final maturity is three years or less.

Spread - The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

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Tax-Exempt Bonds - For municipal bonds issued by the County tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Tax Increment Bonds - Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

Term Bonds - Bonds coming due in a single maturity.

True Interest Cost (TIC) - Also known as Canadian Interest Cost. A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

Yield to Maturity - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

Zero Coupon Bond - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

LaSalle County Grant Administration Policy

Introduction

It is the policy of LaSalle County to account for, and file all appropriate documentation in relation to any grants that the county applies for and receives.

Scope

This policy shall be applicable to all County offices, departments, and authorized outside agencies and component units funded, in whole or in part, by the County.

Definition and Purpose

The definition of a grant for purposes of this policy is as follows: An award of financial assistance, in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, and private businesses and citizens, that the County has the ability to accept or reject.

The purpose of the grant procedures outlined in this document is to ensure proper oversight of all funds appropriated to the County, minimize the County's risk of non-compliance with grant requirements, and ensure proper administration and accounting of all grants.

Responsibility

LaSalle County does not have a centralized grant department; therefore it is the responsibility of each department obtaining a grant to care for and be familiar with all grant documents and requirements.

Pre-Award Activities

County departments and offices that apply for and utilize grant funds are responsible for all aspects of the grant process, including preparation and submission of grant proposals, grant writing, conducting comprehensive award reviews, obtaining prior approvals, requesting and obtaining appropriate Board authorization to accept grant awards, developing grant implementation plans, managing grant programs and projects, planning for grant acquisitions, ensuring compliant grant expenditures, managing sub-recipients, preparing and submitting reports to sponsors, and properly closing out grant projects.

Grant Applications

Grant applications will be reviewed by the departments seeking grants and the Grant Administrator in order to make independent assessments of all financial aspects of the applications to ensure funds availability. The application should be forwarded by the Department to the Finance Committee for approval. A copy of the grant application will be maintained by the Department and the Grant Administrator.

Post Award Activities

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Notification and Acceptance of an Award

Upon notice of a grant award, the Grant Administrator will notify the Department of the GATA Notice of State Award (if applicable). The department is responsible for conducting a comprehensive review of the award documents along with the Grant Administrator. The award review should consider the budget conditions, matching costs, and the terms and conditions of the grant agreement. The agreement/contract needs to be forwarded to the Board Chairman for approval and signature. The 'wet' copy of the document is kept in the Department and a copy is kept with the Grant Administrator.

A Catalog of Federal Domestic Assistance (CFDA) number or Catalog of State Financial Award (CFS) shall be noted for each federal award and copies of all federal/state awards need to be sent to the Finance Director for inclusion in the single audit.

The department that obtained the grant will provide the Finance Director with the information needed to establish project accounts for tracking grant revenues and expenditures.

Files (electronic or paper) should be established for each grant or contract. These files should contain the proposal, all correspondence regarding the grant or contract, the final signed award document and all reports submitted to the funding sources. Copies of all documents shall be made electronically on a shared drive.

Federal/State Award Compliance

By accepting funds under a federal/state grant, the County agrees to comply with and include in all subgrants, the grant provisions, all applicable federal statutes, regulations and guidelines, and any amendments. The County agrees to operate the funded program in accordance with the approved grant application and budget, supporting documents, and other representations made in support of the approved grant application. Any inconsistency in the Grant Award shall be resolved by giving precedence in the following order: a) Applicable Federal Statute, b) Awarding agency and other federal regulations, c) Special Provisions, d) General Provisions E) Notice of Funding Opportunity and F) the approved grant application including assurances, certifications, attachments, and pre-award negotiations.

Financial Management

Charging of Costs to Federal/State Awards

Only costs that are reasonable, allowable and allocable to a Federal/State award shall be charged to that award (directly or indirectly), or considered as cost sharing or matching. The factors affecting the allowability of costs are unique to each Federal/State program and are found in the laws, regulations, and the provisions of the contract or grant agreements pertaining to the program. Uniform Guidance Subpart E-Cost Principles establishes principles and standards for determining costs for Federal/State awards carried out through grants, cost reimbursement contracts, and cooperative agreements. These principles must be used in determining the allowable costs or work performed by LaSalle County under Federal/State awards

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For each Federal/State award, an appropriate set of general ledger accounts or project codes shall be established in the chart of accounts to reflect the categories of allowable costs identified in the award.

Reasonable Costs:

The cost must be "reasonable" for the performance of the award, considering the following factors:

- Whether the cost is necessary for the operation of the County or the performance of the award.
- Restraints, imposed by such factors as: sound business practices, arm's-length bargaining; Federal, state, local, and other laws and regulations; and terms and conditions of this award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County, its employees, the public at large, and the Federal Government.
- Whether the County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the award's cost.

Allocable Costs

A cost if allocable to a particular award by meeting one of the following criteria:

- It is incurred specifically for the grant award.
- It benefits both the grant award and other work of the County and can be distributed in proportion that may be approximated using reasonable methods; and
- It is necessary to the overall operation of the County and is assignable in part to the grant award in accordance with the Cost Principles.

Any cost allocable to a particular award may not be charged to other awards to overcome fund deficiencies, to avoid restrictions imposed by statutes, regulations, or terms and conditions of the awards, or for other reasons. This prohibition would not preclude the County from shifting costs that are allowable under two or more awards in accordance with existing statutes, regulations, or the terms and conditions of the awards.

Direct Cost Allocation Principles:

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding the paragraph above, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis.

Factors Affecting Allowability of Costs:

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under grant awards:

- It is necessary and reasonable for the performance of the grant award.
- It conforms to any limitations or exclusions of 2CFR Part 200 or the Federal/State award itself.
- It is consistent with policies and procedures that apply to both Federally financed activities and other activities of the County.
- It is consistently treated over time.
- It is determined in accordance with generally accepted accounting principles (GAAP).
- It is not included as a cost or of any other Federal/State financed program in the current or prior periods.

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- It is adequately documented.

Prior Approval

Under any given Federal/State award, the reasonableness and allocability of certain items of costs may be difficult to determine. In order to avoid subsequent disallowance or dispute based on unreasonableness or non-allocability, the County may seek the prior written approval of the Federal/State awarding agency (or pass-through entity) in advance of the incurrence of special or unusual costs. Prior written approval should include the timeframe or scope of the agreement.

The absence of prior written approval on any elements of cost will not in itself affect the reasonableness or allocability of that element, unless prior approval is specifically required for allowability as described under certain circumstances.

The following items require Prior Approval.

1. **Significant Changes:** Changes in principal investigator, project leader, project partner, or scope of effort must receive the prior written approval of the Federal/State awarding agency or pass-through entity 2 CFR §200.201.
2. **Cost Sharing:** Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal/State awarding agency. Unrecovered indirect cost means the difference between the amount charged to the Federal/State award and the amount which could have been charged to the Federal/State award under the non-Federal entity's approved negotiated indirect cost rate. CFR §200.306.
3. **Program Income Addition:** With prior approval of the Federal/State awarding agency, program income may be added to the Federal/State award by the Federal/State agency and the County. The program income must be used for the purposes and under the conditions of the Federal award. 2 CFR 2§00.307.
4. **Program Income as Cost Sharing:** With prior approval of the Federal/State awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal/State award.
5. **Budget Revisions:**
 - Prior approval is required if there are changes in the budget related to changes in a key person specified in the application for the Federal/State award or changes in scope. Prior approval is required for these changes even if there are no changes in the budget. 2 CFR §200.308.
 - Prior approval is required for the transfer of funds budgeted for participant support costs to other cost categories. 2 CFR §200.308
 - Unless described in the application and funded in the approved Federal/State Award, the sub-awarding, transferring, or contracting out of any work under a Federal/State Award requires prior approval. 2 CFR §200.308
 - Changes in the amount of cost sharing or matching requires prior approval. CFR §200.308.
 - The Federal/State awarding agency may, at its option, restrict the transfer of funds, among direct cost categories or programs, functions and activities for Federal/State awards in which the Federal/State share of the project exceeds the Simplified

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Acquisition Threshold and the cumulative amount of such transfers exceeds or is expected to exceed 10 percent of the total budget as last approved by the Federal/State awarding agency. 2 CFR §200.308.

6. Fixed Amount Sub-awards: With prior written approval from the Federal/State awarding agency, a pass-through entity may provide sub-awards based on fixed amounts up to the Simplified Acquisition Threshold (CFR §200.88), provided that the sub-awards meet the requirements for fixed amount awards in the Uniform Guidance 2 CFR §200.201 Use of Grant Agreements. (including fixed amount awards), cooperative agreements, and contract. 2 CFR §200.332.
7. Administrative and Clerical staff as Direct Costs: The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:
 - Administrative or clerical services are integral to the project or activity
 - Individuals can be specifically identified with the project or activity.
 - Such costs are explicitly included in the budget or have written approval of the Federal/State awarding agency.
 - The costs are not also recovered as indirect costs.
8. Entertainment Costs: Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal/State award or with prior written approval of the Federal/State awarding agency. 2 CFR §200.438.
9. Equipment and Other Capital Expenditures: Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal/State awarding agency or pass-through entity.
 - Capital expenditures for special purpose equipment are allowable as direct costs, proved that items with a unit cost of \$5,000 or more have the prior written approval of the Federal/State awarding agency or pass-through entity.
 - Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are allowable as a direct cost except with the prior written approval of the Federal/State awarding agency, or pass through entity. See 2 CFR §200.436 Depreciation, for rules on the allowability of depreciation on buildings, capital improvements, and equipment. See also 2 CFR §200.465 Rental Costs of Real Property and Equipment.
10. Fines, penalties, damages and other settlements: Costs resulting from non-Federal/State entity violations of alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the Federal/State award, or with prior written approval of the Federal/State awarding agency. 2 CFR §200.441.
11. Fundraising and Investment Management Costs: Fund raising costs for the purposes of meeting the Federal/State program objectives are allowable with prior written approval from the federal/state awarding agency. 2 CFR §200.442.
12. Housing for Personal Use: Costs of house (e.g., depreciation, maintenance, utilities, furnishings, and rent), housing allowances and personal living expenses are only allowable as direct costs regardless of whether reported as taxable income to the employees. In addition, to be allowable direct costs must be approved in advance by a Federal/State awarding agency. 2 CFR §200.445.

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13. Participant Support: Participant support costs are allowable with prior approval of the Federal/State awarding agency. 2 CFR §200.456.
14. Pre-award Costs: Pre-award costs are those incurred prior to the effective date of the Federal/State award directly pursuant to the negotiation and in anticipation of the Federal/State award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal/State award and only with the written approval of the Federal/State awarding agency.
15. Disposition of Equipment: Under specific circumstances the Federal/State awarding agency must be contacted for disposition instructions, see 2 CFR §200.313 for circumstances.
16. Travel Costs: Notwithstanding the provisions of 2 CFR §200.444, General Costs of Government, travel costs of officials covered by that section are allowable with the prior written approval of the Federal/State awarding agency or pass-through entity when they are specifically related to the Federal/State award. 2 CFR §200.474

Direct Costs

Direct costs are those costs that can be identified specifically with a particular final cost object, such as a grant award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect cost. Identification with the grant award rather than the nature of the goods and services involved is the determining factor in distinguishing from indirect costs of grant awards.

Typical direct costs that are chargeable to grant awards include but are not limited to the following:

- Personnel costs for employees' time devoted and identified specifically to the performance of the grant program;
- Cost of materials acquired, consumed or expended specifically for the purpose of the grant program;
- Equipment and other approved capital expenditures; and
- Travel expenses incurred specifically to carry out the activities of the grant program.

Invoices for direct costs shall be approved by the department personnel in charge of administering the grant. Invoices shall be coded with the appropriate account number and project code reflecting which program received direct benefit from the expenditure. Invoices for grant expenditures will follow the same approval process as all other county expenditures. This may vary by department.

Special attention must be paid to the documentation of staff time funded with grant dollars. For personnel costs to be allowable for reimbursement, appropriate documentation is required.

Charges for the salaries and benefits of employees who work on grant projects will be recorded in the County's financial software through project codes. Employees will code their time to the grant project on their time entry and their supervisor will approve the time and project code before releasing to payroll for processing.

Indirect Costs

Indirect costs are typically those costs incurred for a common or joint purpose that benefit multiple departments or programs. Consequently, an allocation methodology must be developed to fairly and

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consistently distribute these common “across the board” costs to departments or programs that received the benefits of the cost incurred. Currently, the County uses the de minimis rate of 10%.

The department administering the grant will determine whether indirect costs will be allocated to grant programs, and if so maintain an appropriate process to make the allocation within program guidelines.

Equipment Management

For grants management purposes, equipment is defined as tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which, equals or exceeds \$5,000 per 2 CFR §200.33.

All grant-funded equipment will be recorded and tracked in the County’s financial system. County departments must ensure that their grant-funded equipment data is included and maintained in the County’s financial system.

Federal/State guidelines require that property records must be maintained that include all of the following:

- Description of the property
- Serial number or other identification number
- Source of funding for the property including Federal/State Award identification number (FAIN)
- Who holds title
- Acquisition date
- Cost of the property
- Percentage of Federal/State participation in the project costs for the Federal/State award under which the property was acquired
- Location
- Use
- Condition of the property
- Ultimate disposition data including the date of disposal and ale price of the property

It is the responsibility of the Grant Administrator administering the grant to ensure that the applicable equipment detail is recorded in the County’s financial system.

Federal/State guidelines require a physical inventory of the property be taken and the results reconciled with the property records at least every two years. LaSalle County requires that each department complete an annual inventory of capital and fixed assets that are in the department’s possession in that fiscal year.

Disposition of Federal/State Funded Equipment

Disposition of federal/state funded equipment must comply with Federal guidelines. 2 CFR §200.313(e). Prior to disposal, the department responsible for the grant equipment shall complete the following assessment:

1. If the equipment is no longer needed for the program or project for which it was acquired, can the equipment be used in other activities currently or previously supported by a Federal/State

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agency? If so, first preference for other use shall be given to the programs or projects supported by the awarding agency.

2. If the equipment is being replaced, the grantee department may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the awarding agency.

When it is determined that the property is no longer needed for the original project or program or for other activities currently or previously supported by a Federal/State agency, disposition of the equipment will be made as follows:

1. Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of in compliance with county policies with no further obligation to the awarding agency.
2. Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold in compliance with county policies and the awarding agency shall have a right to an amount calculated by multiplying the current market value of proceeds from the sale by the awarding agency's share of the equipment.

Disposition of Grant Funded Real Property:

When real property is no longer needed for the original authorized purpose, the grantee or subgrantee department shall request disposition instructions from the awarding agency. The instructions will provide for one of the following alternatives:

1. Retention of Title
2. Sale of Property
3. Transfer of Title

The disposal or sale of property or equipment acquired from a Federal or State grant may be prohibited or contain restrictions. In such instances, the using department shall arrange for the transfer of the property to the grant authority or, in the case of a transfer, donation, or sale to another entity, the transferring department shall notify the Buyer of any grant-related restrictions applying to the equipment. Such advice to the receiving party shall be made in writing, and a record of the restriction notification maintained with the asset number and/or asset history.

Cost Sharing or Matching

Sponsors regularly require that the grantee share a portion of the grant program costs, usually allowing either cash match or in-kind match. It is important to understand the specific requirements of the grant program in regard to matching costs, as there is some variation in the definition of cash match and in-kind match.

Cash Cost Share: Cash cost share is outlays of funds to support the total project through acquiring material, buying equipment, paying labor (including fringe benefits associated with that labor) and other cash outlays required to perform the statement of work.

In-kind Cost Share: In-kind matching sources include: volunteer time, building space, equipment use, and property. In-kind cost share is the reasonable value of equipment, materials or other property used in the performance of the statement of work. In-kind contributions are sometimes hard to value (such as space, use of equipment, intellectual property). The in-kind value of equipment (including software)

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cannot exceed its fair market value and must be prorated according to the share of its total use dedicated to carrying out the project. The in-kind value of space (including land or buildings) cannot exceed its fair rental value and must be prorated according to the share of its total use dedicated to carrying out the project.

Unrecovered Indirect Costs as Match: Unrecovered indirect costs, including indirect costs on cost sharing or matching may be included as part of cost sharing or matching only with the prior approval of the Federal/State awarding agency. Unrecovered indirect cost means the difference between the amount charged to the Federal/State award and the amount which could have been charged to the Federal/State award under the non-Federal/State entity's approved negotiated indirect cost rate.

Volunteer Services: Volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching, if the service is an integral and necessary part of an approved project or program. Rates for third-party volunteer services must be consistent with those paid for similar work by the County. When the work is not similar to work paid for by the County, rates must be consistent with rates paid in the local labor market. In either case, paid fringe benefits that are reasonable, necessary, allocable, and otherwise allowable may be included in the valuation.

Third Party Employee Services: When a third-party organization furnishes the services of an employee these services must be valued at the employee's regular rate of pay plus an amount of fringe benefits that is reasonable, necessary, allocable, and otherwise allowable, and indirect costs at either the third-party organization's approved federally negotiated indirect cost rate, provided these services employ the same skill(s) for which the employee is normally paid.

Key requirements for expenses used in meeting cost sharing or matching requirements:

- Verifiable from grantee's records
- Not included in matching for any other Federal/State programs
- Allowable under applicable cost principles
- Necessary and reasonable
- Not paid by the Federal/State government under a different award (Federal/State funds cannot match Federal/State funds, unless provided for by statute)
- Provided for in the approved budget when required by the Federal/State awarding agency
- Conform to other provisions of the Uniform Guidance, as applicable
- In-kind contributions are valued on an acceptable basis and the basis and valuation are documented

Expenses used in meeting cost sharing or matching requirements on awards must be supported in the same manner as expenses claimed for reimbursement. It is the responsibility of the grantee department to ensure that compliant documentation is maintained on all expenses used in meeting cost sharing or matching requirements. For detailed information on allowable cost share see Uniform Guidance section 2 CFR §200.306.

Cash Management

Most of the County's grants are awarded on a reimbursement basis. As such, program costs are paid for by County funds before reimbursement is requested from the grantor agency. If Federal/State grant funds are received first, care will be taken in order to minimize the time elapsing between receipt of the

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Federal/State funds and disbursement to contractors/employees/sub-recipients according to §200.302(6) of the Uniform Guidance.

In order to minimize the cash outlay of County funds, grant reimbursement requests should be completed timely and in accordance with the requirement of the specific grants. Requests for reimbursement will be initiated by the department in charge of the grant. Supporting documentation (including invoices, timesheets, etc.) will be retained for audit purposes.

Payment and Billing

In accordance with 2 CFR Part §200.305, it is the policy of LaSalle County to maintain written payment and billing procedures. The following policies shall apply to the preparation and submission of billings to Federal/State award agencies:

1. Reimbursement requests will be made after expenditures have been incurred, unless and award specifies another method.
2. Each award normally specifies a particular billing cycle; therefore, a schedule is established for each grant and contract to ensure that reimbursement is made on a timely basis along with any other reporting that is required.
3. Requests for reimbursement of award expenditures will use the actual amounts as posted to the general ledger as the source for all invoice amounts.
4. Requests for reimbursements will be reviewed/approved by the Grant Administrator, prior to submission to the federal/state awarding agency. Documentation of the review and approval should be retained.

If the year-end audit results in adjustments to amounts previously reported to federal/state agencies, revised reports shall be prepared and filed in accordance with the terms of each federal/state award.

Financial Reporting and Monitoring

LaSalle County strives to provide management, staff and funding sources with timely and accurate financial reports applicable to federal/state awards. Preparation of these reports shall be the responsibility of the department administering the grant. The department administering the grant shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Information will be collected with the frequency required by the terms and conditions of the Federal/state award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances (as specified in the grant agreement).

The department administering the grant is responsible for oversight of the operations of the Federal/State award-supported activities. It is the policy of the County to monitor its activities under Federal/State awards to assure compliance with applicable Federal/State requirements and that performance expectations are being achieved. Monitoring must cover each program, function or activity. Performance reports will be submitted at the interval required by the Federal/State awarding agency or pass-through entity to best inform improvements in program outcomes and productivity.

Intervals must be no less frequent than annually nor more frequent than quarterly except in unusual circumstances (as specified in the grant agreement).

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1. Annual reports will be submitted within 90 calendar days after the reporting period
2. Quarterly or semiannual reports will be submitted within 30 calendar days after the reporting period.
3. Final performance report will be submitted within 90 calendar days after the period of performance end date, unless there is a justified request submitted.

Reports will contain, for each Federal/State award, brief information on the following:

1. A comparison of actual accomplishments to the objectives of the Federal/State award established for the period. Where the accomplishments of the Federal/State award can be quantified, a computation of the cost (for example, related to units of accomplishment) will be included.
2. The reasons why established goals were not met, if appropriate.
3. Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

Program Income

Program income earned during the project period shall be retained by the County and, in accordance with Federal/State awarding agency regulations or the terms and conditions of the award, shall be used in one or more of the following ways:

1. Added to funds committed to the project by the Federal/State awarding agency and recipient and used to further eligible project or program objectives.
2. Used to finance the non-Federal/State share of the project or program.
3. Deducted from the total project or program allowable cost in determining the net allowable costs on which the Federal/State share of costs is based. (When an agency authorizes the disposition of program income as in 1 or 2, program income in excess of any limits stipulated shall be used this way.)

In the event that the Federal/State awarding agency does not specify in its regulations or the terms and conditions of the award how program income is to be used, paragraph 3 shall apply automatically to all projects or programs.

Unless Federal/State awarding agency regulations or the terms and conditions of the award provide otherwise, the County shall have no obligation to the Federal/State Government regarding program income earned after the end of the project period.

With prior approval of the Federal/State awarding agency, program income may be used to meet the cost sharing or matching requirement of the Federal/State award.

If authorized by Federal/State awarding agency regulations or the terms and conditions of the award, costs incident to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the award.

Internal Controls

LaSalle County has established effective internal controls over Federal/State awards. Internal controls provide reasonable assurance that an entity is managing the Federal/State award in compliance with Federal/State regulations, statutes, and the terms and conditions of the award.

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Department grant coordinators should be familiar with the LaSalle County internal controls for grants, and ensure that grant management within their departments are in compliance with the internal controls.

Purchasing Goods and Services

Purchasing systems and activities impact all phases of grant management from the pre-award phase to post-award closeout. Guidelines for purchasing goods and services with Federal/State funds can be found primarily in the Uniform Guidance. Federal/State grant procurement requirements are in addition to State statutory purchasing requirement, and the County's purchasing policies and procedures.

Conflict of Interest

No employee, officer, or agent of LaSalle County will participate in the selection, award, or administration of a contract supported by a Federal/State award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, agent, or any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of LaSalle County must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the financial interest is not substantial or the gift is an unsolicited item of nominal value. Disciplinary actions will be applied for violations of such standards by officers, employees or agents of the County.

If, because of relationships with a parent company, affiliate, or subsidiary organization, the County is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization, they will not procure materials, products or services from those organizations.

Procurement

Procurement of goods and services whose costs are charged to Federal/State awards receive by LaSalle County are subject to all of the specific purchasing policies of the County. In addition, procurements associated with Federal/State awards are subject to the following supplemental policies:

1. The County will avoid acquisition of unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase.
2. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.
3. The County will consider entering into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services, and using Federal/State excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.
4. The County will award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

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5. The County will maintain records sufficient to detail the history of procurement. These records will include, but are not limited to the following:
 - a. Rationale for the method of procurement.
 - b. Selection of contract type.
 - c. Contractor selection or rejection.
 - d. Basis for the contract price.
6. All procurement transactions will be conducted in a manner providing full and open competition. All prequalified lists of persons, firms or products which are used in acquiring goods and services will be current and include enough qualified sources to ensure maximum open and free competition. Potential bidders will not be precluded from qualifying during the solicitation period.
7. All solicitations will incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to be satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear or accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated. All solicitations will also identify all requirements which the offerors must fulfill and all other factors to be use in evaluating bids or proposals.
8. All necessary affirmative steps will be taken to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
9. A cost or price analysis will be performed in connection with every procurement action in excess of the Simplified Acquisition Threshold (\$150,000) including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the County will make independent estimates before receiving bids or proposals.
10. All procurement files will be made available for inspection upon request by a Federal/State awarding agency.
11. All contracts will require the contractor to certify in writing that it has not been suspended or disbarred from doing business with any Federal/State agency.

Methods of Procurement

Procurement methods for goods and services charged to federal/state awards received by LaSalle County will first follow the purchasing policies of the organization but will also adhere to the following guidelines as identified in 2 CFR §200.320:

1. *Procurement by micro-purchases:* Acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$3,000 (or \$2,000 in the case of acquisition for construction subject to Davis-Bacon Act). To the extent practicable micro-purchases must be distributed equitably among qualified suppliers. Micro-purchases may be award without soliciting competitive quotations if the price is considered reasonable.
2. *Procurement by small purchase procedure:* Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies and other property

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that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price and rate quotations shall be obtained from an adequate number of qualified sources.

3. *Procurement by sealed bids (formal advertising):* Bids are publically solicited and a firm-fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid is deemed to be the lowest responsible bid and conforms to all the material terms and conditions of the invitation for bids. The sealed bid method is the preferred method for procuring construction.

In order for sealed bidding to be feasible, all of the following conditions will be present:

- a. A complete, adequate, and realistic specification or purchase description is available.
- b. Two or more responsible bidders are willing and able to compete effectively for the business.
- c. The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- a. The invitation of bids must be publically advertised and bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids.
- b. The invitation of bids which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.
- c. All bids will be publically opened at the time and place prescribed in the invitation for bids.
- d. A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder.
- e. Any and all bids may be rejected if there is a sound documented reason.

Procurement by competitive proposals: The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed-price or cost reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids and price is just one of many considerations. All purchases of at least \$30,000, but less than \$100,000 shall be made by obtaining competitive proposals from at least three (3) responsible vendors. If this method is used the following requirements apply:

- a. Request for proposal must be publicized and identify all evaluation factors and their relative importance. Any response to publicized request for proposals must be considered to the maximum extent practical.
- b. Proposals must be solicited from an adequate number of qualified sources.
- c. A written method for conducting the technical evaluation of the proposals received and for selecting recipients, must be used and included in the file.
- d. Contracts must be awarded to the responsive firm whose proposal is most advantageous to the program, with price and other factors considered.
- e. The grantee may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase

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other types of services though A/E firms are a potential source to perform the proposed effort.

4. *Procurement by noncompetitive proposals.* Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - The item is available only from a single source.
 - The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
 - The awarding agency authorizes noncompetitive proposals.
 - After solicitation of a number of sources, competition is determined inadequate.

Suspension and Debarment

It is the responsibility of the department administering the grant to verify that purchases will not be made from contractors that are on the Debarment or Suspension list supplied by the Federal Government. The list is available at <https://www.sam.gov/>. For sub-grant awards, the grantee department must check the list for each sub-grantee agency prior to submitting an agreement to their authorizing Board.

Documentation of the status check for all contracts or sub-awards must be included in the grant file. If the grant file is maintained in electronic format, an electronic copy of the verification is allowable. If using paper files, it is recommended that the printout also be signed, as some sponsors request this level of documentation

Small and Minority Businesses, Women's Business Enterprises

When federal/state funds are used affirmative steps must be taken to assure that minority firms, women's business enterprise, and labor surplus are firms are used when possible.

Affirmative steps shall include:

1. Placing qualified small and minority business and women's business enterprises on solicitation lists;
2. Assuring that small and minority business and women's business enterprises are solicited whenever they are potential sources;
3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business and women's business enterprises;
4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority business and women's business enterprises;
5. Using the services and assistance of the Small Business Administration, and the Minority Business Development Agency of the Department of Commerce; and
6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed above.

Contract Provisions

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It is the policy of LaSalle County to include all of the following provisions, as applicable, in all contracts (including small purchases) with contractors and sub-awards:

1. **Remedies:** All contracts in excess of the small purchase threshold fixed at 41 U.S.C. §403(11) (currently \$150,000) shall contain contractual provisions or conditions that allow for administrative, contractual, or legal remedies in instances in which a contractor violates or breaches the contract terms.
2. **Termination:** All contracts in excess of \$10,000 shall contain suitable provision for termination by LaSalle County, including the manner by which termination shall be effected and the basis for settlement. In addition, such contracts shall describe the conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated due to circumstances beyond the control of the contractor.
3. **Equal Employment Opportunity:** All contracts shall contain a provision requiring compliance with E.O. 11246, "Equal Employment Opportunity", as amended by E.O. 11374, ("Amending Executive Order 11246 Relating to Equal Employment Opportunity:; and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."
4. **Davis-Bacon Act, as amended (40 U.S.C. §3141-3148):** If included in the federal/state agency's grant program legislation, all construction contracts of more than \$2,000 awarded by LaSalle County and its sub-recipients shall include a provision for compliance with the Davis-Bacon Act(40 U.S.C. §27a to a-7) and as supplemented by Department of Labor regulations (29 CFR part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction"). Under this Act, contractors are required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less than once a week. It is the policy of LaSalle County to place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation and the award of a contract shall be conditioned upon the acceptance of the wage determination. The County shall also obtain reports from contractors on a weekly basis in order to monitor compliance with the Davis-Bacon Act. The County shall report all suspected or reported violations to the Federal/State awarding agency.
5. **Contract Work Hours and Safety standard Act(40 U.S.C. §327-333):** (Where applicable) All contracts awarded by LaSalle County in excess of \$100,000 for contract that involves the employment of mechanics or laborers shall include a provision for compliance with 40 U.S.C. §3702 and 3704, as supplemented by Department of Labor regulations (29 CFR part 5). Under 40 U.S.C. §3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. §3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
6. **Rights of Inventions Made Under a Contract or Agreement:** Contracts or agreements for performance of experimental, developmental, or research work shall provide for the rights of the Federal/State Government and LaSalle County in any resulting invention in

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accordance with 37 CFR part 401, "Rights to Inventions Made by NonProfit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

7. **Clean Air Act (42 U.S.C. §7401-7671q and the Federal Water Pollution Control Act (33 U.S.C. §1251-1387), as amended:** Contracts and sub-awards of amounts in excess of \$150,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act, as amended (33 U.S.C. §1251 et seq.). Violations shall be reported to the Federal/State awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
8. **Debarment and Suspension (E.O.s 12549 and 12689):** For all contracts, the County shall obtain from the contractor a certification that neither the contractor nor any of its principle employees are listed on the Excluded Parties List System in System for Award Management (SAM).
9. **Byrd Anti-Lobbying Amendment (31 U.S.C. §1352):** For all contracts or Sub-grants of \$100,000 or more, the County shall obtain from the contractor or sub-grantee a certification that it will not and has not used Federally appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. §1352. Likewise, since each tier provides such certifications to the tier above it, the County shall provide such certifications in all situations in which it acts as a sub-recipient of a sub-grant of \$100,000 or more.

Sub-recipient Procedures

Making Sub-awards

A sub-award is an award of financial assistance in the form of money, or property in lieu of money, made under a grant by a recipient to an eligible sub-recipient. All sub-awards in excess of \$5,000 shall be subject to the same procurement policies described under the Purchasing Goods and Services section. In addition, all sub-recipients must agree to the sub-recipient monitoring provisions described in the next section.

With respect to the sub-recipients with whom the County has not recently had a sub-award relationship, the grantee department shall determine an appropriate level of pre-award inquiry that shall be performed. The purpose of such inquiry, which may involve a site visit to a potential sub-recipient, is to gain assurance that a potential sub-recipient has adequate policies and procedures in place to provide reasonable assurance that it is capable of complying with all applicable laws, regulations and award provisions. In addition, the County shall obtain the following documents from all new sub-recipients:

- a. Articles of incorporation
- b. By-laws or other governing documents
- c. Determination letter from the IRS (recognizing the sub-recipient as exempt from income taxes under IRC section 501 (c) (3))
- d. Last 3 years' Forms 990 or 990-EZ, including all supporting schedules and attachments(also Form-990T, if applicable)
- e. IRS Form W-9

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- f. Copies of the last 3 years' audit reports and management letters received from sub-recipient's independent auditor (including all reports associated with audits performed in accordance with Single Audit Act, if applicable)
- g. Copy of the most recent internally prepared financial statement and current budget
- h. Copies of reports of government agencies (Inspector General, state or local government auditors, etc.) resulting from audits, examinations or monitoring procedures performed in the last three years.

Elements of Sub-award

The County will ensure that every sub-award is clearly identified to the sub-recipient as a sub-award. The sub-award agreement shall include the following information at the time of the sub-award and if any of these data elements change, the sub-award agreement shall include the changes in the subsequent sub-award modification. When some of this information is not available, the county will provide the best information to describe the Federal/State award and sub-award.

1. Sub-award agreements shall include all information necessary to identify the funds as federal/state funding. This information shall include:
 - a. Sub-recipient name (which must match registered name in the Data Universal Numbering System (DUNS))
 - b. Sub-recipient's DUNS number
 - c. Federal Award Identification Number (FAIN)
 - d. Federal/State Award Date
 - e. Sub-award Period of Performance Start and End Date
 - f. Amount of Federal/State Funds Obligated by this action
 - g. Total Amount of Federal/State Funds Obligated to the sub-recipient
 - h. Total Amount of the Federal/State Award
 - i. Federal/State award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA) or Illinois Grant Accountability and Transparency Act (GATA).
 - j. Name of Federal/State awarding agency, pass-through entity, and contact information for awarding official
 - k. Catalog of Federal Domestic Assistance (CFDA) Number and Name or Catalog of State Financial Assistance (CSFA) and Name; the pass-through entity must identify the dollar amount made available under each Federal/State award and the CFDA/CSFA number at time of disbursement;
 - l. Identification of whether the award is Research and Development (R&D)
 - m. Indirect cost rate for the Federal/State award (including if the de minimis rate is charged)
2. Sub-award agreements shall identify all applicable audit requirements, including the requirement to obtain an audit in accordance with 2 CFR Part 200 Subpart F, if the sub-recipient meets the criteria for having to undergo such an audit.
3. Sub-award agreements shall include a listing of all applicable Federal/State requirements that each sub-recipient must follow.
4. Sub-award agreements shall require that sub-recipient employees responsible for program compliance obtain appropriate training in current grant administrative and program compliance requirements.

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5. Sub-award agreements shall require that sub-recipients submit financial and program reports to the County in accordance with grant requirements.
6. Sub-award agreements shall require that sub-recipients permit the County and auditors access to the sub-recipient's records and financial statements as necessary.

Monitoring of Sub-recipients

When the County utilizes Federal/State funds to make sub-awards to sub-recipients, the County is subject to a

requirement to monitor each sub-recipient in order to provide reasonable assurance that the sub-award is used for authorized purposes, in compliance with Federal/State statutes, regulations, and the terms and conditions of the sub-award; and that sub-award performance goals are achieved. In fulfillment of its obligation to monitor sub-recipients, the following policies apply to all sub-awards of Federal/State funds made by LaSalle County to sub-recipients:

1. The County will review programmatic and financial reports prepared and submitted by the sub-recipient and following up on areas of concern.
2. The County will follow up with all sub-recipients to determine whether all required audits have been completed. The County will cease all funding of sub-recipients failing to meet the New policy approved and adopted by the Board of Supervisors on May 22, 2018 Page 20 of 22 requirement to undergo a Single Audit in accordance with 2 CFR Part 200 Subpart F. The County will follow-up and ensure that the sub-recipient takes timely and appropriate action on all deficiencies pertaining to the sub-award detected through audits, on-site review, and other means. The County will issue a management decision for audit findings pertaining to the sub-award as required by 2 CFR Part 200 §200.521 Management decision. The County will consider whether the results of the sub-recipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.
3. Ongoing monitoring of sub-recipients by LaSalle County will inherently vary from sub-recipient to sub-recipient, based on the nature of work assigned to each sub-recipient. The County will evaluate each sub-recipient's risk of noncompliance with Federal/State statutes, regulations, and the terms and conditions of the sub-award for purposes of determining the appropriate sub-recipient monitoring, which may include consideration of such factors as:
 - a. The sub-recipient's prior experience with the same or similar sub-awards;
 - b. The results of previous audits including whether or not the sub-recipient receives a Single
 - c. Audit in accordance with 2 CFR Part 200 Subpart F, and the extent to which the same or similar sub-award has been audited as a major program;
 - d. Whether the sub-recipient has new personnel or new or substantially changed systems;
 - e. The extent and results of Federal/State awarding agency monitoring (i.e. if the sub-recipient also receives Federal/State awards directly from a Federal/State awarding agency).

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Depending upon the pass-through entity's assessment of risk posed by the sub-recipient, the following monitoring tools may involve any or all of the following:

- a. Regular contacts with sub-recipients and appropriate inquiries regarding the program.
- b. Monitoring sub-recipient budgets.
- c. Performing site visits to the sub-recipient to review program operations, financial and programmatic records and assess compliance with applicable laws, regulations, and provisions of the sub-award agreement.
- d. Providing sub-recipients with training and technical assistance on program-related matters.
- e. Establishing and maintaining a tracking system to assure timely submission of all reports required of the sub-recipient.

4. The department administering the grant shall maintain documentation in support of all efforts associated with LaSalle County's monitoring of sub-recipients.

Federal Funding Accountability and Transparency Act (FFATA) Reporting

When the County receives a direct federal award and then issues sub-recipient agreements on that award for greater than \$25,000, FFATA reporting requirements are in effect. The department administering the grant will report qualifying sub-recipient awards through the www.USASpending.gov website within the month following the month of the award. If the initial award is less than \$25,000 but subsequent amendments result in a total award equal to or over \$25,000, the award will be subject to reporting requirements.

Record Retention

In accordance with 2CFR Part §200.333, financial records, supporting documents, statistical records and all other records pertinent to a Federal/State award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as reported to the Federal/State awarding agency or pass-through entity. The only exceptions are the following:

1. If any litigation, claim, or audit is started before the expiration of the 3 -year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
2. When LaSalle County is notified in writing by the Federal/State awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
3. Records for real property and equipment acquired with Federal/State funds must be retained for 3 years after final disposition.
4. When records are transferred to or maintained by the Federal/State awarding agency or pass-through entity.
5. In the case of records for program income transactions after the period of performance. In some cases, program income must be reported after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal/State entity's fiscal year in which the program income is earned

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6. Indirect cost rate proposals and cost allocations plans indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable:
 - a. If the proposal, plan, or other computation is required to be submitted to the Federal/State government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
 - b. If the proposal, plan, or other computation is not required to be submitted to the Federal/State government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

Grant Closeout

Close out of Federal/State Awards

LaSalle County shall follow the close-out procedures described in 2 CFR Part §200.343, and in the grant agreements as specified by the Federal/State awarding agency or pass-through entity:

1. The County will submit, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal/State award, unless an extension is approved.
2. Unless the Federal/State awarding agency or pass-through entity authorizes an extension, the County will liquidate all obligations incurred under the Federal/State award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal/State award.
3. The County will promptly refund any balances of unobligated cash that the Federal/State awarding agency or pass-through entity paid in advance or paid and that is not authorized to be retained by the County for use in other projects.
4. The County will account for any real and personal property acquired with Federal/State funds or received from the Federal/State government.

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Appendix

Credit Card Policy Travel Expense Form & IRS example of Rates

ORDINANCE #18-106 Amending Ordinance #17-46 – Exhibit “A” LASALLE COUNTY BUSINESS CREDIT CARD USAGE POLICY

Purpose:

The purpose of the LaSalle County Credit Card policy is to:

- Assure sufficient controls of LaSalle County expenditures by the LaSalle County Board.
- Provide efficient and alternative means of payment for approved expenses.
- Prevent inappropriate credit card expenditures in conducting LaSalle County business.

Authorization Policy:

If possible, the preferred method of payment for purchases by LaSalle County Departments is by a check drawn from the appropriate line item of a departmental budget. LaSalle County credit card issuance must be approved by each departmental oversight committee and the Finance and Fees Committee. Department Heads/Elected Officials are responsible for all cards issued to their department, or employee, and the use of those cards. All purchases by use of a credit card must comply with all Federal, State and County statutes, rules and policies.

Ownership:

Upon the direction of the LaSalle County Finance and Fee Committee, business credit cards will be procured by the County Auditor's Office. A maximum \$5,000.00 spending limit will be set on all credit cards. The Card remains the property of the Bank. Cards may be used only for the purchase of goods or services for the official business of the County. Personal use of the County credit card is expressly prohibited, even if an employee later reimburses the County for purchases made for personal use.

Oversight of Credit Cards:

The LaSalle County Auditor is responsible for issuing, accounting for, monitoring, and generally overseeing compliance with this policy. Requests for credit cards by County employees, including elected office holders, must be submitted in writing to the Auditor by the Department Head/Elected Official. The request must identify to whom the credit card will be issued. A card issued to an employee is to be used by that employee only. The Finance and Fee Committee may, at any time, and without notice, cancel the credit card if it is determined that the credit card usage exhibits violations of this policy.

Secure Location:

Cardholders are responsible for the safekeeping of the card and account number. Cards must be kept in a secure location and should only be used to process transactions. The County Auditor is to be notified immediately if the card is lost or stolen or if there is reason to believe the account number has been compromised. If the cardholder is unable to make contact with the County Auditor, contact is to be made with the Bank via the customer service phone number printed on the back of the card.

Credit Card Expenditures in General:

- (a) Under no circumstances is the use of a County issued credit card intended to enable the cardholder to circumvent the existing County bid process and established procedures regarding fixed assets, budgeting, purchasing or the cardholder's obligation to submit an itemized Travel Statement in accordance with the County's Travel Policy.
- (b) The card will be used only for those activities that are a direct consequence of the cardholder's function within the County and that under no circumstances will the card be used for personal reasons; furthermore, the cardholder agrees to be personally liable for any unauthorized transactions unless the card is lost, stolen, or subject to fraud on the part of a third party.
- (c) When using the card to make online internet purchases, the cardholder shall make every effort to ensure that the purchase is made from a secure website using secure online access.
- (d) All credit card purchases that require shipment will be shipped to the cardholder's business address. In no instance shall any shipment resulting from a credit card purchase be shipped to the cardholder's home address.
- (e) Credit card statements will be audited monthly by the County Auditor to ensure that the card is used for authorized purchases; adequate receipts and/or sufficient documentation to support purchases is provided by the cardholder; and the card use is not in violation of County policies, including the County's Travel and Purchasing Policies. A credit card statement does not serve as an "itemized receipt".
- (f) Use of the card for the purchase of alcoholic beverages is strictly prohibited.
- (g) Card holders have a duty to present themselves as government employees at the point of purchase and request sales tax exemption to ensure the County is not charged sales tax. Cardholders can request a copy of the County's tax exempt letter from their immediate supervisors or from the County Auditor. In the event taxes are charged, it is the cardholder's responsibility to request a refund of the tax amount from the merchant.
- (h) Any points, cash back rewards, or other benefits earned on a County credit card are to be redeemed strictly for County purposes.
- (i) Credit Card Statements must be submitted to the Auditor's Office upon receipt so they can be processed and paid before the due date to avoid late payment fees. If an officeholder/employee fails to submit the statement or payment promptly and late fees are assessed, the payment of such fees will be the responsibility of the cardholder and not the County.

Merchandise Credit/Exchange:

The Cardholder is responsible for contacting the merchant when merchandise purchased with the card is not acceptable (incorrect, damaged, defective, etc.) and for arranging for a return for credit or an exchange. If merchandise is returned for credit, the Cardholder is responsible for obtaining a credit receipt from the merchant and retaining the receipt with the supporting documentation for the original purchase. If merchandise is to be exchanged, the Cardholder is responsible for returning the merchandise to the merchant and obtaining a replacement. Receiving cash or checks to resolve a credit is prohibited. The vendor must credit your account.

Credit Card Misuse:

In accordance with the County's Credit Card Policy, any misuse of the business credit card will serve as grounds for disciplinary action, including and up to termination of employment with LaSalle County. Additionally, whenever a breach in this Policy occurs, the Department Head, County Board Chairman and Auditor shall assess the nature of the breach and they reserve the right to report the misuse of the card to law enforcement for possible criminal investigation. Restrictive charges include, but are not limited to the following: employee's personal or family member's expenses; cash advances; and where, under normal circumstances, a competitive bid is required. The Cardholder is responsible for repayment of any unauthorized charges he or she may initiate. Payment of unauthorized charges may be made by the Cardholder with a money order payable in United States dollars or with a certified check drawn on a bank in the United States payable to the LaSalle County Treasurer. The employee may also set up deductions from his or her County paycheck for the purpose of repaying the unauthorized charge back to the County.

Billing Inquiries:

If you have any questions, problems, or disputes concerning your use of the business credit card, you should immediately contact the County Auditor to take reasonable and appropriate steps to provide the information needed to resolve the dispute. In the case of a dispute, that charge will be suspended until resolved. However, if after the County's investigation it is unable to resolve the dispute in the cardholder's favor, the Cardholder must settle the dispute directly with the merchant.

Return of Credit Card:

1. Prior to changing Departments or ending employment with the LaSalle County, the business credit cards must be returned to the Auditor.

ORDINANCE

AMENDING AN ORDINANCE FOR COMPLIANCE WITH THE LOCAL GOVERNMENT TRAVEL EXPENSE CONTROL ACT (Public Act 99-0604)

WHEREAS, the Governor signed House Bill 4379 into law on July 22, 2016. The new law, Public Act 099-0604, called the “Local Government Travel Expense Control Act,” hereinafter referred to as the “Act,” will go into effect January 1, 2017.

WHEREAS, the Act mandates that all public agencies in Illinois enact an ordinance or resolution regulating the reimbursement of travel, meal, and lodging expenses, hereinafter referred to as “travel expenses,” of employees and officers of said public agencies including, but not limited to, the types of official business for which travel, meal, and lodging expenses are allowed and to establish the maximum allowable reimbursement for travel, meal, and lodging.

WHEREAS, the Act defines “Local Public Agency” as a school district, community college district, or unit of local government other than a home rule unit.

WHEREAS, “travel” is defined as any expenditure directly incident to official travel by employees and officers of a local public agency or by wards or charges of a local public agency involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

WHEREAS, the Act bars reimbursements for entertainment and sets restrictions on amounts for qualified expenses.

WHEREAS, reimbursements for expenses related to entertainment, defined as shows, amusements, theatres, circuses, sporting events, or any other place of public or private entertainment or amusement is prohibited, unless the entertainment expense is “ancillary to the purpose of the program or event.”

WHEREAS, the public agency must create guidelines to establish:

- The maximum allowable reimbursement amount for travel expenses.
- The types of official business for which travel expenses are allowed.
- A standard form for requesting reimbursement of travel expenses, including submission of expense-related documents.

WHEREAS, the public agency shall create a standard form for members of the county board, employees and officers requesting reimbursement for travel expenses as set for in the Act. Before travel expenses may be approved for a member of the county board, or in the case of an officer or employee of the county that exceeds the established maximum allowable reimbursements, the following minimum documentation must first be submitted, in writing, to the governing board:

1. If the travel expenses have not yet been incurred, an estimate of the travel expenses.
2. If the travel expenses already have been incurred, receipts showing the costs of the travel expenses.
3. The name of the individual requesting reimbursement.
4. The job title or office of the individual requesting reimbursement.
5. The date or dates on which the travel expenses will be or were expended.
6. The nature of the official business for which the travel expenses will be or were expended.
7. Reimbursement for travel expenses that exceed the established maximum allowable amount may be allowed, but only if the expenses relate to an emergency or other extraordinary circumstance.

WHEREAS, the Act mandates that all reimbursements must be documented and open to public review, and are public records subject to disclosure under the Illinois Freedom of Information Act.

WHEREAS, the following travel expenses must be approved by a roll-call vote during an open meeting of the governing board of the public agency:

1. The travel expenses of any officer or employee that exceed the maximum amount allowed under the regulation adopted by the relevant local public agency.
2. The travel expenses of any member of the governing board.

THEREFORE, BE IT ORDAINED BY THE COUNTY BOARD AS FOLLOWS:

1. LaSalle County Board is a unit of local government and is subject to the regulations set forth in Public Act 099-0604 and 55 ILCS 5/5-1018.
2. The LaSalle County Board has enacted regulations for travel expenses to comply with the regulations set forth in the Act and as per the current Internal Revenue Service publications.

3. The LaSalle County Board has

- Adopted a standardized form (attached) to document the expenses which includes no less than the minimum amount of information as set forth in the Act.
- Established a maximum amount allowable for travel expense reimbursements per trip in the amount of \$1,000.00
- Defined the types of official business for which travel expenses are allowed.
- Mandated that any employee or official complete and submit the standard form and provide documentation for travel expenses to the appropriate committee (the governing board) and that such expenses are approved by roll-call vote during an open meeting of the committee before monies are expended.
- Mandated that travel expenses that exceed the maximum amount (\$1,000.00), allowed under the regulation must be submitted and approved by the appropriate committee by roll-call vote during an open meeting of the committee and then forwarded to the full county board (the governing board) and approved by roll-call vote during an open meeting of the LaSalle County Board.
- Prohibited all reimbursements for entertainment unless otherwise permitted as set forth in the Act.

4. The term “officers” shall have the meaning set out in Art. 7, Section 4 of the Illinois Constitution.

5. This ordinance shall be effective upon adoption.

TRAVEL, MEAL AND LODGING EXPENSE REIMBURSEMENT REQUEST FORM

Before an expense for travel, meals, or lodging may be approved under LaSalle County Ordinance No. **23-79**, the following minimum documentation must first be submitted, in writing, to the County Board of LaSalle County:

(1) The name of the individual who received or is requesting the travel, meal, or lodging expense and the individual's job title or office.

Name of Employee or Officer

Job Title/Office

(2) The date or dates and nature of the official business in which the travel, meal, or lodging expense was or will be expended. Please attach supporting documentation describing the nature of the official business event or program.

Name of Event or Program

Date(s) of Event or Program

Location of Event or Program

Purpose of Event or Program

(3) An estimate of the cost of travel, meals, or lodging if expenses have not been incurred or a receipt of the cost of the travel, meals, or lodging if the expenses have already been incurred. Please attach either (a) a document explaining the basis for your estimate if expenses have not yet been incurred or (b) receipts if the expenses have already been incurred.

You may also provide such other documentation as would assist the corporate authorities in considering your request for reimbursement. In the discretion of the corporate authorities, additional documentation relevant to the request for reimbursement may be required prior to action by the corporate authorities with respect to the reimbursement request.

Employee/Officer Signature

Date

Committee Approved on:

Check that IRS allowance, estimate expense information attached [**NO STAPLES**, Please]

Meals and Incidental Expenses (M&IE) Breakdown The separate amounts for breakfast, lunch and dinner listed in the chart are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the government (such as through a registration fee for a conference), you will need to deduct those meals from your voucher. Refer to [Section 301-11.18 of the Federal Travel Regulation](#) for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance. The table lists the six M&IE tiers in the lower 48 continental United States (currently ranging from \$51 to \$74). If you need to deduct a meal amount, first determine the location where you will be working while on official travel. You can look up the location-specific information at www.gsa.gov/perdiem. The M&IE rate for your location will be one of the six tiers listed on this table. Find the corresponding amount on the first line of the table (M&IE Total) and then look below for each specific meal deduction amount.

The table also lists the portion of the M&IE rate that is provided for incidental expenses (currently \$5 for all tiers).

Total	Continental Breakfast/ Breakfast	Lunch	Dinner	IE
\$51	\$11	\$12	\$23	\$5
\$54	\$12	\$13	\$24	\$5
\$59	\$13	\$15	\$26	\$5
\$64	\$15	\$16	\$28	\$5
\$69	\$16	\$17	\$31	\$5
\$74	\$17	\$18	\$34	\$5

This table lists the amount receive for the first and last calendar day of travel. The first and last calendar day of travel is calculated at 75 percent.

Total	First & Last Day of Travel
\$51	\$38.25
\$54	\$40.50
\$59	\$44.25
\$64	\$48.00
\$69	\$51.75
\$74	\$55.50

Cities not appearing below may be located within a county for which rates are listed.

To determine what county a city is located in, visit the [National Association of Counties \(NACO\) website \(a non-federal website\)](#).

You searched for: Illinois

Max lodging by Month (excluding taxes)

Primary Destination (1, 2)	County (3, 4)	2016			2017									M&IE (5)
		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
Standard Rate	Applies for all locations without specified rates	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$51
Bolingbrook / Romeoville / Lemont	Will	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$54
Chicago	Cook / Lake	\$212	\$212	\$137	\$137	\$137	\$137	\$222	\$222	\$222	\$192	\$192	\$212	\$74
O'Fallon / Fairview Heights / Collinsville	Bond / Calhoun / Clinton / Jersey / Macoupin / Madison / Monroe / St. Clair	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$54
Oak Brook Terrace	Dupage	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$112	\$59

Footnotes

1. Traveler reimbursement is based on the location of the work activities and not the accommodations, unless lodging is not available at the work activity, then the agency may authorize the rate where lodging is obtained.
2. Unless otherwise specified, the per diem locality is defined as "all locations within, or entirely surrounded by, the corporate limits of the key city, including independent entities located within those boundaries."
3. Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries of the listed counties, including independent entities located within the boundaries of the key city and the listed counties (unless otherwise listed separately)."
4. When a military installation or Government-related facility (whether or not specifically named) is located partially within more than one city or county boundary, the applicable per diem rate for the entire installation or facility is the higher of the rates which apply to the cities and/or counties, even though part(s) of such activities may be located outside the defined per diem locality.

5. Meals and Incidental Expenses, see Breakdown of M&IE Expenses for important information on first and last days of travel