

*This meeting will be taped. Please silence all electronic communication devices.*

**Ogle County Board Meeting Agenda  
Tuesday, May 21, 2024 at 5:30 p.m.  
Old Courthouse - 3rd Floor - County Board Room**

**Call to Order:**

**Roll Call:**

**Invocation & Pledge of Allegiance: Ramsey**

**Presentation: Ogle County Annual Financial Report - Nick Bava, Sikich LLC**

**Consent Agenda Items – by Roll Call Vote**

1. Approval of Ogle County Board Meeting Minutes - April 16, 2024
2. Accept Monthly Reports – Treasurer, County Clerk & Recorder and Circuit Clerk
3. Appointments -
4. Board of Review - James May - R-2024-0501
5. Resignations -
  - o Board of Health - Carol Hoekstra - R-2024-0502
  - o Leaf River Fire Protection District - Colleen Tryggstad – R-2024-0503
6. Vacancies -
  - o Byron Museum (1 vacancy)
  - o Board of Health (1 unexpired term)
  - o 9-1-1 ETS Board - Law Enforcement (1 unexpired term)
  - o 9-1-1 ETS Board - Citizen (1 vacancy)
  - o 9-1-1 ETS Board - Sheriff Designation (1 vacancy)
  - o Mental Health 708 Board (1 unexpired term)
  - o Franklin Grove Fire Protection District (1 vacancy)

**Application and Resumé deadline - Friday, May 31 2024, at 4:30 p.m. in the County Clerk's Office -105 S. 5th St, Ste 104, Oregon**

7. Ogle County Claims –
  - o Department Claims - April 2024 - \$101,317.64
  - o County Board Payments – \$98,281.61
  - o County Highway Fund – \$51,187.57
8. Communications –
  - o Sales Tax Report

**Zoning – None**

**Public Comment –**

## **Reports and Recommendations of Committees**

### **Finance & Insurance**

- Set Elected Official Salaries – O-2024-0501
- ARPA Request - R-2024-0504

### **Road & Bridge**

- Resolution - Razorville Rd Bridge Rehabilitation - Rockvale Twp - 23-21133-00-BR - R-2024-0505

### **Supervisor of Assessments - Planning & Zoning**

- Opt-Out of Preferential Assessment for Affordable Rental Housing Construction and Rehabilitation – R-2024-0506

### **Unfinished and New Business:**

#### **Chairman Comments:**

#### **Vice-Chairman Comments:**

#### **Adjournment:**

Motion to adjourn until **Tuesday, June 18, 2024**, at 5:30 p.m.

Agenda will be posted on Friday after 4:00 p.m. at

105 S. 5th Street, Oregon, IL

[www.oglecountyil.gov](http://www.oglecountyil.gov)



**Ogle County ETSB**

202 S 1<sup>st</sup> Street  
Oregon, IL 61061  
815-732-1119

Chairman B. VanVickle called the Ogle County ETSB meeting to order on Wednesday, April 10, 2024, at 11:01 am.

**Members Present:**

B. VanVickle  
C. Tveit  
L. Nambo  
D. Sawlsville  
S. Kenney  
L. Callant  
S. Thomas  
C. Clothier

**FILED**

MAY - 9 2024

*Chaegeal*  
OGLE COUNTY CLERK - RECORDER

No Members Absent

**Others present:**

B. Carls – 911 Coordinator

No public comment.

A motion by S. Kenney and seconded by C. Tveit to approve the draft minutes of the March 13, 2024 meeting. The motion carried.

**Coordinator Report:**

B. Carls advised that the Ogle County Sheriff's PSAP will be demoing a new software program called Prepared 911 that will help with call-taking. The product offers text translation, real-time text, and video to 911. Prepared 911 will be present at the NINGA meeting next week, and pricing will be discussed once the demo is complete.

B. Carls stated that she is working on making the command trailer operational with two complete workstations. To do so two tough-book laptops will need to be purchased along with an offline version of Powerphone. There are two mobile 9-1-1 computers for the trailer, so two licenses will need to be purchased; which will also increase the maintenance agreement each year. A motion was made by L. Callant and seconded by C. Tveit to approve the software installation. Approved by roll call: B. VanVickle—yes C. Tveit—yes L. Nambo—yes L. Callant—yes D. Sawlsville—yes S. Kenney—yes S. Thomas—yes C. Clothier—yes.

Chairman report: No report

Vice-Chairman: No report

County Board report: S. Kenney advised that negotiations are still in progress.



## **Ogle County ETSB**

202 S 1<sup>st</sup> Street  
Oregon, IL 61061  
815-732-1119

PSAP reports: No report

### **Old Business:**

Rochelle Generator: L. Nambo advised that the changeover will occur during the week of April 22, 2024. The Rochelle telecommunicators will plan to work out of the Ogle County PSAP during that time. L. Nambo will be checking on who will maintain the generator once the installation is completed.

Fiber link from Hillcrest Tower to Liberty Hill Tower: L. Callant advised that the fiber is connected from Ogle County Sheriff's Office to Rochelle City Hall, and he is waiting for the connection from Rochelle City Hall to Rochelle Police Department to be completed by the City of Rochelle IT. The fiber needs to be updated in the current cabinet. Larry and the City of Rochelle IT are trying to schedule the maintenance for the same week as the generator installation. Ogle County PSAP has been running on the new fiber for two weeks with no issues. Once the fiber is connected and tested, the radio channel banks will be installed.

### **New Business:**

A motion by C. Clothier and seconded by S. Thomas was made to pay the April 2024 bills. Approved by roll call: B. VanVickle—yes C. Tveit—yes L. Nambo—yes L. Callant—yes D. Sawlsville—yes S. Kenney—yes S. Thomas—yes C. Clothier—yes.

A motion by S. Kenney and seconded by L. Callant was made to approve the ETSB bylaws. S. Kenney commented that he is accepting the bylaws as they are written, and would like an election at a later date. Approved by roll call: B. VanVickle—yes C. Tveit—yes L. Nambo—yes L. Callant—yes D. Sawlsville—yes S. Kenney—yes S. Thomas—yes C. Clothier—yes.

### **Other Business:**

B. Carls stated that Telecommunicator Week is next week April 14-April 20. She also wanted to thank the three Ogle County TCs that went to the Dekalb County Sheriff's Office last week and assisted in the dispatch center while the Dekalb County TCs could be off to grieve the loss of the Dekalb County deputy. Chairman VanVickle also thanked the Telecommunicators for working in the dispatch center last week.

B. Carls advised that Evanscare reached out via email and offered to come clean the center while they are in the area in May. They completed cleaning at the Rochelle PSAP in October and an annual contract was suggested by the board.

A motion by C. Clothier and seconded by B. VanVickle for adjournment. The motion carried and the meeting was adjourned at 11:26 am.





Respectfully submitted, Brittany Carls

**Ogle County ETSB**

202 S 1<sup>st</sup> Street  
Oregon, IL 61061  
815-732-1119



## **OGLE COUNTY, ILLINOIS**

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### **ANNUAL FINANCIAL REPORT**

**For the Year Ended November 30, 2023**

The background of the lower half of the cover is an abstract, grayscale geometric pattern. It consists of numerous overlapping, semi-transparent planes and polygons, creating a sense of depth and architectural structure, reminiscent of a modern building's facade or a complex data visualization.

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## **INTRODUCTORY SECTION**

# OGLE COUNTY, ILLINOIS

## COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Ending November 30, 2023

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### BOARD MEMBERS

John Finfrock, Chairman	John Kenney
Patricia Nordman, Vice Chairman	Dan Janes
Zachary Oltmanns	Donald Griffin
Benjamin Youman	Bruce Larson
Rick Fritz	Ryan Reeverts
Thomas Smith	Steven Huber
Wayne Reising	Jeffrey Billeter
Austin Gillis	Dean Fox
Dan Miller	Stanley Asp
Joseph Simms	Marcia Heuer
Jackie Ramsey	Lyle Hopkins
David Williams	Susie Corbitt

### ELECTED OFFICIALS

Kimberly Stahl  
Circuit Clerk

Louis Finch IV  
Coroner

Laura Cook  
County Clerk

Brian VanVickle  
Sheriff

Mike Rock  
State's Attorney

Tiffany O'Brien  
Treasurer

## **FINANCIAL SECTION**



## **INDEPENDENT AUDITOR'S REPORT**

The Honorable Chairman  
Members of the County Board  
Ogle County  
Oregon, Illinois

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

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois (the County), as of and for the year ended November 30, 2023, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of November 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

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

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

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

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

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

### *Other Information*

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

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated April 22, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Sikich LLP*

Naperville, Illinois  
April 22, 2024

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Chairman  
Members of the County Board  
Ogle County  
Oregon, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ogle County, Illinois (County), as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 22, 2024.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described below as items 2023-001 and 2023-002 that we consider to be significant deficiencies.

## **Report on Compliance and Other Matters**

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

## **Ogle County, Illinois' Responses to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **Purpose of this Report**

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

*Sikich LLP*

Naperville, Illinois  
April 22, 2024

## **SIGNIFICANT DEFICIENCIES**

We consider the following deficiencies to be significant deficiencies in internal control:

### **Credit Cards**

The County's current credit card policy requires an approved credit card log sheet and original receipts (along with other supporting documentation if necessary) for all charges made to County credit cards. During our testing of credit card transactions, we selected 20 separate monthly statements that included 329 transactions, totaling \$102,976 in charges.

We identified the following deviations from the County's established credit card policy:

**Probation:** Ten purchases that included sales tax not from online purchases (totaling \$33), three monthly statements that did not include approved credit card log sheets, two instances of a non-itemized or illegible receipt (totaling \$60), four instances of purchases shipped to an address not associated with the County (totaling \$282), and three monthly statements that lacked Committee approval.

**GIS:** One monthly statement that lacked Committee approval.

**IT:** Four monthly statements that did not include approved credit card log sheets, three instances of missing receipts (totaling \$649), sixty-five instances of purchases shipped to an address not associated with the County (totaling \$11,544), one instance of a purchase not for County use (totaling \$58), one instance of a missing credit card statement, and lack of Committee approval for the entirety of four months of statements.

**Sheriff:** Four monthly statements that included a credit card log sheet with no signed approval, thirteen purchases that included sales tax not from online purchases (totaling \$108), twelve instances of a non-itemized or missing receipt (totaling \$2,339), four instances of late/interest charges (totaling \$1,112), and lack of Committee approvals for the entirety of four months of statements.

**Solid Waste:** One instance of non-itemized receipt (totaling \$460).

**Highway:** One instance of missing receipt (totaling \$120) and one purchase that included sales tax not from online purchases (totaling \$2).

**Focus House:** Four purchases that included sales tax not from online purchases (totaling \$15), four instances of a non-itemized or missing receipt (totaling \$1,556), and lack of Committee approval for two monthly statements.

### **Recommendation**

We recommend that the County review all credit card spending limits on a regular basis. Additionally, we recommend the County monitor credit card transactions for all departments and enforce the credit card policy that is in place. This would include ensuring that all supporting receipts/documentation are included with the monthly statement. Additionally, the County should develop a tracking methodology to ensure accurate inventory control over purchases/items made with County issued credit cards and require all purchases to be shipped to an official County address.

## **SIGNIFICANT DEFICIENCIES (Continued)**

### **Segregation of Duties**

With a limited number of staff in the various offices of the County, proper segregation of duties is difficult to accomplish. A fundamental element of internal control is the segregation of certain key duties. In general, the principal incompatible duties to be segregated include:

- Custody of assets, in particular cash
- Authorization or approval of related transactions affecting those assets
- Recording or reporting of related transactions
- Execution of the transaction or transaction activity

An essential feature of segregation of duties within an organization is that no one employee or group of employees has exclusive control over any transaction or group of transactions.

We noted specific lack of segregation of duties listed below. This list would not be considered to be all inclusive as we did not perform a review of all controls structures throughout the County.

The activity for the Civil Process account maintained in the Sheriff's Department is recorded by the same employee who receives the bank statements, prepares the bank reconciliations, and also prepares the deposits. A second employee makes the deposits and reviews the bank reconciliations.

For the Canine and Education accounts maintained in the Sheriff's Department, the same employee prepares the bank reconciliations and makes deposits. A second employee reviews the bank reconciliations.

The Canine and Education bank accounts were opened independently in the Sheriff's Department. Individuals outside of the Treasurer's Department have the ability to create County cash accounts without notifying the Treasurer.

Activity for certain Sheriff's Department funds, specifically the Administrative Tow Fund and Sex Offender Registration Fund, are not brought to the County Security Committee for review prior to payment.

### **Recommendation**

With limited staff, it is important that department heads remain diligent in their monitoring of financial transactions. A detailed review of financial reports, budget vs. actual results, bank reconciliations, payroll registers, and invoices and supporting documentation for checks greatly enhances internal controls. These reviews should be performed by someone other than the employee responsible for executing and recording the transactions. Additionally, the relevant funds should be accounted for and tracked in the County Treasurer's accounting software.



## **SIGNIFICANT DEFICIENCIES (Continued)**

### **Segregation of Duties (Continued)**

#### **Recommendation (Continued)**

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. We recommend that the bank reconciliations be reviewed for accuracy and completeness on a timely basis by someone independent of the cash handling process. The review should include tests of mechanical accuracy and tracing of items on the reconciliation to the relevant source documents. The composition of unreconciled differences should be determined and followed up on, and any journal entries deemed necessary as a result be recorded. In all cases, we recommend the County reassign duties in order to more fully segregate conflicting duties.

Proper authorization and communication over opening new bank accounts allows the County to maintain adequate control over both the cash receipting and disbursement process. We recommend that all new bank accounts are approved by the Treasurer prior to opening and adequate internal controls are in place to provide assurance over the cash handling process.

Review of expenditures prior to payment allows the County to maintain adequate control over cash disbursements. A detailed review of invoices and supporting documentation for checks greatly enhances internal controls and ensures the validity of expenses related to various Funds.

In all cases, we recommend the County reassign duties in order to more fully segregate conflicting duties. Additionally, the relevant funds should be accounted for and tracked in the County Treasurer's accounting software.

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

**OGLE COUNTY GOVERNMENT  
OGLE COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**November 30, 2023**

The County Board Members and the Treasurer of Ogle County are pleased to present to readers of the financial statements of Ogle County this narrative overview and analysis of the financial activities of Ogle County for the year ended November 30, 2023. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

In accordance with generally accepted accounting principles, Ogle County presents its financial statements so as to offer two perspectives of its financial position and results of operations. The government-wide perspective presents financial information for the government as a whole, while the fund perspective involves the presentation of financial information for individual accounting entities established by the County for specific purposes. The focus of the fund statements is on major funds. Both perspectives (government-wide and major fund) address likely user questions, provide a broad basis for comparison (year-to-year or government-to-government), and enhance the County's accountability.

Ogle County Government's Management's Discussion and Analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activity, (3) identify changes in the County's financial position (its ability to address the subsequent year's challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

**I. Financial Highlights**

**A. Governmental Activities**

The assets and deferred outflows of resources of the governmental activities of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$103.9 million, resulting from an increase of \$142,212 from the previous year. There was a positive change from 2022 to the County's governmental fund balances of \$302,331.

Of considerable importance, the property tax base had another increase by \$85.7 million or 4.85% this fiscal year from 2022. The 2022 EAV is \$261 million above the 2018 tax levy in comparison to the decrease of EAV from 2017 to 2018. This continued growth in the assessed valuation is a possible indicator that property values will continue their recovery towards the pre-recession peak attained in 2009.

## **B. Long-Term Debt**

A major project that began in fiscal year 2018 was a new jail, also known as the Judicial Center Annex. The annex is estimated to cost up to \$25 million. General obligation bonds (alternative revenue source) were issued at the end of December 2018 in the amount of \$9,705,000 and another \$4,760,000 were issued at the end of 2019. The County issued a final amount of \$6,523,000 in June 2020 to finish the Jail project bringing the total bonds issued to \$20,988,000. The bonds are intended to be repaid from the Long Range Capital Improvement fund which is subsidized by the landfill host fees. Ground breaking for the annex began in April 2019. The project construction was completed in November 2020 and occupancy of the building took place in early February 2021.

Other updates were made to our asset inventory due to our normal operation making changes to our road, vehicle and machinery capital assets. See note 4 on page 32 for further information on capital assets.

## **II. Overview of the Financial Statements**

### **A. Government-Wide Financial Statements**

The Government-Wide Financial Statements are designed to emulate the corporate sector in that all governmental activities are a total for the Primary Government. The focus of the Statement of Net Position is the "Unrestricted Net Position" and it is designed to be similar to bottom line results for the private sector. This statement then combines and consolidates governmental funds' current short-term spendable financial resources with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, changes in net position may serve as a useful indicator of whether or not the financial position of the County is improving.

The Statement of Activities presents information showing how the County's net position changed during the most recent fiscal year and is focused on both the gross and net cost of various activities, which are supported by the County's general taxes and other resources. This is intended to summarize results and simplify the user's analysis of the cost of various government services.

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include general government, public safety, highways and streets, health and welfare, and interest on long-term debt.

## **B. Fund Financial Statements**

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

### *1. Governmental Funds*

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains numerous individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

### *2. Proprietary Funds*

Proprietary fund financial statements provide the same type of information as the government-wide statements, only in more detail. The County maintains one type of proprietary fund – Internal Service Funds, which is the Health Insurance Fund.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Costs for medical, dental, and life insurance, as well as for liability claims are accumulated in internal service funds. The County's internal service fund serves as governmental rather than business-type functions and have been included within governmental activities in the government-wide financial statements.

Internal service funds are combined in a single aggregate presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is presented elsewhere in this report.

### *3. Fiduciary Funds*

The fund financial statements also allow the government to address its fiduciary funds. While these funds represent trust responsibilities of the County, these assets are restricted in purpose and do not represent discretionary assets of the County. Therefore, these assets are not presented as part of the government-wide statements.

### **C. Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report beginning on page 22.

### **D. Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including information concerning the County's progress in funding its obligations to provide benefits to its employees. Required supplementary information can be found on pages 59-71 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the major governmental fund report. Combining and individual fund statements and schedules can be found on pages 72-110 of this report.

## **III. Financial Analysis of the County as a Whole**

Beyond presenting current year financial information in the government-wide and major individual fund formats, the County also presents comparative information from the prior year in this Management's Discussion and Analysis. By doing so, the County believes that it is providing the best means of analyzing its financial condition and position as of November 30, 2023.

## GOVERNMENT-WIDE STATEMENTS

## A. Net Position

The following table reflects the condensed Statement of Net Position:

**Table 1**  
**Statement of Net Position**  
**November 30, 2023**

Primary Government/Governmental Activities		
	2023	2022
<u>Assets:</u>		
Current and Other	58,477,706	74,637,957
Capital Assets	83,726,902	84,794,264
<b>Total Assets</b>	<b>142,204,608</b>	<b>159,432,221</b>
<u>Deferred Outflows of Resources</u>		
Pension Items - IMRF/SLEP	11,141,083	3,784,564
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>153,345,691</b>	<b>163,216,785</b>
<u>Liabilities:</u>		
Long-Term Liabilities	26,599,633	22,214,214
Other Liabilities	5,587,775	7,246,739
<b>Total Liabilities</b>	<b>32,187,408</b>	<b>29,460,953</b>
<u>Deferred inflows of Resources</u>		
Pension Items - IMRF/SLEP/ECO	820,252	13,736,949
Deferred Property Taxes	13,687,067	13,199,080
Leases	862,528	925,511
Deferred - OPEB	1,885,870	2,133,938
<b>Total Deferred inflows of Resources</b>	<b>17,255,717</b>	<b>29,995,478</b>
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<b>49,443,125</b>	<b>59,456,431</b>
<u>Net Position:</u>		
Net Investment in Capital Assets	70,759,052	69,564,264
Restricted	22,697,000	23,179,736
Unrestricted	10,146,514	11,016,354
<b>Total Net Position</b>	<b>103,902,566</b>	<b>103,760,354</b>

The County's net position increased by .137% or \$142,212 from \$103.7 to \$103.9 million during 2023. For more detailed information, see the Statement of Net Position on page 10 of the Annual Financial Report.

**B. Activities****1. Change in Net Position**

The following table reflects the condensed Statement of Activities:

**Table 2**  
**Change in Net Position**  
**For the Fiscal Years Ended November 30, 2023 and 2022**

<b>Governmental Activities/Total Primary Government</b>		
	<b>2023</b>	<b>2022</b>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	5,207,063	5,707,750
Operating Grants and Contributions	9,109,663	9,788,842
Capital Grants and Contributions	325,717	609,531
General Revenues:		
Property Taxes	13,195,330	12,910,422
Other Taxes	8,491,900	8,274,867
Other	2,866,153	4,138,997
<b>Total Revenues</b>	<b>39,195,826</b>	<b>41,430,409</b>
<b>Expenses</b>		
General Government	8,902,709	8,027,554
Public Safety	9,939,505	7,369,176
Judiciary and Court Related	5,544,396	3,731,515
Highway and Streets	10,621,954	12,271,219
Health and Welfare	3,678,591	2,998,853
Interest	366,459	424,782
<b>Total Expenses</b>	<b>39,053,614</b>	<b>34,823,099</b>
<b>Change in Net Position</b>	<b>142,212</b>	<b>6,607,310</b>
<b>Net Position, December 1st</b>	<b>103,760,354</b>	<b>97,153,044</b>
<b>Net Position, November 30th</b>	<b>103,902,566</b>	<b>103,760,354</b>



The previous table summarizes the revenues and expenses of the County's activities and the change in net position for the past two fiscal years.

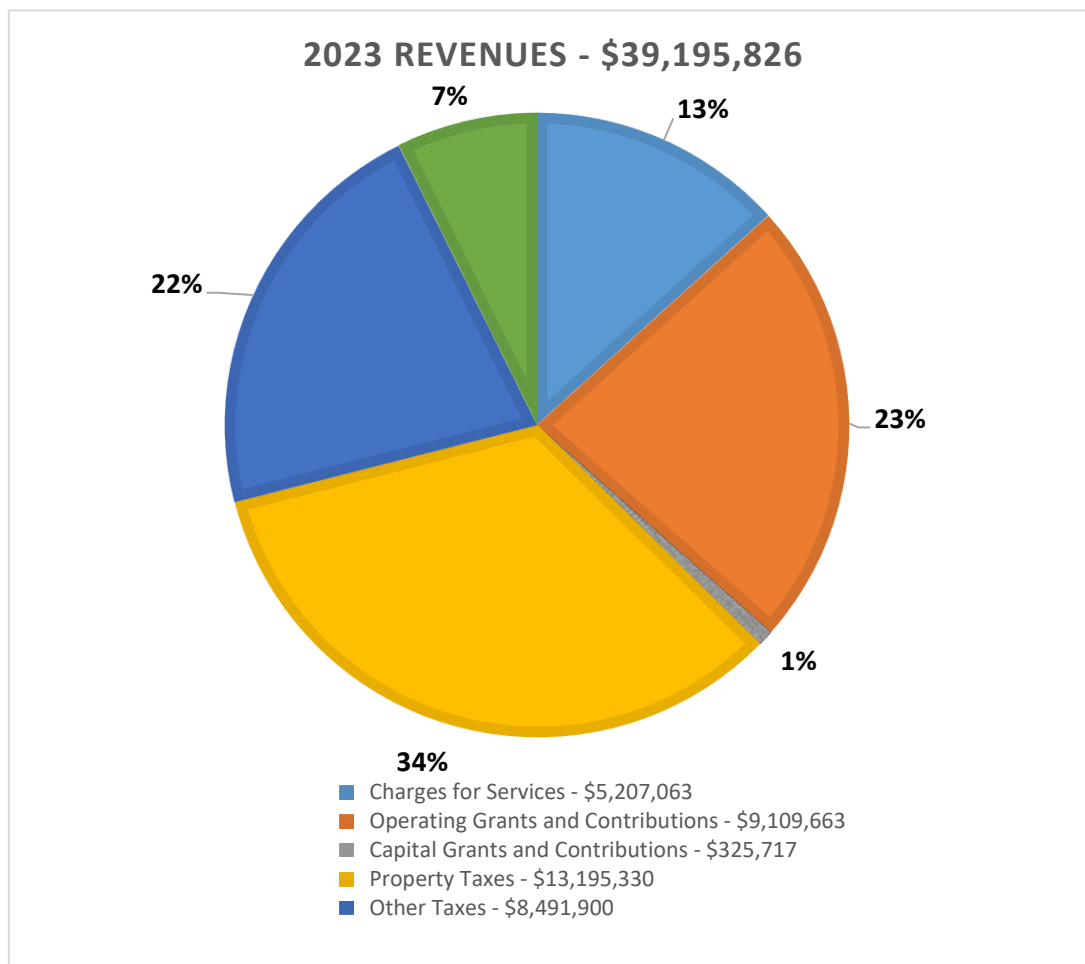
Total revenues decreased by \$2.2 million from 2022 which comprised of a \$2.2 million decrease in Intergovernmental revenue, primarily ARPA. The decrease in ARPA revenue is due to only \$1.284 million recognized against qualifiable expenditures in 2023 vs. \$2.623 million recognized against qualifiable expenditures in 2022.

Total expenses for 2023 increased by 12.15% or \$4.23 million primarily due to a \$2.5 million increase in Public Safety expenditures along with a 48.58% or \$1.8 million increase in Judiciary and Court Related expenses. Highway and Streets had a 13.44% or \$1.6 million decrease primarily due to an decrease in road projects. The Health and Welfare expenses had a slight increase of \$679K along with a \$875K increase in General Government expenses.

Additional detail on revenues and expenses including discussions on the reasons for the changes in net position follows in the next two charts and narratives.

## 2. Total County Revenues

The following chart summarizes total Ogle County revenues for 2023:



For the fiscal year ended November 30, 2023, revenues totaled \$39.1 million. This is a decrease of just under \$2.3 million or 5.39% from 2022.

There was a \$771K or 3.04% decrease in General Revenue consisting of property, income and sales tax along with American Rescue Plan Act revenue. The decrease in ARPA revenue is due to only \$1.284 million recognized against qualifiable expenditures in 2023 vs. \$2.623 million recognized against qualifiable expenditures in 2022.

Operating Grants and contributions decreased by 0.07% or \$680K due to an decrease in Highway and streets capital grants and contributions received.

Property tax collections increased \$284,908 in 2023 due to the increase in the 2022 tax base or EAV of \$85.7 million. Property taxes support governmental activities including employee pension fund contributions.

The other tax classification includes a number of different revenue sources such as sales tax, replacement tax, and local use tax. The County no longer receives a share of the State inheritance tax.

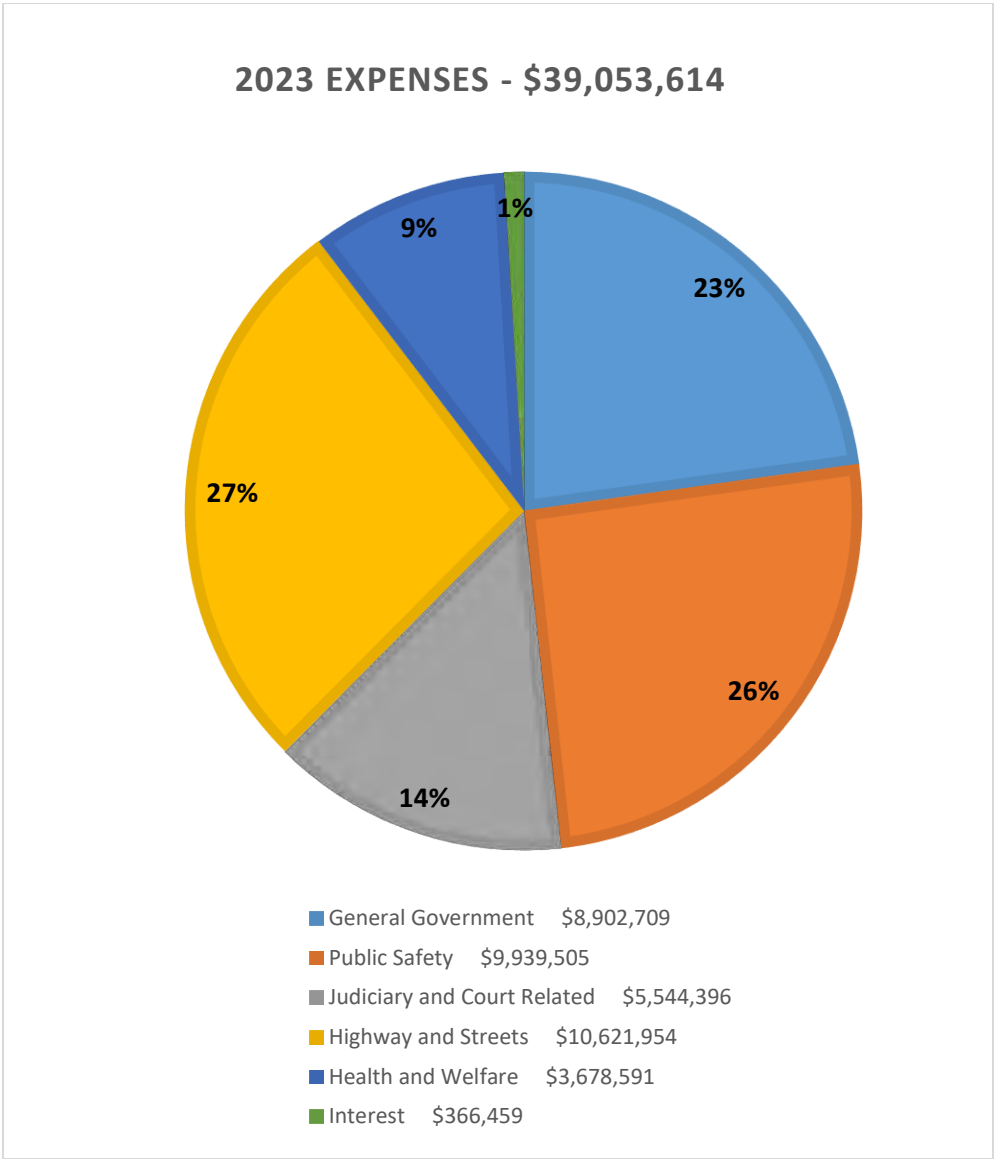
The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated area is 1.25 percent. If the business is located within an incorporated area, the percentage is 0.25 percent. State-shared sales tax revenues in 2023 totaled \$2.6 million which was a \$329K or 14.5% increase from 2022.

Income taxes are also shared by the State but on a per-capita basis and are therefore classified as intergovernmental revenue as well. Income tax revenue decreased by approximately \$38K or 1.06% from 2022 to 2023.

Local use tax has shown immense growth over the last few years, however this remained flat during the fiscal year. The local use tax is a sales tax on purchases made outside the state of Illinois by residences of the County for taxable items used, stored or consumed within the County when no tax is collected in the state of purchase. From fiscal year 2022 to 2023, local use tax received was \$896K to \$866K, a 3.3% decrease from 2022.

3. Total County Expenses

The following chart summarizes total Ogle County expenses for 2023:



Ogle County's expenses totaled just over \$39 million in 2023 increasing by \$4.23 million or 12.15% from 2022. Highway and Streets was the largest expense group for the County at 27% of total expenses as they decreased 2022 expenses by \$1.6 million.

The decrease in Highway and Streets expenses is primarily due to the downward activity of road projects and grant-reimbursed projects.

General Government expenses increased by \$875K or 10.9% from 2022 to 2023, primarily due to the increase in salaries to the workforce.

Health and Welfare expenses include the Departments of Public Health, Senior Services, Veteran's Assistance, Animal Control, Coroner's Fee fund and the Mental Health Board in the Nonmajor Governmental funds. Solid Waste and IMRF funds are major governmental funds in the Health and Welfare expenses. Total Health and Welfare expenses for the County in 2023 had an increase of 22.67% or \$679K. Expenditure increases can be primarily attributed to positive actuarial results within the County's IMRF retirement plan and more closely related to the allocation of those amounts within the Health and Welfare function.

Public safety expenses had a significant increase of \$2.57 million or 34.8% in 2023. This increase can primarily be attributed to Board-approved spending of the American Rescue Plan Act (ARPA) grant on projects specific to the Public safety function. Public Safety expenses relate to the operations of the Sheriff's Department, which includes Patrol, Communications, Corrections, and Court Security, as well as the Emergency Management Services, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney, and Public Defender offices. Judiciary and Court related expenses had an increase of \$1.8 million or 48.58% which can be primarily attributed to negative actuarial results within the County's IMRF retirement plan and more closely related to the allocation of those amounts within the Judiciary and Court function.

Interest was an ongoing expense in 2023 due to the debt service on the payment of the bonds issued for the Judicial Center Annex.

#### **IV. Financial Analysis of the County's Funds**

As of November 30, 2023, the governmental funds had a combined fund balance total of \$37,315,465. This is an increase of \$302K in the combined fund balance from 2022. This increase is primarily due to a growth in the General Fund offset with combined decreases in the nonmajor governmental funds.

Nonmajor governmental funds have combined fund balances of \$31,027,184 which is either nonspendable for prepaid items (\$19,618) restricted for various purposes (\$22,997,000) or assigned for capital projects, health and welfare or debt service purposes (\$8,010,566).

The County's proprietary funds had combined net positions of \$1.1 million as of November 30, 2023, which is \$600K lower than the 2022 year-end balances, which can simply relate to a more active claims year which resulted in more out-of-pocket costs by the County.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy aims to minimize credit and market risks while maintaining a competitive yield on the County's portfolio.

Funds (Cash Accounts) that are temporarily idle during the year were invested in accordance with the investment policy. The County Treasurer utilizes a competitive bidding system with local financial institutions and Illinois Trust to assure that the highest return possible is made on funds. Ogle County earned interest income of \$1.3 million on all funds for the year ended November 30, 2023. The increase in interest income relates directly to the more favorable interest rate market and the County's investment portfolio in direct certificates of deposit.

**V. General Fund Budgetary Highlights**

The following table summarizes the County's General Fund budget for 2023 including the original budget, the final budget, and actual results:

**Table 3**  
**General Fund Budgetary Highlights**  
**December 1, 2022 through November 30, 2023**

	Original Budget		Final Budget		Actual
<b>REVENUES</b>					
Taxes	12,544,750		12,544,750		13,355,185
Fines and fees	800,910		800,910		1,796,557
Intergovernmental	1,990,448		1,990,448		2,040,327
Investment income	-		-		88,065
Miscellaneous income	142,733		142,733		27,833
<b>Total Revenues</b>	<b>15,478,841</b>		<b>15,478,841</b>		<b>17,307,967</b>
<b>EXPENDITURES AND TRANSFERS</b>					
Current					
General Government	6,701,417		6,288,142		5,159,708
Public Safety	6,275,544		6,526,994		6,929,292
Judiciary and court related	4,044,040		4,205,865		4,020,730
Transfers Out	56,000		56,000		56,000
Transfers In	(1,599,725)		(1,599,725)		(249,725)
Proceeds from Sale of Capital Assets					0
<b>Total Expenditures and Transfers</b>	<b>15,477,276</b>		<b>15,477,276</b>		<b>15,916,005</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,565</b>		<b>\$ 1,565</b>		<b>\$ 1,391,962</b>

As can be seen above, General Fund revenues in 2023 were close to \$17.3 million, 11.82% more than the final budgeted amount. The major contributing factors to this increase are the taxes category that came in over \$810K above the final budgeted amount. The Taxes category includes property taxes, state income tax, state sales tax, local use tax and a few other taxes. Fines and fees came in slightly higher by \$995K and the Intergovernmental income category performed higher by \$50K.

General Fund expenditures for 2023 were \$911K under the final budgeted amounts as all departments, except public safety, ended the fiscal year under their final budget amounts for the year.

## VI. Capital Assets

The following schedule reflects the County's capital asset balances as of November 30, 2023:

**Table 4**  
**Capital Assets**  
**November 30, 2023**

	Governmental Activities/ Total Primary Activities	
	<u>2023</u>	<u>2022</u>
<b><u>Capital Asset Classification</u></b>		
Land and Land Right of Way	8,227,705	8,227,705
Infrastructure	135,762,383	134,914,383
Buildings	60,519,961	61,428,736
Equipment and vehicles	14,777,565	13,881,711
Construction in Progress	<u>1,815,343</u>	<u>1,606,563</u>
<b>Sub-Total</b>	221,102,957	220,059,098
<b><u>Less:</u></b>		
Accumulated Depreciation	(137,376,055)	(135,264,834)
<b>Total Net Assets</b>	<u>83,726,902</u>	<u>84,794,264</u>

At year-end, the County's net investment in capital assets for its governmental activities was at \$83.7 million dollars (net of accumulated depreciation). This represents a decrease of \$1 million or 1.26% from the November 30, 2022 amount of \$84.7 million. The decrease is primarily related to depreciation expense outpacing capital additions during the current year. While the County still captured \$2.6 million in capital additions in accordance with the County's capitalization policy, depreciation expense for the year totaled \$3.3 million.

Additional information on the County's capital assets can be found in Note 4.

## **VII. Long-Term Debt**

The following table summarizes the County's long-term debt as of November 30, 2023:

**Table 5**  
**Long-Term Debt**  
**November 30, 2023**

	<b>Total Governmental Activities</b>	
	<b><u>2023</u></b>	<b><u>2022</u></b>
<b><u>Outstanding Long-Term Debt</u></b>		
2018 Series General Obligation Bonds	4,535,000	5,415,000
2019 Series General Obligation Bonds	2,825,000	3,800,000
2020 Series General Obligation Bonds	5,492,000	6,015,000
Compensated Absences	966,655	917,603
Net Pension Liability	6,398,608	-
Other Postemployment Benefits	6,379,370	6,066,611
<b>TOTAL</b>	<b>26,596,633</b>	<b>22,214,214</b>

As of November 30, 2023, the County had a total of \$26.5 million in outstanding long-term debt. Compensated absences increased by \$49,052 as of the end of 2023. The County is now reporting Net Pension Liabilities as of November 30, 2023 based on the most recent actuarial valuations for all applicable IMRF retirement plans. This indicates that the County's IMRF fiduciary net pension is projected to not be fully available to make all projected future benefit payments of current plan members – however, the County is still in a very favorable funding position for these three pension plans, see note 9 on pages 39-54 for further information. There were no new additions to long-term debt for the construction of the Judicial Center Annex. In 2023, there was a principal payment made to the 2018 Series GO Bond that reduced the debt by \$880K, to the 2019 Series GO Bond that reduced the debt by \$975K and to the 2020 Series GO Bond that reduced the debt by \$523K. The final component of long-term debt outstanding is Other Postemployment Benefit Liability which increased by just under \$313K.

Additional information on the County's long-term debt can be found in Note 5.



## **VIII. Economic Factors and Next Year's Budget Issues**

Major factors that may impact the County's finances are the economy, assessments including the Byron Generating station, landfill operations (host fees), future building projects and future business growth.

The taxable assessed valuation for the County increased by \$85.7 million dollars or 4.85% from the previous year for a new total of \$1,851,901,912. This increase was mainly due to an overall rise in residential and farmland assessments as well as new construction throughout the county.

The 2022 property taxes that were payable and collected by the County in 2023 accounted for 28.79% of the General Fund revenue.

The landfill operations (host fees) collected by the County are vital for future building projects and repayment of current bond debt. This year the fees generated about \$178k under the budgeted total of \$1.62 million. With the construction of the jail completed and bond debt acquired for the project, this continued revenue will be vital to repay the remaining \$13.8 million in long term debt.

There is ongoing interest for businesses looking to locate or expand within the county, primarily in the Rochelle area. Rochelle has rail and interstate access and fiber connectivity that makes it an attractive location. As businesses locate within the County they contribute directly to our property tax base. In recent years, the fiber connectivity has expanded to various cities and villages in the county to allow future business growth.

As of this writing, the 2024 financial year is well underway. Due to the pandemic, the American Rescue Plan Act (ARPA) was adopted and brought additional funds to the County to provide relief of reduced revenues, aid in the public health emergency and assistance in capital expenditures. The County Board and management continue to evaluate the spending of these funds and will continue to do so based on the allowable grant period set by the Federal government. The Board feels that the operation budget needs to adjust to have revenues exceeding expenditures. Discussions have centered on cutting expenditures and raising revenue to achieve this goal. The Board will continue to review the finances and adjust budgets to realize this objective.

Overall, the challenge of providing excellent services with the best staff, and keeping costs in line with available revenues, continues to be the goal of the County Board and the financial management of the County.

## **IX. Request for Information**

This financial report is designed to provide our citizens, customers, taxpayers, investors, and creditors with a general overview of the County's finances, and to demonstrate the County's accountability for the funds it receives. Questions concerning this report or requests for additional financial information should be directed to Ogle County Treasurer, P.O. Box 40, Oregon, Illinois 61061.

## **BASIC FINANCIAL STATEMENTS**

**OGLE COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
November 30, 2023

	<b>Primary Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 37,294,671
Investments	3,745,520
Property tax receivable	13,687,067
Accounts receivable	2,606,006
Lease receivable	901,778
Prepaid expenses	242,664
Capital assets	
Not depreciated	10,043,048
Depreciated (net of accumulated depreciation)	<u>73,683,854</u>
Total assets	<u>142,204,608</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension items - IMRF - County	5,377,959
Pension items - IMRF - ECO	486,439
Pension items - IMRF - SLEP	3,430,438
Pension items - OPEB	<u>1,846,247</u>
Total deferred outflows of resources	<u>11,141,083</u>
<b>LIABILITIES</b>	
Accounts payable	573,943
Claims payable	657,553
Deposits payable	23,779
Accrued interest payable	150,657
Unearned revenue	4,184,843
Noncurrent liabilities	
Due within one year	3,701,681
Due in more than one year	<u>22,894,952</u>
Total liabilities	<u>32,187,408</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension items - IMRF - SLEP	820,252
Deferred inflows of resources - OPEB	1,885,870
Deferred revenue - property taxes	13,687,067
Leases	<u>862,528</u>
Total deferred inflows of resources	<u>17,255,717</u>
<b>NET POSITION</b>	
Net investment in capital assets	70,759,052
Restricted for	
Retirement	3,942,480
Public safety	4,873,727
Judiciary and court related	1,529,763
Highways and streets	7,833,466
Insurance	518,704
Health and welfare	2,765,712
Specific purposes	1,533,148
Unrestricted	<u>10,146,514</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 103,902,566</u></u>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF ACTIVITIES**

For the Year Ended November 30, 2023

					<b>Net (Expense) Revenue and Change in Net Position</b>
					<b>Primary Government</b>
		<b>Program Revenues</b>			
	<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Governmental Activities</b>
<b>FUNCTIONS/PROGRAMS</b>					
<b>PRIMARY GOVERNMENT</b>					
Governmental activities					
General government	\$ 8,902,709	\$ 1,001,138	\$ 174,293	\$ -	\$ (7,727,278)
Public safety	9,939,505	697,115	1,238,190	-	(8,004,200)
Judiciary and court related	5,544,396	1,239,245	1,563,939	-	(2,741,212)
Highways and streets	10,621,954	85,497	4,445,878	325,717	(5,764,862)
Health and welfare	3,678,591	2,184,068	1,687,363	-	192,840
Interest	366,459	-	-	-	(366,459)
Total governmental activities	39,053,614	5,207,063	9,109,663	325,717	(24,411,171)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 39,053,614</b>	<b>\$ 5,207,063</b>	<b>\$ 9,109,663</b>	<b>\$ 325,717</b>	<b>(24,411,171)</b>
		General revenues			
		Taxes			
					13,195,330
					1,376,538
					2,598,524
					866,668
					135,522
					1,284,274
					3,514,648
					1,345,930
					235,949
					<u>24,553,383</u>
		Total			142,212
		CHANGE IN NET POSITION			103,760,354
					<u>103,760,354</u>
		NET POSITION, DECEMBER 1			<u>103,760,354</u>
		NET POSITION, NOVEMBER 30			<u><u>\$ 103,902,566</u></u>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

November 30, 2023

	<b>General</b>	<b>ARPA</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,806,901	\$ 4,276,947	\$ 26,380,742	\$ 35,464,590
Investments	-	-	3,745,520	3,745,520
Property taxes receivable	5,150,000	-	8,537,067	13,687,067
Accounts receivable	1,539,241	-	1,066,765	2,606,006
Lease receivable	-	-	901,778	901,778
Prepaid items	30,053	192,993	19,618	242,664
Advances to other funds	-	-	211,838	211,838
Due from other funds	40,128	26,374	-	66,502
<b>TOTAL ASSETS</b>	<b>\$ 11,566,323</b>	<b>\$ 4,496,314</b>	<b>\$ 40,863,328</b>	<b>\$ 56,925,965</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 203,896	\$ -	\$ 370,047	\$ 573,943
Advances from other funds	211,838	-	-	211,838
Deposits payable	23,779	-	-	23,779
Unearned revenue	-	4,184,843	-	4,184,843
Due to other funds	-	-	66,502	66,502
Total liabilities	439,513	4,184,843	436,549	5,060,905
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	5,150,000	-	8,537,067	13,687,067
Leases	-	-	862,528	862,528
Total deferred inflows of resources	5,150,000	-	9,399,595	14,549,595
<b>FUND BALANCES</b>				
Nonspendable - prepaid items	30,053	192,993	19,618	242,664
Restricted for retirement	-	-	3,942,480	3,942,480
Restricted for public safety	-	-	4,873,727	4,873,727
Restricted for judiciary and court related	-	-	1,529,763	1,529,763
Restricted for highways and streets	-	-	7,833,466	7,833,466
Restricted for insurance	-	-	518,704	518,704
Restricted for health and welfare	-	-	2,765,712	2,765,712
Restricted for specific purposes	-	-	1,533,148	1,533,148
Unrestricted				
Assigned for capital projects	-	118,478	2,320,109	2,438,587
Assigned for health and welfare	-	-	2,918,815	2,918,815
Assigned for debt service	-	-	2,798,016	2,798,016
Unassigned (deficit)	5,946,757	-	(26,374)	5,920,383
Total fund balances	5,976,810	311,471	31,027,184	37,315,465
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 11,566,323</b>	<b>\$ 4,496,314</b>	<b>\$ 40,863,328</b>	<b>\$ 56,925,965</b>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

November 30, 2023

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	<b>\$ 37,315,465</b>
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Amounts reported for governmental activities in the statement of net position  
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	83,726,902
--	------------

Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - County are recognized as deferred outflows and inflows of resources on the statement of net position	5,377,959
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Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - ECO are recognized as deferred outflows and inflows of resources on the statement of net position	486,439
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Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - SLEP plan are recognized as deferred outflows and inflows of resources on the statement of net position	2,610,186
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Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the OPEB plan are recognized as deferred outflows and inflows of resources on the statement of net position	(39,623)
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(966,655)
Total OPEB liability	(6,379,370)
Bonds payable	(12,852,000)
Net pension liability - IMRF - County	(5,055,510)
Net pension liability - IMRF - SLEP	(864,194)
Net pension liability - IMRF - ECO	(478,904)
Interest payable	(150,657)

The net position of the internal service funds are included in the governmental activities in the statement of net position	1,172,528
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<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 103,902,566</u></b>
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See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

For the Year Ended November 30, 2023

	<b>General</b>	<b>ARPA</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 13,435,738	\$ -	\$ 11,694,672	\$ 25,130,410
Fines and fees	1,741,020	-	2,421,890	4,162,910
Intergovernmental	2,100,540	1,034,370	4,111,411	7,246,321
Charges for services	-	-	1,074,306	1,074,306
Investment income	88,065	251,309	1,006,556	1,345,930
Miscellaneous	27,833	-	208,116	235,949
Total revenues	17,393,196	1,285,679	20,516,951	39,195,826
<b>EXPENDITURES</b>				
Current				
General government	5,159,726	-	2,177,975	7,337,701
Public safety	6,926,169	-	1,519,440	8,445,609
Judiciary and court related	4,020,733	-	889,644	4,910,377
Highways and streets	-	-	6,303,958	6,303,958
Health and welfare	-	-	3,485,657	3,485,657
Capital outlay	-	1,044,501	4,667,148	5,711,649
Debt service				
Principal	-	-	2,378,000	2,378,000
Interest and fiscal charges	-	-	390,878	390,878
Total expenditures	16,106,628	1,044,501	21,812,700	38,963,829
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,286,568	241,178	(1,295,749)	231,997
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	249,725	-	4,244,195	4,493,920
Transfers (out)	(56,000)	-	(4,437,920)	(4,493,920)
Proceeds from the sale of capital assets	-	-	70,334	70,334
Total other financing sources (uses)	193,725	-	(123,391)	70,334
NET CHANGE IN FUND BALANCES	1,480,293	241,178	(1,419,140)	302,331
FUND BALANCES, DECEMBER 1	4,496,517	70,293	32,446,324	37,013,134
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 5,976,810</b>	<b>\$ 311,471</b>	<b>\$ 31,027,184</b>	<b>\$ 37,315,465</b>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2023

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<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 302,331</b>
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	2,640,654
Some expenses associated with capital assets do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(3,356,625)
Loss on disposal of capital assets	(351,391)
Some expenses associated with long-term obligations do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Change in compensated absences	(49,052)
Change in accrued interest payable	24,419
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	2,378,000
The change in the IMRF - County net pension liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(548,242)
The change in the IMRF - ECO net pension liability and deferred outflows of resources is not a source or use of a financial resource	(43,740)
The change in the IMRF - SLEP plan net pension liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(131,152)
The change in the total OPEB liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(208,562)
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>(514,428)</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 142,212</u></b>

See accompanying notes to financial statements.



**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

November 30, 2023

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	<b>Governmental Activities Internal Service Funds</b>
	<hr/>
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 1,830,081
	<hr/>
Total current assets	1,830,081
	<hr/>
<b>CURRENT LIABILITIES</b>	
Claims payable	657,553
	<hr/>
Total current liabilities	657,553
	<hr/>
<b>NET POSITION</b>	
Unrestricted	1,172,528
	<hr/>
<b>TOTAL NET POSITION</b>	<u><u>\$ 1,172,528</u></u>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION  
PROPRIETARY FUNDS**

For the Year Ended November 30, 2023

	<b>Governmental Activities Internal Service Funds</b>
<b>OPERATING REVENUES</b>	
Charges for services	
Employee contributions	\$ 903,733
Employer contributions	2,614,395
Retirees and other contributions	334,559
Total operating revenues	3,852,687
<b>OPERATING EXPENSES</b>	
Operations	4,368,950
OPERATING INCOME (LOSS)	(516,263)
<b>NON-OPERATING REVENUES</b>	
Investment income	1,048
Other income	787
Total non-operating revenues	1,835
CHANGE IN NET POSITION	(514,428)
NET POSITION, DECEMBER 1	1,686,956
<b>NET POSITION, NOVEMBER 30</b>	<b>\$ 1,172,528</b>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended November 30, 2023

	<b>Governmental Activities Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from interfund service transactions	\$ 2,614,395
Receipts from plan participants	1,238,292
Receipts from other income	787
Payments to suppliers	(4,092,041)
Payments to employees	(1,375)
Net cash from operating activities	(239,942)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
None	-
Net cash from noncapital financing activities	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
None	-
Net cash from capital and related financing activities	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	1,048
Net cash from investing activities	1,048
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(238,894)
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	2,068,975
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	<u><u>\$ 1,830,081</u></u>

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS (Continued)**  
**PROPRIETARY FUNDS**

For the Year Ended November 30, 2023

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	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ (516,263)
Receipts from other income	787
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Effects of changes in operating assets and liabilities	
Claims payable	<u>275,534</u>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u><u>\$ (239,942)</u></u>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF FIDUCIARY  
NET POSITION**

November 30, 2023

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	<u><b>Custodial</b></u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 732,036
Investments	<u>500,000</u>
Total assets	<u>1,232,036</u>
<b>LIABILITIES</b>	
Amounts due to others	<u>1,049,016</u>
Total liabilities	<u>1,049,016</u>
<b>NET POSITION</b>	
Restricted	
Individuals, organizations and other governments	92,285
Fund participants	<u>90,735</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 183,020</u></u>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS**

For the Year Ended November 30, 2023

	<u><b>Custodial</b></u>
<b>ADDITIONS</b>	
Property taxes and related item collections	
for other governments	\$ 138,822,959
Fines and fees collected for others	1,033,813
Amounts collected pending court disposition	954,202
Fund participant deposits	<u>523,453</u>
 Total additions	 <u>141,334,427</u>
<b>DEDUCTIONS</b>	
Payments of property taxes and related items	
to other governments	138,822,921
Payments of fines and fees to others	1,033,813
Payments of amounts released by courts	863,813
Reimbursement to or on behalf of fund participants	<u>524,365</u>
 Total deductions	 <u>141,244,912</u>
 NET INCREASE	 89,515
<b>RESTRICTED NET POSITION</b>	
 December 1	 <u>93,505</u>
 November 30	 <u><u>\$ 183,020</u></u>

See accompanying notes to financial statements.

# OGLE COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

November 30, 2023

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Ogle County, Illinois (the County), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies.

#### a. Reporting Entity

The County was incorporated under the laws of the State of Illinois in 1836. The County operates under a Chairman/Board form of government and provides services to the public such as public safety and judicial system, health and social services, road construction and maintenance, planning and zoning and general administrative services. The reporting entity for the County consists of Ogle County.

The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board if the primary government must approve the organization's budget, tax levies, rates and charges or issuance of bonded debt and there is a financial benefit or burden to the County.

Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The County has no discretely presented component units or blended component units.

#### b. Fund Accounting

The accounts of the County are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b. Fund Accounting (Continued)**

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of revenue sources that are legally restricted or committed for specific purposes (special revenue funds), the funds that are restricted, committed or assigned to the acquisition of capital assets or construction of major capital projects not financed by another fund (capital projects funds), the servicing of bonded general long-term debt using funds restricted, committed or assigned for debt service (debt service fund) and the management of funds held in trust that can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds). The County has no enterprise funds.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The County's fiduciary funds consist of custodial funds which are used to account for assets that the County holds on behalf of others as their custodian.

**c. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.



**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c. Government-Wide and Fund Financial Statements (Continued)**

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements.

The County reports the following major governmental funds:

The General Fund is the general operating fund of the County. It is used to account for all the financial resources except those accounted for in another fund.

The ARPA Fund, a capital projects fund, accounts for federal grant monies received and expended from the American Rescue Plan Act.

The County reports the following internal service funds:

The Medical Insurance Fund is used to account for revenues and expenses related to the County's employee health plan.

The Self-Insurance Reserve Fund is used to account for the reserves generated for the County's self-insured medical and dental program.

The County reports a variety of custodial funds as fiduciary funds to account for assets held by county officials on behalf of others.

**d. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

d. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A 60-day availability period is used for revenue recognition for most other governmental fund revenues except for sales taxes which is 90 days. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recorded as fund liabilities when due.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and motor fuel taxes, collected and held by the state at year end on behalf of the County are also recognized as revenue. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The County reports unearned revenue and unavailable/deferred revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability and deferred inflows of resources for unearned and unavailable/deferred revenue are removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the County's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

e. Cash and Investments (Continued)

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all other investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

f. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due to/from other funds.” Short-term interfund loans, if any, are also classified as “due to/from other funds.” Long-term interfund loans, if any, are classified as “advances to/from other funds.”

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

h. Inventories

Inventories (revenue stamps), if any, are valued at cost, which approximates market using the consumption method.

i. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges and storm sewer) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are as defined by the County as individual assets with an initial, individual cost of more than listed in the following table and an estimated useful life in excess of one year.

Asset Class	Capitalization Threshold
Computer equipment	\$ 30,000
Buildings, improvements and infrastructure	50,000
Equipment and vehicles	10,000

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

i. Capital Assets (Continued)

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	40-50
Infrastructure	40-50
Equipment and vehicles	5-20

j. Compensated Absences

Regular full-time and regular part-time employees earn vacation time according to their years of service. Vacation time cannot be accumulated and must be used in the year it was granted based on the employee's anniversary date. The County does not pay employees if vacation time is not taken during the year. Compensatory time is allowed for certain employees and can be carried over past year end to certain limits. As of November 30, 2023, employees have earned vacation days and compensatory time that would be paid upon the employee's retirement and do not lapse until their anniversary date. Earned sick days can accumulate to a maximum of 240 days for retirement credit but employees are not paid for unused accumulated sick time. Therefore, in accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2023, but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Vested or accumulated vacation/compensatory time is recorded as an expense and liability of the governmental activities at the government-wide level as the benefits accrue to employees.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**k. Long-Term Obligations**

In the government-wide financial statements and the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund financial statements. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year of issuance.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

**l. Fund Balances/Net Position**

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities or internally restricted via enabling legislation. Committed fund balance is constrained by formal actions of the County Board of Trustees, which is considered the County's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Committee. Any residual fund balance in the General Fund and deficit balances in other funds are reported as unassigned.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned and then unassigned funds. The County's Reserve Fund Balance Policy states that the County should strive to maintain a minimum fund balance in the General Fund of 25% of the General Fund budgeted expenditures.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets, represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

m. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

n. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

o. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position/balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position/balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**2. DEPOSITS AND INVESTMENTS**

The County categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The County held no investments subject to fair value measurement at November 30, 2023.

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as "cash and cash equivalents." In addition, investments are separately held by several of the County's funds.

**2. DEPOSITS AND INVESTMENTS (Continued)**

Investment of the County funds, by statute, is vested with the County Treasurer. The County Treasurer's investment policy guides the investments of the County. The investment policy permits the County to make deposits/investments in any investments set forth by Illinois Compiled Statutes (ILCS). These investments include debt securities guaranteed by the United States of America, interest accounts and certificates of a bank (also savings and loans if fully FDIC insured, and credit unions if main office is located in Illinois), certain commercial paper, municipal bonds, certain obligations of the Federal National Mortgage Association, certain money market mutual funds, certain repurchase agreements and The Illinois Funds (a money market fund created by the State Legislature under the control of the State Treasurer that maintains a \$1 share value).

It is the policy of the County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are safety of principal, diversity, liquidity, yield, public confidence and positive community involvement.

**a. Deposits with Financial Institutions**

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy states that it is the discretion of the County Treasurer to determine whether pledging of collateral is required. At all times, deposits in excess of 35% of the capital and surplus of a financial institution is required to be collateralized. When collateral is required the policy requires pledging of collateral with a fair value of 110% for all bank balances in excess of federal depository insurance with the collateral held by a third party acting as the agent of the County. One of the County's banks pledges collateral to a single institution collateral pool whereby collateral is pooled in one account at a separate bank acting for all public entity deposits in that bank. The carrying value of deposits with this financial institution was \$1,107,016 at November 30, 2023. As of November 30, 2023, \$471,691 of the County's deposits were uncollateralized.

**b. Investments**

In accordance with its investment policy, the County limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a short-term (annual) period. The investment policy does not limit the maximum maturity length of investments. The investment policy also requires all investments and deposits be placed in interest bearing accounts and that all financial institutions provide a monthly analysis that would shown any excess funds that could be invested in longer term higher yield investments.

**2. DEPOSITS AND INVESTMENTS (Continued)**

b. Investments (Continued)

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity.

The County's investment policy does not address credit risk.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the County will not be able to recover the value of its investments that are in possession of an outside party. The County's investment policy does not address custodial credit risk.

Concentration of credit risk - the County's investment requires diversification to the extent that no single financial institution would hold greater than 65% of the investments of the County.

**3. RECEIVABLES - PROPERTY TAXES**

Property taxes for 2022 attached as an enforceable lien on January 1, 2022, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2023 and were payable in two installments on or about June 1, 2023 and September 1, 2023. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2023 tax levy (adopted in November 2023) has been recorded as receivable and unavailable/deferred revenue on the financial statements.



**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**4. CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2023 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 1,344,145	\$ -	\$ -	\$ 1,344,145
Construction in progress	1,606,563	553,780	345,000	1,815,343
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	9,834,268	553,780	345,000	10,043,048
Capital assets being depreciated				
Roads	124,081,159	848,000	-	124,929,159
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	61,428,736	76,790	985,565	60,519,961
Equipment and vehicles	13,881,711	1,507,084	611,230	14,777,565
Total capital assets being depreciated	210,224,830	2,431,874	1,596,795	211,059,909
Less accumulated depreciation for				
Roads	105,562,961	951,763	-	106,514,724
Bridges	6,091,521	208,210	-	6,299,731
Buildings and improvements	13,279,152	1,204,045	634,174	13,849,023
Equipment and vehicles	10,331,200	992,607	611,230	10,712,577
Total accumulated depreciation	135,264,834	3,356,625	1,245,404	137,376,055
Total capital assets being depreciated, net	74,959,996	(924,751)	351,391	73,683,854
<b>GOVERNMENTAL ACTIVITIES</b>				
CAPITAL ASSETS, NET	\$ 84,794,264	\$ (370,971)	\$ 696,391	\$ 83,726,902

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>GOVERNMENTAL ACTIVITIES</b>	
General government	\$ 737,566
Public safety	1,064,786
Highways and streets	1,497,145
Health and welfare	49,063
Judicial	8,065
<b>TOTAL DEPRECIATION EXPENSE -</b>	
<b>GOVERNMENTAL ACTIVITIES</b>	<u>\$ 3,356,625</u>

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT**

a. Changes in Long-Term Liabilities

During the fiscal year, the following changes occurred in long-term liabilities reported in the governmental activities:

	Balances December 1	Additions	Reductions	Balances November 30	Current Portion
2018 Series General Obligation Alternate Revenue Source Bonds	\$ 5,415,000	\$ -	\$ 880,000	\$ 4,535,000	\$ 805,000
2019 Series General Obligation Alternate Revenue Source Bonds	3,800,000	-	975,000	2,825,000	1,100,000
2020 Series General Obligation Alternate Revenue Source Bonds	6,015,000	-	523,000	5,492,000	532,000
Compensated absences*	917,603	966,655	917,603	966,655	966,655
Net pension liability - County*	-	5,055,510	-	5,055,510	-
Net pension liability - SLEP*	-	864,194	-	864,194	-
Net pension liability - ECO*	-	478,904	-	478,904	-
Other postemployment benefit liability*	6,066,611	312,759	-	6,379,370	298,026
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 22,214,214</b>	<b>\$ 7,678,022</b>	<b>\$ 3,295,603</b>	<b>\$ 26,596,633</b>	<b>\$ 3,701,681</b>

\*The compensated absences, net pension liabilities for the County, SLEP and ECO and other postemployment benefit liability for governmental activities typically have been liquidated by the General Fund.

The 2018 Series General Obligation Alternate Revenue Source Bonds were issued to fund the costs of building and equipping a new jail facility within the County and are funded by the collections distributed to the County from tipping fees and any other host fees received by the County from owners and operators of landfills located within the County.

The 2019 Series General Obligation Alternate Revenue Source Bonds were issued to fund the costs of building and equipping a new jail facility within the County and are funded by the collections distributed to the County from tipping fees and any other host fees received by the County from owners and operators of landfills located within the County.

The 2020 Series General Obligation Alternate Revenue Source Bonds were issued to fund the costs of building and equipping a new jail facility within the County and are funded by the collections distributed to the County from tipping fees and any other host fees received by the County from owners and operators of landfills located within the County.

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

a. Changes in Long-Term Liabilities (Continued)

A comparison of the pledged revenues collected and the related principal and interest expenditure for fiscal year 2023 is as follows:

Debt Issue	Pledged Revenue Source	Pledged Revenue	Principal and Interest Paid	Estimated % of Revenue Pledged
2018	Tipping and host fees	\$ 1,615,203	\$ 1,035,263	64.09%
2019	Tipping and host fees	1,615,203	1,046,640	64.80%
2020	Tipping and host fees	1,615,203	686,975	42.53%

b. Long-Term Debt Service to Maturity

2018 General Obligation Alternate Revenue Source Bonds

Date of Issue	December 27, 2018
Original Amount of Issue	\$9,705,000
Interest Rate(s)	2.270% to 3.370%
Principal Payment Due	January 1
Interest Payment Due	January 1 and July 1

Year Ending November 30,	2018 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2024	\$ 805,000	\$ 131,531
2025	935,000	105,780
2026	765,000	79,536
2027	1,000,000	51,061
2028	1,030,000	17,356
<b>TOTAL</b>	<b>\$ 4,535,000</b>	<b>\$ 385,264</b>

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

b. Long-Term Debt Service to Maturity (Continued)

2019 General Obligation Alternate Revenue Source Bonds

Date of Issue December 19, 2019  
 Original Amount of Issue \$4,760,000  
 Interest Rate(s) 1.910% to 2.320%  
 Principal Payment Due January 1  
 Interest Payment Due January 1 and July 1

Year Ending November 30,	2019 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2024	\$ 1,100,000	\$ 50,340
2025	1,025,000	27,515
2026	700,000	8,120
TOTAL	\$ 2,825,000	\$ 85,975

2020 General Obligation Alternate Revenue Source Bonds

Date of Issue June 10, 2020  
 Original Amount of Issue \$6,523,000  
 Interest Rate(s) 2.850%  
 Principal Payment Due January 1  
 Interest Payment Due January 1 and July 1

Year Ending November 30,	2020 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2024	\$ 532,000	\$ 148,941
2025	538,000	133,694
2026	1,100,000	110,352
2027	1,636,000	71,364
2028	1,686,000	24,026
TOTAL	\$ 5,492,000	\$ 488,377

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**5. LONG-TERM DEBT (Continued)**

c. Legal Debt Margin

2022 assessed valuation (latest information available)	<u>\$ 1,851,901,912</u>
Legal debt limit - 2.875% of assessed valuation	\$ 53,242,180
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u><u>\$ 53,242,180</u></u>

**6. INTERFUND ACTIVITY**

a. Due From/To Other Funds

Individual fund interfund receivables/payables are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 40,128
ARPA	Nonmajor Governmental	<u>26,374</u>
TOTAL		<u><u>\$ 66,502</u></u>

The purposes of the due from/due to other funds are as follows:

- \$40,128 due from the Nonmajor Governmental (911 Emergency Fund) to the General Fund to cover payroll expenditures originally paid out of the General Fund. Repayment is expected within one year.
- \$26,374 due from the Nonmajor Governmental (Economic Development Fund) to the ARPA Fund to cover expenses reimbursed by ARPA funds. Repayment is expected within one year.

b. Advances From/To Other Funds

Advances from/to other funds at November 30, 2023 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	<u>\$ 211,838</u>
TOTAL		<u><u>\$ 211,838</u></u>

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**6. INTERFUND ACTIVITY (Continued)**

b. Advances From/To Other Funds (Continued)

The purposes of the advances from/to other funds are as follows:

- \$211,838 advance from the Nonmajor Governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.

c. Transfers From/To Other Funds

Transfers from/to other funds at November 30, 2023, consisted of the following:

	Transfer In	Transfer Out
General		
Nonmajor Governmental	\$ 249,725	\$ 56,000
Nonmajor Governmental		
General	-	249,725
Nonmajor Governmental	4,244,195	4,188,195
TOTAL	<u>\$ 4,493,920</u>	<u>\$ 4,493,920</u>

The purposes of the significant transfers from/to are as follows:

- \$1,256,692 - This transfer was made from the Nonmajor Governmental (Solid Waste Fund) to the Nonmajor Governmental (Long Range Capital Improvement Fund) to transfer host fees for capital projects and future uses. This transfer will not be repaid.
- \$2,798,575 - This transfer was made from the Nonmajor Governmental (Long Range Capital Improvement Fund) to the Nonmajor Governmental (GOARS, Series 2018 Debt Service Fund) for future debt service payments. This transfer will not be repaid.
- \$132,928 - This transfer was made from Nonmajor Governmental (Recorder's GIS Fund) to Nonmajor Governmental (GIS Committee Fund) to transfer recording fees. This transfer will not be repaid.

d. Deficit Fund Balances

The following funds had a deficit fund balance at November 30, 2023:

Fund	Amount
Economic Development	\$ 26,374

**7. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees, and natural disasters. In order to handle such risks of loss, the County purchases insurance coverages through various agencies. The deductibles in effect through these policies varied, with the maximum being \$25,000. The amounts of settlements have not exceeded insurance coverage for the current year or any of the past three years. Effective January 1, 2014, the County began its participation in the Illinois Counties Risk Management Trust (IPMG, Inc.). This is a self-funded workers' compensation pool for public entities with a transfer of risk. The County also participates in a risk pool, the Counties of Illinois Risk Management Association (CIRMA), for general liability and other risks. The pool is responsible for establishing the rights and responsibilities of the member agencies and retains the risk of loss.

In addition, the County is partially self-insured for health care benefits provided to its own employees. The purpose of this program is to pay medical insurance claims of county employees and covered dependents and minimize the total costs of annual insurance to the County. Annual claims are paid from accumulated premium payments and claims exceeding accumulated premium payments are paid by the private insurance carrier. Employee and dependent coverage is partially funded by charges to employees and the remainder by the County. Under the program, the County is self-insured for the first \$100,000 of covered charges per individual per year and approximately \$4,129,861 of covered charges in aggregate. Claims over the group specific retention amount are not covered under the aggregate stop loss. Commercial insurance is carried for amounts in excess of the self-insured amounts. The County's self-insurance activities are reported in the Self Insurance Fund, an Internal Service Fund.

A reconciliation of claims payable for the current year and that of the preceding year is as follows:

	2022	2023
CLAIMS PAYABLE, BEGINNING OF YEAR	\$ 390,148	\$ 382,019
Claims incurred and changes in estimate	3,872,979	3,310,424
Claims paid	<u>(3,881,108)</u>	<u>(3,034,890)</u>
CLAIMS PAYABLE, END OF YEAR	<u>\$ 382,019</u>	<u>\$ 657,553</u>

**8. COMMITMENTS AND CONTINGENCIES**

**a. Litigation**

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

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**8. COMMITMENTS AND CONTINGENCIES (Continued)**

b. Grants

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

c. Construction Commitments

The County has entered into the following contracts extending beyond the fiscal year:

Contract Name	Purpose	Expended to Date	Total Remaining Commitment
Stillman Road	Construction of culverts	\$ 103,310	\$ 4,200
Leaf River Road	Construction of bridge	1,450,663	72,650
Daysville Street	Road resurfacing	276,745	34,000

**9. DEFINED BENEFIT PENSION PLANS**

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF-County), Illinois Municipal Retirement Fund Elected County Officials (IMRF-ECO) and the Sheriff's Law Enforcement Personnel (IMRF-SLEP). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by ILCS and can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF online at [www.imrf.org](http://www.imrf.org). The net pension liability for the governmental activities has been liquidated by the IMRF Fund.

The table below is a summary for all IMRF pension plans as of and for the year ended November 30, 2023:

	IMRF County	IMRF SLEP	IMRF ECO	Total
Net pension liability	\$ 5,055,510	\$ 864,194	\$ 478,904	\$ 6,398,608
Deferred outflows of resources	5,377,959	3,430,438	486,439	9,294,836
Deferred inflows of resources	-	820,252	-	820,252
Pension expense (income)	1,109,583	441,835	45,733	1,597,151



**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

*Plan Administration*

All employees (other than those covered by IMRF-ECO or IMRF-SLEP) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

*Plan Membership*

At December 31, 2022 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	223
Inactive employees entitled to but not yet receiving benefits	253
Active employees	<u>161</u>
 TOTAL	 <u><u>637</u></u>

*Benefits Provided*

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January, 2011, are eligible for Tier 2 benefits.

For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

*Contributions*

Participating members are required to contribute 4.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contributions for the fiscal year ending November 30, 2023, was 6.13% of covered payroll.

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2022 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2022
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

*Discount Rate*

The discount rate at December 31, 2022, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Changes in the Net Pension Liability (Asset)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2022	<u>\$ 53,550,971</u>	<u>\$ 60,780,208</u>	<u>\$ (7,229,237)</u>
Changes for the period			
Service cost	778,654	-	778,654
Interest	3,806,502	-	3,806,502
Difference between expected and actual experience	1,067,173	-	1,067,173
Changes in assumptions	-	-	-
Employer contributions	-	736,612	(736,612)
Employee contributions	-	395,555	(395,555)
Net investment income	-	(7,719,005)	7,719,005
Benefit payments and refunds	(2,873,658)	(2,873,658)	-
Administrative/other (net transfer)	-	(45,580)	45,580
Net changes	<u>2,778,671</u>	<u>(9,506,076)</u>	<u>12,284,747</u>
BALANCES AT DECEMBER 31, 2022	<u>\$ 56,329,642</u>	<u>\$ 51,274,132</u>	<u>\$ 5,055,510</u>

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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

For the year ended November 30, 2023, the County recognized pension expense of \$1,109,583. At November 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 686,711	\$ -
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	4,192,940	-
Contributions made after measurement date	498,308	-
<b>TOTAL</b>	<b>\$ 5,377,959</b>	<b>\$ -</b>

\$498,308 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending November 30,</u>	
2024	\$ 170,846
2025	932,319
2026	1,364,329
2027	2,412,157
<b>TOTAL</b>	<b>\$ 4,879,651</b>

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 11,792,555	\$ 5,055,510	\$ (243,056)

Illinois Municipal Retirement Fund - Elected County Officials

*Plan Administration*

All eligible elected county officials are enrolled in IMRF as participating members.

*Plan Membership*

At December 31, 2022 (most recent available), IMRF-ECO membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	15
Inactive employees entitled to but not yet receiving benefits	-
Active employees	-
TOTAL	<u>15</u>

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Benefits Provided*

IMRF-ECO provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years and 5% for each year thereafter to a maximum of 80% at 20 years of service. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after eight or ten years of service. Participating members who retire at age 55 with eight years of Tier 1 service credit or after age 62 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 3% of their final rate of earnings, for each year of credited service up to eight years, 4% for each year after eight years up to 12 years and 5% for each year thereafter to a maximum of 80% at 20 years of service.

*Contributions*

Participating members are required to contribute 7.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contributions for fiscal year ending November 30, 2023, were \$1,993.

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2022 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the actuarial methods and assumptions on the next page.

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Actuarial Assumptions (Continued)*

Actuarial valuation date	December 31, 2022
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

*Discount Rate*

The discount rate at December 31, 2022, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Changes in the Net Pension Liability (Asset)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2022	\$ 6,078,918	\$ 7,158,031	\$ (1,079,113)
Changes for the period			
Service cost	-	-	-
Interest	421,100	-	421,100
Difference between expected and actual experience	99,628	-	99,628
Changes in assumptions	-	-	-
Employer contributions	-	23,910	(23,910)
Employee contributions	-	-	-
Net investment income	-	(1,128,639)	1,128,639
Benefit payments and refunds	(541,283)	(541,283)	-
Administrative/other (net transfer)	-	67,440	(67,440)
Net changes	(20,555)	(1,578,572)	1,558,017
BALANCES AT DECEMBER 31, 2022	\$ 6,058,363	\$ 5,579,459	\$ 478,904



**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

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

For the year ended November 30, 2023, the County recognized pension expense of \$45,733. At November 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 486,439	\$ -
TOTAL	<u>\$ 486,439</u>	<u>\$ -</u>

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

<u>Year Ending November 30,</u>	
2024	\$ (84,100)
2025	69,884
2026	174,397
2027	<u>326,258</u>
TOTAL	<u>\$ 486,439</u>

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 1,040,072	\$ 478,904	\$ (1,771)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

*Plan Membership*

At December 31, 2022 (most recent available), IMRF-SLEP membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	53
Inactive employees entitled to but not yet receiving benefits	22
Active employees	46
TOTAL	<u>121</u>

*Plan Administration*

All eligible public safety officials are enrolled in IMRF as participating members.

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel  
(Continued)

*Benefits Provided*

SLEP having accumulated at least 20 years of SLEP service and terminating IMRF participation or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. SLEP members meeting the two qualifications described in the first sentence of this paragraph are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 55 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited. The pension for participating members who retire between age 50 and 55 will be reduced by 1/2% for each month under age 55. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS.

*Contributions*

Participating members are required to contribute 7.50% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contributions for fiscal year ending November 30, 2023, was 7.62% of covered payroll.

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2022 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions on the next page.

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel  
(Continued)

*Actuarial Assumptions (Continued)*

Actuarial valuation date	December 31, 2022
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

*Discount Rate*

The discount rate at December 31, 2022, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel  
(Continued)

*Changes in the Net Pension Liability (Asset)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2022	\$ 34,855,953	\$ 41,289,216	\$ (6,433,263)
Changes for the period			
Service cost	660,704	-	660,704
Interest	2,491,215	-	2,491,215
Difference between expected and actual experience	(428,104)	-	(428,104)
Changes in assumptions	-	-	-
Employer contributions	-	422,487	(422,487)
Employee contributions	-	298,750	(298,750)
Net investment income	-	(5,283,647)	5,283,647
Benefit payments and refunds	(1,649,447)	(1,649,447)	-
Administrative/other (net transfer)	-	(11,232)	11,232
Net changes	1,074,368	(6,223,089)	7,297,457
BALANCES AT DECEMBER 31, 2022	\$ 35,930,321	\$ 35,066,127	\$ 864,194

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel  
(Continued)

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

For the year ended November 30, 2023, the County recognized pension income of \$441,835. At November 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 181,282	\$ 731,528
Changes in assumption	-	88,724
Net difference between projected and actual earnings on pension plan investments	2,974,917	-
Contributions made after measurement date	274,239	-
<b>TOTAL</b>	<b>\$ 3,430,438</b>	<b>\$ 820,252</b>

\$274,239 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending November 30,</u>	
2024	\$ (318,963)
2025	199,269
2026	844,009
2027	1,611,632
<b>TOTAL</b>	<b>\$ 2,335,947</b>

**9. DEFINED BENEFIT PENSION PLANS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel  
(Continued)

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 5,690,194	\$ 864,194	\$ (3,057,815)

**10. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

In addition to providing the pension benefits described, the County provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report. The activity of the plan is reported in the County's governmental activities.

b. Benefits Provided

The County provides pre and post-Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under the County's retirement plan. The retirees pay 50% of the blended single premium and the County pays the other 50% until age 65. Upon a retiree becoming eligible for Medicare, the amount payable under the County's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

c. Membership

At November 30, 2022 (most recent information available), membership consisted of:

Inactive employees currently receiving benefits	24
Active employees	<u>199</u>
<b>TOTAL</b>	<u><b>223</b></u>
Participating employers	<u>1</u>

d. Total OPEB Liability

The County's total OPEB liability of \$6,379,370 was measured as of November 30, 2023 and was determined by an actuarial valuation as of December 1, 2022.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at November 30, 2023, as determined by an actuarial valuation as of December 1, 2022, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updated procedures to November 30, 2023, including updating the discount rate at November 30, 2023, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Not applicable
Inflation	2.50%
Discount rate	3.49%
Healthcare cost trend rates	5.50% in fiscal year 2023, to an ultimate trend rate of 5.00%

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at November 30, 2023.



**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

e. Actuarial Assumptions and Other Inputs (Continued)

IMRF and SLEP mortality rates use the PubG-2010(B) and MP-2020 Improvement, weighted per IMRF Experience Study dated December 14, 2020. All mortality rates are adjusted for retirement status. Spouses use the same mortality tables as retirees.

Disability IMRF rates are based on rates from IMRF Experience Study dated December 14, 2020.

The actuarial assumptions used in the December 1, 2022, valuation are based on 100% participation assumed (IMRF and SLEP) at retirement if hired on or before May 18, 2021 and 30% participation assumed (IMRF and SLEP) at retirement if hired after May 18, 2021. If an employee has waived active medical coverage, it is assumed they will elect coverage in the retiree medical plan at one-third the rate of active employees currently with coverage. Of those employees assumed to elect coverage, 50% are assumed to elect spousal coverage. Female spouses are assumed to be three years younger than male spouses.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2022	<u>\$ 6,066,611</u>
Changes for the period	
Service cost	281,932
Interest	220,135
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions	108,718
Benefit payments	<u>(298,026)</u>
Net changes	<u>312,759</u>
BALANCES AT NOVEMBER 30, 2023	<u>\$ 6,379,370</u>

Changes in assumptions related to the discount rate were made since the previous measurement date.

**OGLE COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

g. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 3.49% as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.49%) or 1 percentage point higher (4.49%) than the current rate:

	1% Decrease (2.49%)	Current Discount Rate (3.49%)	1% Increase (4.49%)
Total OPEB liability	\$ 6,876,377	\$ 6,379,370	\$ 5,921,666

The table below presents the total OPEB liability of the County calculated using the healthcare rate of 5.00% to 5.50% as well as what the County's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (4.00% to 4.50%) or 1 percentage point higher (6.00% to 6.50%) than the current rate:

	1% Decrease (4.00% to 4.50%)	Current Healthcare Rate (5.00% to 5.50%)	1% Increase (6.00% to 6.50%)
Total OPEB liability	\$ 5,687,073	\$ 6,379,370	\$ 7,191,013

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2023, the County recognized OPEB expense of \$506,588. At November 30, 2023, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 650,144	\$ 1,365,703
Changes in assumptions	1,196,103	520,167
<b>TOTAL</b>	<b>\$ 1,846,247</b>	<b>\$ 1,885,870</b>

**OGLE COUNTY, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**10. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

- h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

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

<u>Year Ending November 30,</u>	
2024	\$ 4,521
2025	4,521
2026	16,977
2027	9,355
2028	(47,719)
Thereafter	<u>(27,278)</u>
TOTAL	<u>\$ (39,623)</u>

**11. LESSOR DISCLOSURES**

In accordance with GASB Statement No. 87, *Leases*, the County's lessor activity is as follows:

The County entered into a lease arrangement on February 26, 2019, to lease land and an existing communications tower. Payments ranging from \$3,000 to \$6,098 are due to the County in monthly installments, through January 2044. The lease agreement is noncancelable and maintains an interest rate of 1.592%. During the fiscal year, the County collected \$38,288 and recognized a \$62,983 reduction in the related deferred inflow of resource. The remaining lease receivable and offsetting deferred inflow of resource for this agreement is \$901,778 and \$862,528, respectively, as of November 30, 2023.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
NON-GAAP BUDGETARY BASIS  
GENERAL FUND

For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>REVENUES</b>				
Taxes	\$ 12,544,750	\$ 12,544,750	\$ 13,355,185	\$ 810,435
Fines and fees	800,910	800,910	1,796,557	995,647
Intergovernmental	1,990,448	1,990,448	2,040,327	49,879
Investment income	-	-	88,065	88,065
Miscellaneous income	142,733	142,733	27,833	(114,900)
Total revenues	15,478,841	15,478,841	17,307,967	1,829,126
<b>EXPENDITURES</b>				
Current				
General government	6,701,417	6,288,142	5,159,708	(1,128,434)
Public safety	6,275,544	6,526,994	6,929,292	402,298
Judiciary and court related	4,044,040	4,205,865	4,020,730	(185,135)
Total expenditures	17,021,001	17,021,001	16,109,730	(911,271)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,542,160)	(1,542,160)	1,198,237	2,740,397
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,599,725	1,599,725	249,725	(1,350,000)
Transfers (out)	(56,000)	(56,000)	(56,000)	-
Total other financing sources (uses)	1,543,725	1,543,725	193,725	(1,350,000)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 1,565</u>	<u>\$ 1,565</u>	<u>1,391,962</u>	<u>\$ 1,390,397</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior fiscal year accounts payable			16,586	
Reverse prior year advance from Revolving Vehicle Purchase Fund			216,340	
Reverse prior fiscal year due from 911 Emergency Fund			(41,507)	
Reverse prior fiscal year accounts receivable			(1,454,012)	
Accrue current fiscal year accounts payable			(35,341)	
Accrue current fiscal year advance from Revolving Vehicle Purchase Fund			(211,838)	
Accrue current year prepaid expenses			18,734	
Accrue current fiscal year due from 911 Emergency Fund			40,128	
Accrue current fiscal year accounts receivable			1,539,241	
Total adjustments to GAAP basis			88,331	
NET CHANGE IN FUND BALANCE - GAAP BASIS			1,480,293	
FUND BALANCE, DECEMBER 1			4,496,517	
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 5,976,810</u>	

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

Last Nine Fiscal Years

<b>FISCAL YEAR ENDED NOVEMBER 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Actuarially determined contribution	\$ 845,717	\$ 847,904	\$ 848,512	\$ 848,113	\$ 675,084	\$ 837,037	\$ 928,874	\$ 750,117	\$ 561,341
Contribution in relation to the actuarially determined contribution	845,717	847,904	848,512	848,113	675,084	837,037	928,874	750,117	561,341
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Covered payroll	\$ 7,407,365	\$ 7,335,084	\$ 7,583,986	\$ 7,602,837	\$ 7,673,770	\$ 8,078,600	\$ 8,554,188	\$ 8,770,393	\$ 9,164,288
Contributions as a percentage of covered payroll	11.42%	11.56%	11.19%	11.16%	8.80%	10.36%	10.86%	8.55%	6.13%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually and postretirement benefit increases of 3.50% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

Last Nine Fiscal Years

<b>FISCAL YEAR ENDED NOVEMBER 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Actuarially determined contribution	\$ 376,944	\$ 304,630	\$ 256,231	\$ 54,721	\$ -	\$ 57,481	\$ 51,609	\$ 26,134	\$ 1,993
Contribution in relation to the actuarially determined contribution	376,944	304,630	256,231	54,721	-	57,481	51,609	26,134	1,993
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Additional voluntary contribution	\$ -	\$ 1,705,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 165,000	\$ 108,195	\$ 86,912	\$ 54,613	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	228.45%	281.56%	294.82%	100.20%	N/A	N/A	N/A	N/A	N/A

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually and postretirement benefit increases of 3.50% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Nine Fiscal Years

<b>FISCAL YEAR ENDED NOVEMBER 30,</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Actuarially determined contribution	\$ 628,734	\$ 659,278	\$ 662,634	\$ 592,046	\$ 486,491	\$ 528,034	\$ 598,225	\$ 437,230	\$ 310,683
Contribution in relation to the actuarially determined contribution	628,734	659,278	662,634	592,046	486,491	528,034	598,225	437,230	310,683
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Additional voluntary contribution	\$ -	\$ 643,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 3,565,369	\$ 3,689,672	\$ 3,691,808	\$ 3,636,414	\$ 3,844,049	\$ 3,774,600	\$ 3,793,156	\$ 3,867,068	\$ 4,077,242
Contributions as a percentage of covered payroll	17.63%	17.87%	17.95%	16.28%	12.66%	13.99%	15.77%	11.31%	7.62%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 21 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 2.85% to 13.75% compounded annually and postretirement benefit increases of 3.50% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

Last Nine Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>TOTAL PENSION LIABILITY</b>									
Service cost	\$ 843,532	\$ 787,216	\$ 809,428	\$ 776,292	\$ 742,454	\$ 754,707	\$ 796,829	\$ 775,953	\$ 778,654
Interest	2,687,382	2,963,731	3,100,519	3,221,195	3,265,134	3,372,504	3,583,248	3,675,527	3,806,502
Differences between expected and actual experience	485,602	(208,937)	(265,685)	275,877	(12,477)	1,317,623	102,218	111,737	1,067,173
Changes of assumptions	1,309,451	98,706	(108,594)	(1,394,148)	1,334,148	-	(516,143)	-	-
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)	(1,799,948)	(2,241,296)	(2,311,601)	(2,394,797)	(2,723,382)	(2,642,399)	(2,873,658)
Net change in total pension liability	3,810,100	1,990,599	1,735,720	637,920	3,017,658	3,050,037	1,242,770	1,920,818	2,778,671
Total pension liability - beginning	36,145,349	39,955,449	41,946,048	43,681,768	44,319,688	47,337,346	50,387,383	51,630,153	53,550,971
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 39,955,449</b>	<b>\$ 41,946,048</b>	<b>\$ 43,681,768</b>	<b>\$ 44,319,688</b>	<b>\$ 47,337,346</b>	<b>\$ 50,387,383</b>	<b>\$ 51,630,153</b>	<b>\$ 53,550,971</b>	<b>\$ 56,329,642</b>
<b>PLAN FIDUCIARY NET POSITION</b>									
Contributions - employer	\$ 845,717	\$ 836,952	\$ 852,334	\$ 839,665	\$ 845,186	\$ 662,558	\$ 857,034	\$ 928,863	\$ 736,612
Contributions - member	349,507	336,728	362,703	365,551	392,779	368,018	407,274	394,288	395,555
Net investment income	2,216,079	184,411	2,481,947	6,777,195	(2,416,272)	7,724,490	6,790,203	9,037,188	(7,719,005)
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)	(1,799,948)	(2,241,296)	(2,311,601)	(2,394,797)	(2,723,382)	(2,642,399)	(2,873,658)
Administrative/other (net transfer)	(31,391)	101,446	87,607	(353,001)	657,001	236,458	40,217	31,675	(45,580)
Net change in plan fiduciary net position	1,864,045	(190,580)	1,984,643	5,388,114	(2,832,907)	6,596,727	5,371,346	7,749,615	(9,506,076)
Plan fiduciary net position - beginning	34,849,205	36,713,250	36,522,670	38,507,313	43,895,427	41,062,520	47,659,247	53,030,593	60,780,208
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 36,713,250</b>	<b>\$ 36,522,670</b>	<b>\$ 38,507,313</b>	<b>\$ 43,895,427</b>	<b>\$ 41,062,520</b>	<b>\$ 47,659,247</b>	<b>\$ 53,030,593</b>	<b>\$ 60,780,208</b>	<b>\$ 51,274,132</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 3,242,199</b>	<b>\$ 5,423,378</b>	<b>\$ 5,174,455</b>	<b>\$ 424,261</b>	<b>\$ 6,274,826</b>	<b>\$ 2,728,136</b>	<b>\$ (1,400,440)</b>	<b>\$ (7,229,237)</b>	<b>\$ 5,055,510</b>

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability	91.90%	87.10%	88.20%	99.00%	86.70%	94.60%	102.70%	113.50%	91.00%
Covered payroll	\$ 7,307,806	\$ 7,427,493	\$ 7,354,050	\$ 7,573,122	\$ 7,574,099	\$ 7,713,133	\$ 8,146,707	\$ 8,506,081	\$ 8,790,126
Employer's net pension liability (asset) as a percentage of covered payroll	44.40%	73.00%	70.40%	5.60%	82.80%	35.40%	(17.20%)	(85.00%)	57.50%

Changes in assumptions:

2015 - changes in assumptions related to investment rate of return, retirement age and mortality rates

2016 - changes in assumptions related to retirement age and mortality rates

2017 - changes in assumptions related to inflation rates, salary rates and mortality rates

2018 - changes in assumptions related to the investment rate of return

2020 - changes in assumptions related to salary rates, price inflation, retirement age and mortality rates

Note: Measurement date is December 31; therefore, information above is presented for the prior calendar year.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

Last Nine Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>TOTAL PENSION LIABILITY</b>									
Service cost	\$ 43,008	\$ 37,777	\$ 38,848	\$ 17,892	\$ 13,302	\$ -	\$ -	\$ -	\$ -
Interest	390,913	405,422	413,254	424,643	414,039	429,352	429,004	425,275	421,100
Differences between expected and actual experience	14,816	32,532	138,953	40,653	341,035	84,249	81,698	57,009	99,628
Changes of assumptions	165,693	(99,582)	(29,580)	(154,978)	141,818	-	(31,077)	-	-
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)	(443,812)	(490,769)	(513,181)	(523,626)	(538,469)	(541,283)
Net change in total pension liability	245,418	(1,457)	133,040	(115,602)	419,425	420	(44,001)	(56,185)	(20,555)
Total pension liability - beginning	5,497,860	5,743,278	5,741,821	5,874,861	5,759,259	6,178,684	6,179,104	6,135,103	6,078,918
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 5,743,278</b>	<b>\$ 5,741,821</b>	<b>\$ 5,874,861</b>	<b>\$ 5,759,259</b>	<b>\$ 6,178,684</b>	<b>\$ 6,179,104</b>	<b>\$ 6,135,103</b>	<b>\$ 6,078,918</b>	<b>\$ 6,058,363</b>
<b>PLAN FIDUCIARY NET POSITION</b>									
Contributions - employer	\$ 376,944	\$ 1,673,162	\$ 653,915	\$ 250,872	\$ 35,338	\$ -	\$ 62,706	\$ 50,600	\$ 23,910
Contributions - member	11,815	12,689	7,648	6,533	3,591	-	-	-	-
Net investment income	171,182	17,729	306,550	1,023,097	(461,052)	1,132,650	935,845	1,208,070	(1,128,639)
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)	(443,812)	(490,769)	(513,181)	(523,626)	(538,469)	(541,283)
Administrative/other (net transfer)	(3,818)	430,846	28,054	(112,396)	240,975	55,067	48,345	7,823	67,440
Net change in plan fiduciary net position	187,111	1,756,820	567,732	724,294	(671,917)	674,536	523,270	728,024	(1,578,572)
Plan fiduciary net position - beginning	2,668,161	2,855,272	4,612,092	5,179,824	5,904,118	5,232,201	5,906,737	6,430,007	7,158,031
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 2,855,272</b>	<b>\$ 4,612,092</b>	<b>\$ 5,179,824</b>	<b>\$ 5,904,118</b>	<b>\$ 5,232,201</b>	<b>\$ 5,906,737</b>	<b>\$ 6,430,007</b>	<b>\$ 7,158,031</b>	<b>\$ 5,579,459</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 2,888,006</b>	<b>\$ 1,129,729</b>	<b>\$ 695,037</b>	<b>\$ (144,859)</b>	<b>\$ 946,483</b>	<b>\$ 272,367</b>	<b>\$ (294,904)</b>	<b>\$ (1,079,113)</b>	<b>\$ 478,904</b>

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability	49.70%	80.30%	88.20%	102.50%	84.70%	95.60%	104.80%	117.80%	92.10%
Covered payroll	\$ 153,083	\$ 165,250	\$ 101,980	\$ 87,108	\$ 47,883	\$ -	\$ -	\$ -	\$ -
Employer's net pension liability (asset) as a percentage of covered payroll	1886.60%	683.60%	681.50%	(166.30%)	1,976.70%	0.00%	0.00%	0.00%	0.00%

Changes in assumptions:

2015 - changes in assumptions related to investment rate of return, retirement age and mortality rates

2016 - changes in assumptions related to retirement age and mortality rates

2017 - changes in assumptions related to inflation rates, salary rates and mortality rates

2018 - changes in assumptions related to the investment rate of return

2020 - changes in assumptions related to salary rates, price inflation, retirement age and mortality rates

Note: Measurement date is December 31; therefore, information above is presented for the prior calendar year.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Nine Calendar Years

<b>MEASUREMENT DATE DECEMBER 31,</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>TOTAL PENSION LIABILITY</b>									
Service cost	\$ 620,821	\$ 646,655	\$ 706,483	\$ 700,525	\$ 679,341	\$ 688,873	\$ 752,820	\$ 661,590	\$ 660,704
Interest	1,632,922	1,788,002	1,939,202	2,059,722	2,090,724	2,151,083	2,352,243	2,403,520	2,491,215
Differences between expected and actual experience	219,430	470,116	44,877	(1,063,063)	(710,266)	1,209,398	(680,747)	(296,398)	(428,104)
Changes of assumptions	402,576	98,025	(75,644)	(119,865)	933,937	-	(246,182)	-	-
Benefit payments, including refunds of member contributions	(842,482)	(824,613)	(1,020,125)	(1,128,148)	(1,178,572)	(1,230,855)	(1,382,559)	(1,467,936)	(1,649,447)
Net change in total pension liability	2,033,267	2,178,185	1,594,793	449,171	1,815,164	2,818,499	795,575	1,300,776	1,074,368
Total pension liability - beginning	21,870,523	23,903,790	26,081,975	27,676,768	28,125,939	29,941,103	32,759,602	33,555,177	34,855,953
<b>TOTAL PENSION LIABILITY - ENDING</b>	<b>\$ 23,903,790</b>	<b>\$ 26,081,975</b>	<b>\$ 27,676,768</b>	<b>\$ 28,125,939</b>	<b>\$ 29,941,103</b>	<b>\$ 32,759,602</b>	<b>\$ 33,555,177</b>	<b>\$ 34,855,953</b>	<b>\$ 35,930,321</b>
<b>PLAN FIDUCIARY NET POSITION</b>									
Contributions - employer	\$ 628,734	\$ 1,300,692	\$ 658,873	\$ 664,643	\$ 583,614	\$ 481,240	\$ 543,326	\$ 602,395	\$ 422,487
Contributions - member	250,881	272,621	312,846	285,454	349,383	297,222	292,677	290,315	298,750
Net investment income	1,326,008	113,345	1,570,826	4,298,357	(1,578,588)	5,169,251	4,585,399	6,050,877	(5,283,647)
Benefit payments, including refunds of member contributions	(842,482)	(824,613)	(1,020,125)	(1,128,148)	(1,178,572)	(1,230,855)	(1,382,559)	(1,467,936)	(1,649,447)
Administrative/other (net transfer)	(13,794)	(734,638)	1,205,365	(30,905)	272,738	42,745	24,154	(490,963)	(11,232)
Net change in plan fiduciary net position	1,349,347	127,407	2,727,785	4,089,401	(1,551,425)	4,759,603	4,062,997	4,984,688	(6,223,089)
Plan fiduciary net position - beginning	20,739,413	22,088,760	22,216,167	24,943,952	29,033,353	27,481,928	32,241,531	36,304,528	41,289,216
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<b>\$ 22,088,760</b>	<b>\$ 22,216,167</b>	<b>\$ 24,943,952</b>	<b>\$ 29,033,353</b>	<b>\$ 27,481,928</b>	<b>\$ 32,241,531</b>	<b>\$ 36,304,528</b>	<b>\$ 41,289,216</b>	<b>\$ 35,066,127</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 1,815,030</b>	<b>\$ 3,865,808</b>	<b>\$ 2,732,816</b>	<b>\$ (907,414)</b>	<b>\$ 2,459,175</b>	<b>\$ 518,071</b>	<b>\$ (2,749,351)</b>	<b>\$ (6,433,263)</b>	<b>\$ 864,194</b>

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability	92.40%	85.20%	90.10%	103.20%	91.80%	98.40%	108.20%	118.50%	97.60%
Covered payroll	\$ 3,241,982	\$ 3,592,577	\$ 3,695,307	\$ 3,691,175	\$ 3,620,440	\$ 3,893,529	\$ 3,747,078	\$ 3,791,033	\$ 3,879,592
Employer's net pension liability (asset) as a percentage of covered payroll	56.00%	107.60%	74.00%	(24.60%)	67.90%	13.30%	(73.40%)	(169.70%)	22.30%

Changes in assumptions:

2015 - changes in assumptions related to investment rate of return, retirement age and mortality rates

2016 - changes in assumptions related to retirement age and mortality rates

2017 - changes in assumptions related to inflation rates, salary rates and mortality rates

2018 - changes in assumptions related to the investment rate of return

2020 - changes in assumptions related to salary rates, price inflation, retirement age and mortality rates

Note: measurement date is December 31; therefore, information above is presented for the prior calendar year.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S  
TOTAL OPEB LIABILITY AND RELATED RATIOS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Six Fiscal Years

<b>MEASUREMENT DATE NOVEMBER 30,</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>TOTAL OPEB LIABILITY</b>						
Service cost	\$ 303,174	\$ 281,836	\$ 316,703	\$ 197,272	\$ 197,366	\$ 281,932
Interest	198,192	231,417	179,329	106,339	93,777	220,135
Changes of benefit terms	-	-	(10,610)	-	34,230	-
Differences between expected and actual experience	-	-	(2,028,667)	-	788,474	-
Changes in assumptions	(307,728)	759,602	344,573	(566,148)	660,273	108,718
Benefit payments	(194,145)	(266,859)	(298,556)	(267,120)	(303,862)	(298,026)
Net change in total OPEB liability	(507)	1,005,996	(1,497,228)	(529,657)	1,470,258	312,759
Total OPEB liability - beginning	5,617,749	5,617,242	6,623,238	5,126,010	4,596,353	6,066,611
<b>TOTAL OPEB LIABILITY - ENDING</b>	<b>\$ 5,617,242</b>	<b>\$ 6,623,238</b>	<b>\$ 5,126,010</b>	<b>\$ 4,596,353</b>	<b>\$ 6,066,611</b>	<b>\$ 6,379,370</b>
Covered-employee payroll	\$ 10,067,246	\$ 10,800,252	\$ 12,370,366	\$ 13,034,066	\$ 13,351,798	\$ 13,685,593
Employers total OPEB liability as a percentage of covered-employee payroll	55.80%	61.32%	41.44%	35.26%	45.44%	46.61%

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes in assumptions:

2023: There were changes in assumptions related to the discount rate in 2023.

2022: There were changes in assumptions related to the discount rate in 2022. There were changes in benefit terms related to the cut-off date to be eligible for County paid benefits at retirement date.

2021: There were changes in assumptions related to the discount rate, healthcare cost trend rate, mortality rates and disability rates in 2021.

2020: There were changes in assumptions related to the discount rate, healthcare cost trend rate, mortality rates, disability rates and active employee participation continuation from the active medical plan into the retiree medical plan in 2020.

2019 and 2018: There were changes in assumptions related to the discount rate.

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(See independent auditor's report.)

## OGLE COUNTY, ILLINOIS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2023

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#### **BUDGETS**

Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required. The County adopted a budget for all governmental funds during the year ended November 30, 2023.

The County utilizes the following procedures in establishing the budgetary data reflected in the financial statements:

- a. At least 15 days prior to the enactment of the budget, the Committee on Finance and Procurement submits to the County Board of Trustees a proposed means of financing and expenditure appropriation for the fiscal year commencing the following December 1.
- b. No later than three months after the beginning of the fiscal year, the budget is required to be legally enacted through passage of the appropriation ordinance.
- c. Budgeted amounts are as originally reported or as amended by the County Board of Trustees. Individual amendments were not material in relation to the original appropriations.
- d. Unexpended budget amounts lapse at the end of the budget year. Spending control is established by the amount of expenditures budgeted for each department, but management control is exercised at the budgetary line item levels.
- e. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

Financial statements in this report are prepared on the modified accrual basis of accounting while the budget is prepared on the cash basis. Due to this, the amounts shown on the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Non-GAAP Budgetary Basis are presented on the cash basis for comparative purposes and the amounts do not match the amounts shown on the Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds.

The following schedules reconcile the cash basis revenues, expenditures and other financing sources (uses) to the modified accrual basis.



**OGLE COUNTY, ILLINOIS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
ADJUSTMENT TO GAAP BASIS -  
GENERAL FUND**

For the Year Ended November 30, 2023

	<b>Final Budget</b>	<b>Actual on Cash Basis</b>	<b>Adjustments to GAAP</b>	<b>Actual on GAAP Basis</b>
<b>REVENUES</b>				
Taxes	\$ 12,544,750	\$ 13,355,185	\$ 80,553	\$ 13,435,738
Fines and fees	800,910	1,796,557	(55,537)	1,741,020
Intergovernmental	1,990,448	2,040,327	60,213	2,100,540
Investment income	-	88,065	-	88,065
Miscellaneous income	142,733	27,833	-	27,833
Total revenues	<u>\$ 15,478,841</u>	<u>\$ 17,307,967</u>	<u>\$ 85,229</u>	<u>\$ 17,393,196</u>
<b>EXPENDITURES</b>				
Current				
General government				
County properties	\$ 845,800	\$ 967,367	\$ 33,340	\$ 1,000,707
County Treasurer	217,535	223,976	(1)	223,975
H.E.W. Committee	40,000	40,000	-	40,000
County clerks and elections	538,579	494,588	2	494,590
Insurance committee	2,334,000	2,072,542	-	2,072,542
Finance committee	1,262,174	329,335	(1)	329,334
Assessor	167,960	163,102	2	163,104
Superintendent of schools	15,672	41,940	2,000	43,940
Zoning	161,217	157,091	(1)	157,090
Information technology	594,472	593,802	(35,323)	558,479
Human resources	110,733	75,965	-	75,965
Public safety				
Sheriff	4,156,981	4,422,091	(3,124)	4,418,967
Coroner	347,580	443,631	-	443,631
Corrections	2,022,433	2,063,570	1	2,063,571
Judiciary and court related				
State's Attorney	783,006	765,722	-	765,722
Circuit Clerk	605,950	607,468	-	607,468
Judiciary	143,445	141,909	-	141,909
Public Defenders	426,585	413,024	1	413,025
Probation	860,425	855,244	1	855,245
Focus House	1,386,454	1,237,363	1	1,237,364
Total expenditures	<u>\$ 17,021,001</u>	<u>\$ 16,109,730</u>	<u>\$ (3,102)</u>	<u>\$ 16,106,628</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 1,599,725	\$ 249,725	\$ -	\$ 249,725
Transfers (out)	(56,000)	(56,000)	-	(56,000)
Total other financing sources (uses)	<u>\$ 1,543,725</u>	<u>\$ 193,725</u>	<u>\$ -</u>	<u>\$ 193,725</u>

(See independent auditor's report.)

**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

## **MAJOR GOVERNMENTAL FUNDS**

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES AND TRANSFERS - BY SOURCE - BUDGET AND ACTUAL -  
NON-GAAP BUDGETARY BASIS  
GENERAL FUND**

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>TAXES</b>				
Property taxes	\$ 5,000,000	\$ 5,000,000	\$ 4,998,444	\$ (1,556)
State income tax	3,500,000	3,500,000	3,514,648	14,648
State sales tax	2,068,000	2,068,000	2,506,249	438,249
Local use tax	910,000	910,000	879,562	(30,438)
Replacement taxes	1,000,000	1,000,000	1,376,538	376,538
Cannabis use taxes	30,000	30,000	33,312	3,312
Other taxes	36,750	36,750	46,432	9,682
Total taxes	12,544,750	12,544,750	13,355,185	810,435
<b>FINES AND FEES</b>				
Police vehicle fee	1,500	1,500	120	(1,380)
Public defender fee	500	500	512	12
Computer rent	9,724	9,724	7,300	(2,424)
Fingerprinting	600	600	1,200	600
Take bond fee	26,136	26,136	24,030	(2,106)
Arrest agency fee	100,000	100,000	59,842	(40,158)
Jail boarding	10,000	10,000	38,160	28,160
Building rent	11,400	11,400	6,650	(4,750)
Licenses (liquor, recreation and other)	66,550	66,550	70,553	4,003
Cable TV	98,000	98,000	94,505	(3,495)
Indemnity cost	6,500	6,500	-	(6,500)
Restitution	-	-	883	883
Sheriff sale fee	-	-	15,000	15,000
DUI education fee	-	-	206	206
Criminal fines	100,000	100,000	80,010	(19,990)
Civil penalty fines	-	-	600	600
Traffic fines	230,000	230,000	215,376	(14,624)
Bailiff fee	131,500	131,500	140,228	8,728
County traffic fee	1,000	1,000	532	(468)
County officers monthly charges	-	-	790,952	790,952
County officers fees and penalties	-	-	235,780	235,780
Treasurer held deposits	-	-	2,089	2,089
Copy fees	7,500	7,500	12,029	4,529
Total fines and fees	800,910	800,910	1,796,557	995,647
<b>INTERGOVERNMENTAL</b>				
Public defender reimbursement	113,240	113,240	114,543	1,303
Foster care reimbursements	300,000	300,000	465,324	165,324
State portion probation officers salary	985,084	985,084	897,827	(87,257)
State portion supervisor of assessments salary	32,500	32,500	33,394	894
Sheriff's department grants	50,000	50,000	39,081	(10,919)
Sheriff's salary reimbursement	63,789	63,789	98,744	34,955
State portion states attorney salary	166,922	166,922	169,093	2,171
State victim reimbursement	25,000	25,000	20,986	(4,014)
School reimbursements	184,000	184,000	192,900	8,900
Alternative to suspension	15,000	15,000	8,435	(6,565)
Law enforcement camera grant	14,913	14,913	-	(14,913)
Illinois juvenile contract	40,000	40,000	-	(40,000)
Total intergovernmental	1,990,448	1,990,448	2,040,327	49,879

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS****SCHEDULE OF REVENUES AND TRANSFERS - BY SOURCE - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND**

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>INVESTMENT INCOME</b>	\$ -	\$ -	\$ 88,065	\$ 88,065
<b>MISCELLANEOUS</b>	142,733	142,733	27,833	(114,900)
Total revenues	15,478,841	15,478,841	17,307,967	1,829,126
<b>TRANSFERS IN (OUT)</b>				
OEMA	29,725	29,725	29,725	-
County officers	600,000	600,000	-	(600,000)
Document storage	60,000	60,000	60,000	-
County automation - circuit	60,000	60,000	60,000	-
County ordinance	100,000	100,000	100,000	-
ARPA	750,000	750,000	-	(750,000)
Board of health	(56,000)	(56,000)	(56,000)	-
Total transfers in (out)	1,543,725	1,543,725	193,725	(1,350,000)
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>\$ 17,022,566</b>	<b>\$ 17,022,566</b>	<b>\$ 17,501,692</b>	<b>\$ 479,126</b>

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -  
NON-GAAP BUDGETARY BASIS  
GENERAL FUND**

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT</b>				
County properties				
Personnel				
Maintenance salaries	\$ 302,300	\$ 329,000	\$ 337,647	\$ 8,647
Total personnel	302,300	329,000	337,647	8,647
Commodities				
Copy paper	20,000	20,000	4,674	(15,326)
Janitor supplies	20,000	20,000	19,869	(131)
Uniforms	1,800	1,800	1,800	-
Total commodities	41,800	41,800	26,343	(15,457)
Contractual				
Disposal	12,000	12,000	9,607	(2,393)
Electricity	200,000	200,000	289,951	89,951
Fuel	70,000	70,000	62,957	(7,043)
Water service	30,000	30,000	33,243	3,243
Gasoline	6,000	6,000	6,165	165
Vehicle maintenance	4,000	4,000	14,539	10,539
Repairs and maintenance	110,000	110,000	108,116	(1,884)
Repairs and maintenance - Planned	60,000	60,000	93,239	33,239
Repairs and maintenance - Weld Park	6,500	6,500	7,560	1,060
Less overhead costs charged to Other departments and funds	(24,000)	(24,000)	(22,000)	2,000
Total contractual	474,500	474,500	603,377	128,877
Capital outlay				
Equipment purchases	500	500	-	(500)
Total capital outlay	500	500	-	(500)
Total county properties	819,100	845,800	967,367	121,567
County Treasurer				
Personnel				
Treasurer's office salaries	174,235	174,235	165,389	(8,846)
Part time/extra time	16,000	16,000	21,439	5,439
Holiday pay	-	-	1,346	1,346
Total personnel	190,235	190,235	188,174	(2,061)
Commodities				
Official publications	1,400	1,400	1,382	(18)
Office supplies	7,500	7,500	11,552	4,052
Postage	15,000	15,000	17,823	2,823
Other expenses	-	-	2,926	2,926
Total commodities	23,900	23,900	33,683	9,783

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT (Continued)</b>				
County Treasurer (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 2,000	\$ 2,000	\$ 643	\$ (1,357)
Maintenance - office equipment	1,400	1,400	1,476	76
Total contractual	3,400	3,400	2,119	(1,281)
Total county treasurer	217,535	217,535	223,976	6,441
H.E.W. Committee				
Contractual				
Soil and water conservation district	40,000	40,000	40,000	-
Total contractual	40,000	40,000	40,000	-
Total H.E.W. Committee	40,000	40,000	40,000	-
County Clerk and Elections				
Personnel				
County Clerk's office salaries	315,579	315,579	304,175	(11,404)
Part time/extra time	3,500	3,500	1,780	(1,720)
Holiday Pay	-	-	3,354	3,354
Election's office salaries	45,000	45,000	37,993	(7,007)
Total personnel	364,079	364,079	347,302	(16,777)
Commodities				
Election publications	6,000	6,000	5,535	(465)
Election supplies	150,000	150,000	129,537	(20,463)
Voter registration	15,000	15,000	4,846	(10,154)
Total commodities	171,000	171,000	139,918	(31,082)
Contractual				
Travel expense, dues and seminars	3,500	3,500	7,368	3,868
Total contractual	3,500	3,500	7,368	3,868
Total county clerk and elections	538,579	538,579	494,588	(43,991)
Insurance committee				
Contractual				
Hospital and medical insurance	2,334,000	2,334,000	2,072,542	(261,458)
Total contractual	2,334,000	2,334,000	2,072,542	(261,458)
Total insurance committee	2,334,000	2,334,000	2,072,542	(261,458)
Finance Committee				
Personnel				
County board salary and mileage	135,000	135,000	140,245	5,245
Personnel committee	2,500	2,500	1,320	(1,180)
Total personnel	137,500	137,500	141,565	4,065

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND**

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT (Continued)</b>				
Finance Committee (Continued)				
Commodities				
Office publications	\$ 100	\$ 100	\$ 69	\$ (31)
Office supplies	2,500	2,500	1,462	(1,038)
Total commodities	2,600	2,600	1,531	(1,069)
Contractual				
Enterprize zone administration	8,000	8,000	8,536	536
Auditing county office	62,550	62,550	64,710	2,160
Association dues	15,000	15,000	23,015	8,015
Contingencies	1,448,899	1,008,924	83,150	(925,774)
Postage meter and rental	5,400	5,400	3,828	(1,572)
Economic development	14,500	14,500	-	(14,500)
N.W. Illinois Criminal Justice System	4,700	4,700	-	(4,700)
Total contractual	1,559,049	1,119,074	183,239	(935,835)
Capital outlay				
Other capital improvements	3,000	3,000	3,000	-
Total capital outlay	3,000	3,000	3,000	-
Total finance committee	1,702,149	1,262,174	329,335	(932,839)
Assessor				
Personnel				
Assessments office salaries	128,000	128,000	127,571	(429)
Holiday pay	-	-	1,170	1,170
Board of Review salaries and expense	11,200	11,200	10,620	(580)
Total personnel	139,200	139,200	139,361	161
Commodities				
Office publications - assessments office	9,000	9,000	8,607	(393)
Office supplies - assessment office	9,200	9,200	8,222	(978)
Purchase of office equipment	2,110	2,110	1,344	(766)
Board of Review official publications	150	150	-	(150)
Total commodities	20,460	20,460	18,173	(2,287)
Contractual				
Assessor's school per diem and mileage	2,000	2,000	1,440	(560)
Travel expense, dues and seminars	2,000	2,000	1,968	(32)
Mapping	2,000	2,000	900	(1,100)
Professional services	2,000	2,000	1,210	(790)
Maintenance - office equipment	300	300	50	(250)
Total contractual	8,300	8,300	5,568	(2,732)
Total assessor	167,960	167,960	163,102	(4,858)

(This statement is continued on the following pages.)



**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND

For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>GENERAL GOVERNMENT (Continued)</b>				
Superintendent of Schools				
Personnel				
Salary - clerk	\$ 37,280	\$ 37,280	\$ 37,279	\$ (1)
Total personnel	37,280	37,280	37,279	(1)
Commodities				
Office supplies	1,000	1,000	616	(384)
Total commodities	1,000	1,000	616	(384)
Contractual				
Rent	10,200	10,200	10,133	(67)
Contractual services	11,250	11,250	12,115	865
Travel expense	6,000	6,000	5,797	(203)
Less overhead costs charged to Other departments and funds	(50,058)	(50,058)	(24,000)	26,058
Total contractual	(22,608)	(22,608)	4,045	26,653
Total superintendent of schools	15,672	15,672	41,940	26,268
Zoning				
Personnel				
Zoning office salaries	145,967	145,967	145,090	(877)
Holiday pay	-	-	872	872
Total personnel	145,967	145,967	145,962	(5)
Commodities				
Publications	800	800	453	(347)
Office equipment	1,000	1,000	76	(924)
Office supplies	2,500	2,500	2,417	(83)
Total commodities	4,300	4,300	2,946	(1,354)
Contractual				
Hearings - Board of Appeals	2,750	2,750	2,408	(342)
Regional planning commission	2,000	2,000	1,755	(245)
Seminars, dues and travel expense	4,500	4,500	2,754	(1,746)
Vehicle maintenance	700	700	427	(273)
Maintenance - office equipment	1,000	1,000	839	(161)
Total contractual	10,950	10,950	8,183	(2,767)
Total zoning	161,217	161,217	157,091	(4,126)
Information Technology				
Personnel				
Information technology salaries	148,472	148,472	148,494	22
Total personnel	148,472	148,472	148,494	22

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND**

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT (Continued)</b>				
Information Technology (Continued)				
Commodities				
Office supplies	\$ 2,000	\$ 2,000	\$ 2,092	\$ 92
Total commodities	2,000	2,000	2,092	92
Contractual				
IT/network administration	25,000	25,000	31,842	6,842
Internet service	8,500	8,500	6,974	(1,526)
Website maintenance	8,500	8,500	3,650	(4,850)
Training expenses	4,000	4,000	2,469	(1,531)
Mileage	1,000	1,000	170	(830)
Vehicle maintenance	2,000	2,000	6,095	4,095
Computer hardware and software	125,000	125,000	114,279	(10,721)
Maintenance contracts	20,000	20,000	20,455	455
Software maintenance	160,000	160,000	194,029	34,029
Hardware maintenance	90,000	90,000	63,253	(26,747)
Total contractual	444,000	444,000	443,216	(784)
Total information technology	594,472	594,472	593,802	(670)
Human Resources				
Personnel				
Human resources salaries	75,000	75,000	68,372	(6,628)
Part time/extra time	16,983	16,983	-	(16,983)
Total personnel	91,983	91,983	68,372	(23,611)
Commodities				
Contingencies	10,000	10,000	6,251	(3,749)
Office supplies	1,000	1,000	733	(267)
Postage	500	500	4	(496)
Total commodities	11,500	11,500	6,988	(4,512)
Contractual				
Travel expenses, dues, & seminars	7,250	7,250	605	(6,645)
Total contractual	7,250	7,250	605	(6,645)
Total human resources	110,733	110,733	75,965	(34,768)
Total general government	\$ 6,701,417	\$ 6,288,142	\$ 5,159,708	\$ (1,128,434)
<b>PUBLIC SAFETY</b>				
Sheriff				
Personnel				
Sheriff's department salaries	\$ 2,300,434	\$ 2,509,584	\$ 2,591,066	\$ 81,482
Bailiff's salaries	233,724	255,024	255,024	-
School training and personnel expense	2,500	2,500	2,921	421
Part time/extra time	15,270	15,270	-	(15,270)
Part time/extra time - court security	-	-	9,810	9,810

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>PUBLIC SAFETY (Continued)</b>				
Sheriff (Continued)				
Personnel (Continued)				
Overtime	\$ 130,000	\$ 130,000	\$ 168,940	\$ 38,940
Overtime - court security	-	-	7,723	7,723
Holidays	95,000	95,000	104,703	9,703
E.S.D.A. salaries	67,471	67,471	68,667	1,196
Emergency communications salaries	644,110	665,110	674,705	9,595
Less personnel costs charged to other funds	(205,000)	(205,000)	(159,875)	45,125
Total personnel	3,283,509	3,534,959	3,723,684	188,725
Commodities				
Office and jail supplies	16,500	16,500	38,253	21,753
Uniforms	25,500	25,500	28,645	3,145
Weapons and ammunition	25,500	25,500	28,371	2,871
Office equipment	8,000	8,000	9,710	1,710
Total commodities	75,500	75,500	104,979	29,479
Contractual				
Training	35,000	35,000	47,160	12,160
Squad car maintenance	50,000	50,000	54,848	4,848
Maintenance of copiers	4,500	4,500	2,974	(1,526)
Maintenance of police radios	97,000	97,000	93,186	(3,814)
Telephone, cell phones and pagers	67,000	67,000	92,517	25,517
E.S.D.A.	168,800	168,800	175,871	7,071
Total contractual	422,300	422,300	466,556	44,256
Capital outlay				
Vehicle	109,222	109,222	109,222	-
Equipment - new and used radio equipment	15,000	15,000	17,650	2,650
Total capital outlay	124,222	124,222	126,872	2,650
Total sheriff	3,905,531	4,156,981	4,422,091	265,110
Coroner				
Personnel				
Coroner salaries	296,780	296,780	370,547	73,767
Overtime	-	-	25,091	25,091
Total personnel	296,780	296,780	395,638	98,858
Contractual				
Autopsies	36,000	36,000	36,197	197
Lab fees	12,000	12,000	8,555	(3,445)
Petroleum products	2,800	2,800	3,241	441
Total contractual	50,800	50,800	47,993	(2,807)
Total coroner	347,580	347,580	443,631	96,051

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND**

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>PUBLIC SAFETY (Continued)</b>				
Corrections				
Personnel				
Corrections salaries	\$ 1,766,678	\$ 1,766,678	\$ 1,780,914	\$ 14,236
Total personnel	1,766,678	1,766,678	1,780,914	14,236
Commodities				
Office supplies	25,000	25,000	27,445	2,445
Petroleum products	11,500	11,500	9,960	(1,540)
Food for county prisoners	126,000	126,000	131,296	5,296
Uniforms	9,000	9,000	11,311	2,311
Weapons and ammunition	10,000	10,000	11,694	1,694
Total commodities	181,500	181,500	191,706	10,206
Contractual				
Training expense	10,000	10,000	9,449	(551)
Out of state travel	5,500	5,500	10,834	5,334
Medical expense	40,255	40,255	52,347	12,092
Prisoner mental health	15,000	15,000	15,000	-
Office equipment maintenance	3,500	3,500	3,320	(180)
Total contractual	74,255	74,255	90,950	16,695
Total corrections	2,022,433	2,022,433	2,063,570	41,137
Total public safety	\$ 6,275,544	\$ 6,526,994	\$ 6,929,292	\$ 402,298
<b>JUDICIARY AND COURT RELATED</b>				
State's attorney				
Personnel				
State attorney's office salaries	\$ 631,826	\$ 641,826	\$ 643,503	\$ 1,677
State witnesses - fees	48,880	48,880	48,880	-
Illinois state's attorney and appellate prosecutor	22,000	22,000	21,000	(1,000)
Part time/extra time	15,000	15,000	16,900	1,900
Total personnel	717,706	727,706	730,283	2,577
Commodities				
Office supplies - state's attorney	12,500	12,500	12,221	(279)
Legal materials and books	16,500	16,500	15,545	(955)
Office equipment	500	500	34	(466)
Total commodities	29,500	29,500	27,800	(1,700)
Contractual				
Expert witnesses	15,000	15,000	539	(14,461)
Travel expenses, seminars and dues	6,500	6,500	5,248	(1,252)
Printing - victim witness advocate	-	-	296	296
Printing appeals and transcripts	3,000	3,000	778	(2,222)
Telephone, cell phones and pagers	800	800	718	(82)
Maintenance - office equipment	500	500	60	(440)
Total contractual	25,800	25,800	7,639	(18,161)
Total state's attorney	773,006	783,006	765,722	(17,284)

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND

For the Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance Over (Under)
<b>JUDICIARY AND COURT RELATED (Continued)</b>				
Circuit Clerk				
Personnel				
Circuit clerk office salaries	\$ 536,250	\$ 577,950	\$ 577,939	\$ (11)
Total personnel	536,250	577,950	577,939	(11)
Commodities				
Juvenile publications	1,000	1,000	759	(241)
Jury commission supplies	5,000	5,000	5,000	-
Office supplies	4,000	4,000	2,669	(1,331)
Total commodities	10,000	10,000	8,428	(1,572)
Contractual				
CASA	7,500	7,500	7,500	-
Travel expenses, seminars and dues	500	500	495	(5)
Postage	10,000	10,000	13,106	3,106
Total contractual	18,000	18,000	21,101	3,101
Total circuit clerk	564,250	605,950	607,468	1,518
Judiciary				
Personnel				
Judges reimbursement salary	2,440	2,440	2,357	(83)
Administrative assistant salary	54,005	54,005	54,005	-
Total personnel	56,445	56,445	56,362	(83)
Commodities				
Office supplies	2,500	2,500	3,404	904
Law library materials	13,000	13,000	12,983	(17)
Purchase - office equipment	3,500	3,500	2,625	(875)
Total commodities	19,000	19,000	19,012	12
Contractual				
Appointed attorneys	24,000	24,000	33,286	9,286
Expert witness	2,500	2,500	-	(2,500)
Interpreter	3,500	3,500	1,273	(2,227)
Seminars	5,000	5,000	3,031	(1,969)
Psychiatric cases	7,000	7,000	20,930	13,930
Jurors circuit court - per diem and mileage	22,500	22,500	5,294	(17,206)
Maintenance - office equipment	3,500	3,500	2,721	(779)
Total contractual	68,000	68,000	66,535	(1,465)
Total judiciary	143,445	143,445	141,909	(1,536)
Public defenders				
Personnel				
Salaries	38,192	38,192	38,612	420
Public defenders reimbursement	314,769	314,769	305,873	(8,896)
Total personnel	352,961	352,961	344,485	(8,476)

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND**

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>JUDICIARY AND COURT RELATED (Continued)</b>				
Public defenders (Continued)				
Commodities				
Office supplies	\$ 4,000	\$ 4,000	\$ 3,290	\$ (710)
Law library materials	4,500	4,500	2,594	(1,906)
Purchase - office equipment	5,700	5,700	4,422	(1,278)
Office equipment maintenance	1,000	1,000	-	(1,000)
Printing appeals and transcripts	2,500	2,500	3,780	1,280
Total commodities	17,700	17,700	14,086	(3,614)
Contractual				
Appointed attorneys	50,924	50,924	50,924	-
Travel expenses, dues and seminars	5,000	5,000	3,529	(1,471)
Total contractual	55,924	55,924	54,453	(1,471)
Total public defenders	426,585	426,585	413,024	(13,561)
Probation				
Personnel				
Salaries	788,300	845,425	845,406	(19)
Total personnel	788,300	845,425	845,406	(19)
Contractual				
Juvenile detention fees	15,000	15,000	9,838	(5,162)
Total contractual	15,000	15,000	9,838	(5,162)
Total probation	803,300	860,425	855,244	(5,181)
Focus House				
Personnel				
Salaries	941,689	994,689	986,144	(8,545)
Part time/extra time	229,765	229,765	95,149	(134,616)
Total personnel	1,171,454	1,224,454	1,081,293	(143,161)
Commodities				
Supplies	9,500	9,500	8,620	(880)
Total commodities	9,500	9,500	8,620	(880)
Contractual				
Electricity	25,000	25,000	15,589	(9,411)
Gas	5,000	5,000	4,756	(244)
Cable TV	2,500	2,500	3,067	567
CASA	12,500	12,500	12,500	-
Training	7,500	7,500	6,972	(528)
Sex offender/polygraph service	15,000	15,000	16,020	1,020
Repair and maintenance	20,000	20,000	28,990	8,990
Food for county prisoners	40,000	40,000	34,748	(5,252)
Uniforms	1,000	1,000	921	(79)

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
NON-GAAP BUDGETARY BASIS (Continued)  
GENERAL FUND

For the Year Ended November 30, 2023

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>JUDICIARY AND COURT RELATED (Continued)</b>				
Focus House (Continued)				
Contractual (Continued)				
Mileage	\$ 1,000	\$ 1,000	\$ 1,085	\$ 85
Transportation and conferences	7,500	7,500	8,755	1,255
Safety equipment	2,000	2,000	1,404	(596)
Medical expenses and personal care	13,500	13,500	12,643	(857)
Total contractual	152,500	152,500	147,450	(5,050)
Total focus house	1,333,454	1,386,454	1,237,363	(149,091)
Total judiciary and court related	4,044,040	4,205,865	4,020,730	(185,135)
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,021,001</b>	<b>\$ 17,021,001</b>	<b>\$ 16,109,730</b>	<b>\$ (911,271)</b>

(See independent auditor's report.)

**NONMAJOR GOVERNMENTAL FUNDS**



**OGLE COUNTY, ILLINOIS**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

November 30, 2023

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,934,868	\$ 57,819	\$ 1,232,185	\$ 89,363	\$ 491,268
Investments	-	-	-	-	-
Property taxes receivable	950,000	-	-	34,080	1,060,643
Accounts receivable	-	-	133,977	-	-
Lease receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,884,868</b>	<b>\$ 57,819</b>	<b>\$ 1,366,162</b>	<b>\$ 123,443</b>	<b>\$ 1,551,911</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 153,722	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	153,722	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	950,000	-	-	34,080	1,060,643
Leases	-	-	-	-	-
Total deferred inflows of resources	950,000	-	-	34,080	1,060,643
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	-	-	-	-	-
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	1,781,146	57,819	1,366,162	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	89,363	491,268
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	1,781,146	57,819	1,366,162	89,363	491,268
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,884,868</b>	<b>\$ 57,819</b>	<b>\$ 1,366,162</b>	<b>\$ 123,443</b>	<b>\$ 1,551,911</b>

Special Revenue								
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution	
\$ 1,843,099	\$ 3,726	\$ 145,256	\$ 46,319	\$ 21,385	\$ -	\$ 29,393	\$ 886,224	
-	-	-	-	-	-	-	-	
-	-	-	-	276,000	336,344	-	900,000	
115,536	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
\$ 1,958,635	\$ 3,726	\$ 145,256	\$ 46,319	\$ 297,385	\$ 336,344	\$ 29,393	\$ 1,786,224	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	276,000	336,344	-	900,000	
-	-	-	-	-	-	-	-	
-	-	-	-	276,000	336,344	-	900,000	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	886,224	
-	3,726	-	-	-	-	29,393	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
1,958,635	-	145,256	46,319	21,385	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
1,958,635	3,726	145,256	46,319	21,385	-	29,393	886,224	
\$ 1,958,635	\$ 3,726	\$ 145,256	\$ 46,319	\$ 297,385	\$ 336,344	\$ 29,393	\$ 1,786,224	

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2023

	Special Revenue				
	Cooperative Extension Service	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library
<b>ASSETS</b>					
Cash and cash equivalents	\$ 139,963	\$ 30,347	\$ 593	\$ 7,980	\$ 7,561
Investments	-	-	-	68,200	-
Property taxes receivable	130,000	-	-	-	-
Accounts receivable	-	-	-	-	1,930
Lease receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 269,963</b>	<b>\$ 30,347</b>	<b>\$ 593</b>	<b>\$ 76,180</b>	<b>\$ 9,491</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	130,000	-	-	-	-
Leases	-	-	-	-	-
Total deferred inflows of resources	130,000	-	-	-	-
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	-	-	-	-	-
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	593	-	-
Judiciary and court related	-	30,347	-	-	9,491
Highways and streets	-	-	-	76,180	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	139,963	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	139,963	30,347	593	76,180	9,491
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 269,963</b>	<b>\$ 30,347</b>	<b>\$ 593</b>	<b>\$ 76,180</b>	<b>\$ 9,491</b>

Special Revenue											
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance				
\$ 337,690	\$ 38,895	\$ -	\$ 8,376	\$ 605,041	\$ 1,276	\$ 5,173	\$ 70,739				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
8,330	-	-	-	13,219	-	-	21,464				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
\$ 346,020	\$ 38,895	\$ -	\$ 8,376	\$ 618,260	\$ 1,276	\$ 5,173	\$ 92,203				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
346,020	-	-	8,376	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	38,895	-	-	-	-	-	92,203				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
-	-	-	-	-	-	-	-				
346,020	38,895	-	8,376	618,260	1,276	5,173	92,203				
\$ 346,020	\$ 38,895	\$ -	\$ 8,376	\$ 618,260	\$ 1,276	\$ 5,173	\$ 92,203				

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2023

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
<b>ASSETS</b>					
Cash and cash equivalents	\$ 387,040	\$ 1,787	\$ 6,346	\$ 30,272	\$ 27,168
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	3,737	-	-	2,973	2,025
Lease receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 390,777</b>	<b>\$ 1,787</b>	<b>\$ 6,346</b>	<b>\$ 33,245</b>	<b>\$ 29,193</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 23,665	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	23,665	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
Leases	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	-	-	-	-	-
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	6,346	-	29,193
Judiciary and court related	-	1,787	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	390,777	-	-	9,580	-
Assigned					
Capital projects	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	390,777	1,787	6,346	9,580	29,193
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 390,777</b>	<b>\$ 1,787</b>	<b>\$ 6,346</b>	<b>\$ 33,245</b>	<b>\$ 29,193</b>

Special Revenue									
Arrestee's Medical Cost	Recorder's GIS	Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration		
\$ 114,702	\$ 34,181	\$ 71,406	\$ 2,537	\$ 273,161	\$ 339,556	\$ 45,096	\$ 73,615		
-	-	-	-	300,000	-	-	-		
-	-	-	-	-	-	-	-		
896	11,040	467	-	-	8,362	1,000	2,112		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 115,598	\$ 45,221	\$ 71,873	\$ 2,537	\$ 573,161	\$ 347,918	\$ 46,096	\$ 75,727		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
115,598	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	347,918	46,096	75,727		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	45,221	71,873	2,537	573,161	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
115,598	45,221	71,873	2,537	573,161	347,918	46,096	75,727		
\$ 115,598	\$ 45,221	\$ 71,873	\$ 2,537	\$ 573,161	\$ 347,918	\$ 46,096	\$ 75,727		

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2023

	Special Revenue				
	Federal/State Grants	Coroner's Fee	Insurance Premium Levy	E-Citation Circuit Clerk	E-Citation Sheriff
<b>ASSETS</b>					
Cash and cash equivalents	\$ 83,903	\$ 13,486	\$ 518,704	\$ 30,603	\$ 22,749
Investments	-	-	-	-	-
Property taxes receivable	-	-	675,000	-	-
Accounts receivable	14,280	-	-	2,511	-
Lease receivable	-	-	-	-	-
Prepaid items	19,618	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 117,801</b>	<b>\$ 13,486</b>	<b>\$ 1,193,704</b>	<b>\$ 33,114</b>	<b>\$ 22,749</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	675,000	-	-
Leases	-	-	-	-	-
Total deferred inflows of resources	-	-	675,000	-	-
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	19,618	-	-	-	-
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	22,749
Judiciary and court related	-	-	-	33,114	-
Highways and streets	-	-	-	-	-
Insurance	-	-	518,704	-	-
Health and welfare	-	13,486	-	-	-
Specific purpose	98,183	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	117,801	13,486	518,704	33,114	22,749
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>	<b>\$ 117,801</b>	<b>\$ 13,486</b>	<b>\$ 1,193,704</b>	<b>\$ 33,114</b>	<b>\$ 22,749</b>

Special Revenue										
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Account	Education Account	Township MFT	Township Bridges			
\$ 7,044	\$ 20,261	\$ 60,193	\$ 14,554	\$ 8,250	\$ 784	\$ 1,336,787	\$ 9,448			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	196,256	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
\$ 7,044	\$ 20,261	\$ 60,193	\$ 14,554	\$ 8,250	\$ 784	\$ 1,533,043	\$ 9,448			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000	\$ -			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	34,000	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
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-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
7,044	20,261	-	-	8,250	784	-	-			
-	-	-	14,554	-	-	-	-			
-	-	-	-	-	-	1,499,043	9,448			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	60,193	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-			
7,044	20,261	60,193	14,554	8,250	784	1,499,043	9,448			
\$ 7,044	\$ 20,261	\$ 60,193	\$ 14,554	\$ 8,250	\$ 784	\$ 1,533,043	\$ 9,448			



**OGLE COUNTY, ILLINOIS**

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2023

	Special Revenue				
	Sheriff Civil Process	Federal Aid Matching	Economic Development	Illinois Municipal Retirement	Indemnity
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,482	\$ 1,016,780	\$ -	\$ 3,204,801	\$ 10,562
Investments	-	-	-	-	-
Property taxes receivable	-	950,000	-	1,325,000	-
Accounts receivable	-	-	-	-	-
Lease receivable	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,482</b>	<b>\$ 1,966,780</b>	<b>\$ -</b>	<b>\$ 4,529,801</b>	<b>\$ 10,562</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 148,545	\$ -
Due to other funds	-	-	26,374	-	-
Total liabilities	-	-	26,374	148,545	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	950,000	-	1,325,000	-
Leases	-	-	-	-	-
Total deferred inflows of resources	-	950,000	-	1,325,000	-
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	-	-	-	-	-
Restricted for					
Retirement	-	-	-	3,056,256	-
Public safety	1,482	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	1,016,780	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	-	-	-	10,562
Assigned					
Capital projects	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	(26,374)	-	-
Total fund balances	1,482	1,016,780	(26,374)	3,056,256	10,562
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,482</b>	<b>\$ 1,966,780</b>	<b>\$ -</b>	<b>\$ 4,529,801</b>	<b>\$ 10,562</b>

Special Revenue		Capital Projects				Debt Service		Total Nonmajor Governmental Funds
County Highway	911 Emergency	Revolving Vehicle Purchase	Thorpe Road Overpass	Long Range Capital Improvement	Solid Waste	Jail Solar	GOARS, Series 2018	
\$ 1,623,773	\$ 2,945,128	\$ 84,814	\$ -	\$ 1,998,167	\$ 1,103,757	\$ 25,290	\$ 2,798,016	\$ 26,380,742
-	1,459,032	-	413,230	-	1,505,058	-	-	3,745,520
1,900,000	-	-	-	-	-	-	-	8,537,067
-	216,650	-	-	-	310,000	-	-	1,066,765
-	901,778	-	-	-	-	-	-	901,778
-	-	-	-	-	-	-	-	19,618
-	-	211,838	-	-	-	-	-	211,838
\$ 3,523,773	\$ 5,522,588	\$ 296,652	\$ 413,230	\$ 1,998,167	\$ 2,918,815	\$ 25,290	\$ 2,798,016	\$ 40,863,328
\$ 10,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,047
-	40,128	-	-	-	-	-	-	66,502
10,115	40,128	-	-	-	-	-	-	436,549
1,900,000	-	-	-	-	-	-	-	8,537,067
-	862,528	-	-	-	-	-	-	862,528
1,900,000	862,528	-	-	-	-	-	-	9,399,595
-	-	-	-	-	-	-	-	19,618
-	-	-	-	-	-	-	-	3,942,480
-	4,619,932	-	-	-	-	-	-	4,873,727
-	-	-	-	-	-	-	-	1,529,763
1,613,658	-	-	413,230	-	-	-	-	7,833,466
-	-	-	-	-	-	-	-	518,704
-	-	-	-	-	-	-	-	2,765,712
-	-	-	-	-	-	-	-	1,533,148
-	-	296,652	-	1,998,167	-	25,290	-	2,320,109
-	-	-	-	-	2,918,815	-	-	2,918,815
-	-	-	-	-	-	-	2,798,016	2,798,016
-	-	-	-	-	-	-	-	(26,374)
1,613,658	4,619,932	296,652	413,230	1,998,167	2,918,815	25,290	2,798,016	31,027,184
\$ 3,523,773	\$ 5,522,588	\$ 296,652	\$ 413,230	\$ 1,998,167	\$ 2,918,815	\$ 25,290	\$ 2,798,016	\$ 40,863,328

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended November 30, 2023

	<b>Special Revenue</b>				
	<b>County Bridge</b>	<b>County Highway Engineering</b>	<b>County Motor Fuel Tax</b>	<b>Tuberculosis</b>	<b>Mental Health</b>
<b>REVENUES</b>					
Taxes	\$ 924,755	\$ -	\$ 1,400,469	\$ 34,070	\$ 1,029,724
Fines and fees	-	-	-	-	-
Intergovernmental	149,946	5,412	386,647	-	-
Charges for services	-	-	-	2,400	-
Investment income	93,264	728	63,861	-	2,645
Miscellaneous	-	-	-	-	-
Total revenues	1,167,965	6,140	1,850,977	36,470	1,032,369
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	272,547	-	1,570,217	-	-
Health and welfare	-	-	-	25,272	1,029,749
Capital outlay	830,887	-	978,521	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	1,103,434	-	2,548,738	25,272	1,029,749
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	64,531	6,140	(697,761)	11,198	2,620
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	64,531	6,140	(697,761)	11,198	2,620
FUND BALANCES, DECEMBER 1	1,716,615	51,679	2,063,923	78,165	488,648
<b>FUND BALANCES (DEFICIT), NOVEMBER 30</b>	<b>\$ 1,781,146</b>	<b>\$ 57,819</b>	<b>\$ 1,366,162</b>	<b>\$ 89,363</b>	<b>\$ 491,268</b>

Special Revenue							
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution
\$ -	\$ -	\$ -	\$ -	\$ 274,000	\$ 145,888	\$ -	\$ 899,763
-	-	264,163	-	-	-	-	-
942,234	-	-	-	-	-	4,501	-
295,374	-	-	23,402	-	-	-	-
67,597	-	6,394	-	-	-	-	28,501
42,939	853	55	-	-	-	-	4,144
1,348,144	853	270,612	23,402	274,000	145,888	4,501	932,408
-	-	-	-	-	-	-	111,532
-	867	-	-	-	-	2,000	429,233
-	-	-	-	-	-	-	247,641
-	-	-	-	-	-	-	93,285
1,244,425	-	228,855	14,265	274,000	145,888	-	77,639
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,244,425	867	228,855	14,265	274,000	145,888	2,000	959,330
103,719	(14)	41,757	9,137	-	-	2,501	(26,922)
56,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
56,000	-	-	-	-	-	-	-
159,719	(14)	41,757	9,137	-	-	2,501	(26,922)
1,798,916	3,740	103,499	37,182	21,385	-	26,892	913,146
\$ 1,958,635	\$ 3,726	\$ 145,256	\$ 46,319	\$ 21,385	\$ -	\$ 29,393	\$ 886,224

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (Continued)  
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended November 30, 2023

	<b>Special Revenue</b>				
	<b>Cooperative Extension Service</b>	<b>State's Attorney Automation</b>	<b>Drug Traffic Prevention</b>	<b>Storm Water Management</b>	<b>Law Library</b>
<b>REVENUES</b>					
Taxes	\$ 139,963	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	3,948	-
Intergovernmental	-	-	-	-	-
Charges for services	-	4,091	-	-	22,820
Investment income	-	-	-	1,932	-
Miscellaneous	-	-	20,219	-	41
Total revenues	139,963	4,091	20,219	5,880	22,861
<b>EXPENDITURES</b>					
Current					
General government	142,415	-	-	-	-
Public safety	-	-	20,195	-	-
Judiciary and court related	-	-	-	-	17,380
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	142,415	-	20,195	-	17,380
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,452)	4,091	24	5,880	5,481
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(2,452)	4,091	24	5,880	5,481
FUND BALANCES, DECEMBER 1	142,415	26,256	569	70,300	4,010
<b>FUND BALANCES (DEFICIT), NOVEMBER 30</b>	<b>\$ 139,963</b>	<b>\$ 30,347</b>	<b>\$ 593</b>	<b>\$ 76,180</b>	<b>\$ 9,491</b>

Special Revenue									
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	193,006	150	-	117,455		
-	-	29,719	-	-	-	-	-		
104,417	7,439	-	-	-	-	-	-		
37,425	-	-	-	28,136	-	61	-		
-	-	411	-	4,864	-	500	54,741		
141,842	7,439	30,130	-	226,006	150	561	172,196		
-	5,898	-	-	-	-	-	81,970		
-	-	2,376	-	-	-	-	-		
25,247	-	-	-	103,452	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	26,925	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
25,247	5,898	2,376	-	130,377	-	-	81,970		
116,595	1,541	27,754	-	95,629	150	561	90,226		
-	-	-	-	-	-	-	-		
(60,000)	-	(29,725)	-	-	-	-	(100,000)		
-	-	-	-	-	-	-	-		
(60,000)	-	(29,725)	-	-	-	-	(100,000)		
56,595	1,541	(1,971)	-	95,629	150	561	(9,774)		
289,425	37,354	1,971	8,376	522,631	1,126	4,612	101,977		
\$ 346,020	\$ 38,895	\$ -	\$ 8,376	\$ 618,260	\$ 1,276	\$ 5,173	\$ 92,203		

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (Continued)  
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended November 30, 2023

	<b>Special Revenue</b>				
	<b>Recorder's Automation</b>	<b>Circuit Clerk Support and Maintenance</b>	<b>Medical Reimbursement</b>	<b>Hotel/ Motel Tax</b>	<b>DUI Equipment</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 54,607	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	2,819	-	-	-
Charges for services	82,348	36	-	-	-
Investment income	4,059	75	-	-	-
Miscellaneous	-	-	-	-	28,385
Total revenues	86,407	2,930	-	54,607	28,385
<b>EXPENDITURES</b>					
Current					
General government	77,554	-	-	57,994	-
Public safety	-	-	-	-	15,483
Judiciary and court related	-	5,000	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	39,351	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	116,905	5,000	-	57,994	15,483
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(30,498)	(2,070)	-	(3,387)	12,902
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(30,498)	(2,070)	-	(3,387)	12,902
FUND BALANCES, DECEMBER 1	421,275	3,857	6,346	12,967	16,291
<b>FUND BALANCES (DEFICIT), NOVEMBER 30</b>	<b>\$ 390,777</b>	<b>\$ 1,787</b>	<b>\$ 6,346</b>	<b>\$ 9,580</b>	<b>\$ 29,193</b>

Special Revenue								
Arrestee's Medical Cost	Recorder's GIS	Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	194,610	-	-	-
-	133,608	5,621	3,822	85,497	116,482	10,426	30,212	-
-	408	-	1,083	23,019	-	-	-	-
11,640	-	-	-	327	-	-	-	-
11,640	134,016	5,621	4,905	108,843	311,092	10,426	30,212	-
-	22,830	10,103	7,083	309,162	-	-	-	-
6,174	-	-	-	-	-	-	-	-
-	-	-	-	-	40,781	-	20,132	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	183,916	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,174	22,830	10,103	7,083	309,162	224,697	-	20,132	-
5,466	111,186	(4,482)	(2,178)	(200,319)	86,395	10,426	10,080	-
-	-	-	-	132,928	-	-	-	-
-	(132,928)	-	-	-	(60,000)	-	-	-
-	-	-	-	-	-	-	-	-
-	(132,928)	-	-	132,928	(60,000)	-	-	-
5,466	(21,742)	(4,482)	(2,178)	(67,391)	26,395	10,426	10,080	-
110,132	66,963	76,355	4,715	640,552	321,523	35,670	65,647	-
\$ 115,598	\$ 45,221	\$ 71,873	\$ 2,537	\$ 573,161	\$ 347,918	\$ 46,096	\$ 75,727	-

(This statement is continued on the following pages.)



**OGLE COUNTY, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (Continued)  
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended November 30, 2023

	<b>Special Revenue</b>				
	<b>Federal/State Grants</b>	<b>Coroner's Fee</b>	<b>Insurance Premium Levy</b>	<b>E-Citation Circuit Clerk</b>	<b>E-Citation Sheriff</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ 574,841	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	259,165	-	-	-	-
Charges for services	-	16,250	-	36,513	4,002
Investment income	-	-	-	-	-
Miscellaneous	-	-	356	-	-
Total revenues	259,165	16,250	575,197	36,513	4,002
<b>EXPENDITURES</b>					
Current					
General government	162,400	-	770,306	-	-
Public safety	-	-	-	-	5,000
Judiciary and court related	-	-	-	30,136	-
Highways and streets	-	-	-	-	-
Health and welfare	-	10,548	-	-	-
Capital outlay	39,699	3,155	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	202,099	13,703	770,306	30,136	5,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	57,066	2,547	(195,109)	6,377	(998)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	57,066	2,547	(195,109)	6,377	(998)
FUND BALANCES, DECEMBER 1	60,735	10,939	713,813	26,737	23,747
<b>FUND BALANCES (DEFICIT), NOVEMBER 30</b>	<b>\$ 117,801</b>	<b>\$ 13,486</b>	<b>\$ 518,704</b>	<b>\$ 33,114</b>	<b>\$ 22,749</b>

Special Revenue								
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Fund	Education Fund	Township MFT	Township Bridges	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042,711	\$ -	
8,200	207,685	-	-	-	-	-	-	
-	-	-	-	-	-	72,277	209,441	
-	-	7,565	3,998	-	-	-	-	
-	1,460	-	-	-	-	59,205	20	
-	-	-	-	18,567	3,895	-	-	
8,200	209,145	7,565	3,998	18,567	3,895	2,174,193	209,461	
-	-	-	-	-	-	-	-	
5,532	228,450	-	-	24,415	5,267	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	2,566,859	-	
-	-	-	-	-	-	-	-	
-	83,077	-	-	-	-	-	200,014	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
5,532	311,527	-	-	24,415	5,267	2,566,859	200,014	
2,668	(102,382)	7,565	3,998	(5,848)	(1,372)	(392,666)	9,447	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
2,668	(102,382)	7,565	3,998	(5,848)	(1,372)	(392,666)	9,447	
4,376	122,643	52,628	10,556	14,098	2,156	1,891,709	1	
\$ 7,044	\$ 20,261	\$ 60,193	\$ 14,554	\$ 8,250	\$ 784	\$ 1,499,043	\$ 9,448	

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (Continued)  
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended November 30, 2023

	<b>Special Revenue</b>				
	<b>Sheriff Civil Process</b>	<b>Federal Aid Matching</b>	<b>Economic Development</b>	<b>Illinois Municipal Retirement</b>	<b>Indemnity</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ 924,755	\$ -	\$ 1,399,629	\$ -
Fines and fees	-	-	-	-	10,200
Intergovernmental	-	-	249,903	-	-
Charges for services	-	-	-	-	-
Investment income	-	22,864	-	88,792	362
Miscellaneous	16,114	-	-	-	-
Total revenues	16,114	947,619	249,903	1,488,421	10,562
<b>EXPENDITURES</b>					
Current					
General government	-	-	276,277	131,318	-
Public safety	16,204	-	-	42,390	-
Judiciary and court related	-	-	-	399,875	-
Highways and streets	-	-	-	149,678	-
Health and welfare	-	-	-	122,856	-
Capital outlay	-	1,189,538	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	16,204	1,189,538	276,277	846,117	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(90)	(241,919)	(26,374)	642,304	10,562
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from the sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(90)	(241,919)	(26,374)	642,304	10,562
FUND BALANCES, DECEMBER 1	1,572	1,258,699	-	2,413,952	-
<b>FUND BALANCES (DEFICIT), NOVEMBER 30</b>	\$ 1,482	\$ 1,016,780	\$ (26,374)	\$ 3,056,256	\$ 10,562

Special Revenue			Capital Projects				Debt Service		Total
County Highway	911 Emergency	Revolving Vehicle Purchase	Thorpe Road Overpass	Long Range Capital Improvement	Solid Waste	Jail Solar	GOARS, Series 2018	Nonmajor Governmental Funds	
\$ 1,849,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,694,672	
-	-	-	-	-	1,617,083	-	-	2,421,890	
500,745	1,033,761	-	-	-	70,231	-	-	4,111,411	
-	77,983	-	-	-	-	-	-	1,074,306	
57,698	142,915	4,230	9,271	72,855	76,967	-	110,729	1,006,556	
-	-	-	-	-	65	-	-	208,116	
2,407,940	1,254,659	4,230	9,271	72,855	1,764,346	-	110,729	20,516,951	
-	-	-	-	11,133	-	-	-	2,177,975	
-	715,854	-	-	-	-	-	-	1,519,440	
-	-	-	-	-	-	-	-	889,644	
1,651,372	-	-	-	-	-	-	-	6,303,958	
-	-	-	-	-	312,160	-	-	3,485,657	
813,181	208,864	70,020	-	-	-	-	-	4,667,148	
-	-	-	-	-	-	-	2,378,000	2,378,000	
-	-	-	-	-	-	-	390,878	390,878	
2,464,553	924,718	70,020	-	11,133	312,160	-	2,768,878	21,812,700	
(56,613)	329,941	(65,790)	9,271	61,722	1,452,186	-	(2,658,149)	(1,295,749)	
-	-	-	-	1,256,692	-	-	2,798,575	4,244,195	
-	-	-	-	(2,798,575)	(1,256,692)	-	-	(4,437,920)	
70,334	-	-	-	-	-	-	-	70,334	
70,334	-	-	-	(1,541,883)	(1,256,692)	-	2,798,575	(123,391)	
13,721	329,941	(65,790)	9,271	(1,480,161)	195,494	-	140,426	(1,419,140)	
1,599,937	4,289,991	362,442	403,959	3,478,328	2,723,321	25,290	2,657,590	32,446,324	
\$ 1,613,658	\$ 4,619,932	\$ 296,652	\$ 413,230	\$ 1,998,167	\$ 2,918,815	\$ 25,290	\$ 2,798,016	\$ 31,027,184	

(See independent auditor's report.)

## **PROPRIETARY FUNDS**

**OGLE COUNTY, ILLINOIS**

**COMBINING SCHEDULE OF NET POSITION  
INTERNAL SERVICE ACCOUNTS**

November 30, 2023

---

	<b>Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 1,808,034	\$ 22,047	\$ 1,830,081
Total current assets	1,808,034	22,047	1,830,081
Total assets	1,808,034	22,047	1,830,081
<b>CURRENT LIABILITIES</b>			
Claims payable	657,553	-	657,553
Total current liabilities	657,553	-	657,553
Total liabilities	657,553	-	657,553
<b>NET POSITION</b>			
Unrestricted	1,150,481	22,047	1,172,528
<b>TOTAL NET POSITION</b>	<u>\$ 1,150,481</u>	<u>\$ 22,047</u>	<u>\$ 1,172,528</u>

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS****COMBINING SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
INTERNAL SERVICE ACCOUNTS**

For the Year Ended November 30, 2023

	<b>Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Employee contributions	\$ 903,733	\$ -	\$ 903,733
Employer contributions	2,614,395	-	2,614,395
Retirees and other contributions	334,559	-	334,559
Total operating revenues	3,852,687	-	3,852,687
<b>OPERATING EXPENSES</b>			
Operations			
Personnel services	2,625	1,375	4,000
Contractual services	4,364,950	-	4,364,950
Total operating expenses	4,367,575	1,375	4,368,950
OPERATING INCOME (LOSS)	(514,888)	(1,375)	(516,263)
<b>NON-OPERATING REVENUES</b>			
Investment income	4	1,044	1,048
Other income	-	787	787
Total non-operating revenues	4	1,831	1,835
CHANGE IN NET POSITION	(514,884)	456	(514,428)
NET POSITION, DECEMBER 1	1,665,365	21,591	1,686,956
<b>NET POSITION, NOVEMBER 30</b>	<b>\$ 1,150,481</b>	<b>\$ 22,047</b>	<b>\$ 1,172,528</b>

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**COMBINING SCHEDULE OF CASH FLOWS  
INTERNAL SERVICE ACCOUNTS**

For the Year Ended November 30, 2023

	<b>Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund service transactions	\$ 2,614,395	\$ -	\$ 2,614,395
Receipts from plan participants	1,238,292	-	1,238,292
Receipts from other income	-	787	787
Payments to suppliers	(4,092,041)	-	(4,092,041)
Payments to employees	-	(1,375)	(1,375)
Net cash from operating activities	(239,354)	(588)	(239,942)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
None	-	-	-
Net cash from noncapital financing activities	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received	4	1,044	1,048
Net cash from investing activities	4	1,044	1,048
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(239,350)	456	(238,894)
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	2,047,384	21,591	2,068,975
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	\$ 1,808,034	\$ 22,047	\$ 1,830,081
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (514,888)	\$ (1,375)	\$ (516,263)
Receipts from other income	-	787	787
Adjustments to reconcile operating income to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Claims payable	275,534	-	275,534
<b>NET CASH FROM OPERATING ACTIVITIES</b>	\$ (239,354)	\$ (588)	\$ (239,942)

(See independent auditor's report.)



## **CUSTODIAL FUNDS**

**OGLE COUNTY, ILLINOIS**

**COMBINING STATEMENT OF NET POSITION  
CUSTODIAL FUNDS**

November 30, 2023

---

	<b>Condemnation</b>	<b>Sheriff Commissary</b>	<b>Circuit Clerk</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 222,247	\$ 89,012	\$ 190,128
Investments	-	-	500,000
Total assets	222,247	89,012	690,128
<b>LIABILITIES</b>			
Amounts due to others	130,000	-	690,128
Total liabilities	130,000	-	690,128
<b>NET POSITION</b>			
Restricted			
Individuals, organizations and other governments	92,247	-	-
Fund participants	-	89,012	-
<b>TOTAL NET POSITION</b>	<b>\$ 92,247</b>	<b>\$ 89,012</b>	<b>\$ -</b>

<b>Focus House</b>		
<b>Resident</b>	<b>County</b>	
<b>Trust</b>	<b>Collector</b>	<b>Total</b>
\$ 1,723	\$ 228,926	\$ 732,036
-	-	500,000
1,723	228,926	1,232,036
-	228,888	1,049,016
-	228,888	1,049,016
-	38	92,285
1,723	-	90,735
\$ 1,723	\$ 38	\$ 183,020

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION  
CUSTODIAL FUNDS**

For the Year Ended November 30, 2023

	<b>Condemnation</b>	<b>Sheriff Commissary</b>	<b>Circuit Clerk</b>
<b>ADDITIONS</b>			
Property taxes and related item collections for other governments	\$ -	\$ -	\$ -
Fines and fees collected for others	-	-	1,033,813
Amounts collected pending court disposition	954,202	-	-
Fund participant deposits	-	517,477	-
Total additions	954,202	517,477	1,033,813
<b>DEDUCTIONS</b>			
Payments of property taxes and related items to other governments	-	-	-
Payments of fines and fees to others	-	-	1,033,813
Payments of amounts released by courts	863,813	-	-
Reimbursement to or on behalf of fund participants	-	517,543	-
Total deductions	863,813	517,543	1,033,813
NET INCREASE (DECREASE)	90,389	(66)	-
<b>RESTRICTED NET POSITION</b>			
December 1	1,858	89,078	-
November 30	\$ 92,247	\$ 89,012	\$ -

<b>Focus House</b>			
<b>Resident</b>	<b>County</b>		
<b>Trust</b>	<b>Collector</b>	<b>Total</b>	
<hr/>			
\$ -	\$ 138,822,959	\$ 138,822,959	
-	-	1,033,813	
-	-	954,202	
5,976	-	523,453	
<hr/>			
5,976	138,822,959	141,334,427	
<hr/>			
-	138,822,921	138,822,921	
-	-	1,033,813	
-	-	863,813	
6,822	-	524,365	
<hr/>			
6,822	138,822,921	141,244,912	
<hr/>			
(846)	38	89,515	
<hr/>			
2,569	-	93,505	
<hr/>			
\$ 1,723	\$ 38	\$ 183,020	
<hr/>			

(See independent auditor's report.)

## **SUPPLEMENTARY INFORMATION**

**OGLE COUNTY, ILLINOIS**

**PROPERTY TAX ASSESSED VALUATION, RATES, EXTENSIONS AND COLLECTIONS**

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2022</b>		<b>2021</b>		<b>2020</b>	
<b>ASSESSED VALUATION</b>	<u>\$ 1,851,901,912</u>		<u>\$ 1,766,156,746</u>		<u>\$ 1,710,669,497</u>	
	<b>Rate*</b>	<b>Amount</b>	<b>Rate*</b>	<b>Amount</b>	<b>Rate*</b>	<b>Amount</b>
<b>TAX RATES AND EXTENSIONS</b>						
County General	0.26999	\$ 4,999,950	0.26951	\$ 4,759,969	0.27000	\$ 4,618,808
County Highway	0.09990	1,850,050	0.09909	1,750,085	0.10000	1,710,670
County Bridge	0.04995	925,025	0.04954	874,954	0.05000	855,335
County Matching	0.04995	925,025	0.04954	874,954	0.05000	855,335
War Veteran's Assistance	0.00788	145,930	0.00717	126,633	0.00468	80,059
Mental Health	0.05562	1,030,028	0.05717	1,009,712	0.05758	985,004
Tuberculosis	0.00184	34,075	0.00193	34,087	0.00199	34,042
Illinois Municipal Retirement	0.07560	1,400,038	0.09059	1,599,961	0.10522	1,799,966
Cooperative Extension Education	0.00756	140,004	0.00807	142,529	0.00818	139,933
Liability Insurance	0.03105	575,016	0.03256	575,061	0.03361	574,956
Social Security Contribution	0.04860	900,024	0.05096	900,033	0.05115	875,007
Senior Citizen	0.01480	274,081	0.01546	273,048	0.01582	270,628
<b>TOTAL TAX RATES AND EXTENSIONS</b>	0.71274	\$ 13,199,246	0.73159	\$ 12,921,026	0.74823	\$ 12,799,743
<b>TAX COLLECTIONS</b>						
County General		\$ 4,998,444		\$ 4,756,032		\$ 4,616,461
County Highway		1,849,497		1,748,652		1,709,797
County Bridge		924,755		874,242		854,892
County Matching		924,755		874,242		854,892
War Veteran's Assistance		145,888		126,535		80,018
Mental Health		1,029,724		1,008,885		984,500
Tuberculosis		34,070		34,058		34,030
Illinois Municipal Retirement		1,399,629		1,598,646		1,799,042
Cooperative Extension Education		139,963		142,415		139,855
Liability Insurance		574,841		574,591		574,657
Social Security Contribution		899,763		899,301		874,555
Senior Citizen		274,001		272,823		270,486
<b>TOTAL TAX COLLECTIONS</b>		<u>\$ 13,195,330</u>		<u>\$ 12,910,422</u>		<u>\$ 12,793,185</u>
<b>PERCENTAGE COLLECTED</b>		<u>99.97%</u>		<u>99.92%</u>		<u>99.95%</u>

2019		2018		2017		2016	
\$ 1,660,407,024		\$ 1,590,755,924		\$ 1,622,186,851		\$ 1,575,947,131	
Rate*	Amount	Rate*	Amount	Rate*	Amount	Rate*	Amount
0.27000	\$ 4,483,099	0.27000	\$ 4,295,041	0.27000	\$ 4,379,905	0.26873	\$ 4,235,043
0.10000	1,660,407	0.10000	1,590,756	0.10000	1,622,187	0.10000	1,575,947
0.05000	830,204	0.05000	795,378	0.05000	811,093	0.05000	787,974
0.05000	830,204	0.05000	795,378	0.05000	811,093	0.05000	787,974
0.00458	76,047	0.00409	65,062	0.00492	79,812	0.00514	81,004
0.05924	983,625	0.05215	829,579	0.05209	844,997	0.05298	834,937
0.00205	34,038	0.00214	34,042	0.00210	34,066	0.00216	34,040
0.10841	1,800,047	0.12573	2,000,057	0.13716	2,224,991	0.14436	2,275,037
0.00858	142,463	0.00896	142,532	0.00878	142,428	0.00920	144,987
0.03463	574,999	0.03615	575,058	0.03390	549,921	0.03331	524,948
0.05270	875,035	0.05501	875,075	0.05548	899,989	0.05711	900,023
0.01558	258,691	0.01550	246,567	0.01418	230,026	0.01421	223,942
0.75577	\$ 12,548,859	0.76973	\$ 12,244,525	0.77861	\$ 12,630,508	0.78720	\$ 12,405,856
	\$ 4,468,418		\$ 4,292,499		\$ 4,374,930		\$ 4,231,361
	1,654,967		1,589,824		1,620,343		1,574,581
	827,490		794,912		810,172		787,284
	827,490		794,912		810,172		787,284
	75,798		65,024		79,721		80,933
	980,410		829,091		844,033		834,212
	33,921		34,020		34,026		34,012
	1,794,154		1,998,882		2,222,462		2,273,054
	142,001		142,442		142,272		144,861
	573,119		574,726		549,295		524,497
	872,168		874,565		898,964		899,236
	257,848		246,423		229,765		223,743
	\$ 12,507,784		\$ 12,237,320		\$ 12,616,155		\$ 12,395,058
	99.67%		99.94%		99.89%		99.91%

(This statement is continued on the following page.)



**OGLE COUNTY, ILLINOIS**

**PROPERTY TAX ASSESSED VALUATION, RATES, EXTENSIONS AND COLLECTIONS (Continued)**

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2015</b>		<b>2014</b>		<b>2013</b>	
<b>ASSESSED VALUATION</b>	<u>\$ 1,488,237,046</u>		<u>\$ 1,465,454,581</u>		<u>\$ 1,506,284,634</u>	
	<b>Rate*</b>	<b>Amount</b>	<b>Rate*</b>	<b>Amount</b>	<b>Rate*</b>	<b>Amount</b>
<b>TAX RATES AND EXTENSIONS</b>						
County General	0.27000	\$ 4,018,240	0.27000	\$ 3,956,727	0.27000	\$ 4,066,969
County Highway	0.10000	1,488,237	0.10000	1,465,455	0.10000	1,506,285
County Bridge	0.05000	744,119	0.05000	732,727	0.05000	753,142
County Matching	0.05000	744,119	0.05000	732,727	0.05000	753,142
War Veteran's Assistance	0.00504	75,007	0.00512	75,031	0.00498	75,013
Mental Health	0.05073	754,983	0.05561	814,939	0.05377	809,929
Tuberculosis	0.00229	34,081	0.00233	34,145	0.00226	34,042
Illinois Municipal Retirement	0.15287	2,275,068	0.12931	1,894,979	0.12282	1,850,019
Cooperative Extension Education	0.00941	140,043	0.00955	139,951	0.00929	139,934
Liability Insurance	0.03192	475,045	0.03241	474,954	0.03153	474,932
Social Security Contribution	0.05779	860,052	0.05630	825,051	0.05311	799,988
Senior Citizen	0.01529	227,551	0.01447	212,051	0.01407	211,934
<b>TOTAL TAX RATES AND EXTENSIONS</b>	0.79534	\$ 11,836,545	0.77510	\$ 11,358,737	0.76183	\$ 11,475,329
<b>TAX COLLECTIONS</b>						
County General		\$ 4,011,828		\$ 3,930,404		\$ 4,010,483
County Highway		1,485,851		1,455,719		1,485,365
County Bridge		742,925		727,859		742,677
County Matching		742,925		727,859		742,677
War Veteran's Assistance		74,887		74,533		73,971
Mental Health		753,774		809,527		798,679
Tuberculosis		34,023		33,917		33,574
Illinois Municipal Retirement		2,271,426		1,882,383		1,824,322
Cooperative Extension Education		139,814		139,021		137,987
Liability Insurance		474,288		471,797		468,333
Social Security Contribution		858,679		819,569		788,880
Senior Citizen		227,182		210,647		208,994
<b>TOTAL TAX COLLECTIONS</b>		<u>\$ 11,817,602</u>		<u>\$ 11,283,235</u>		<u>\$ 11,315,942</u>
<b>PERCENTAGE COLLECTED</b>		<u>99.84%</u>		<u>99.34%</u>		<u>98.61%</u>

\*The rates are \$100 of equalized assessed valuations.

(See independent auditor's report.)



## **OGLE COUNTY, ILLINOIS**

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### **SINGLE AUDIT REPORT**

**For the Year Ended November 30, 2023**

An abstract background featuring a complex pattern of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a sense of depth and movement.

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**OGLE COUNTY, ILLINOIS**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER  
COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS, REQUIRED BY UNIFORM GUIDANCE**

The Honorable Chairman  
Members of the County Board  
Ogle County  
Oregon, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Ogle County, Illinois (County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2023. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of The County's compliance with the compliance requirements referred to above.

## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal*

*control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

#### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated April 22, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Sikich CPA LLC*

Naperville, Illinois  
April 22, 2024

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2023

ALN #	Federal Grantor	Pass-Through Grantor	Program Title	Grant Number	Revenue	Expenditures
10.557	U.S. Department of Agriculture	Illinois Department of Human Services	WIC Special Supplemental Food Program for Women, Infants and Children	FCSBQ01076 FCSCQ01076 Total 10.557	\$ 70,169 53,102 123,271	\$ 70,169 53,102 123,271
			Total U.S. Department of Agriculture		123,271	123,271
16.606	U.S. Department of Justice	N/A	State Criminal Alien Assistance Program	N/A	13,042	13,042
16.607	U.S. Department of Justice	N/A	Bulletproof Vest Partnership Program	N/A	7,017	7,017
			Total U.S. Department of Justice		20,059	20,059
20.600	U.S. Department of Transportation	Illinois Department of Transportation	<b>Highway Safety Cluster</b> State and Community Highway Safety	HS230065	5,778	5,778
			Total U.S. Department of Transportation		5,778	5,778
21.027*	U.S. Department of Treasury	N/A	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	1,284,274	1,284,274
			Total U.S. Department of Treasury		1,284,274	1,284,274
66.605	U.S. Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grant	N/A	1,612	1,612
			Total U.S. Environmental Protection Agency		1,612	1,612
93.069	U.S. Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness Bioterrorism Preparedness	37180069K 47180070L Total 93.069	57,224 24,421 81,645	57,224 24,421 81,645
93.268	U.S. Department of Health and Human Services	Illinois Department of Public Health	Immunization Program - Noncash COVID-19 Immunization Cooperative Agreement COVID-19 Immunization Cooperative Agreement	N/A 15080670I 38180871K Total 93.268	53,121 44,424 173,914 271,459	53,121 44,424 173,914 271,459
93.323	U.S. Department of Health and Human Services	Illinois Department of Public Health	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	28180570J	31,409	31,409

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended November 30, 2023

ALN #	Federal Grantor	Pass-Through Grantor	Program Title	Grant Number	Revenue	Expenditures
93.354	U.S. Department of Health and Human Services	Illinois Department of Public Health	COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	27680070J	\$ 99,099	\$ 99,099
93.667	U.S. Department of Health and Human Services	Illinois Department of Public Health	Social Services Block Grant	FCSBU06061	4,083	4,083
			Social Services Block Grant	FCSCU06061	11,198	11,198
				Total 93.667	15,281	15,281
93.945	U.S. Department of Health and Human Services	Illinois Department of Public Health	Assistance Programs for Chronic Disease Prevention and Control	1 NU58DP007715-01-00	124,993	124,993
			Total U.S. Department of Health and Human Services		623,886	623,886
97.042	Department of Homeland Security	Federal Emergency Managemnent Agency	Emergency Management Performance Grants	3022EMAOGLE	29,719	29,719
			Total Departmentof Homeland Security		29,719	29,719
<b>TOTAL FEDERAL AWARDS</b>					<u>\$ 2,088,599</u>	<u>\$ 2,088,599</u>

\*Denotes a major program



## OGLE COUNTY, ILLINOIS

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2023

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#### **Note A - Basis of Presentation**

The accompanying schedule of federal awards is a summary of the activity of the County's federal award programs presented on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

#### **Note B - Subrecipients**

There were no payments to subrecipients related to federal awards noted during the year ended November 30, 2023.

#### **Note C - Non-Cash Transactions**

The County received \$53,121 of childhood immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health with a ALN number of 93.268.

#### **Note D - Major Programs**

ALN numbers above noted with an asterisk (\*) were tested as major programs.

#### **Note E - Loans and Insurance**

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2023.

#### **Note F - Indirect Cost Rate**

The County did not elect the federal 10% de minimis indirect cost rate for the year ended November 30, 2023.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2023

---

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

Material weakness(es) identified?        yes   X   no  
Significant deficiency(ies) identified?   X   yes        none reported

Noncompliance material to financial statements noted?        yes   X   no

#### Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?        yes   X   no  
Significant deficiency(ies) identified?        yes   X   none reported

Type of auditor's report issued on compliance  
for major federal programs: *unmodified*

Any audit findings disclosed that are required  
to be reported in accordance with  
2 CFR 200.516(a)?        yes   X   no

Identification of major federal programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Recovery Funds

Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?   X   yes        no

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2023

---

### Section II - Financial Statement Findings

#### Significant Deficiency

##### 2023-001: Segregation of Duties

*Criteria:* Strong internal controls require the separation of custody, authorization and recording of transactions.

*Condition:* With a limited number of staff in the various offices of the County, proper segregation of duties is difficult to accomplish. A fundamental element of internal control is the segregation of certain key duties. In general, the principal incompatible duties to be segregated include:

- Custody of assets, in particular cash
- Authorization or approval of related transactions affecting those assets
- Recording or reporting of related transactions
- Execution of the transaction or transaction activity

An essential feature of segregation of duties within an organization is that no one employee or group of employees has exclusive control over any transaction or group of transactions.

We noted specific lack of segregation of duties listed below. This list would not be considered to be all inclusive as we did not perform a review of all controls structures throughout the County:

For the Canine and Education accounts maintained in the Sheriff's Department, the same employee prepares the bank reconciliations and makes deposits. A second employee reviews the bank reconciliations.

The Canine and Education bank accounts were opened independently in the Sheriff's Department. Individuals outside of the Treasurer's Department have the ability to create County cash accounts without notifying the Treasurer.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2023

---

### Section II - Financial Statement Findings (Continued)

#### Significant Deficiency (Continued)

##### 2023-001: Segregation of Duties (Continued)

Activity for certain Sheriff's Department funds, specifically the Administrative Tow Fund and Sex Offender Registration Fund, are not brought to the County Security Committee for review prior to payment.

This finding is repeated from the year ended November 30, 2022 and is also reported in Section IV - Prior Year Audit Findings as finding 2022-001.

*Cause:* Due to the small number of employees in each County office, a lack of segregation of duties can exist.

*Effect:* A lack of segregation of duties could result in errors or irregularities occurring and not being detected on a timely basis.

*Recommendation:* With limited staff, it is important that department heads remain diligent in their monitoring of financial transactions. A detailed review of financial reports, budget vs. actual results, bank reconciliations, payroll registers, and invoices and supporting documentation for checks greatly enhances internal controls. These reviews should be performed by someone other than the employee responsible for executing and recording the transactions.

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. We recommend that the bank reconciliations be reviewed for accuracy and completeness on a timely basis by someone independent of the cash handling process. The review should include tests of mechanical accuracy and tracing of items on the reconciliation to the relevant source documents. The composition of unreconciled differences should be determined and followed up on, and any journal entries deemed necessary as a result be recorded. In all cases, we recommend the County reassign duties in order to more fully segregate conflicting duties.

Proper authorization and communication over opening new bank accounts allows the County to maintain adequate control over both the cash receipting and disbursement process. We recommend that all new bank accounts are approved by the Treasurer prior to opening and adequate internal controls are in place to provide assurance over the cash handling process.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2023

---

### Section II - Financial Statement Findings (Continued)

#### Significant Deficiency (Continued)

##### 2023-001: Segregation of Duties (Continued)

Review of expenditures prior to payment allows the County to maintain adequate control over cash disbursements. A detailed review of invoices and supporting documentation for checks greatly enhances internal controls and ensures the validity of expenses related to various Funds.

In all cases, we recommend the County reassign duties in order to more fully segregate conflicting duties. Additionally, the relevant funds should be accounted for and tracked in the County Treasurer's accounting software.

*Views of Responsible Officials:* Management agrees with this finding and response is included in Corrective Action Plan.

##### 2023-002: Internal Controls over Credit Cards

*Criteria:* Management is responsible for establishing and maintaining internal controls to ensure credit cards are used appropriately.

*Condition:* During our testing of credit cards within various County departments, it was noted that monthly statements did not include approved credit card log sheets, monthly statements could not be provided, purchases could not be supported with a receipt or purchases did not include itemized receipts, purchases where sales tax was paid, purchases that did not appear to be for County use, and uncertainties of the whereabouts of items being purchased. Additionally, there were multiple instances where monthly statements lacked County Committee approval.

*Cause:* The County's internal controls over credit cards are not operating effectively.

*Effect:* Failure to implement the necessary internal control procedures may result in the misstatement of the County's financial statements.

*Recommendation:* Sikich recommends that the County review all credit card spending limits on a regular basis. Additionally, we recommend the County monitor credit card transactions for all departments and enforce the credit card policy that is in place. This would include ensuring that all supporting receipts/documentation are included with the monthly statement. Additionally, the County should develop a tracking methodology to ensure accurate inventory control over purchases/items made with County issued credit cards and require all purchases to be shipped to an official County address.

*Views of Responsible Officials:* Management agrees with this finding and responses are included in the Corrective Action Plan.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2023

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### Section III - Federal Award Findings and Questioned Costs

None

### Section IV - Prior Year Audit Findings

#### 2022-001: Segregation of Duties

*Criteria:* Strong internal controls require the separation of custody, authorization and recording of transactions.

*Condition:* With a limited number of staff in the various offices of the County, proper segregation of duties is difficult to accomplish. A fundamental element of internal control is the segregation of certain key duties. In general, the principal incompatible duties to be segregated include:

- Custody of assets, in particular cash
- Authorization or approval of related transactions affecting those assets
- Recording or reporting of related transactions
- Execution of the transaction or transaction activity

An essential feature of segregation of duties within an organization is that no one employee or group of employees has exclusive control over any transaction or group of transactions.

We noted specific lack of segregation of duties listed below. This list would not be considered to be all inclusive as we did not perform a review of all controls structures throughout the County:

The activity for the Civil Process account maintained in the Sheriff's Department is recorded by the same employee who receives the bank statements, prepares the bank reconciliations, and also prepares the deposits. A second employee makes the deposits and reviews the bank reconciliations.

For the Canine and Education accounts maintained in the Sheriff's Department, the same employee prepares the bank reconciliations and makes deposits. A second employee reviews the bank reconciliations.

The Canine and Education bank accounts were opened independently in the Sheriff's Department. Individuals outside of the Treasurer's Department have the ability to create County cash accounts without notifying the Treasurer.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2023

---

### Section IV - Prior Year Audit Findings (Continued)

#### Significant Deficiency (Continued)

##### 2022-001: Segregation of Duties (Continued)

Activity for certain Sheriff's Department funds, specifically the Administrative Tow Fund and Sex Offender Registration Fund, are not brought to the County Security Committee for review prior to payment.

*Cause:* Due to the small number of employees in each County office, a lack of segregation of duties can exist.

*Effect:* A lack of segregation of duties could result in errors or irregularities occurring and not being detected on a timely basis.

*Recommendation:* With limited staff, it is important that department heads remain diligent in their monitoring of financial transactions. A detailed review of financial reports, budget vs. actual results, bank reconciliations, payroll registers, and invoices and supporting documentation for checks greatly enhances internal controls. These reviews should be performed by someone other than the employee responsible for executing and recording the transactions.

Timely preparation of complete and accurate bank reconciliations is a key to maintaining adequate control over both cash receipts and disbursements. We recommend that the bank reconciliations be reviewed for accuracy and completeness on a timely basis by someone independent of the cash handling process. The review should include tests of mechanical accuracy and tracing of items on the reconciliation to the relevant source documents. The composition of unreconciled differences should be determined and followed up on, and any journal entries deemed necessary as a result be recorded. In all cases, we recommend the County reassign duties in order to more fully segregate conflicting duties.

Proper authorization and communication over opening new bank accounts allows the County to maintain adequate control over both the cash receipting and disbursement process. We recommend that all new bank accounts are approved by the Treasurer prior to opening and adequate internal controls are in place to provide assurance over the cash handling process.

Review of expenditures prior to payment allows the County to maintain adequate control over cash disbursements. A detailed review of invoices and supporting documentation for checks greatly enhances internal controls and ensures the validity of expenses related to various Funds.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2023

---

### Section IV - Prior Year Audit Findings (Continued)

#### Significant Deficiency (Continued)

##### 2022-001: Segregation of Duties (Continued)

In all cases, we recommend the County reassign duties in order to more fully segregate conflicting duties.

*Views of Responsible Officials:* Management agrees with this finding and response is included in Corrective Action Plan.

Current Status: This finding has elements repeated for the year ending November 30, 2023 and is reported in Section II as Finding 2023-001.





# OGLE COUNTY BOARD

## OGLE COUNTY

### Corrective Action Plan For the Year Ended November 30, 2023

#### **2023-001: Segregation of Duties**

##### Condition Found

With a limited number of staff in the various offices of the County, proper segregation of duties is difficult to accomplish. We noted specific lack of segregation of duties in various areas as noted on page 10.

##### Corrective Action Plan

The County acknowledges that this can be an issue with our limited staff. The County strives to comply with the noted recommendations.

The close supervision of County management, coupled with the Board's close review of accounting information, is a compensating control for this issue. Department Heads will continue to monitor these functions and be encouraged to work with the auditors and Board to better segregate duties as practicable.

The Board is in the process of developing a procedure with department heads to review the expenditures in the various other funds not being brought to monthly committee meetings. This new practice would guarantee the validity of those expenses and improve our internal controls on cash disbursements.

##### Responsible Person for Corrective Action Plan

Ogle County Sheriff, Brian VanVickle, where the accounts are maintained per Ogle County Chairman, John Finrock.

##### Implementation Date of Corrective Action Plan

November 30, 2024

## OGLE COUNTY

### Corrective Action Plan

For the Year Ended November 30, 2023

#### **2023-002: Internal Controls over Credit Cards**

##### Condition Found

During our testing of credit cards within various County departments, it was noted that monthly statements did not include approved credit card log sheets, monthly statements could not be provided, purchases could not be supported with a receipt or purchases did not include itemized receipts, purchases where sales tax was paid, purchases that did not appear to be for County use, and uncertainties of the whereabouts of items being purchased. Additionally, there were multiple instances where monthly statements lacked County Committee approval.

##### Corrective Action Plan

We will have quarterly discussions with the Department Heads on their responsibility to monitor all use of the department credit cards. This means following 'all' rules that are currently in place for the use and reporting of credit cards. We will not allow anyone to approve payment without all segments i.e. filling out the Credit Card log and showing all approval of payment of all items on the log including an itemized list of purchases and the proper proof of receipt for each item on the log. If we find that there are specific departments that are not following proper procedure, we will stop those departments credit card use. A notice as to this procedure will go out to all Department Heads.

##### Responsible Person for Corrective Action Plan

All Ogle County Department Heads per Ogle County Chairman, John Finfrock.

##### Implementation Date of Corrective Action Plan

November 30, 2024

**Proceedings of the Ogle County Board Meeting  
April 16, 2024**

State of Illinois     )  
County of Ogle     ) ss

**Call to Order**

Chairman Finfrock called the meeting to order at 5:30 p.m.

**Roll Call**

The roll call showed Corbitt, Huber, Kenney, Reeverts and Williams were absent. The invocation was given by Riesing and followed by the Pledge of Allegiance.

**Presentation: None**

**Consent Agenda Items – by Roll Call Vote**

1. Approval of Ogle County Board Meeting Minutes - March 20, 2024
2. Accept Monthly Reports – Treasurer, County Clerk & Recorder and Circuit Clerk
3. Appointments -
  - o Forreston FPD - Richard Runte - R-2024-0401
  - o Leaf River FPD - Elizabeth Dewspelaere - R-2024-0402
  - o Lynn-Scott-Rock FPD - Heath Strohman - R-2024-0403
  - o Oregon FPD - Richard Rhoads - R-2024-0404
  - o Regional Planning Commission - Jeff Franklin - R-2024-0405
  - o 911 ETSB (Fire/EMS) - Dustin Champlain - R-2024-0406
4. Resignations -
  - o Mental Health 708 Board - Kathe Wilson - R-2024-0407
5. Vacancies -
  - o Board of Review - Democrat - 1 vacancy

**Application and Resumé deadline – Friday, May 3, 2024, at 4:30 p.m. in the County Clerk's Office - 105 S. 5th St – Suite 104, Oregon**

- o Byron Museum (1 vacancy)
- o Board of Health (1 unexpired term)
- o 9-1-1 ETS Board - Law Enforcement (1 unexpired term)
- o 9-1-1 ETS Board - Fire/EMS (1 vacancy)
- o 9-1-1 ETS Board - Citizen (1 vacancy)
- o 9-1-1 ETS Board - Sheriff Designation (1 vacancy)
- o Franklin Grove Fire Protection District (1 vacancy)

**Application and Resumé deadline – Friday, May 31, 2024, at 4:30 p.m. in the County Clerk's Office - 105 S. 5th St – Suite 104, Oregon**

6. Ogle County Claims –
  - o Department Claims - March 2024 - \$101,473.90
  - o County Board Payments – \$85,814.11
  - o County Highway Fund – \$140,884.50
7. Communications -
  - o Sales Tax Report

Nordman moved to approve the Consent Agenda and Smith seconded. Oltmanns stated he will abstain from R-2024-0403 due to employment. A roll call vote is taken:

YES: Asp, Billeter, Fox, Fritz, Gillis, Griffin, Heuer, Hopkins, Janes, Larson, Miller, Nordman, Oltmanns, Ramsey, Reising, Simms, Smith, Youman and Finfrock

NO: None

ABSENT: Corbitt, Huber, Kenney, Reeverts and Williams

Motion carried. (Placed on file)

Ogle County Board Meeting

April 16, 2024

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**Zoning - #02-24 SPECIAL USE – BAP Power dba Cenergy Power, %Patrick Burns - O- 2024-0401**

Janes presented #02-24 SPECIAL USE – BAP Power dba Cenergy Power, %Patrick Burns, 26880 Aliso Viejo Parkway, Ste. 100, Aliso Viejo, CA for a Special Use Permit in the AG-1 Agricultural District to allow construction and operation of a 5MWac Community Solar project on the property described as follows and being leased by the petitioner(s): Part of the East Half (E1/2) of the Northeast Quarter (NE1/4) of Section 21 Lincoln Township 24 North, Range 8 East of the 4<sup>th</sup> P.M., Ogle County, IL, approximately 33.0 acres of the 68.78 acre site, more or less. Property Identification Number: Part of 07-21-226-005 - Common Location: 3500 block of N. Union Rd. Janes stated the Zoning Board of Appeals denied the request 3 to 1 as all six standards were not met. The Supervisor of Assessments, Planning & Zoning Committee consensus was to deny 6 to 0. Janes moved to deny O-2024-0401 as presented, seconded by Hopkins. Larson asked if there was an assessment for endangered species. Heuer stated there are procedures in place by state statute that require studies to be completed. Motion to deny is carried.

(Placed on file)

**Zoning - #03-24 SPECIAL USE - TPE IL OG593, LLC, 3720 South Dahlia St., Denver, CO - O-2024-0402**

Janes presented and moved to approve #03-24 SPECIAL USE - TPE IL OG593, LLC, 3720 South Dahlia St., Denver, CO for a Special Use Permit in the B-1 Business District to allow construction and operation of a 4.99MWac Community Solar Facility project on the property described as follows and being leased by the petitioner(s): Part of the East Half (E1/2) of the Northwest Quarter (NW1/4) of Fractional Section 12 Byron Township 25 North, Range 11 East of the 4<sup>th</sup> P.M., Ogle County, IL, approximately 23.4 acres of the 46.2 acre site, more or less. Property Identification Number: Part of 05-12-126-003 - Common Location: 11500 block of N. Meridian Rd. Seconded by Asp. Motion carried.

(Placed on file)

**Public Comment** – Hopkins informed the County Board there is a vacancy on the Ogle County Fair Board if anyone is interested.

**COMMITTEE REPORTS**

The following committee minutes have been placed on exhibit: 911 ETSB, Executive, Finance Revenue and Insurance, H.E.W., Solid Waste & Veterans, Long Range & Strategic Planning, Personnel and Salary, Road & Bridge, State’s Attorney – Court Services – FOCUS House - Judiciary & Circuit Clerk, Ogle County Safety, and Supervisor of Assessments and Planning & Zoning.

**Executive**

o Rules of Order - R-2024-0408

Finfrock presented and moved to approve R-2024-0408 as presented:

- 31) “Public Comment will be allowed by calling for those who would like to address the County Board. They must put their name and address on the document at the podium. The Ogle County Board is committed to providing members of the public an opportunity to speak to the Board during Public Comment. We do not place a time limit on the comment, but we do recommend that the presenter be as concise as possibly up to 5 minutes to ensure that our meetings conclude in a timely manner. Given the many agenda items that we deal with at every meeting we rarely have a type of video presentations.”
- 32) “Board Presentations will be allowed by calling the County Board Chairman at least five (5) business days in advance to schedule a Board Presentation. The subject should be approved by the County Board Chairman and be one that is listed as a ‘General Interest’ to members of the public and suitable for both adults and children in attendance at the County Board Meetings.”

Seconded by Griffin. Motion carried.

(Placed on file)

Ogle County Board Meeting

April 16, 2024

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## **Finance & Insurance**

- Set Elected Officials Salaries - O-2024-0403  
Billeter stated the Finance Committee will table this item indefinitely.

## **Personnel & Salary**

- Donation of Sick Time- R-2024-0409  
Heuer stated these two resolutions will be added the Ogle County Personnel Manual once they are adopted. Heuer presented and moved to approve R-2024-0409 as presented, seconded by Larson. Motion carried.  
(Placed on file)

- Paid Leave for All Act - R-2024-0410  
Heuer asked HR Director Amanda Jacinto to explain the resolution. Jacinto stated the traditional 3 personal days will transition into the Paid Leave for All Act leave. Heuer presented and moved to approve R-2024-0410 as presented, seconded by Larson. Motion carried.  
(Placed on file)

Heuer commented the first payroll has been completed in ADP and thanks Amanda Jacinto and the Treasurer's office for their hard work implementing the new payroll system.

## **Road & Bridge**

- 2024 County Seal Coat - Group 1 - 24-00000-02-GM - R-2024-0411  
Hopkins moved and approved R-2024-0411 to appropriate \$105,000 from the County Motor Fuel Tax Fund and \$400,000 from the County Federal Aid Matching Fund. Seconded by Heuer. Motion carried.  
(Placed on file)
- 2024 County Seal Coat - Group 2 - 24-00000-02-GM - R-2024-0412  
Hopkins moved and approved R-2024-0412 appropriating \$100,000 from the County Motor Fuel Tax Fund and \$205,000 from the Federal Aid Matching Fund, seconded by Fritz. Motion carried.  
(Placed on file)
- 2024 Township Seal Coat - 24-XX000-00-GM - R-2024-0413  
Hopkins moved to approve R-2024-0413 as presented, seconded by Fritz. Motion carried.  
(Placed on file)
- 2024 Flagg Township Paving - 24-06000-01-GM - R-2024-0414  
Hopkins moved to approve R-2024-0414 as presented, seconded by Fritz. Motion carried.  
(Placed on file)
- 2024 Scott Township Paving - 24-212000-01-GM - R-2024-0415  
Hopkins moved to approve R-2024-0415 as presented, seconded by Fritz. Motion carried.  
(Placed on file)
- 2024 Oregon-Nashua Township Paving - 24-26000-00-GM - R-2024-0416  
Hopkins moved to approve R-2024-0416 as presented, seconded by Fritz. Motion carried.  
(Placed on file)
- 2024 Rockvale Township Cold-in-Place Recycling & Paving - 24-21000-00-GM - R-2024- 0417  
Hopkins moved to approve R-2024-0417 as presented, seconded by Janes. Motion carried.  
(Placed on file)

**Unfinished and New Business:** None

**Chairman Comments:** None

**Vice-Chairman Comments:** Nordman stated next month there will be more information regarding a fiber project.

**Adjourn Meeting:**

At 6:00 p.m., with no further business Chairman Finfrock adjourned the meeting until Tuesday, May 21, 2024 at 5:30 p.m. at the Courthouse in Oregon.

Chairman John Finfrock  
Ogle County Board

Attest: Laura J. Cook, Ogle County Clerk & Recorder  
Ex-officio Clerk of the Ogle County Board

**FILED**

APR 18 2024

**County Facilities – County Security and IT Committee  
Tentative Minutes  
April 9, 2024**

*Laura J. Cook*  
OGLE COUNTY CLERK RECORDER

1. Call Meeting to Order: Chairperson Nordman called the meeting to order at 1:00 p.m. Present: Gillis, Kenney, Miller, Oltmanns, Reising, Youman and Nordman. Absent: Fox and Williams Others Present: Finfrock, Coroner Louis Finch IV, County IT Larry Callant, Sheriff VanVickle, and Arlene Sangmeister.
2. Approval of Minutes – March 12, 2024: Motion by Youman to approve, 2<sup>nd</sup> by Gillis. Motion carried.
3. Public Comment: Oltmanns thanked the Sheriff VanVickle for his and staff member's participation for the recent support to DeKalb County during this difficult time. Oltmanns state the loss of a deputy is hard enough in the line of duty but this deputy was a part of the corrections department as well. The support of the surrounding departments allowed for the DeKalb County staff to participate in her services and mourn the loss of one of their own.
4. Review and Approval of Bills:
  - a. County Facilities
    - Buildings & Grounds: \$11,928.54 - Motion by Kenney to approve, 2<sup>nd</sup> by Reising. Motion carried.
    - Utilities: Electric - \$1,652.63 - Motion to pay by Reising, 2<sup>nd</sup> by Kenney. Motion carried.  
Gas - \$9,192.35 - Motion to pay by Gillis, 2<sup>nd</sup> by Youman. Motion carried.  
Water - \$2,042.79 - Motion to pay by Oltmanns, 2<sup>nd</sup> by Youman. Motion carried.
    - Sheriff: None
    - Emergency Communications: None.
    - Corrections: None.
    - OCEMA: None
  - b. Department Claims: Nordman stated the department claims have been reviewed
    - Sheriff: \$46,077.09 | Emergency Communications: \$1,506.22 | Corrections: \$18,354.09
    - OCEMA: \$1,555.83
  - c. Coroner: \$2,497.99 - Motion by Youman to approve, 2<sup>nd</sup> by Reising. Motion carried.
  - d. IT: \$27,127.63 – Motion by Gillis to approve, 2<sup>nd</sup> by Oltmanns. Motion carried.
5. County Facilities Discussion – Status Report – Comments

Sheriff explained they had found someone to work on the tuck pointing of the Historical Courthouse and they have corrected the problems as well as cleaned up the side of the building where the old jail was attached. Sheriff explained when they went up to look at things they found there was an issue with the gutters so Garrett is working on correcting those issues today and will be looking at the other corners to make sure they are closed up. Sheriff thanked Martin & Company for the

assistance in protecting our lawn for this project. Sheriff also commented that Garrett has found someone to look at the front stairs to the building and they think they can fix them.

Sheriff commented he does have a few things regarding his building. About a week ago he spoke with LaHood about a grant that may be used to replace the storage building down on his campus. Sheriff expressed to the committee that they have on average 35 inmates per month in the jail.

Sheriff commented on Oltmanns comments earlier and stated it truly was a I-80, North project to help DeKalb County, with assistance from multiple counties. Sheriff explained there are expenses on our end but God forbid if anything would happen here we would receive the same assistance. Oltmanns also stated the offender in the incident is out because of the SAFE-T Act. Oltmanns stated he is charged with DUI and other things and has priors of some of those same charges. Oltmanns stated we should be asking ourselves if our communities are safer because of the SAFE-T Act. Oltmanns shared this news was hurtful to see and its devastating for her family and friends.

6. County Security: None.

7. Coroner Discussion: Finch stated a slow number of deaths (27) this month but still 30 deaths ahead of 1 a day total. Finch also shared he has decided to increase the fee for renting our facility per day per body for Lee County. They have currently been paying \$300 and we are increasing it to \$500. Finch shared he will be sending the notice to Lee County Coroner and he will take it to his County Board. Finally, Finch shared there is going to be a retirement in the department. At the completion of the time of the retirement the part-time employee will be moving into the full-time position. The pay will remain the same for the full-time and there is no intention to hire a replacement for the part-time positions at this time.

8. IT Department: Callant shared most of his bills were for maintenance and software of our different county programs. Oltmanns asked if the 20 licenses listed in the bills was for additional licenses. Callant replies correct we are now at 370 licenses.

9. Closed Session: None.

10. Open Session: None.

11. Old Business:

a. American Recovery Plan Act – None.

b. Youman shared an article that he found when researching information for the Finance Special Task Force. Youman stated although these issues are hard to talk about we need to start discussing possible options to eliminate the financial decline. Youman shared the article is being handed out just for informational purposes and discussion later maybe. Youman commented maybe the Sheriff would be willing to have some later discussions and the Sheriff commented that he was familiar with both of the counties in the article and it was a political move for contract negotiations and they never intended to close the jail.

Nordman handed out documents with numbers that have been collected over the last month to start breaking down where the County's money is going and how we are allocating funds. Nordman shared these are important to start looking at for us to have a better understanding of where we need to go from here. She shared there could be other services alongside the jail such as mental health options, there were discussion of an additional padded room in the jail, drug addiction and taking people off safely. Nordman stated these are just questions and no one knows the real answer but it needs to be discussed. Nordman explained she knows the jail is



costing us a little over \$3 million a year and we were only able to bring in roughly \$30,000 last year. Our landfill is not bringing in what we budgeted it to bring in. We know that this is not survivable and we need to be looking at all options available to us and talking about it and not pushing it further out. Nordman encouraged all members of the committee to bring any ideas to the table.

Gillis asked if there is any way to collect money from Rochelle when people cannot be housed there because of inadequate facilities. Sheriff explained the only potential charge would be pretrial and that would be just a one-day fee.

Miller asked if there were mandates on staffing and the Sheriff replied the staffing and operations of the jail are at his discretion. Sheriff VanVickle clarified nobody else can close down the jail except for me. He expressed that is why the Statute is written the way it is so that the only numbers the County can set are for patrol. Youman asked, so if there is a short fall what happens and Sheriff stated ability to pay is never a consideration for Government, not that he agrees with it. Kenney asked what the origin of that information is and Sheriff stated Springfield. Kenney asked is that written somewhere or are you being told that down in Springfield. Sheriff commented, "you are more than welcome to seek legal counsel." Sheriff stated, "he would be willing to bet what they are being told it is from the Attorney General's opinion and that is the final opinion on matters."

Youman stated we have two options we either streamline what we are doing or bring in other business. Sheriff commented from what he has been told, and the State's Attorney agrees with, there are very narrow reasons why the jail can be closed and it is for the safety of the inmates and that is determined by the Sheriff. He shared another opinion or discussion is even if you can shut down a jail when you still have bonds out on it. Nordman shared at the very beginning the jail was discussed we agreed that we would not put this on the tax payers dole. Nordman stated Finrock, Griffin, Sheriff and herself told that community that so we cannot do it.

Nordman stated that this will be talked about in Finance today as well. She also recommended that everyone be reading the Special Task Force meeting minutes so they can be informed and please bring any and all ideas to the table.

12. New Business: None
13. Adjournment: With no further business, Chairperson Nordman adjourned. Time: 1:44 p.m.

Respectfully submitted,  
June Jacobs

# Jails Are Closing Across America. Why?

*Communities all over the country are shutting their jails. Sometimes this is because of victories like bail reform. But foes of mass incarceration don't always benefit.*

BRIAN DOLINAR



The bond office at Division 5 of the Cook County Department of Corrections is empty on September 18, 2023, in Chicago. (Eileen T. Meslar / Chicago Tribune / Tribune News Service via Getty Images)

Last year, two sheriffs located in the suburban Chicago counties of Kane and Kendall got together to talk about how they wanted to respond to the financial hit their departments were set to take from forthcoming bail reform legislation being implemented by the Illinois government. One solution: shut down one of their jails and consolidate the incarcerated population in the other jail.

For Kendall County Sheriff Dwight Baird, it was simply a numbers decision. “You start looking at the numbers,” Baird told me in an interview, saying he wondered, “How can we, number one, save money and still serve the citizens of our county?”

On September 18, 2023, after a protracted battle in the courts, Illinois became the first state to adopt a cashless bail system. Bail reform has been implemented in New Jersey and New York, but now Illinois has the strongest legislation of any state in the country.

The Kendall County jail has a capacity for 200 people, but typically only holds 50–60 county residents, which Sheriff Baird expected could drop by as much as 30 percent with bail reform. He worked out an arrangement with Sheriff Ron Hain to send his shrinking jail population to Kane County, which has a larger jail and more programs. A four-year contract was approved agreeing to a \$75 per diem rate for each person. Sheriff's deputies will transport people back and forth.

The deal is expected to save Kendall County \$1.5 million in the first year, plus \$2 million in needed renovations. It is simply more cost-effective for the county than running its own jail.

It's not just Illinois. Jails across the country have reached a state of "complete meltdown," the result of a confluence of factors—aging facilities, the Covid-19 pandemic, staffing shortages, and overcrowding among them. Now, bail reform—which naturally reduces the headcount in some jails and weakens their status as a source of revenue—is having a ripple effect as well, in ways that criminal justice reform advocates can both appreciate and be worried by.

A growing number of small communities are considering closing their jails or have closed them already, whether because of bail reform or some of the other issues plaguing the system. But some counties are taking advantage of these changes, entering into contracts with smaller jails to house their incarcerated people at a per diem rate to fill empty beds.

In some places, the problem is framed as an employment issue. In Minnesota, the frequent turnover of staff has led administrators to deem small jails "not sustainable."

Elsewhere, the language about keeping jails open amounts to thinly veiled rhetoric opposing the Black Lives Matter movement.

Sheriff Jeff Shrader, of Jefferson County, Colo., blamed the "national dialogue" that followed George Floyd's death. After budget cuts in 2020 forced him to close a wing of his jail, Shrader made the unfounded assertion that it would put more criminals on the streets and cause a rise in crime.

The closure of a jail is theoretically something that can be celebrated by opponents of mass incarceration. But in the absence of more far-reaching reforms, closures can also become a symbol of the resiliency of mass incarceration, even in the face of abolitionist organizing. They can bring new problems, as incarcerated people are moved further away from their families and legal counsel. Other reform-minded sheriffs could profit from these changes, and argue for more "safe" jails—a clear oxymoron.

New Jersey was the first state to see several jail closings in the wake of bail reform, with varied results. In 2014, New Jersey passed bail reform legislation after negotiations between Republican Governor Chris Christie and the Democratic legislature; the law took effect January 1, 2017.

Among the 21 counties in New Jersey, five have closed their jails—Union, Gloucester, Cumberland, Hunterdon, and Passaic—and one, Somerset, is considering closing its jail, which is holding only 125 people, one-third of its capacity.

## 1 The End of “Curb Your Enthusiasm” Marks the End of an Era

BOOKS & THE ARTS / DANIEL BESSNER

## 2 No, Stephen Breyer, the Supreme Court Is Not Our Friend

ELIE MYSTAL

## 3 His Billionaire Buddies’ Bribery Bails Out Trump, Again and Again

JEET HEER

## 4 Marjorie Taylor Greene’s Deranged Solution to Gun Violence Is Going to Get People Killed

ARNOLD ISAACS

Union County signed an agreement in 2021 to send its 300 people to nearby Newark to be detained in the Essex County jail. The proposal was presented as a win-win situation, with Union County saving more than \$100 million over five years.

“The bail reform policies enacted by New Jersey before the pandemic resulted in fewer people being held at county correctional facilities,” the Essex County executive said in a press release. The Union County jail now merely serves as an intake center and has otherwise been shut down.

“I am someone who when I hear about a jail closure,” said Alex Shalom, attorney at the ACLU of New Jersey, “I figuratively jump for joy.... Newark, which is where the Essex County jail is, has widely available public transportation, there’s parking at the jail. That was a consolidation that we think, worked out well.”

In anticipation of state bail reform, in 2013, Gloucester County, a rural county in South Jersey, was the first to take action and “regionalize” its jail. A year later, the decision was hailed as a success. The deal saved Gloucester County \$11 million in the first year, and a projected quarter of a billion dollars over the next 25 years. But the proposal was met with opposition from the police union that feared losing jobs, and the state Public Defenders Office that complained about transport times to visit clients.

Cumberland County, also in South Jersey, was more problematic. In 2021, a judge ruled against an injunction that had blocked the county from closing its jail. Now, approximately two-thirds of those in custody are held in Hudson County, which is a two-and-a-half-hour drive to the opposite end of the state.

“It definitely impacts the attorney-client relationship,” Fletcher Duddy, an attorney for the New Jersey State Public Defenders Office, said in an interview. Duddy said that it’s hard to quantify the impact on the outcome of a case. “Are more people being convicted, or not? I don’t know.”

In New York, bail reform has been hotly contested. Most recently, Governor Kathy Hochul announced a third rollback to the state’s bail system that gives judges greater discretion.

In the first month after the original law took effect January 1, 2020, jail populations went down 20–30 percent. Other counties were already jailing fewer people, some as much as 40 percent less. With the empty space, the sheriff

in Albany County converted a wing of the jail into a homeless shelter.

Still, in the face of these falling numbers, counties upstate are still pushing jail projects. In Erie County, home to Buffalo, the sheriff is lobbying for a new \$200 million jail and the county executive has already allocated \$2.5 million to the idea. Although the jail population is currently around 800 people, they are planning for a new facility with a capacity for 1,500.

Yet bail reform has changed the conversation. With the falling number of incarcerated people, activists have new ammunition to argue against jail expansion.


A letter calling for “no new jail,” was cowritten by Jerome Wright, who spent three decades in prison, and is now a board member at VOICE Buffalo. The letter was endorsed by some 30 organizations.

“The world is moving towards decarceration,” Wright said in an interview. Buffalo was ignoring the larger trends. “If you get 1,500 [beds], you’re going to find a way to get 1,500 people to be in there. Bail reform be damned.”

Back in Illinois, Kane County Sheriff Ron Hain promotes himself as a reformer who has brought many “innovative” programs to his jail. Hain explained to me that when he came into office in 2019, he created “a litany of different programming, employment training, and then employment placement, and addiction reentry support.” He has opened a recovery pod to offer services.

He successfully convinced Kendall County to send their jail population, along with money to house the additional people. Only a handful of men and women have been moved, with more to be transferred as bail reform goes into effect. The Kane County jail can hold 640 people but is only at half its capacity.

Hain said he is sympathetic to those in his jail who have “never been given an opportunity in their life.” Whether he is sincere, or merely rebranding incarceration, remains to be seen. A punitive court system and long terms of incarceration are still the common responses to the problems in communities impacted by issues drug addiction, poverty, and gun violence.

Jerome Wright is doubtful that recovery, for example, can ever happen in jail. “A troubled mind alone in his cell by himself,” Wright said, “is a recipe for suicide, self-harm, and recidivism.” 

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*Brian Dolinar*

Brian Dolinar is an independent journalist who works on issues of mass incarceration and immigration.



## 1.00

Corrections Salary Lines

		Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	
100.22.4100	Salaries	118,333.24	121,117.47	120,417.80	122,859.00	123,173.49	117,841.77	117,116.48	118,925.04	119,123.81	119,626.02	118,908.56	124,390.37	1,441,833.05
100.22.4109	Salaries - Jail Nurse	7,478.68	7,478.68	7,478.68	7,478.68	7,478.68	7,478.68	7,478.68	7,478.68	7,478.68	7,478.68	7,478.68	7,478.68	89,744.16
100.22.4120	Part Time/Extra Time	1,132.47	1,598.44	1,128.44	1,965.49	2,003.46	1,003.29	2,569.62	3,769.48	3,059.30	1,780.24	2,151.38	911.96	23,073.57
100.22.4130	Overtime	13,856.09	7,917.74	8,815.82	11,959.80	5,936.14	8,679.65	9,535.19	17,382.17	19,454.74	12,139.72	15,636.78	11,289.94	142,603.78
100.22.4140	Holiday	13,321.00	17,932.82	6,777.23	6,032.40	6,299.65	10,116.86	6,043.04	-	-	6,113.80	5,397.37	5,625.16	83,659.33
		154,121.48	156,045.15	144,617.97	150,295.37	144,891.42	145,120.25	142,743.01	147,555.37	149,116.53	147,138.46	149,572.77	149,696.11	\$ 1,780,913.89
Number of Employees Paid		21	23	22	22	22	21	22	21	21	21	21	22	
Jail Nurse Line		2	2	2	2	2	2	2	2	2	2	2	2	
Part-Time		4	4	4	4	4	4	5	4	3	4	4	3	
Overtime		17	14	16	18	11	15	17	18	16	13	16	15	
Holiday		18	18	15	14	14	-	16	13	-	15	12	13	



**Executive Committee  
Tentative Minutes  
May 14, 2024**

1. Call Meeting to Order: Chairman Finfrock called the meeting to order at 5:16 P.M. Present: Billeter, Finfrock (remote), Fritz, Janes, Kenney, Reising, Nordman, and. Others Present: Heuer, Larson, Youman and Larry Callant Absent: Griffin and Smith.
2. Approval of Minutes – April 9, 2024: Motion by Reising to approve the minutes 2<sup>nd</sup> by Kenney. Motion carried.
3. Public Comment: None.
4. Reports of Committees
  - Road and Bridge: 1 item to come from County Engineer Jeremy Ciesiel.
  - Personnel & Salary: None
  - Supervisor of Assessment, Planning & Zoning: 3 Items
  - S/Atty-Court Services-FOCUS House-Judiciary – Public Defender & Circuit Clerk: None
  - County Facilities - County Security - IT: None.
  - H.E.W. Solids Waste & Veterans: Update: 1 Appointment Recommendation
  - Long Range Planning: None.
  - Finance & Insurance: ARPA & Elected Officials resolutions
  - Executive: None
  - Agriculture: None.
  - Workplace Safety: None.
  - Board Presentations: Sikich Audit Results – Nick Bava
  - Other: None.
5. Old Business:

- a. Fiber Grants Update – Working on the Eastside project. Update to come.
- b. Dan Janes update on Planning, ZBA, & Comprehensive Plan – Janes shared at the earlier meeting they discussed the rodeo in Rochelle having a large scale situation in the past weekend. Janes shared the event got out of hand and the police were called. The decision made in the earlier meeting was that there would be a 90-day suspension period and the County is asking for a plan of action for large crowd events. Janes shared the plan needs to be submitted and approved to the Zoning Administrator, Sheriff, and State's Attorney's. If a plan is not produced within the 90 days they will not be allowed to continue their events.

Janes also shared there seems to be a lot of confusion or lack of attention when filling out the solar applications that is causing additional hours and delays in the process. Janes shared it is being discussed a pre-application meeting is the best way to resolve the continued issues from filling out the application incorrectly. Since the addition of this process and the number of applications that are coming our way it is clear the current Zoning staff cannot handle the work load. The Zoning committee is considering hiring someone on contract to help with the pre-application meetings and then the processing of the Solar applications once submitted. Youman shared this is the current discussion and they just wanted to make people aware but Janes and himself intend on sitting down with Finfrock and Nordman to discuss things in more detail and the direction that is best to move forward. Youman also shared the contractual agreement would also include a streamline of the

process in an electronic matter to allow for time savings in the future.

- c. Landfill Update – Billeter shared we are still waiting on Davis Junction’s communications regarding negotiations. We are ready to move forward but cannot seem to get Davis Junction to coordinate a meeting with Waste Management.

Finrock shared he has seen an article that stated Davis Junction was working with Waste Management on the acceptance of a solar field. Finrock stated I am not sure if this is what is holding up the sense of urgency on Davis Junctions behalf. Kenney stated he couldn’t understand why Davis Junction is not cooperating because they seemed to be very hands on in the past when he was on the board. Billeter expressed he thought the delay was coming from them not really knowing what they even want because there maybe conflicting ideas amongst their board.

- d. Econ Development – Nothing to Report.

- e. Econ Development/GREDCO Report {Kenney} – Kenney stated the time of the meeting on the 29<sup>th</sup> has been changes to 8 am and expressed things are progressing.

- f. Wayne Reising IACBM Report – Nothing to report.

- g. HR update– Jacobs shared we completed another payroll process and the employees are being paid on the 15<sup>th</sup> like scheduled. We are working closely with ADP and they are helping us to correct any new issues that arise due the complexity of our business structure and payment processing.

- h. Com Audit – Waiting on more information.

- i. Tower update – Still waiting on document.

- j. Other – None.

6. New Business:

- a. Labor Negotiation’s update – The next meeting has been set for the 16<sup>th</sup> at the courthouse due to scheduling conflict at the Sheriff’s Administration building.

- b. S&P Vet Update – Nothing to report.

Kenney asked why the amount of funds going to the OCVAC has increased so much each year for the last couple of years. Finrock shared there have been some changes in laws and the structuring of the OCVAC. Finrock shared there is a meeting set up with the president and vice-president to go over some changes that have been implemented in their organization.

- c. HRI Progress – Nothing to report.

- d. Requests from Committees – None.

- e. Other Actions from Committees – None.

7. Closed Session – Collective negotiation matters per 5 ILCS 120/2 (c) (1) – None.

8. Going back into open session – None.

9. Comments or Suggestions from Committee Members or Department Heads –

Youman shared he had been contacted by Constellation and they are planning to use their purchased land in Ogle County as a server generation source. Youman stated he recused himself and directed their conversations to Zoning. Finrock commented he has a meeting the 28<sup>th</sup> at 10 am already.

10. Adjournment: With no further business, Chairman Finrock adjourned the meeting until May 14<sup>th</sup> 2024. Time: 5:50 P.M.

Respectfully submitted,  
June Jacobs

Executive Committee Tentative Minutes  
May 14, 2024

**Finance, Revenue and Insurance Committee**  
**Tentative Minutes**  
**May 14, 2024**

1. Call Meeting to Order: Chairman Billeter called the meeting to order at 4:01 p.m. Present: Finfrock (remote), Larson, Miller, Nordman, Youman and Billeter. Others present: Heuer, Janes County Clerk Laura Cook, Treasurer Tiffany O'Brien, Nick Bava and Arlene Sangmeister Absent: Griffin
2. Approval of Minutes: April 9, 2024 - Motion by Nordman to approve, 2<sup>nd</sup> by Miller. Motion carried.
3. Public Comment: None.
4. Approval of Bills
  - County Clerk: \$23,758.39 Motion by Larson to approve, 2<sup>nd</sup> by Youman. Motion carried.
  - Treasurer: \$450.32 Motion by Nordman to approve, 2<sup>nd</sup> by Larson. Motion carried.
  - Finance: \$24,198.22. Motion by Nordman to approve, 2<sup>nd</sup> by Larson. Motion carried.
  - HR: \$417.86 Motion by Nordman to approve, 2<sup>nd</sup> by Larson. Motion carried.
  - Department Claims: County Clerk: \$3,737.19 Motion by Larson to approve, 2<sup>nd</sup> by Miller. Motion carried.
5. Insurance:
  - Health Insurance and Aggregate Report – Billeter shared the aggregate is right around last month's numbers as far as claim amounts and is sitting well. Billeter did share that M3 is looking into options for self-insured versus fully insured. Billeter explained he would bring an update of the numbers after this month's Healthcare Planning Committee meeting.
  - Property Casualty - CIRMA Update: Billeter shared he and Chairman Finfrock met with them last month but there doesn't seem to be any forward action on their behalf. Billeter shared he understood the committee had wanted to get quotes for options but expressed at this time with the amount of items being looked into he couldn't dedicate his time to the research. Billeter asked if anyone else on the committee would like to take that task on and Miller stated he could do it.
  - Department Reports:

County Clerk and Recorder: Cook stated they had finished the Tax Extension process a couple weeks ago and rolled it over to the Treasurer's office. The office is working on finishing up the election and is now doing a lot of voter registrations.

Treasurer: Tax bills went out. O'Brien stated they decided to use a mail service this year and cannot wait to see how much it saved the county to use the service instead of mailing them like we usually do. She also explained the use of the service highlighted a lot of issues with data. She explained that she had a list of errors that was given to the Assessment office for correction in the way the data was entered into the system. O'Brien stated this will help us to clean up our records. O'Brien shared once she gets the bill she will report the cost savings with the committee

Economic Development: Still settling in and getting things moving.

Finance: None.

6. Budget Review – FY 2024 Budget: Billeter expressed we are at the five-month mark which should put us roughly at 42%. Our income is at roughly 24% which is comparable to last year. Our expense is at 40% which is a little less than last year. Overall we are looking okay but Billeter stated that doesn't take away from the larger challenge that we are all facing though.
7. Old Business: None
8. New Business:

- FY 2023 Audit Presentation – Sikich: Nick Bava the partner from Sikich that oversaw the audit. He presented a review of the findings of the audit. Bava shared the audit timing was from October until the end of April or early May. Bava stated he would like to thank the County Treasurer and all those involved in the audit process for taking the time and meeting the requests and questions in a timely matter. Bava explained what all the documents were that were provided to the committee for explanation of the audit. Bava shared the Single Audit Report is a summary report of the entire auditing process and then explained there were a few other reports that they are required to submit due to Governmental standards we are under. He shared reports like the Management Letter to the Board and the Grant Accountability Transparency Act. Bava reported the on page 1 of the Annual Audit Report in the first two paragraphs you will find the overall opinion of the audit. Bava shared Ogle County received an unmodified opinion on the financial statements, which is a clean opinion and the highest level of assurance Sikich can provide with annual audits. Bava continued to break down the pages of the report to explain it to the committee. He also explained there was an audit on the ARPA funds as well and found no misuse of funds.

Billeter asked Bava to provide some suggestions or guidelines on what fund balances the County can legally pull from considering the current financial status of the County. Bava explained that he could provide the committee with the 3 most logical funds that could be used.

- ARPA Requests / Recommendation(s): Nordman shared she had one ARPA resolution with several requests in it. The total of the resolution is \$26,734.75 for Historic Courthouse repairs and two items from FOCUS House. Nordman passed the invoices out for the committee to review. It is the committee's consensus to pass this to Executive for County Board.
- Economic Development / Grant Approval: No Update.
- Hiring Freeze Position Review / New Requests: None
- Human Resource Information Systems (HRIS): Billeter asked Larson to share any information that he can share in Amanda's absence. Larson stated from what he understands payroll is still moving along and with each payroll they are working out issues from both sides. Larson shared HR and the Treasurer's office have put in a lot of hours into setting things up and making them work for our certain circumstances.

O'Brien stated she we were given a team that is not qualified to handle us in her opinion. O'Brien shared she spoke with New World and they stated ADP is their largest third party vendor for payroll. Larson expressed he believed it was more just the unfamiliarity between us and them and how we want our system to work based on how we have historically done things. Youman shared he is tired of getting emails and it is kind of embarrassing and Nordman stated the proper way to do things if you have an issue is to direct the concerns to

the people you speaking about and not spread half-truths to people not involved in the process. It is the professional way to handle things.

- Finance – Task Force: Billeter summarized the items that were discussed in the last Task Force meeting and shared Griffin was able set up a meeting with the jail consultant. May 24<sup>th</sup> at 10 am. Youman shared there has also been contact with a few law firms to provide a quote for helping us with the legalities of making decisions on the jail.

9. Other Business for consideration:

Heuer provided the recommendations, based on data pulled for the surrounding counties and UCCI reporting, that came from the Personnel meeting for the Circuit Clerk and Corner's pay. Heuer shared she had a conversation with State's Attorney Rock and it was explained the Circuit Clerk's pay and increase can actually be looked at each year as opposed to the other Elected officials. Heuer shared the recommendation for the Circuit Clerk was \$90,508 for 2024 with a 2% increase in 2025 with and annual review. Heuer stated the recommendation for the Coroner is \$65,766 with a 1% increase each year.

Billeter made a motion for \$90,508 beginning December 1, 2024 and Larson seconds.

Billeter withdrew his motion.

Nordman asked why we don't give these officials the same percentage raise as our regular employees. It was clarified that the only elected official who can be reviewed each year is the Circuit Clerk and the rest have to be set 4 years at a time.

Larson made a motion to pay the Circuit Clerk \$92,318 for 2025 with annual review in subsequent years being reviewed and Miller seconds and roll call was taken.

Yes: Larson, Miller, Nordman, Youman

No: Finfrock, Billeter,

Motion carried.

Larson moved to set the Coroner's salary \$65, 766 with a 1% raise for the next 4 years and Nordman seconds. Motion carried.

Youman asked if we have to opportunity to lower the salary why are we still allowing for the salary amount to be above the 75 percentile. Miller shared we do have to consider the other in UCCI report could be lower. Larson stated the decision on the salary amount was to drop the salary \$10,000. Nordman shared it is a recommendation from Personnel if we want to choose to drop it further this is the place to do it. If we want it lower, we need to have a motion to do it now.

10. Closed Session: None

11. Open Session: None

12. Adjournment: With no further business, Chairman Billeter adjourned. Time: 5:12 p.m.

Respectfully submitted,  
June Jacobs

## Ogle County

Group ID: OGLE

## Reinsurance Contract Summary

MGU	AccuRisk Solutions	
Stop Loss Carrier	Nationwide Life Insurance Company	
	Aggregate	Specific
Contract	24\12	24\12
Paid	8/1/2023-7/31/2024	8/1/2023-7/31/2024
Incurred	8/1/2022-7/31/2024	8/1/2022-7/31/2024
Coverages	Med,Rx	Med,Rx
Minimum Attachment Point	\$4,343,548.00	
Specific Limit	\$100,000.00	Individual Deductible
Aggregated Specific Deductible	\$75,000.00	
Factors	EE      FAM	
	\$1,101.86    \$2,923.70	

## Total Cost Overview

	Claims Paid (within contract terms)			Claims Paid (outside contract terms)		Total Paid
Month	Medical	Rx	Total	Dental	Total	Total Paid Claims
8/2023	\$227,467.82	\$59,910.96	\$287,378.78	\$14,840.90	\$14,840.90	\$302,219.68
9/2023	\$295,509.26	\$59,432.83	\$354,942.09	\$8,934.60	\$8,934.60	\$363,876.69
10/2023	\$435,639.84	\$71,536.84	\$507,176.68	\$9,436.80	\$9,436.80	\$516,613.48
11/2023	\$255,579.35	\$43,435.61	\$299,014.96	\$12,844.90	\$12,844.90	\$311,859.86
12/2023	\$426,344.75	\$70,267.89	\$496,612.64	\$9,914.00	\$9,914.00	\$506,526.64
1/2024	\$180,476.12	\$76,832.25	\$257,308.37	\$6,308.80	\$6,308.80	\$263,617.17
2/2024	\$453,754.03	\$41,386.90	\$495,140.93	\$21,505.80	\$21,505.80	\$516,646.73
3/2024	\$212,020.75	\$50,516.95	\$262,537.70	\$16,154.60	\$16,154.60	\$278,692.30
4/2024	\$224,635.87	\$44,060.54	\$268,696.41	\$12,806.50	\$12,806.50	\$281,502.91
5/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7/2024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



## Total Cost Overview

	Claims Paid (within contract terms)			Claims Paid (outside contract terms)		Total Paid
Month	Medical	Rx	Total	Dental	Total	Total Paid Claims
Total	\$2,711,427.79	\$517,380.77	\$3,228,808.56	\$112,746.90	\$112,746.90	\$3,341,555.46
PEPM*	\$1,649.29	\$314.71	\$1,964.00	\$68.58	\$68.58	\$2,032.58
* (1,644 EE Months)						

## Aggregate Overview

Enrollment		Monthly Amounts			Cumulative Amounts			
Month	Employee Only	Family	Expected Claims	Attachment Point (125%)	Contracted Claims	Attachment Point	Contracted Claims	% of Att Point
8/2023	91	87	\$283,704.93	\$354,631.16	\$287,378.78	\$354,631.16	\$287,378.78	81.04%
9/2023	93	86	\$283,128.94	\$353,911.18	\$354,942.09	\$708,542.34	\$642,320.87	90.65%
10/2023	94	85	\$281,671.47	\$352,089.34	\$507,176.68	\$1,060,631.68	\$1,149,497.55	108.38%
11/2023	94	86	\$284,010.43	\$355,013.04	\$299,014.96	\$1,415,644.72	\$1,448,512.51	102.32%
12/2023	94	88	\$288,688.35	\$360,860.44	\$496,612.64	\$1,776,505.16	\$1,945,125.15	109.49%
1/2024	97	89	\$293,671.78	\$367,089.72	\$257,308.37	\$2,143,594.88	\$2,202,433.52	102.74%
2/2024	98	89	\$294,553.26	\$368,191.58	\$495,140.93	\$2,511,786.46	\$2,697,574.45	107.40%
3/2024	97	89	\$293,671.78	\$367,089.72	\$262,537.70	\$2,878,876.18	\$2,960,112.15	102.82%
4/2024	98	89	\$294,553.26	\$368,191.58	\$268,696.41	\$3,247,067.76	\$3,228,808.56	99.44%
5/2024	0	0	\$0.00	\$0.00	\$0.00	\$3,247,067.76	\$3,228,808.56	99.44%
6/2024	0	0	\$0.00	\$0.00	\$0.00	\$3,247,067.76	\$3,228,808.56	99.44%
7/2024	0	0	\$0.00	\$0.00	\$0.00	\$3,247,067.76	\$3,228,808.56	99.44%
Total	856	788	\$2,597,654.21	\$3,247,067.76	\$3,228,808.56			
Average	95	88						
PEPM (1,644 EE Months)			\$1,580.08	\$1,975.10	\$1,964.00			

## Specific Reinsurance Summary

### Specific claims exceeding \$50,000 (50% of the Specific Limit)

Claimant	Claims Amount	Over Specific Limit	Laser Amount	Over Specific And Laser
	\$493,206.15	\$393,206.15	\$100,000.00	\$293,206.15
	\$249,279.28	\$149,279.28	\$0.00	\$149,279.28
	\$189,384.20	\$89,384.20	\$89,384.20	\$0.00
	\$132,785.42	\$32,785.42	\$0.00	\$32,785.42
	\$130,209.89	\$30,209.89	\$0.00	\$30,209.89
	\$119,936.29	\$19,936.29	\$0.00	\$19,936.29
	\$97,404.20	\$0.00	\$0.00	\$0.00
	\$73,644.45	\$0.00	\$0.00	\$0.00
	\$67,090.69	\$0.00	\$0.00	\$0.00
	\$63,050.62	\$0.00	\$0.00	\$0.00
	\$62,592.50	\$0.00	\$0.00	\$0.00
Total	\$1,678,583.69	\$714,801.23	\$189,384.20	\$525,417.03



## Specific Reinsurance Summary

### Specific claims exceeding \$50,000 (50% of the Specific Limit)

Claimant	Claims Amount	Over Specific Limit	Laser Amount	Over Specific And Laser
Total Over Specific				\$714,801.23
Total Lasered				\$189,384.20
Aggregated Specific Deductible				\$75,000.00
Eligible For Reimbursement				\$450,417.03

## Aggregate Reinsurance Summary

Contracted Claims	\$3,228,808.56
Less Individual Claimant Amounts Over \$100,000	\$714,801.23
Net Claims Eligible Under Aggregate	\$2,514,007.33
Net Claims Eligible Per EE Per Month	\$1,529.20
Net Claims Eligible as % of Expected Claims	96.8 %
Net Claims Eligible as % of Attachment Point	77.4 %
Unused Liability - Cumulative Attachment Point (\$3,247,067.76) *	\$733,060.43
Unused Liability - Minimum Attachment Point (\$3,248,735.90) Prorated *	\$734,728.57

\* Contractually the stop loss carrier has the right to use the higher of either the minimum attachment point or the cumulative (calculated) attachment point as the claims limit for the aggregate coverage.

REQUESTS					
May-24	VENDOR	DESCRIPTION	NOTES	AMOUNT	OTHER
	Medina Masonry	Tuck Pointed		\$7,000.00	
	United Rentals	Lift for Historic Courthouse		\$1,976.75	
FocusHouse	BRUNS	Cement Focus House		\$ 6,593.00	
Focus House	Per MAR	Door Replacement/Security		\$6,815.00	
3rd Floor CH	M&M	Plaster Wall		\$ 4,350.00	

TOTAL \$26,734.75

# MEDINA MASONRY

"Because what's important to you, is important to us!"



## Invoice

**Date: April 09, 2024**

Pay to:  Daniel Medina  Address:  2408 Delcy Dr. Rockford, IL 61107	Owed by:  Sheriff's Office  Job Site:  106 South 5 <sup>th</sup> St. #300 Oregon, IL 61061
DESCRIPTION	AMOUNT OWED
<ul style="list-style-type: none"><li>• Removed vines/cleared work area to south exterior of building</li><li>• Tuck pointed portions of south exterior of building</li><li>• Pressure washed south exterior of building</li><li>• Acid washed tuck pointed areas to south exterior of building</li><li>• Applied caulking to 1 exterior window</li><li>• Rubbish removal</li><li>• Labor and material included</li></ul>	\$7,000

**Payment to be made by cash, check or money order. All checks and money orders to be made payable to Daniel Medina.**

We truly appreciate your business, and we're grateful for the trust you've placed in us.  
Please take a moment and leave us a review on Google.  
Thank You!

Office: 815-312-1180  
Cell: 815-520-5509





BRANCH J47  
1845 E LINCOLN HWY  
DEKALB IL 60115-3984  
815-758-3551  
815-758-3208 FAX

Job Site

COURT HOUSE.  
105 N 6TH ST  
OREGON IL 61061

Office: 815-732-1101

5.1.1647 1 MB 0.568 30967S21.p01 157866 1-1 0



OGLE COUNTY SHERIFF VANVICKLE  
202 S 1ST ST  
OREGON IL 61061-1832



# RENTAL RETURN INVOICE

# 232148584-001

Customer # : 6920521  
Invoice Date : 04/10/24  
Rental Out : 04/03/24 09:00 AM  
Rental In : 04/10/24 09:00 AM  
UR Job Loc : 105 N 6TH ST, OREGON  
UR Job # : 1  
Customer Job ID:  
P.O. # : COURT HOUSE.  
Ordered By : GARRY KOCH  
Reserved By : DOMINIC GIANNINI  
Salesperson : SHAWN MCCOY

Invoice Amount: \$1,976.75

Terms: Due Upon Receipt  
Payment options: Contact our credit office 212-333-6600 Ext. 84929  
REMIT TO: UNITED RENTALS (NORTH AMERICA), INC.  
PO BOX 840514  
DALLAS TX 75284-0514

RENTAL ITEMS:		Description	Minimum	Day	Week	4 Week	Amount
Qty	Equipment						
1	180386AH	BOOM 60-64' ARTICULATING Make: JLG Model: 600AJ Serial: 0300222200 Meter out: 2646.30 Meter in: 2655.60		652.00	1,200.00	3,397.00	1,200.00

SALES/MISCELLANEOUS ITEMS:		Price	Unit of Measure	Extended Amt.
Qty	Item			
1	ENVIRONMENTAL SERVICE CHARGE	[ENV/MCI] 24.000	EACH	24.00
7	DIESEL FUEL	[DSL/MCI] 8.300	EACH	58.10
1	DELIVERY CHARGE	345.000	EACH	345.00
1	PICKUP CHARGE	345.000	EACH	345.00
Sales/Misc Subtotal:				772.10
Agreement Subtotal:				1,914.00
Fuel:				58.10
Tax:				4.65
Total:				1,976.75

## COMMENTS/NOTES:

CONTACT: GARRY KOCH  
CELL#: 815-751-1348  
DROP IN FRONT OF THE COURT HOUSE.

Effective February 1, 2024 and where permitted by law, United Rentals may impose a surcharge of 2.0% for credit card payments on charge accounts. This surcharge is not greater than our merchant discount rate for credit card transactions and is subject to sales tax.

NOTICE: This invoice is subject to the terms and conditions of the Rental and Service Agreement, which are available at <https://www.unitedrentals.com/legal/rental-service-terms-US> and which are incorporated herein by reference. A COPY OF THE RENTAL AND SERVICE AGREEMENT TERMS ARE AVAILABLE IN PAPER FORM UPON REQUEST.



P.O. Box 400  
Rochelle, IL 61068  
(815) 561-0099

## Estimate

Date	Estimate #
4/8/2024	7801

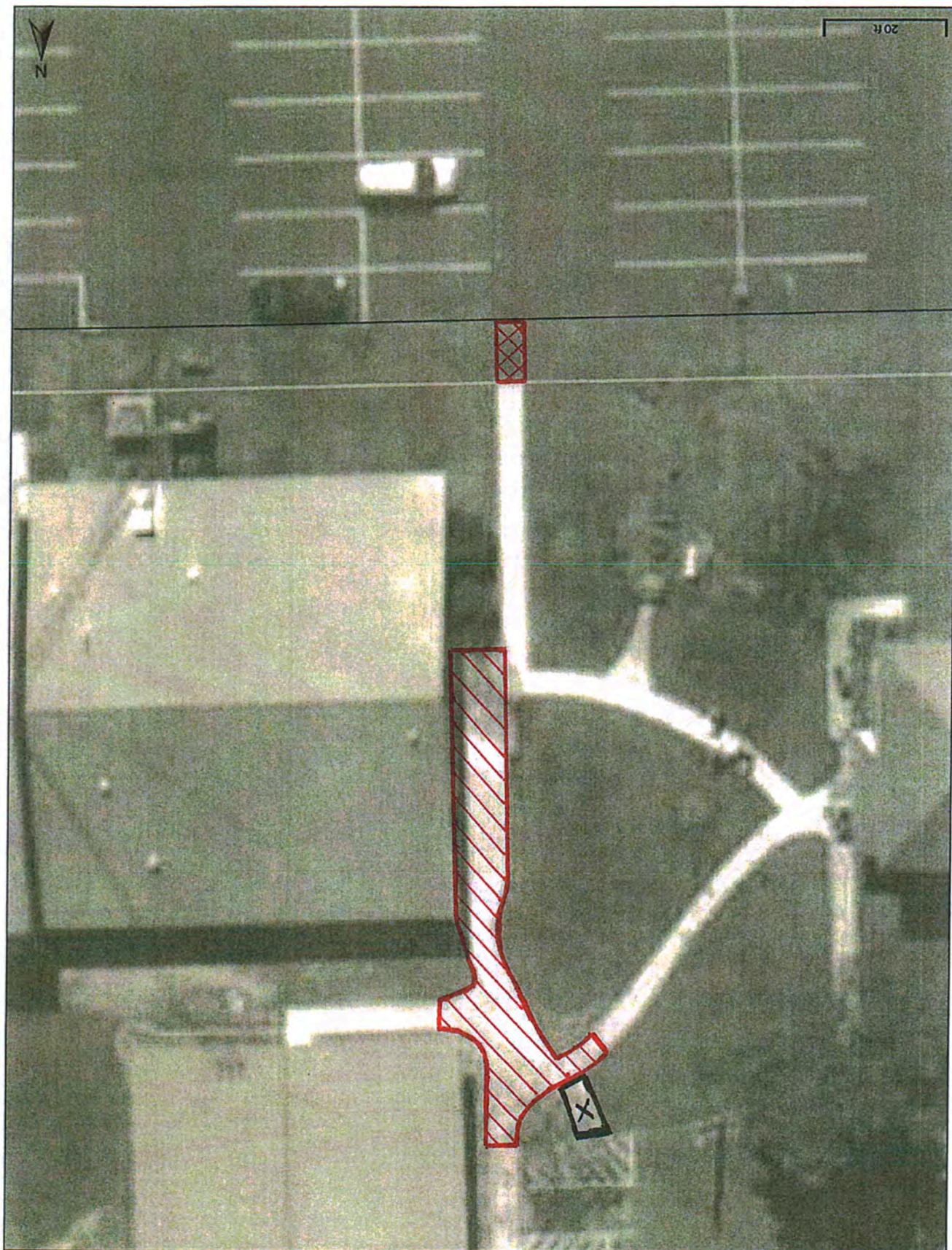
Name / Address
Focus House Educational Program 3279 South US Route 251 Rochelle, IL 61068

			Project
Description	Qty	Cost	Total
<p>Sidewalk Replacement</p> <p>We hereby submit specifications and estimates:</p> <p>Remove and Dispose of existing concrete Grade and Compact existing CA6 road rock base *Includes an allowance of 20 TN of CA6 *Additional rock base, if necessary, installed price is \$23.50 per Ton Install 4" concrete Sidewalks (4000 psi) #4 rebar in sidewalks Apply One coat Salt Guard concrete sealer Backfill with existing topsoil Complete cleanup and disposal Install a Sidewalk extension from Church Lot to existing sidewalk (@9'6" x 4') Remove Sidewalk section from lot to south (@10' x 4')</p> <p>Sidewalks (per attached drawing)</p> <p>Ogle County Prevailing Wage Rates apply</p> <p>Payment terms: Net 30 from Invoice date 1.5% per month interest charged on unpaid balance after 30 days. Bruns Construction assumes no liability for concrete cracks, pops, or spalls We agree to furnish material and labor - complete in accordance with above specifications. Please feel free to contact us with any questions.</p> <p>Estimate valid for 30 days.</p>		6,593.00	6,593.00
		<b>Total</b>	<b>\$6,593.00</b>

Authorized Signature Chris Allen

Acceptance of Proposal  
Signature \_\_\_\_\_ Date \_\_\_\_\_







CONFIDENTIAL

Date: 2/7/24

**Quote valid for 30 days**

QUOTE: Q83326

**PREPARED BY:**

Hayden March  
815-708-9877  
[HMarch@permarsecurity.com](mailto:HMarch@permarsecurity.com)

**SITE LOCATION:**

**Focus House**  
3279 Hwy 251 N  
Rochelle, IL 61068

**BILLING INFORMATION:**

**Focus House**  
3279 Hwy 251 N  
Rochelle, IL 61068

OPTION 2: (New Equipment from PDK)		
<b>SCOPE OF WORK</b>		
Installing new access control hardware and software. 3 new control panels and readers that will go in the existing locations of old system. Also installing 2 additional doors of access control in the gym. Per Mar will install 2 new access readers on the outside and 2 9600 Electric door strikes. All additional training included.		
QUANTITY	DESCRIPTION	
-	Prevailing Wage	
1.0	PDK Red Cloud 1-Door Ethernet WIMAC	
1.0	PDK Red2 2-Door Controller XFMOR	
1.0	PDK Red4 4-Door Controller XFMOR	
6.0	Red Mullion Readers High Security Prox, Mobile	
2.0	Electric Strike for Rim Exit Device 12/24VDC Chrom	
<b>SERVICES SUMMARY:</b>		
Added Monthly recurring services: \$ 55.00		
		<b>TOTAL: \$ 6,815.00</b>
		<b>TAX EXEMPT</b>

\*\*\*Cost of PDK Key Cards: \$10.40 Each\*\*\*

**Acceptance of Proposal:**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to proceed. Applicant's signature certifies that the above information is correct. As part of the application for credit, we grant permission to contact consumer credit reporting agencies, commercial credit reporting agencies, bank and trade references as necessary. The pricing on this quote expires 30 days from original quote date. A 50% down payment may be required and restocking fees on special order parts may apply.

## Hayden March

### Hayden March

Date \_\_\_\_\_

## Focus House

Date \_\_\_\_\_

1993/92

409 N London Ave  
Rockford, IL 61107  
815-871-8066  
MJMilitello@gmail.com

**M&M Plastering**

# Invoice

**To:** Garrett

**From:** Matt Militello

**Email:** [gkoch@oglecountyil.gov](mailto:gkoch@oglecountyil.gov)

**Date:** 5/9/24

**Amount:** \$4,350

**Job:** 105 S 5<sup>th</sup> Oregon IL

Description:

Cover and prep, demo damaged plaster, bond, replaster 3 walls



## **H.E.W., Solid Waste & Veterans Committee**

### **Tentative Minutes**

**May 14, 2024**

1. Call Meeting to Order: Chairman Fox called the meeting to order at 3:00 p.m. Present Asp, Huber, Ramsey, Simms and Fox Others: Heuer, Janes, Nordman, Public Health Administrator Melissa Spangler, Regional Superintendent of Schools Chris Tennyson, Solid Waste Director Paul Cooney, VAC President Joe Drought, Lloyd Droege and Arlene Sangmeister Absent: Finfrock and Williams
2. Approval of Minutes – April 9, 2024: Motion by Asp to approve the minutes as presented, 2<sup>nd</sup> by Huber. Motion carried.
3. Public Comment: None
4. Regional Office of Education
  - a) Monthly Bills: Motion by Simms to approve the bills totaling \$2,255.39, 2<sup>nd</sup> by Ramsey. Motion carried.
  - b) Department Update: Tennyson shared there was a big report this month that was shared. He shared the success of the Education Pathway Endorsement and Education Outreach programs. Tennyson provided the quarterly report and shared he was happy to report that they now officially provide health insurance to their employees starting July 1<sup>st</sup>.
5. Health Department Update:
  - a) Spangler explained she had contacted the Clerk to make them aware of the resignation of Carol Hoekstra from their board so her vacancy can be announced.
  - b) Spangler shared with the Action Grant three of the four mini food centers are going up next week. The locations are Sterling, Oregon, and Amboy and in the near future Mt. Carroll. Spangler also asked what she would need to do to be able present the project to the entire board and she was directed to contact Chairman Finfrock to be put on the agenda for next month with a presentation.
  - c) The community garden is up, planted and growing. The employees seem to be very happy to see this vision come to fruition and they have put a lot of time into the building and planting of the boxes. Spangler also share the hydroponics are going into Rochelle today and tomorrow. She shared the staff is very excited about these projects and being able to involve the children in the process.
6. Solid Waste Department
  - a) Monthly Bills: Motion by Asp to approve the bills totaling \$10,786.40, 2<sup>nd</sup> by Huber. Motion carried.
  - b) Grant Applications: Cooney shared Hillcrest has applied for a grant for \$761.25. Simms moves to approve the Hillcrest grant for \$761.25 and Ramsey seconds. Motion carried.
  - c) Department Update: Cooney shared they are about to wrap up their spring recycling events. The last event was the tire event and they were able to collect roughly 920 tires and collected roughly \$1,900 fees. This event was the 18<sup>th</sup> recycling event held this season. Cooney shared there is an increase in recycling at the bin locations which is to be expected now that summer is here. Cooney also shared he is meeting with Lee county to help them with the modeling partnership with EPA.

7. Animal Control

- a) Monthly Bills: Motion by Ramsey to approve the Animal Control bills in the amount of \$7,100.64, 2<sup>nd</sup> by Simms. Motion carried. Motion by Simms to approve the Pet Population bills in the amount of \$638, 2<sup>nd</sup> by Asp. Motion carried.
- b) Department Update: Dr. Champley shared the current warden has spoken to him regarding an illness in his family. Champley wanted to make sure the committee was aware that somewhere in the near future he may be leaving. Champley stated they are going to start looking for a replacement soon so they are prepared for when that time comes. Champley reviewed the bite cases. Champley also informed the committee that the warden was called by the Department of Agriculture regarding counties having a boarding facility of some type but Champley shared our agreement with Pines Meadow should be sufficient for what they are requiring. Champley stated the warden was told a letter would follow but no letter has been received yet.

8. Veterans Assistance Commission:

- a) Department Update: President Drought explained Luz was away at a training session in Colorado. Drought went through April's reports and numbers. Drought also asked where he could get county policies because there was an Act passed that requires them to adopt policy and he was wanting to build theirs off of the County's. Drought was directed to contact Human Resources.

Fox asked with the 3 VSOs in the office now how are tasks being spread out. Drought answered it just depends but they are all available but if someone comes in and one of the VSOs has been actively working with a veteran they would continue to work with them. Drought stated he is really encouraging Luz to take on the administrative and management side of things so the office is running better. Ramsey clarified now that there are 3 VSOs are they all salaried and 1 part-time employee and Drought responded it is two and two.

9. LOTS (Lee-Ogle Transportation System):

- a) Update: No representative

10. Old Business: None.

11. New Business: None.

12. Closed Session: Interviews per 5 ILCS 120/2(c)(1): Motion by Huber to go into closed session, 2nd by Asp. Roll call: Yes- Asp, Huber, Ramsey, Simms and Fox. Motion carried. Time: 3:33 p.m.

13. Open Session: The committee returned to open session at 3:54 p.m. and recommendations were made to send to County Board.

Asp moves to recommend James May to the Board of Review to the full County Board and Ramsey seconds. Motion carried.

14. Adjournment: With no further business, Chairman Fox adjourned the meeting. Time: 3:54 p.m.

Respectfully submitted,  
June Jacobs

## Regional Office of Education Report

**May 2024**

Regional Offices of Education and Intermediate Service Centers are entrusted with assessing compliance of local school districts and recognized non-public schools in the state of Illinois. This process consists of a systematic review of district documentation and recording compliance with state and federal laws and Illinois School Code. The resulting designation is reported on the state website and as part of the Illinois Report Card. The compliance process is seen as an opportunity to improve operations and support the programs that deliver quality educational experiences to students. We rotate which school districts go through the full compliance audit on a 4 year cycle. This year so far we have completed the full compliance audit for Sterling School District, Saint Annes in Dixon, and Kings School District. We have yet to complete Eswood and Crestons compliance audits.

### Professional Learning & Educational Services

<b>Current Programs - Office of Professional Learning &amp; Educational Services</b>
Induction & Mentoring
Community Partnership Grant/IDPH Trauma Grant
Education Pathway Endorsement
Manufacturing, Health Science & Agriculture Endorsement Programs
Elevating Special Educators
School Improvement & Strategic Planning
School Improvement Cooperative (instructional coaching, training, networking)
Social Emotional Learning/Trauma/Youth Mental Health First Aid/TRS I-A
Early Childhood Professional Learning

Family Education & Engagement
NEXUS Family Support Services
Student Attendance

<b>Office of Professional Learning &amp; Ed Services: Professional Learning &amp; School Improvement</b>
--

- Our summer learning schedule has launched!
- May 1-May 10th is our Marigold week! The Marigold Award is an annual award in honor of our friend, Jen Banks, a beloved teacher and ROE 47 school improvement coach who passed away as the result of a tragic automobile accident in December 2015. Her love for learning and the students that she worked with was an inspiration to many. Jen's positive, supportive, and energetic attitude nurtured those around her and helped them to grow. In celebration of Jen's life and dedication to learning, ROE 47 has created an award in her honor. As Jen worked with many elementary and middle schools in the Sauk Valley area, this award is open to PK-8 Whiteside County teachers, para-educators & administrators. Marigolds exist in our schools - encouraging, supporting and nurturing teachers. They are leaders in their community, classrooms, and families. They have a love of learning and sharing that learning with others. **This year, we recognize 39 nominees in our Whiteside county schools.** Each nominee will receive a certificate, a copy of their nomination letter and a marigold. The overall winner will receive a basket of marigolds, a book, a certificate and copy of their nomination letter, and a \$100 Amazon gift card to build their classroom library.
- 8 students earned their Education Pathway endorsement and were recognized at our annual Education Symposium at Sauk Valley College. The day featured a scavenger hunt, educational breakout sessions for students, visits with college departments of education, a keynote by Pathway alum Madison Cumberland, and endorsement recognition.
- The Office of Professional Learning & Ed Services has or will submit the following competitive grant applications to meet the needs of students, educators, families, and communities: ISBE Computer Science grant, R3 grant, Early Childhood PFAE grant, Education Pathways Round 5 grant, and the Truancy and Alternative Learning Opportunities grant.
- Our Community Partnership Advisory groups will meet May 3rd to engage in strategic planning to support trauma informed communities and social emotional learning in Lee, Ogle & Whiteside counties. The Knowledge Center at Chaddock will facilitate these community conversations.
- A full schedule of Professional Learning is available on our website: [www.roe47.org](http://www.roe47.org)
- ROE 47 School Improvement team staff members are working intensively with six districts on continuous school improvement.

- Trauma 101 and Youth Mental Health First Aid Training is available for registration on our website. This training is available to ALL - educators, community members, agencies, and businesses.
- Professional Learning is excited to share that we are launching a third Science of Reading cohort and a new Science of Math cohort for the fall of 2024. Science of Math training is provided through a subgrant from Math for ALL with funding from the US Department of Education.
- One session remains in our Empowered Educators Series
  - May 15: Classroom Wrap Up: 10 Things to Take with You

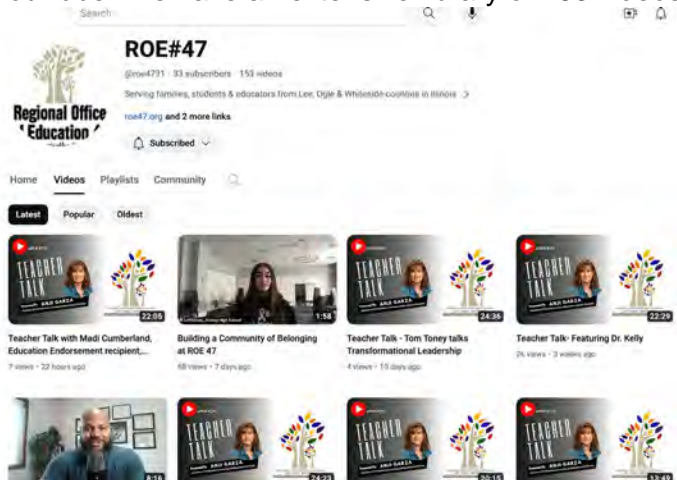
<b>Office of Professional Learning &amp; Ed Services: Parent Engagement &amp; Community Outreach</b>
--

- To date, ROE 47 has 136 partners on its IRIS referral platform. There have been 2550 referrals and 1440 families served.
- Family Educators and the Coordinated Intake Specialist have attended over 36 community events and reached over 10,000 families with parent-child activities, educational materials, and links to EC programs and community services through our IRIS referral platform. In FY24, from July 1 - April 30, 2024 the office has hosted or participated in community events that facilitated parent-child interaction and heightened awareness of EC opportunities, including:
  - Lee County Baby Shower (8 families)
  - Sterling Hot Dog Days (400 participants)
  - Back to School Bash (125 participants)
  - Paw Paw Back to School Bash (100 participants)
  - Taste of Fiesta (Sterling) (500 participants)
  - Prophetstown BlockFest (11 children)
  - Polo Library - October 3 (12 families)
  - Ogle County Baby Shower (75 families)
  - Polo Library - October 24: (12 families)
  - Trunk or Treat - Sterling (October 25): 500 children
  - Trunk or Treat - Dixon (October 25): 475 children
  - Build A Pet Clubhouse - November 4: 31 children
  - PLT Preschool Parent Education Event - November 6: 27 parents
  - Polo Christmas - December 2: 190 children
  - Sterling Sites & Sounds - December 1: 450 children
  - Blockfest (Sterling Public Schools Early Childhood): 18 families
  - Blockfest (Oregon) - January 20: 12 families, 25 children
  - Empowered Parents Session 1 - January 22: 15 caregivers
  - Virtual Baby Shower - January 24: 8 new & expectant mothers; 9 community organizations
  - Build A Pet Clubhouse - February 10: 33 children
  - Empowered Parents Session 2 - February 12: 12 caregivers


- Rochelle Hub Family Engagement Night - February 15: 75 children and caregivers
  - Blockfest Amboy - March 1: 22 children
  - Amboy PFA & Kindergarten Family Night: 50 caregivers and children
  - Byron for Parent University - March 12: 11 caregivers
  - Empowered Parents Session 3 - March 18: 14 caregivers
  - Blockfest Riverdale Preschool - March 18-21: 60 caregivers
  - AFC Family Connections Night: 15 caregivers and children
  - Building Brains (Sterling): 9 participants
  - Building Brains (Byron): 30 participants
  - Building Brains (Dixon): 14 participants
- Our family educators hosted their first Parent Cafe in April. Additional sessions and topics will continue throughout the summer (see flier below).
  - A social emotional lending library has been established that contains Blockfest, Mindful Trails, family engagement activities and Slumberkins resources. These items are available for check out to schools and agencies. We have 10 Mindful Trails, 15 Slumberkins StoryWalks, 15 Slumberkins Big Books, and Slumberkins books with stuffed animals, as well as a number of games and activities. To date, materials have been used for school wide student learning opportunities, staff professional development, community/school events, and school/community family engagement events.
  - Family educators have consulted with school staff to help design engagement events, provide support before events, and supply materials to be used at events.
  - A monthly digital family newsletter has been developed and deployed through Mail Chimp on a monthly basis. Newsletters include parenting information, community family events, early childhood programming and service information, and other important links. Parents/caregivers can subscribe to the ROE Family Newsletter at <https://mailchi.mp/2cde621b466f/family-sign-up>
  - Over 2,000 community outreach bags have been distributed to area schools, preschools, food banks, and shelters. Outreach bags include a personal care item, information on family events and community resources, community agencies, a parent-child activity card, and an activity for parents and children to do together that is focused on social emotional learning, self-care, math, and/or literacy. Parent/child conversation starters, learning activities, and other materials are compiled covering a variety of age ranges and needs.
  - Early Childhood and Family Education team members have assisted with spring early childhood screenings in partnership with our ROE 47 school districts.
  - EC staff hosted their first monthly developmental screening May 2nd.

The department's social media presence continues to grow. Like our page on Facebook (Regional Office of Education #47) and download our ROE47 App for weekly teacher talks, instructional tips, news, giveaways, updates & more! Follow us on Twitter @RegionalOffice47

Want to hear from educators & students in the classroom? Check out our Teacher Talks on YouTube! We have an extensive library of 153 videos (and growing) in our collection!



## Upcoming Events



A training for all individuals who work or engage with children

# YOUTH MENTAL HEALTH FIRST AID

*"Just one person can make in a young person's life by simply asking, 'Are you OK?'"*


**March 21**  
8:30 - 2:30 p.m.  
Virtual

**April 10**  
8:30 - 2:30 p.m.  
Sterling Township

**May 2**  
8:30 - 2:30 p.m.  
Ogle County TBD






**June 6**  
8:30 - 2:30 p.m.  
SVCC

**July 25**  
8:30 - 2:30 p.m.  
ROE 47



To request a training for your organization, email [agarza@roe47.org](mailto:agarza@roe47.org)

REGIONAL OFFICE OF EDUCATION #47  
2214 E 4th Street, Suite B | Sterling, IL | 815.66.1495

A series designed for **ALL EDUCATORS!**

# Empowered Educators

**WORKSHOP 1**  
1/17/24  
What you need to know about supporting children of trauma!




**WORKSHOP 2**  
2/21/24  
Educating children with a trauma-focused lens. Part 1

**WORKSHOP 3**  
3/20/24  
Educating children with a trauma-focused lens. Part 2



**WORKSHOP 4**  
4/17/24  
Educating children with a trauma-focused lens and the impact of YOU.

**WORKSHOP 5**  
5/15/24  
Classroom Wrap Up: The 10 things to take with you.

ALL WORKSHOPS TAKE PLACE ON ZOOM FROM 3:30-4:30 PM

Scan to Register



## Preschool make n takes! Upcoming Events

<b>FEB 6</b> 3:30-4:30 Valentines Day!	<b>MARCH 4</b> 3:30-4:30 Healthy foods!	<b>APR 15</b> 3:30-4:30 Spring!
<b>MAY 6</b> 3:30-4:30 Building!	<b>JUNE 3</b> 3:30-4:30 Summer!	

The Regional Office of Education is going to be hosting "make n take" zooms once a month. The purpose of these are to give our educators ideas that they can bring into the classroom! From different crafts to activities, our Early Childhood Coach will cover many different options! Each month will be a different theme. Please reach out to Ashley Teel if you have questions! [ateel@roe47.org](mailto:ateel@roe47.org)

## Free Birth to Five Developmental Screening

### 1st Thursday of each month!



**What is a developmental screening?**  
A developmental screening is a tool that takes a closer look at how your child is developing.

**Why is it important?**

- Screenings help families understand their child's development.
- Screenings show important milestones and identify possible concerns as early as possible. Research tells us that the sooner a developmental concern is identified, the better. Early identification leads to early support and services that can improve a child's development and help them be their best.
- It's recommended! The American Academy of Pediatrics recommends all children be screened at least once a year.
  - Screenings are a great way to make sure that your child is developing on track for their age. You can learn about your child's strengths and ways to support their healthy development.
  - Screenings can also help determine if your child needs extra help or further evaluation. Our staff specializes in helping families who have concerns about their child's development. They can answer your questions and connect you to local resources.

**Schedule a developmental screening**  
Scan the QR code and complete the registration form or call (815) 625-1495 and ask for Aimee.



A Project of the South Valley STARS Early Childhood Coalition

## Trauma Basics

The Knowledge Center at Chadlock

**DESCRIPTION**


Attendees will learn about Trauma, Developmental Trauma, and Adverse Childhood Experiences (ACEs) and how they impact social, emotional, and behavioral functioning. The training will cover differences and similarities between trauma categories, attachment disruptions, and the effects on the developing brain leading to problematic behaviors in children, adolescents, and adults. This foundational session aims to raise community awareness and create a common understanding of trauma.

**Register for a Session Today!**

**DATES**

- April 16 - ROE 47 from 8:30-2:30 PM
- April 30 - Dixon from 8:30-2:30 PM
- April 30 - Virtual Administrator Academy
- May 3 - Community Planning at SVCC from 8:30-2:30 PM

**To request a training for your organization, email [agarza@roe47.org](mailto:agarza@roe47.org)**



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[www.roe47.org](http://www.roe47.org) @regionoffice47 @ROE47 @ROE47

## Trauma Training

The Knowledge Center at Chadlock

**DESCRIPTION**

Training sessions cover trauma, developmental trauma, and ACEs' impact on well-being. Focus is on attachment disruptions, brain development effects, and behaviors across age groups. The aim is to raise awareness, establish trauma language, and support educators. Strategies from "Raising the Challenging Child" publication are provided for improving social-emotional functioning and behavior management in schools.

**Register for a Session Today!**

**DATES**

- June 17 - Trauma Basics @ SVCC
- June 18 - Trauma Strategies @ SVCC
- June 19 - Creating Trauma Informed Schools @ SVCC
- June 20 - Self Awareness @ SVCC



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## Summer Learning & Family Engagement



**FAMILY EVENTS HAPPENING THIS**  


**JUNE 1 \* CHILD FAIR**  
 SAUK VALLEY COMMUNITY COLLEGE | 9:00 AM - 12:00 PM

**JUNE 21 \* ROCK FALLS SUMMER SPLASH**  
 ROCK FALLS | 2:00 PM - 8:00 PM

**JULY 5 \* PETUNIA FESTIVAL FAMILY FUN NIGHT**  
 DIXON | 5:00 - 7:00 PM

**JULY 13 \* BUMPS, BABIES, & TODDLERS RESOURCE FAIR**  
 DIXON PARK DISTRICT FACILITY, DIXON | 9:00 AM - 12:00 PM

**JULY 26 \* PTOWN PROUD BACK TO SCHOOL BASH**  
 PROPHETSTOWN | 5:00 - 7:00 PM

**AUGUST 2 \* HOT DOG DAYS**  
 STERLING | 11:00 AM - 2:00 PM

**AUGUST 2 \* FORRESTON SAUKERKRAUT DAYS**  
 FORRESTON | 6:00 - 9:00 PM

**AUGUST 10 \* BACK TO SCHOOL BASH (PREK - THIRD GRADE)**  
 WOODEN WONDERLAND PARK, DIXON | 9:00-11:00 AM

  
 SCAN FOR MORE INFORMATION & EVENTS  
 OR TEXT 815.764.1194



**BUMPS, BABIES & TODDLERS**  
**RESOURCE FAIR**

**ACTIVITIES FOR KIDS AT EVERY BOOTH**

**INTERACTIVE INFORMATION ON:**

- Childcare
- Early Education
- Health & Nutrition
- Local Resources

Do you have burning questions about tiny humans? Swing by our Bumps, Babies, & Toddlers Resource Fair for all the answers! A diverse array of organizations will be present, offering resources for both growing families and expectant parents. Visitors will have a chance to enter a giveaway featuring items generously contributed by local businesses. Feel free to drop in anytime during the three-hour event.

**SAT. JULY 13TH**  
**9:00 AM - 12:00 PM**  
**DIXON PARK DISTRICT FACILITY**  
 1312 WASHINGTON AVE, DIXON IL

Email [gheimerdingerbaake@roe47.org](mailto:gheimerdingerbaake@roe47.org) or Text 815.764.1194 with questions.

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**REGIONAL OFFICE OF EDUCATION 47**  
**SUMMER BOOK STUDY**

**ENGAGE EVERY FAMILY**  
*Five Simple Principles; 2nd Edition*

Steven M. Constantino

**JUNE 2024**  
 BLENDED COURSE  
 SYNCHRONOUS/ASYNCHRONOUS

Starting June 3rd ✓  
 4 Weeks ✓  
 Google Classroom ✓  
 2 Virtual Zoom meetings ✓  
 10 PD Hours ✓

Engage Every Family: Five Simple Principles, Second Edition, outlines a pathway for educators to engaging families in student learning. Use the 5 principles to increase the likelihood of engaging every family, including those families that have been traditionally disengaged or disenfranchised from schools.

**SCAN TO REGISTER**



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**Atlas of the Heart**  
 by Brene Brown


ROE 47  
 SUMMER BOOK STUDY

Book can be purchased on [Amazon](https://www.amazon.com)

Virtual  
 Google Classroom  
 4 weeks, 2 zooms  
 10 PD Hours  
 Starting June 3rd

The book provides a comprehensive map of human emotions, enhancing self-awareness and empathy. It offers practical tools to navigate complex feelings and build stronger connections with others. The author's research-based approach makes the content accessible and applicable to real-life situations.

**SCAN ME**



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## Universal Design for Learning (UDL) Series

As teachers, we understand that our students have diverse needs and each has their own unique mix of strengths and areas for growth. Join us as we dig deeper to explore and discuss how to identify and predict barriers to engagement, representation, action & expression through the Universal Design for Learning (UDL). This training will be provided by Novak Education and is targeted to help all teachers meet the needs of all students in the general education classroom.

**12 JUNE**

**Diving Deeper into UDL**

8:30 AM - 3:00 PM

Examine the UDL guidelines in more depth & experiment with what they look like in practice.

**13 JUNE**

**Putting UDL into Practice**

8:30 AM - 3:00 PM

Learn how to proactively incorporate voice, choice, & scaffolds into goals, methods, materials & assessments to help learners overcome barriers.

Bring your technology device to get access to the shared resources

**SAUK VALLEY COMMUNITY COLLEGE**

ROOM 1H16/18  
173 IL Rte. 2  
Dixon, IL 61021


*Earn 5.5 PD Hours each day!*

*Lunch is included*


*These events are FREE*

**REGISTER BY JUNE 7, 2024 AT [ROE47.ORG](https://roe47.org)**  
IF YOU HAVE ANY QUESTIONS PLEASE REACH OUT TO SHAUNA DINGES AT [SDINGES@IESNETWORK.ORG](mailto:SDINGES@IESNETWORK.ORG)

This concerns of this flyer were developed under a grant from the U.S. Department of Education, #H325A200014. However, those contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government. \*Topic Office: Jennifer Collier.



**FREE SUMMER PROFESSIONAL DEVELOPMENT**



Brought to you by Illinois Elevating Special Educators IESE

These sessions will be at Sauk Valley Community College


**Visit [ROE47.org](https://roe47.org) to register today!**  
Register for each session by July 26th to receive your free books!

Registration 8:45-9:00  
Presentation 9:00-12:00  
Earn 3 PDHs for each session

**JULY 30, 2024  
READING INTERVENTIONS**

Participants will discuss the current status of foundational reading instruction. The book, *Shifting the Balance*, will be highlighted as a model on how to shift your instructional practices in reading, incorporating strategies for improving reading fluency for all students. Participants will explore informational text instruction and how to increase vocabulary acquisition and retention.


We will provide a copy of *Shifting the Balance* to you if you register by the registration deadline. You will have the opportunity to choose which edition you would prefer. Presented by: Kelly Marcum

Register today! 

**JULY 31, 2024  
MATH INTERVENTIONS**

Math can be a difficult subject for students. In this PD, participants will learn about ways to help struggling math learners build their conceptual understanding. Participants will gain an understanding of how to use math assessments to address student learning gaps. Educators will learn how to improve math instruction at the Tier 1 level along with strategies to provide evidence-based interventions at Tier 2 and 3. Ready to use resources will be provided.

We will provide a copy of *Me in Math: Evidence-Based Interventions* to you if you register by the registration deadline. Presented by: Shauna Dinges

Register today! 

FOR MORE INFORMATION [kmarcum@iesnetwork.org](mailto:kmarcum@iesnetwork.org) [sdinges@iesnetwork.org](mailto:sdinges@iesnetwork.org)

ILLINOIS ELEVATING SPECIAL EDUCATORS NETWORK PRESENTS:



## Lani Lawson's

### Teach - Train - Thrive

Questions? Please contact:  
**Stephanie Woodley, Grant Coordinator**  
[swoodley@iesnetwork.org](mailto:swoodley@iesnetwork.org)  
**Meggi Aspengren, Grant Assistant**  
[maspengren@iesnetwork.org](mailto:maspengren@iesnetwork.org)

**Part One Presentation**

There are certain topics that must be mastered for teachers to feel confident and happy in their classrooms. Educators have an incredible knowledge in the content they'd like to convey, and an incredible passion for working with students. What might be missing is the study of how to cultivate ideal classroom behavior from their students to be able to effectively teach.

**Teach - Train - Thrive Curriculum**

Master Mindset  
Motivation/Movement  
Teaching Trust  
Data Worth Doing  
Put it in Play

**Part Two Presentation**

For certain school district educators, a deeper understanding of behavior is necessary to be able to lead the change in the district. There are many situations in which a more practiced craft is needed to be able to provide students with appropriate support. An added challenge is the vast research to practice gap, meaning that many strategies being used in schools are not the most recent or research based. In this workshop, educators will learn research based techniques that have not yet made their way to schools. They will also learn more about the causes of common classroom behavior.

**Teach - Train - Thrive Curriculum**

Dig Deeper  
Ditch and Switch  
Build Better GPs  
Supporting Students

**More Information:**

Earn 6.0 PD Hours  
FREE events with lunch provided








**6 JUNE**

**In Macomb**

Spoon River College  
Outreach Center  
2800 E. Jackson Street, Macomb

8:30AM - 3:30PM  
\*REGISTRATION @ 8:00AM

**Part 1 Presentation**

**11 JUNE**

**In Dixon**

Sauk Valley Community College  
173 Illinois Rt. 2, Dixon

8:30AM - 3:30PM  
\*REGISTRATION @ 8:00AM

**Part 1 Presentation**

**25 JUNE**

**In Peoria**

Holiday Inn & Suites Grand Plains  
1811 N. Orange Street, Peoria

8:30AM - 3:30PM  
\*REGISTRATION @ 8:00AM

**Part 2 Presentation**

**14 AUGUST**

**In Sterling**

TIME & LOCATION  
TBA

**Part 1 Presentation**




# Trauma Training

**DESCRIPTION**

Training sessions cover trauma, developmental trauma, and ACEs impact on well-being. Focus is on attachment disruptions, brain development effects, and behaviors across age groups. The aim is to raise awareness, establish trauma language, and support educators. Strategies from "Raising the Challenging Child" publication are provided for improving social-emotional functioning and behavior management in schools.

## Register for a Session Today!

**DATES**

- June 17 - Trauma Basics @ SVCC
- June 18 - Trauma Strategies @ SVCC
- June 19 - Self Awareness @ SVCC
- June 20 - Creating Trauma Informed Schools @ SVCC

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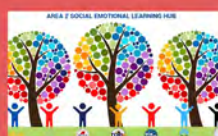


# RESTORATIVE PRACTICES: HARNESSING THE POWER OF COMMUNITY CIRCLES TO BUILD A STRONGER SCHOOL COMMUNITY

**PRESENTER: MICHAEL BAROLAK, MSW**

**JULY 9, 2024 -8:30AM-2:30PM @ SAUK VALLEY COMMUNITY COLLEGE**

In order to intentionally establish safe, healthy, inclusive and supportive teaching and learning environments for all, there must be a focus on developing the ABC's: Autonomy, Belonging and Competence. The ABC's represent the core pillars the support what is necessary in any inclusive school community. Autonomy is the need to have a voice and some input or choice over decisions in our lives. Belonging is the need to have meaningful relationships and interactions with others. While competence represents the need to know what is expected of us, and that we have value and worth. One approach to engage all stakeholders in creating a school community that exemplifies the ABC's is through the use of restorative practices. This session will introduce the philosophy behind the use of circles as a tool to build community and a sense of safe space in classrooms and schools. In addition, participants will leave with the skills necessary to lead and facilitate various types of circles, starting with proactive community circles, to those centered on addressing harm.



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# Developing a Schoolwide Trauma-Responsive Action Plan

**Tuesday, July 23rd 2024** | **ROE 47 2214 E 4th St Sterling, IL 61081** | **8:30am-2:30pm**

This workday is intended for SEL teams, building leadership, and SIP teams in Area 2. When you click on the register button, you will be directed to a Google Form application. Please fill out one application for yourself and your team that will be in attendance (note that an administrator must be part of the team for decision making purposes. Teams should also consist of at least 3 members). Once we have reviewed the application, your team will be sent an official registration link for each member to sign up.

Participants will

- Evaluate school-wide Trauma Responsiveness in 8 domains.
- Identify areas of priority by guided consensus for each domain.
- Create an SEL action plan of identified areas of need.
- Identify resources and training opportunities for each domain.



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Register Online



ROE 47.org



## Pathway Summer Training 2024

Date	Session
Tuesday, July 9th 9:00 a.m. - 12:00 p.m.	Mentor Teacher Training Training at ROE 47
Thursday, July 11th 9:00 a.m. - 12:00 p.m.	Round Table Discussion Training at ROE 47
Tuesday, July 16th 9:00 a.m. - 11:30 a.m.	Team-Based Challenge Training Training at ROE 47
Tuesday, July 23rd 9:00 a.m. - 12:00 p.m.	Career Exploration at All Levels Training at Sauk Valley Community College
Tuesday, July 30th 10:00 a.m. - 11:30 a.m.	Xello Training #1
Thursday, August 1st 10:00 a.m. - 11:30 a.m.	Xello Training #2
Wednesdays in July: July 10th, 17th & 24th	Workplace Wednesday



May 29-August 8th: CTE Summer Learning Calendar



**JULY 10, 17, & 24**

**8:30 AM - 3:00 PM**

WPW allows teachers to visit various businesses in different Career Pathways across the three-county area. These visits enable the development of real-world lessons for classrooms, aiding in preparing students for their future careers. Additionally, visiting businesses helps teachers communicate the purpose of learning to students and identify potential fits for jobs observed during the tours.



## SUPERSIZE EDITION

**JULY 31, 2024 | 8:30 AM - 3:00 PM**

Offers educators the opportunity to learn about local training opportunities (internships, apprenticeships, post-secondary trade schools, and high school) for students to prepare or explore the careers they are interested in for their future, post-secondary and Pathway opportunities in Lee, Ogle, and Whiteside Counties.



\$0 for All Pathway Partner Schools, \$60 per day for Co-op Members, & \$120 per day for Non-Co-op Members.



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Training for New Mentors

# INDUCTION & MENTORING

## Administrator Academy #1573

Supporting New Teachers Through High-Quality Induction & Mentoring Programs

The Administrator Academy is provided to educate and empower districts, school administrators, and the mentoring site Mentor Administrator/Coordinator. This academy explores the role of administrators, especially principals, in high-quality induction and mentoring programs. Topics will include the legal/ethical issues of mentoring, expectations for the mentors and new teachers, mentor selection, and administrative strategies.

If you have an Induction and Mentoring program and want to update the program to meet new laws and School Codes and from new Administrators on Induction and mentoring, please join us.

**June 5, 2024**  
**8:30 AM – 2:30 PM**  
**ROE #47**  
 2214 E 4th St. / Suite B / Sterling, IL  
**\$200**



## Induction & Mentoring Training for Teachers

**JUNE 12, 19, & 26**

This training is designed to equip mentors working with beginning teachers (in year 1 or year 2, or in a new teaching area or district). Topics covered include school code for mentoring, understanding generational differences, adult learning principles, coaching techniques, fostering supportive communication, creating and assessing observation tools, aligning evaluation methods with mentoring, and self-evaluation. Participants will practice observation using Danielson and district evaluation tools to support new teacher development. The training also addresses problem-solving in mentoring situations, aiming to enhance mentors' ability to engage in meaningful discussions about teaching practices with their mentees. Ultimately, mentors will gain the knowledge, confidence, and skills to effectively support their mentees' professional growth through coaching and guidance.

**8:30 AM – 2:30 PM**  
**ROE #47**  
 2214 E 4th St. / Suite B / Sterling, IL  
**Co-op \$150**  
**Non Co-op \$300**

**REGIONAL OFFICE OF EDUCATION #47**  
 2214 E 4th Street, Suite B | Sterling, IL 60155-1455  
[mentoring@roe47.org](mailto:mentoring@roe47.org) | [www.roe47.org](https://www.roe47.org) | [facebook.com/roe47](https://www.facebook.com/roe47) | [instagram.com/roe47](https://www.instagram.com/roe47) | [youtube.com/roe47](https://www.youtube.com/roe47)



# NEW STAFF ORIENTATION

Discover the array of services and resources offered by the Regional Office of Education #47 through engaging interactive activities.



## NEW ADMINISTRATOR

**July 29, 2024 | 9:00 – 11:00 AM**

- Introduction to mentoring opportunities for administrators
- Developing effective communication strategies with stakeholder groups
- Understanding teacher evaluation processes
- Networking opportunities for new administrators

*\$30 for SPT Co-ops / \$40 for Non SPT Group Members*






## NEW TEACHER

**August 6, 2024 | 9:00 AM – 12:00 PM**

- Literature process
- Mentoring expectations
- Effective communication with parents and colleagues
- Professional teaching standards
- Planning for the initial critical days of school
- Networking opportunities for new teachers

*\$30 for SPT Co-ops / \$40 for Non SPT Group Members*



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# Bring 3D PRINTING into your Classroom

Whether you're brand new to 3D printing or you have one that's gathering dust, this workshop will give you the foundation you need to utilize 3D printing in an educational setting.

We'll start at square one by learning:

- How 3D printers work
- How to create and prepare models for printing
- How to operate your printer
- How to troubleshoot your printer when issues arise

From there, we'll discuss lesson ideas, ways to manage projects effectively, and how to design your space to maximize learning. You'll even build your own project in Tinkercad that you can take back to your students.

Don't have a 3D printer for your classroom yet? No problem. Attendees will also have the opportunity to purchase and take one home through this workshop.

## WHO SHOULD ATTEND?

- K-12 Teachers
- Instructional Technology Coaches
- Curriculum Leaders
- Library Media Specialists
- Any educator interested in 3D printing

**June 6, 2024**  
 ROE 47 | Sterling, IL

**REGISTER**  
[LTCIllinois.org/events](https://lrcillinois.org/events)

Presented by  
**BEN SONDGEROTH**  
[lrc.site/bens](mailto:lrc.site/bens)




# ROE 47 EXPLORING EdTech Summit

Calling ALL educators! Join the LTC and ROE team for a fun, fast-paced exploration of cutting-edge tools, product updates, and emergent edtech trends!

**Where:** Sauk Valley Community College  
**When:** August 7, 2024  
**Time:** 8:30 am – 2:30 pm

## Ed Tech Share!

Learn about the newest tech tools that you can use to start your school year off right!

## Perfect for All Educators

The summit will offer something for everyone: elementary, secondary, media specialists, administrators...all are welcome!

**Register Here:**







**TECHNOLOGY CENTER AT ILLINOIS**

**REGIONAL OFFICE OF EDUCATION #47**  
 2214 E 4th Street, Suite B | Sterling, IL | 815-625-1455  
[www.roe47.org](http://www.roe47.org) | [facebook.com/roe47](https://www.facebook.com/roe47) | [instagram.com/roe47](https://www.instagram.com/roe47) | [youtube.com/roe47](https://www.youtube.com/roe47)



**COMMUNITY PARENT Cafés CONNECTION**  
Sharing our stories to help take care of ourselves and our families!

**FUN IN THE SUN!**  
School is coming to an end. Flowers are blooming. What are you looking forward to?  
**MAY 14 @ 7PM**

**WHAT'S ON THE GRILL?**  
Similar to what's on your plate. Let's chat talk the joys and challenges of the summer so far.  
**JUNE 4 @ 7PM**

**MAKING LEMONADE WITH ONLY LEMONS!**  
A focus on families with members who have diverse abilities and special needs.  
**JULY 9 @ 7PM**

**BACK TO SCHOOL!**  
Get ready to start the new school year off strong!  
**AUGUST 13 @ 7PM**

**SCAN ME!**  
Register by scanning the QR code or text 815.764.1194  
More info: [gheimerdingerbaake@roe47.org](mailto:gheimerdingerbaake@roe47.org)

**REGIONAL OFFICE OF EDUCATION #47**  
2214 E 4th Street, Suite B | Sterling, IL | 815-625.1495  
[Website](#) | [Facebook](#) | [Twitter](#) | [Instagram](#) | [LinkedIn](#)

## Office of Professional Learning & Ed Services: Professional Learning Events

Check out ALL of our opportunities [HERE](#)

<b>MAY 2024 Events</b>		
<b>5/1/2024</b>	<a href="#"><u>Illinois Performance Evaluation Retraining: Student Growth (Admin Acad #3000)</u></a>	Online (Zoom)
<b>5/3/2024</b>	<a href="#"><u>Trauma-Informed Community Planning</u></a>	SVCC (In-person)
<b>5/7/2024</b>	<a href="#"><u>Developing Leadership in Special Education (Year One)</u></a>	SVCC (In-person)
<b>5/8/2024</b>	<a href="#"><u>Teacher Evaluation Recertification - Gathering Evidence During Observations</u></a>	ROE #47 (In-person)

	<a href="#"><u>and Conferencing Using the Danielson Model (Admin Acad #1801)</u></a>	
<b>5/15/2024</b>	<a href="#"><u>Principal Evaluator Competency Skill Building for Pre-Qualified Principal Evaluators (Admin Acad #1865)</u></a>	<b>Online (Zoom)</b>
<b>5/15/2024</b>	<a href="#"><u>Empowered Educator Series</u></a>	<b>Online (Zoom)</b>

### **April 2024 Participants - 241**

#### Tuesday, April 2

Ed Pathways Cohort 4 @ 3:15 p.m.

#### Tuesday, April 9

Targeted Improvement to Meet the Need of Diverse Learners @ ROE #47

Ed Pathways Cohort 2 & 3 @ 3:15 p.m.

LETRS Training @ 3:30 p.m.

#### Wednesday, April 10

Whole Child, Whole Life (Spring Book Study) @ 3:30 p.m.

Special Educators Cohort @ 3:30 pm

#### Thursday, April 11

Administrator Networking Session @ SVCC

#### Tuesday, April 16

Trauma Basics @ ROE #47

#### Wednesday, April 17

School Counselors & Social Workers Networking Session @ ROE 47

Deanery School Improvement Networking Session @ Newman Catholic High School

Empowered Educators Series @ 3:30 pm

#### Thursday, April 18

Librarians & School Library Media Specialist Networking Session @ 3:00 p.m.

#### Tuesday, April 23

Instructional Support Educators Networking @ ROE #47

#### Wednesday, April 24

Preschool Family Support Specialist Networking Session @ 9:00 am

New Teacher Cadre @ 3:30 p.m.

#### Thursday, April 25

Social Science Quarterly Networking Session @ ROE #47



Friday, April 26

Transitional Math Spring Networking Session @ SVCC

Tuesday, April 30

Developing Leadership in Special Education (Year Two) @ SVCC

Trauma Basics @ Lee County Courts Building

Creating a Trauma-Informed School Culture (Admin Acad) @ 8:30 am

### April 2024 in Photos:

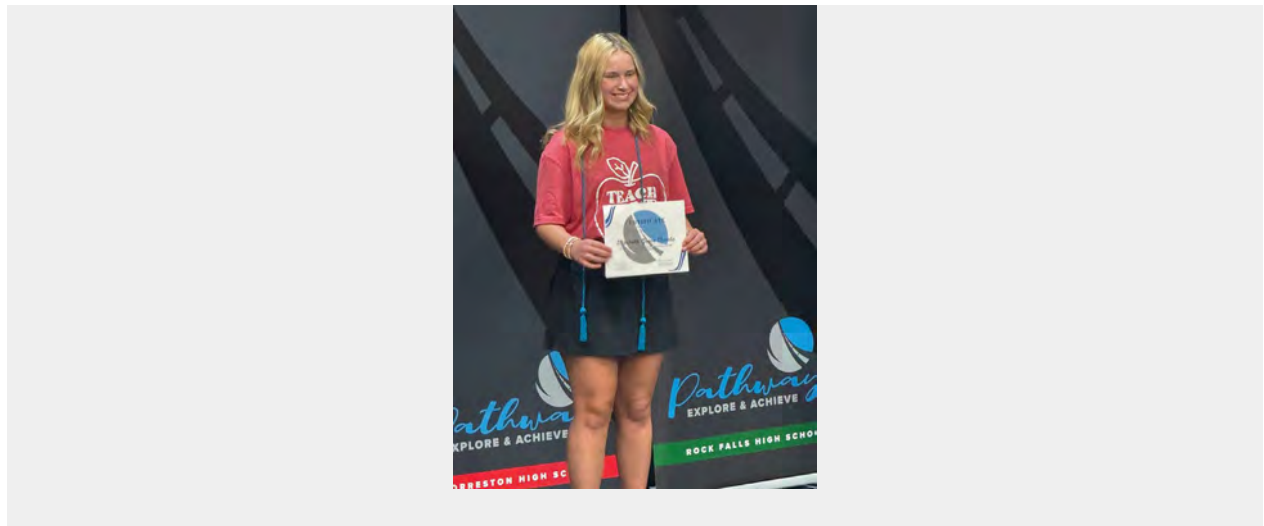






### **In the News...**

**Elizabeth Clarida earns Education endorsement**



Posted Wednesday, April 24, 2024 3:41 pm

**By Brandon LaChance, Editor**

**Amboy senior Elizabeth Clarida walked across the Sauk Valley Community Stage Friday, April 19 to accept her certificate for her Pathways Education endorsement.**

**“Receiving my Education Pathways endorsement was an incredibly rewarding experience. Through this journey, I created a science club, worked with my classmates, and was able to student teach in a classroom, solidifying my path towards becoming a teacher. I’m very proud of this achievement and highly recommend the program to any aspiring educators.”**





REGIONAL OFFICE OF EDUCATION 47

## ***HOW WE SUPPORT YOUR DISTRICT***

Nexus Program

04/29/2024

**174**

Families Supported

**412**

Children Supported

**83**

McKinney Vinto

**591**

Goals Met

**6,082**

Family Contacts



REGIONAL OFFICE OF EDUCATION 47

## ***HOW WE SUPPORT YOUR DISTRICT***

Attendance Program

04/29/2024

**364**

Families Supported

**414**

Children Supported

**27**

McKinney Vinto

**205**

Goals Met

## Parents as Teachers First Years

A monthly feature of our PAT program are group connection activities. These activities provide an opportunity for families to meet and connect with each other and with other service providers in their communities. In March, we took field trips to the Oregon and Rochelle fire stations. The children had fun visiting with the firemen and checking out the equipment. Thank you so much to these community service providers for hosting our families!





## Education Outreach Program

As we approach the end of the school year, the Education Outreach Program is preparing students for what is to come. Our classes are held two days per week from August to June 30th. Our program will take July to organize and restructure to better serve individuals. EOP staff will work hard over the summer months to coordinate with individuals on their needs, whether that be studying, job search assistance, community referrals or post-secondary enrollment.

Intake meetings for new student enrollment will come to a close in April and will reestablish again in July. EOP has been actively meeting with new potential students throughout the month of April and will host Orientation and Enrollment for 3 new students bringing our new student enrollment total to 24 for the 23-24 school year.

EOP also would like to recognize **Rian** for earning their Illinois High School Diploma! Congratulations Graduate in completing your testing and State Requirements.

The Education Outreach Program will be holding our own Graduation Ceremony on Friday, June 7th at the Regional Office of Education #47. Students will not only receive recognition and praise for earning their Illinois High School Diploma but will also have the opportunity to invite family and friends to experience this with. They will be formally recognized and presented with their caps and gowns as they receive their honors.

## McKinney Vento Homeless Program



School Districts have been working a great deal with our students that are seniors and their next steps following graduation. College, trade schools, the workforce are just some of the topics and areas they are helping their students make forward progress in. School on a daily basis is the stable place for some of our M/V students, therefore, work is being done to create the best possible summer arrangements for our students. The district staff are working hard as always to support our M/V students.

## **Regional Center for Change**

Pictures are worth a thousand words! See below for some of the amazing, inspiring, and exciting times at C4C throughout the school year!















**Regional Office of Education General Operations – FY24**

	July-Sept.	Oct. – Dec.	Jan. – Mar.	Apr. – June
❖ Employees .....	55	55	57	
❖ Grant Programs .....	23	23	23	
❖ Walk-Ins Assisted .....	499	349	345	
❖ Phone Calls Taken.....	3908	3850	3894	
❖ Criminal Background Checks .....	462	282	341	
❖ Truant Referrals.....	133	88	150	
❖ Regional Safe School Referrals.....	8	5	6	
❖ Alternative Learning Options Program Referrals.....	9	4	8	
❖ PAT/First Years Newsletters Published.....	3	3	3	
❖ Reg. Board of School Trustees Meetings.....	0	1	0	
❖ Treasurers' Bonds Approved .....	28	0	0	
❖ Annual School Audits Reviewed.....	0	25	0	
❖ Substitute Teacher Lists Prepared .....	2	2	2	
❖ Reorganization Hearings .....	0	0	0	
❖ Special Education Board of Control Meetings Attended....	9	9	9	

**Number of School Visits**

❖ Public .....	63	98	64
❖ Non-Public .....	4	5	4

**Funds Received**

❖ Federal.....	136,569.00	37,988.00	79,753.00
❖ State.....	589,758.61	540,618.06	632,273.09
❖ Local.....	3,048,919.31	2,802,576.53	3,257,017.46

**Funds Distributed**

❖ Federal.....	158,544.04	65,209.56	77,482.20
❖ State.....	337,336.72	693,181.00	493,561.22
❖ Local.....	2,131,852.29	2,640,855.73	3,046,184.80

**Teaching/Paraprofessional Certificates**

❖ Educators Registered .....	356	178	123
❖ Licenses Registered .....	374	184	127
❖ Licenses Issued .....	1558	134	83
❖ Endorsements Issued .....	103	32	33
❖ Paraprofessional Issued .....	337	20	10
❖ Substitute Teachers added to Sub List.....	27	32	15
❖ School Administrators Employed.....	134	134	134
❖ School Teachers Employed .....	1896	1896	1896
❖ School Service/Support Personnel Employed.....	1391	1391	1391

July - Sept.    Oct. – Dec.    Jan. – Mar.    Apr. – June

### School Buildings

❖ Life Safety Inspections.....	35.....	50.....	4
❖ Plans/Specifications Reviewed.....	6.....	9.....	16
❖ Health/Life Safety Funds Approved.....	1.....	8.....	3

### Professional Development

❖ Administrator Academies.....	1.....	1.....	1
❖ Administrators Served.....	15.....	11.....	13
❖ Teacher Workshops.....	34.....	33.....	36
❖ Teachers Served.....	591.....	480.....	527
❖ Administrator Meetings.....	1.....	2.....	2
❖ Administrators Served.....	14.....	29.....	22

### GED

❖ Diplomas Issued .....	12.....	20.....	7
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### Bus Drivers

❖ Initial Courses .....	3.....	2.....	2
❖ Initial Course Participants .....	14.....	16.....	22
❖ Refresher Courses.....	7.....	1.....	2
❖ Refresher Course Participants.....	243.....	22.....	37

I affirm to the Whiteside, Lee and Ogle County Boards that this is a true account of my official acts, for the months of July 1, 2023 through March 31, 2024, as Lee/Ogle/Whiteside County Regional Superintendent of Schools.

  
 Christopher Tennyson, Regional Superintendent of Schools

Ogle County Animal Control  
Warden Activity Record  
April 2024

<b>Month of JANUARY</b>	<b>Monthly Total</b>	<b>Misc. Notes</b>	<b>2024 Year to Date</b>	<b>2023 Year to Date</b>
<b>Miles Driven</b>	<b>3117</b>	Regular duties - Check Complaints Stray pick up - Tag Doors for Non Vac	<b>117791</b>	<b>Miles Driven</b>
<b>Bites Reported</b>	<b>10</b>		<b>23</b>	<b>4</b>
<b>Strays</b>	<b>5</b>	TRANSORT INJURED CAT TO VET - 1	<b>15</b>	<b>2</b>
<b>Notices to Comply Given</b>	<b>80</b>	No Current Vac / Registration Dogs Running @ Large	<b>138</b>	<b>22</b>
<b>Citations Issued</b>	<b>1</b>	Dogs Running @ Large No Rabies Shot and Tag	<b>6</b>	<b>3</b>
<b>Welfare Calls</b>	<b>8</b>	Dogs - No proper shelter - No water	<b>19</b>	<b>6</b>
<b>Animal Bites on Animals</b>	<b>2</b>		<b>8</b>	<b>4</b>
<b>Assist Other Agencies</b>	<b>2</b>	MT MORRIS POLICE SHOT DOG	<b>7</b>	<b>4</b>
<b>Dogs Deemed Dangerous</b>	<b>0</b>		<b>1</b>	<b>1</b>
<b>Dogs Deemed Vicious</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Other Complaints</b>	<b>10</b>	REMO5VE DEAD ANIMAL - 1 REMOVE TRAP FROM YARD	<b>25</b>	<b>2</b>
<b>PACKET</b>	<b>7</b>	PACKET PICKUP / TAG DELIVERY	<b>23</b>	<b>4</b>
<b>PHONE</b>	<b>10</b>	PHONE REMINDERS PHONE NOTICES	<b>46</b>	<b>36</b>
<b>At Large</b>	<b>6</b>	1-TRANSPORT TO SHELTER	<b>24</b>	<b>6</b>

Submitted by:

Shane Box OCAC Warden  
Ogle County Animal Control

*Shane Box*



Veterans Assistance Commission of Ogle County  
Statistical & Financial Report  
May 7, 2024 Meeting of Ogle County H.E.W. Committee

Luz Maria Gilkey Superintendent/VSO Comments:

- At the VFW Rochelle in April Outreach, we were able to serve Seven Veterans Luz was out sick we took care of the office.
- Our VACOC Monthly Meeting is tomorrow at 10am at the VFW in Oregon. If you can attend, the address is 1310 W Washington Oregon IL 61061.
- We have 806 Veterans now in our system.
- Just a reminder that the VACOC and the Oregon VFW will be participating in their Memorial Day Event.
  - We will have a table with Veteran and family materials that are beneficial.
- Jorden Gillette is now a VSO and is doing some more training in order to get some of the VA access available to her.
- The VACOC will continue to thank the community and our Veterans for the positive responses and support we have had from them with the work we do at the VACOC.
- We Thank the county for the advance of funds from our budget requested for 2024 to continue carrying out our financial obligation of VACOC.
- The VACOC participated in the Photo shoot from the Chamber of Commerce at the VFW Oregon in April it was very good outreach with our local business and we have posted our photos on-line.
- Open discussion of financials.
  - Report for the Month of April 2024 and year to date.



**Veterans Assistance Commission**  
**Report for the Month of April 2024**

<b>COMMUNICATIONS</b>	<b>MONTH</b>	<b>YEAR TO DATE</b>
Phone	397	1,383
Office Visit	131	445
Outreach (0/12) / Home Visits (2/3)	2	15
Email (20/180) / Mail (2/7)	22	187
Direct Submit (claims 20/59, ITF & other 26/152)	46	211
Fax	20	96
Other (87/372) / General Contact Log (41/118)	128	490
Employee Communications	659	2,498
Employee Activity (date entered)	1,133	4,490
(Forms 138/590, Docs Uploaded 320/1367, Total Comm 675/2533)		
Total Veterans in System (All in total = 806)	17	72

<b>VA AWARDANCE</b>	<b>MONTH</b>	<b>YEAR TO DATE</b>
Monthly	\$0.00	\$81,196.38
Retro	\$4,577.08	20,784.70
Totals	\$4,577.08	\$101,981.08

<b>EXPENDITURES</b>	<b>MONTH</b>	<b>YEAR TO DATE</b>
Payroll (2 Salary, 2 Hourly)	\$ 12,940.98	\$ 51,255.43
Benefits - IMRF	\$ -	\$ 13,915.84
Benefits - Insurance Premiums	\$ 3,145.16	\$ 12,580.64
Training and Meetings	\$ -	\$ 1,374.50
Outreach/Advertising	\$ 60.00	\$ 328.25
Professional Fees	\$ -	\$ 1,517.65
Office Rent/Utilities	\$ 879.53	\$ 5,284.93
Office Expenses	\$ 71.99	\$ 1,400.46
Office Build-Out	\$ -	\$ 648.01

<b>DIRECT ASSISTANCE TO VETERANS</b>	<b>Number Assisted</b>	<b>MONTH</b>	<b>YEAR TO DATE</b>
Rent/Mortgage	0 \$	- \$	-
Utilities	0 \$	- \$	-
Other Assistance	0 \$	- \$	-
Driver Reimbursements	\$	2,954.11 \$	12,454.19
Totals	\$	20,051.77 \$	100,759.90

<b>TRANSPORTATION</b>	<b>MONTH</b>	<b>YEAR TO DATE</b>
Trips	32	112
Hours Donated	198.7	640.0
Transported	33	114
Miles	5,476.7	20,205.8

<b>BUDGET SUMMARY</b>	<b>PERCENTAGE</b>	<b>AMOUNT</b>
Budget Submitted	\$	336,344.00
Year To Date (month year) Expenditures	29.957% \$	100,759.90
<b>Balance</b>	\$	235,584.10
Budget approved by Ogle County	100.000% \$	336,344.00
Actual Budget Received	4.162% \$	14,000.00



## Report to HEW Committee of Ogle County Board

May 14, 2024 | 3:00 PM

### 1) ROLLING THREE MONTHS OF RIDERSHIP DATA (February 1, 2024 – April 30, 2024)

	February, 2024	March, 2024	April, 2024	Total for Period
RIDES	8,118	7,149	9,063	24,330
SERVICE HOURS	2,481	2,276	2,866	7,623
MILES OF SERVICE	69,573	63,307	78,669	211,549
FUEL COST	\$28,426.43	\$23,799.59	\$21,256.77	\$73,482.79

### 2) DEVELOPMENTS

#### a) Reagan Mass Transit District

- Finalizing arrangements for the LOTS transition to Reagan Mass Transit District, which will be official with the closing with Lee County on June 28, 2024.
- RMTD will be live as of July 1, 2024.
- The Definitive Agreement, outlining the transition of assets to RMTD, has been approved by the Lee County Board and the Ogle County Board.

#### b) Budget/Contracts for FY 2025 (July 1, 2024 – June 30, 2025)

- FY 2025 Contract Applications have been submitted to IDOT.
- Contractual amounts for State Fiscal Year 2025 are as follows:
  - 5311 Contract: \$283,450
  - 5311F Contract (I-88): \$1,100,000
  - 5311F Contract (I-39): \$929,606
  - DOAP Contract: \$1,867,008

#### c) Rural Winnebago County Transit Services

- Work continues on arrangements for RMTD to be the operator of the public transportation services in rural (western side) Winnebago County.
- Launch of the new service area is anticipated for July 1, 2024.
- An Intergovernmental Agreement with Winnebago County is being completed to formalize the provision of transportation services.
  - Winnebago County has formally requested three (3) vehicles from IDOT to be used in that county.
  - The contractual budget proposed by IDOT for this new service is as follows:
    - 5311 Contract: \$207,864
    - DOAP Contract: \$798,728

#### d) Feasibility Studies: Dixon and Rochelle

- RLS and Associates is continuing work on Feasibility Studies for Dixon and Rochelle.
- The Feasibility Studies' Public Survey has closed. Awaiting tabulation of results.
- Next Technical Assistance Committee Meetings are scheduled for this month
  - TAC Committees will begin consideration of potential fixed routes for the cities.
  - The studies are running concurrently with completion expected by end of August, 2024.

#### e) Hydrogen Fuel Feasibility Study

- LOTS submitted an application on the feasibility of hydrogen fuel cell vehicles in rural public transportation system. Proposal was submitted to the State Planning and Research division of IDOT.



**f) LOTS Awarded Funding to Complete SPR Funding on Transportation Needs**

- i) A contract between Lee County and State Planning and Research of IDOT has been executed for this two-year project with a budget of \$243,594.
- ii) This project will look at the general “transportation needs” of residents in Lee and Ogle Counties.
- iii) LOTS will partner a Requests for Qualifications (RFQ) for a university partner to assist with SPR grant activities.

**g) Vehicle Procurement**

- (1) Lee County / LOTS received word from IDOT that its 2022 CVP Application was awarded 6 of the 10 proposed vehicles.
  - (a) The vehicles, which will likely come in 2025, include two (2) minivans and four (4) light duty buses. Total value of these vehicles is more than \$600,000.
- (2) LOTS collaboration with IDOT on a federal proposal to the Low/No Emission Grants.
  - (a) LOTS will procure two (2) electric buses via this proposal
- (3) LOTS has submitted the order for two (2) electric vehicles to the Michigan Department of Transportation.

**h) Architectural/Engineering Firm / Oregon facility construction**

- i) Pre-award concurrence has been received from IDOT. Larson and Darby, an architectural firm out of Rockford, has been secured for the A&E process.
- ii) Architectural and Engineering firm has provided us with a 95% complete design of the Oregon facility. This project is part of LOTS application under REBUILD Round 1

**i) Architectural/Engineering Firm / Addition to Dixon Facility**

- i) An architectural and engineering firm – Willett Hoffman – was selected for the addition project on to the Reagan Transit Center.
- ii) Project includes development of new offices at Reagan Transit Center and secured file room/storage room. Geothermal and Solar technologies will be incorporated into complex
- iii) This project is part of LOTS application under REBUILD Round 2

**3) OPERATIONAL AND CAPITAL RELATED DEVELOPMENTS**

**a) Capital Funding / REBUILD Round 1**

- i) Application includes Construction of new Oregon location
- ii) Furnishings and equipment for Oregon facility
- iii) Implementation of video surveillance cameras into 17 of LOTS’ buses and minivans (completed)
- iv) Three (3) new buses (Ford transit type vehicles)

**b) Capital Funding / REBUILD Round 2**

- (1) Notice of State Award being processed by IDOT
- (2) LOTS Proposal will allow for the following:
  - (a) Two electric vehicles for use in the LOTS system
  - (b) Three (3) new offices at Reagan Transit Center and secured file room/storage room
  - (c) Develop new Conference Room between Reagan Transit Center and Mechanical Bay
  - (d) Geothermal and Solar technologies will be incorporated into complex

**c) Capital Funding / REBUILD Round 3**

- i) IDOT announced that Lee County/LOTS will receive \$62,500 for the purchase of 2 service vehicles
- ii) The original proposal included the following:
  - (1) Add 72-feet onto the existing bus barn at Reagan Transit Center,
    - (a) This will provide for an additional twelve (12) slots for buses
  - (2) Add another bay onto the existing mechanical building
  - (3) Purchase service vehicles including one for maintenance



## Local Share of State-County Sales Tax

### 2020

Date:	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20
1%	25,376.12	32,961.05	56,706.59	42,493.12	30,321.68	28,416.36	24,471.61	19,357.22	22,169.49	35,235.07	26,848.94	20,801.04
0.25%	77,125.78	84,853.60	85,977.36	87,582.09	65,201.07	63,490.33	68,495.81	62,463.62	72,127.75	87,034.46	86,731.45	80,556.05
Date Received	12/09/19	01/14/20	02/10/20	03/10/20	04/13/20	05/13/20	06/08/20	07/13/20	08/13/20	09/10/20	10/09/20	11/11/20

### 2021

Date:	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
1%	19,285.76	25,897.46	21,040.23	41,455.76	51,064.08	41,632.38	66,440.92	46,191.48	54,278.77	70,054.75	72,667.94	54,798.86
0.25%	89,024.65	83,500.08	72,373.63	83,661.01	84,468.43	82,370.70	110,875.85	103,105.60	104,382.29	112,490.45	112,552.69	104,531.35
Date Received	12/14/20	01/13/21	02/08/21	03/12/21	04/09/21	05/10/21	06/09/21	07/12/21	08/09/21	09/13/21	10/14/21	11/08/21

### 2022

Date:	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
1%	61,203.21	61,330.11	87,178.23	89,365.72	70,013.51	58,601.45	72,400.46	65,259.83	71,049.28	63,193.74	64,391.04	60,144.53
0.25%	107,790.91	105,692.52	109,570.47	115,307.48	103,116.97	94,477.89	115,772.38	111,489.05	125,171.32	126,915.55	120,006.21	117,430.62
Date Received	12/14/21	01/18/22	02/09/22	03/11/22	04/11/22	05/10/22	06/13/22	07/13/22	08/08/22	09/12/22	10/11/22	11/10/22

### 2023

Date:	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23
1%	76,815.00	83,778.36	94,101.60	124,017.54	110,355.49	78,014.71	82,561.63	101,221.31	77,448.86	83,163.65	93,211.77	86,706.23
0.25%	116,459.96	120,389.95	116,422.44	131,690.52	106,294.85	106,717.71	109,560.98	119,402.49	121,767.95	126,922.08	120,923.85	118,300.05
Date Received	12/13/22	01/13/23	02/10/23	03/13/23	04/12/23	05/08/23	06/12/23	07/12/23	08/10/23	09/11/23	10/13/23	11/14/23

### 2024

Date:	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24
1%	121,295.73	97,781.13	101,715.47	111,973.19	85,629.68	73,976.22						
0.25%	122,864.97	117,038.05	118,397.24	125,472.41	145,432.14	99,499.03						
Date Received	12/14/23	01/16/24	02/13/24	03/11/24	04/17/24	05/14/24						

**Long Range & Strategic Planning Committee**  
**Tentative Minutes**  
**May 14, 2024**

1. Call Meeting to Order: Vice-Chairman Oltmanns called meeting to order at 2:00 p.m. Present: Corbitt, Fox, Gillis, Heuer, Janes, Reising and Oltmanns. Absent: Griffin Others Present: Nordman, Lloyd Droege and Arlene Sangmeister.
2. Opening Comments: Oltmanns welcomed everyone to the meeting
3. Public Comment: None
4. Approval of Minutes – April 9, 2024: Motion by Corbitt to approve minutes, 2<sup>nd</sup> by Fox. Motion carried.
5. Discussion and approval of any pending Long Range Invoices: None
  - A. New Business: None.
6. Old Business:
  - A. Budget, update Facility Optimization, Energy savings, Community Solar: Oltmanns shared the budget was sent to the committee to review in Griffin's email. Oltmanns shared Griffin continues to meet with Alpha and ComEd regarding optimization and those communications were shared in the earlier email from Griffin.
  - B. Capital Plan/Master Plan update. Facility Roof Inspections: Oltmanns shared there was a bill presented for the chiller in the Judicial Center in the Facilities meeting. That equipment is original to the building and we may start seeing repairs needing to be made. Insurance is still in the works.
  - C. Solar Monitor: Oltmanns shared IT got the television in the entryway working.
  - D. Courthouse generator, lighting update: Oltmanns shared Griffin is working with maintenance when they get to a slow time to update the lighting on the courthouse.
  - E. Courthouse 3<sup>rd</sup> floor wall & brick repairs, Public Defender's project, Basement floor: Oltmanns stated the plastering on the third floor will be getting fixed soon. He shared the invoice was approved to pay for \$4,350 in the Facilities meeting and will be going to Finance to be paid out of ARPA funds. Oltmanns shared in the informational email Griffin sent out there were updated drawings for the project in the Public Defender's office. He shared it was intended to have a little bit more details from Larson & Darby besides just the drawings so Griffin has reached back out to them. Oltmanns shared something needs to be done but it will be the committee's decision on how we move forward but the second quote was just as high as the last one. Fox shared he is still hung up on the original understanding was that the office wouldn't need to this but now we are being told we have to. Fox stated he just isn't sure if it is required or not. Janes asked if there are any rooms available to be used. It was stated that each courtroom has a small meeting room for privacy can one of those be used. Nordman stated privacy is important but maybe we have options that they just don't like but could be more cost effective. Heuer stated with the information that was provided regarding our financial status it would be fiscally irresponsible to spend that kind of money in the Public Defender's office. Oltmanns shared he understood where Heuer was coming from but since Griffin was waiting on one more document he didn't feel he could move forward since he isn't the Chairman. Oltmanns shared there is a process that will need to be followed to choose something else. It was suggested to speak with State's Attorney Rock to see if there are laws regarding privacy that need to be followed. Oltmanns stated he felt what was being talked about was good ideas but we need to make sure

that Isley is involved in the discussions. Nordman shared the Sheriff also needs to be kept in the loop.

7. Closed Session: None
8. Open Session – Approval of Closed Minutes – None (content only – subject to State’s Attorney review of Closed Minutes)
9. Adjournment:

Oltmanns stated there was discussion of the awing at the Judicial Center and he is going to look into getting quotes to take care of it. Heuer asked why can’t we just sand it a leave it unpainted. Oltmanns stated that was a great idea but since this isn’t on the agenda he will talk to Griffin to make sure it is on the agenda next month.

With no further business Chairman Griffin adjourned the meeting at 2:24 P.M.

Respectfully submitted,  
June Jacobs

## Fwd: Public Defenders Office

Donald Griffin <dgriffin@oglecountyil.gov>

Mon 5/13/2024 4:27 PM

To: Long Range <longrange@oglecountyil.gov>

All,

Please see estimates for Public Defenders Office from Steve Nelson from Larson & Darby.

Thank you,

Don

Get [Outlook for iOS](#)

---

**From:** Donald Griffin <dgriffin@oglecountyil.gov>

**Sent:** Monday, May 13, 2024 3:21 PM

**To:** Stephen M. Nelson <snelson@larsondarby.com>

**Subject:** Re: Public Defenders Office

Steve,

Thank you for information and will reach back out to you when we return from Alaska. We are driving up now. I will share with committee.

Thank you,

Don Griffin

Get [Outlook for iOS](#)

---

**From:** Stephen M. Nelson <snelson@larsondarby.com>

**Sent:** Monday, May 13, 2024 3:16:21 PM

**To:** Donald Griffin <dgriffin@oglecountyil.gov>

**Subject:** Public Defenders Office

Don,

I hope that you are doing well and that you enjoyed this past lovely weekend.

I have pulled a few numbers together based on our plan sketch for the Public Defenders Office minor renovation/division.

We feel that the realistic budget for that work should be in the range of:                    =                    **\$ 24,650.00 to \$ 29,800.00**

I know you have meetings tomorrow/Tuesday and wanted to get you this info today as soon as I got out of all of my Monday, management meetings.

I hope this is helpful in your discussion tomorrow. I believe you already have the plan sketch. Let me know if you need anything else.

Regards,

**Stephen M. Nelson** AIA, LEED AP  
CEO



**Larson & Darby Group**  
Architecture Engineering Interiors

[http://]

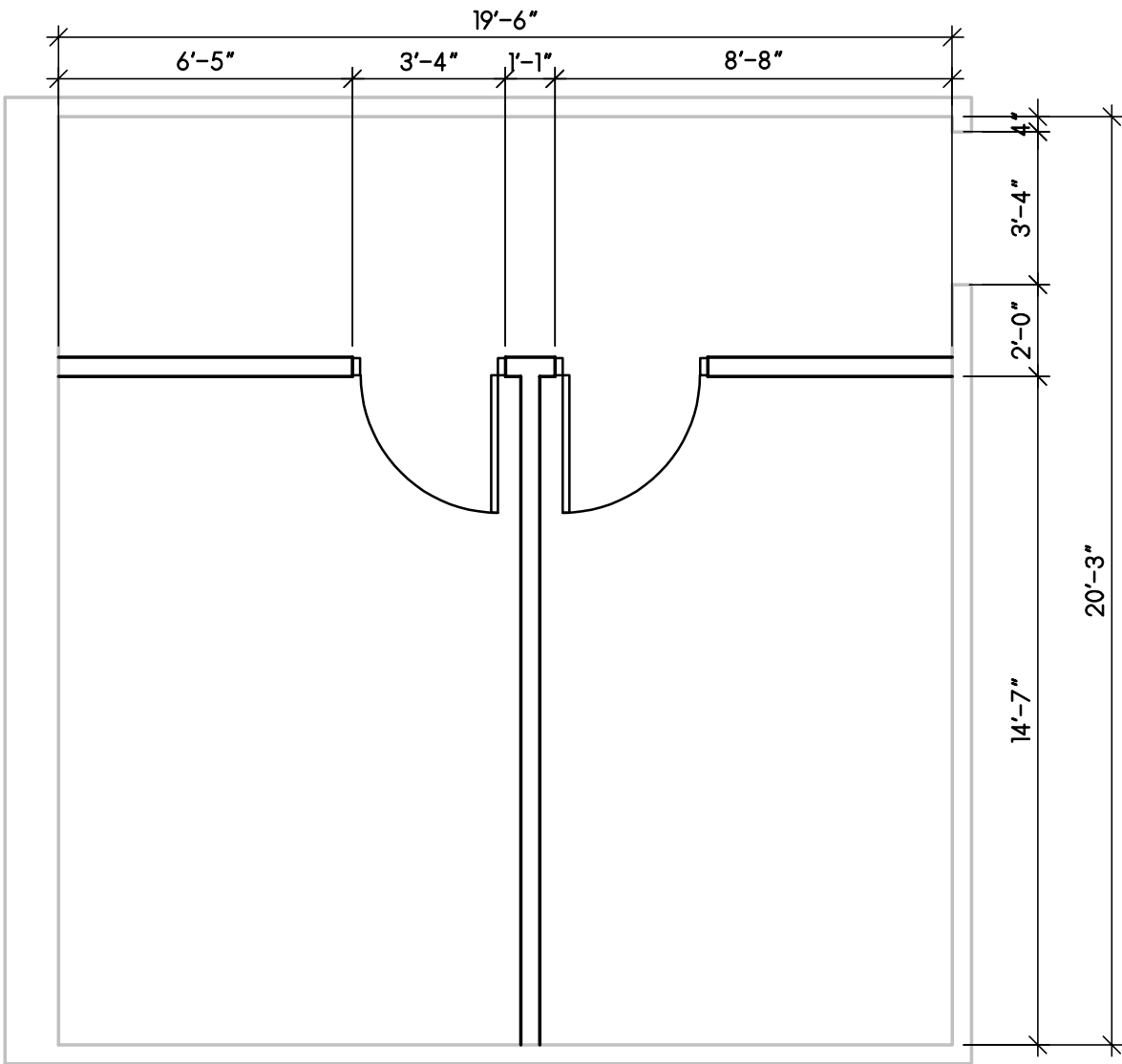
4949 Harrison Avenue, Suite 100  
Rockford, IL 61108

Office: 815.484.0739, Ext 140  
Mobile: 815.601.3321

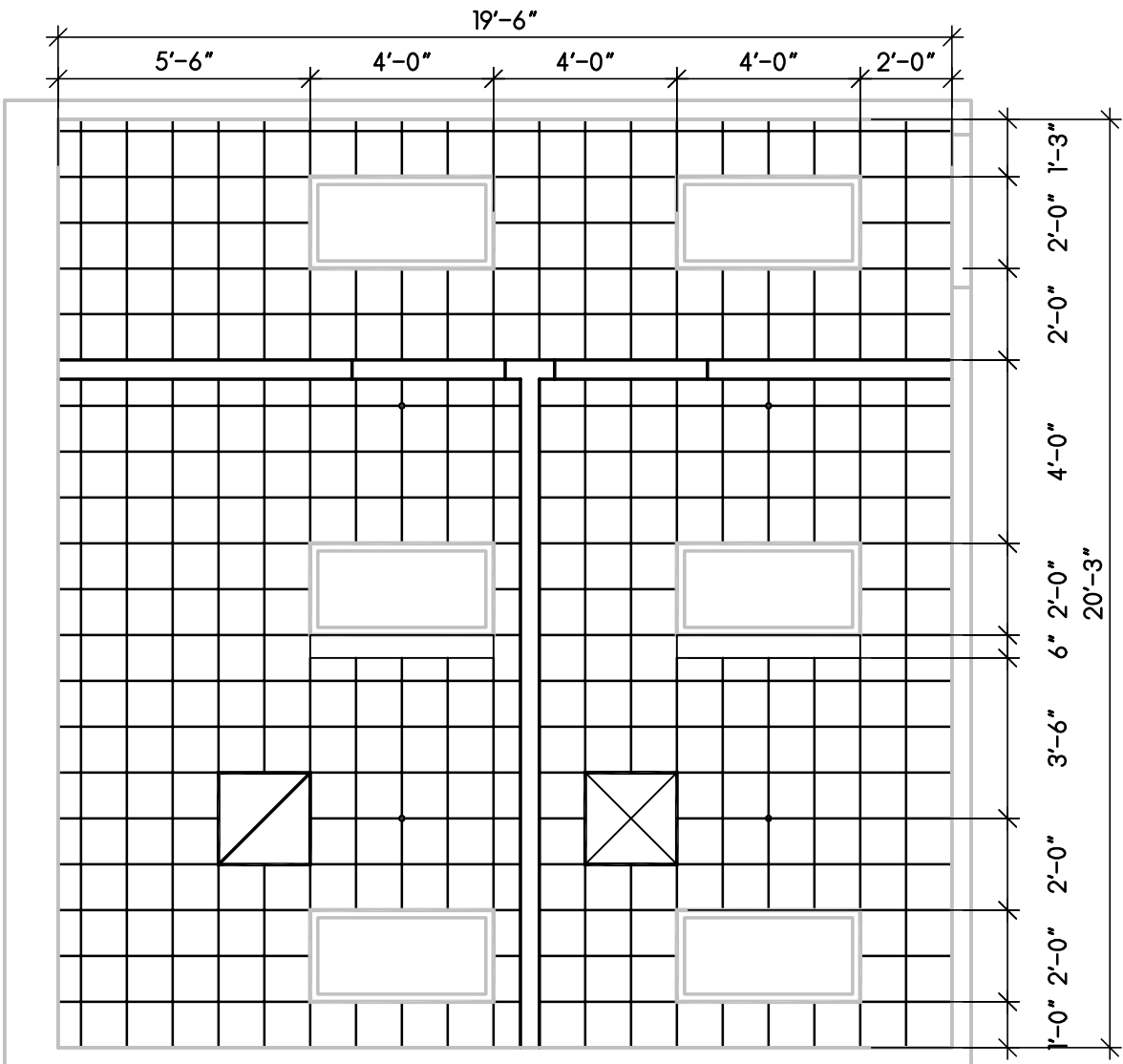
[snelson@larsondarby.com](mailto:snelson@larsondarby.com)  
[www.larsondarby.com](http://www.larsondarby.com)

## Long Range Planning Update

1. We have two verbal estimates for plaster wall repair from Garrett for the Courthouse 3<sup>rd</sup> floor wall repair. One for \$6000.00 & one for \$4300.00 and I spoke with Vice Chairperson and we suggest moving to Facilities or Finance to be paid with ARPA funds for the much needed repairs.
2. We received attached report with possible energy savings by reducing hours of operation on the Judicial Center Facility. I shared report with Garrett along with Alpha reports and he reprogrammed HVAC system to run at this time for 5 less hours a day for operational savings.
3. I Reached out to Alpha Controls to suggest they run optimization reports on our facilities with ComEd rebates with no additional costs to the County since we already contract with them.
4. I also reached out to Hope who supplied report and informed her we were working with Alpha Controls and would reach out to her if we needed any other assistance.
5. We still have no word from insurance claims and the Chairman is working with company to resolve claim issues.
6. Larson and Darby are finishing Public Defender Office drawings and I reached out to Steve Larson on project completion and waiting for his reply.
7. Solar Monitor is hardwired and working and waiting to complete wire molding for project.
8. We will be meeting with Garrett on Courthouse Campus wiring and lighting projects in a couple of weeks when he will have time to start the project after the grounds summer help is hired.
9. Budget attached.
10. Finance Task Force is systematically working through budget and reports are in the Board packets for you review.



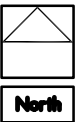
PROPOSED PARTIAL PLAN



PROPOSED RCP

FLOOR PLAN &  
REFLECTED CEILING PLAN

SCALE: 1/4" = 1'-0"



DATE:	04/09/2024
PROJECT NUMBER:	2024-023
SHEET NUMBER:	A1.1

ISSUED FOR:	DATE
DRN	CHK'D
-	-

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Larson & Darby Group

JUDICIAL CENTER PUBLIC  
DEFENDER'S OFFICE REMODEL  
OGLE COUNTY, ILLINOIS



Larson & Darby Group  
Architecture Engineering Interiors



## Re: ComEd Energy Advice: Energy Savings Opportunity Alert

Hope Dearing <hope.dearing@powertakeoff.com>

Wed 5/1/2024 9:16 AM

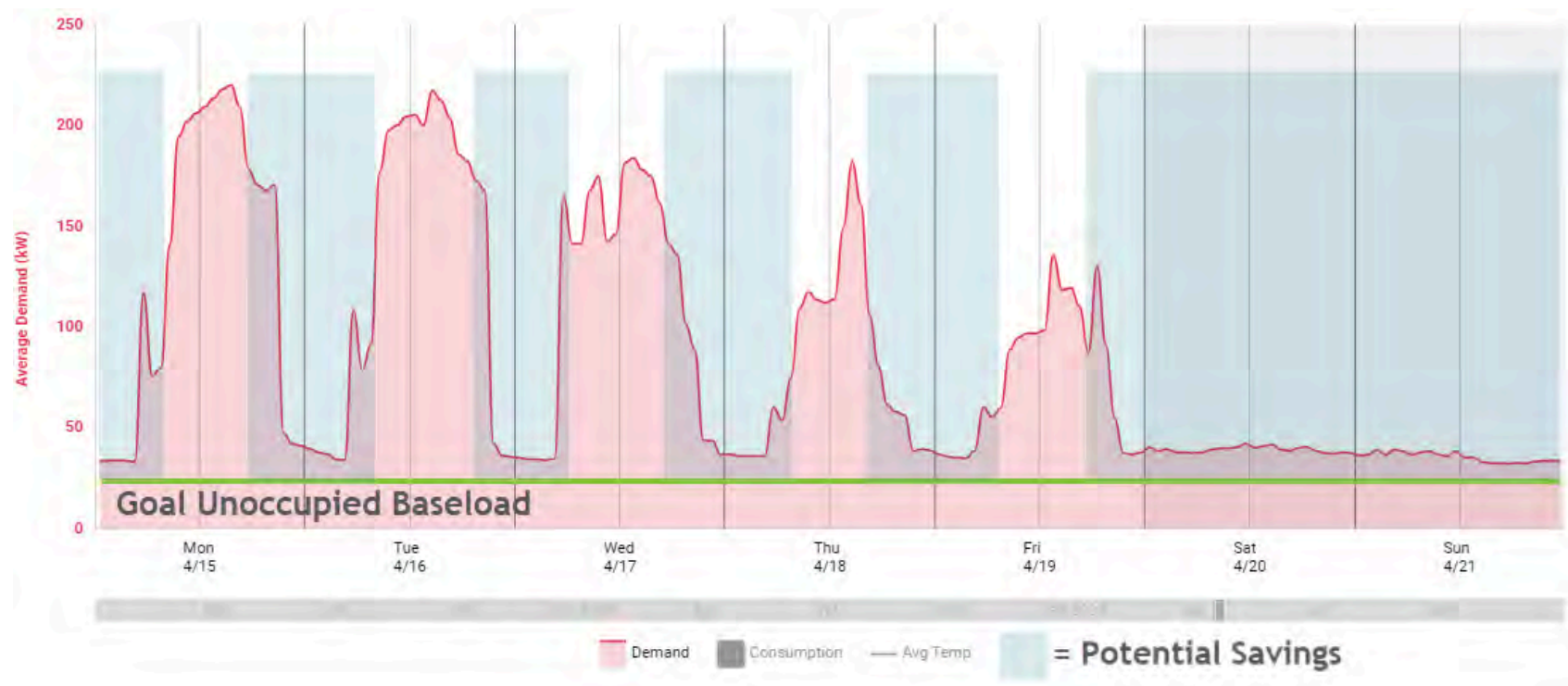
To: Donald Griffin <dgriffin@oglecountyil.gov>

Cc: Eric Hamersly <ehamersly@resource-innovations.com>

Hi Don,

As promised, please find a report of 106 S 5th Street's energy usage along with my observations and energy savings recommendations below.

**A conservative annual savings estimate is \$27,950**



### Observations:

- Notice the blue highlighted areas on the graph where you are using high energy outside of your listed hours of operation. Are there operations going on at these times?
- The green line indicates your building's goal unoccupied baseload. Notice that there is a high baseload when the building is unoccupied.

**Recommendations:**

- Better align HVAC and lighting schedules with business operations
- Set unoccupied HVAC set-points to 80-85°F in the cooling season, 55-60°F in the heating season
- Ensure all unused equipment is fully shutdown or on power saver mode when not in use
- Enable economizer mode and optimal start/stop if applicable

Similar recommendations have saved our customers an average of 14% on their utility bills, I'm available this week to walk you through the energy data and my findings. Send me a couple of times that will work for you, and I'll send over a meeting invite.

Thank you,

Hope

**Hope Dearing**

Energy Advisor

Hope.Dearing@powertakeoff.com

T (312) 764-1243



By your continued participation in the Virtual Commissioning Program, including acting on any of the information provided in this email or provided through calls with Virtual Commissioning Program personnel, you acknowledge and agree that you have read and consent to the terms and conditions of the Virtual Commissioning Program [Participation Agreement](https://www.comed.com/WaysToSave/ForYourBusiness/Pages/FactSheets/VirtualCommissioning.aspx). For more information please visit: <https://www.comed.com/WaysToSave/ForYourBusiness/Pages/FactSheets/VirtualCommissioning.aspx>

On Tue, Apr 30, 2024 at 8:14 am, Hope Dearing wrote:

Hi Don,

My name is Hope, and I am reaching out on behalf of [ComEd's Virtual Commissioning Offering](#). We reached out last year, but you were working on other upgrades at the time. Our team is conducting a complimentary analysis on your smart meter energy usage data at 106 S 5Th St and working to identify possible opportunities to cut costs on your electric bill.

Our custom recommendations typically **reduce participant energy usage by 11-17%**, helping to save money, reduce overall energy consumption, and plan for our energy future.

Please expect to receive an email that will provide you with more site-specific information. In the meantime, if you have questions about the program or smart meter usage in general, please email me directly or visit <https://www.comed.com/ways-to-save/for-your-business/resource-center/fact-sheets/virtual-commissioning>.

We look forward to working with you!

Hope

**Hope Dearing**

Energy Advisor

[Hope.Dearing@powertakeoff.com](mailto:Hope.Dearing@powertakeoff.com)

T (312) 764-1243



By your continued participation in the Virtual Commissioning Program, including acting on any of the information provided in this email or provided through calls with Virtual Commissioning Program personnel, you acknowledge and agree that you have read and consent to the terms and conditions of the Virtual Commissioning Program [Participation Agreement](#). For more information please visit: <https://www.comed.com/WaysToSave/ForYourBusiness/Pages/FactSheets/VirtualCommissioning.aspx>



## OGLE COUNTY COMMUNITY MENTAL HEALTH (708) BOARD

### MINUTES OF THE April 4, 2024 Meeting

On April 4, 2024 Dorothy Bowers called a meeting of the 708 Board to order at 7:30 a.m. at Ogle County Sherriff's Office Training Room, 202 South First Street, Oregon, IL 61061 and utilizing Zoom meeting ID 394-790-2090. At the call of the secretary and notice given to each board member and notice posted at the Ogle County Courthouse and Sherriff's Office. Dorothy Bowers presided.

The secretary called the roll:

#### BOARD MEMBERS PRESENT:

Dorothy Bowers - 708 President (Zoom)  
Renee L. Barnhart - 708 Secretary and Treasurer (Zoom)  
Cindy Bergstrom (Zoom)  
Marcella Haushahn (Zoom)  
Amy Zbinden Henkel (Zoom)

**FILED**

MAY - 9 2024

#### ABSENT:

Kathe Wilson - 708 Vice-President  
Jenae Bothe  
Joseph Simms  
Judy Tatlock

*Jaune G. Lind*  
OGLE COUNTY CLERK - RECORDER

#### OTHERS PRESENT:

Easterseals - represented by and Christi Star  
HOPE - represented by Ruth Carter  
Kreider Services – represented by Laura Watters  
Lutheran Social Services of Illinois - represented by Chris Mills  
Rockford Sexual Assault Counseling, Inc. – represented by Michelle Pauley  
Sauk Valley Voices of Recovery - represented by Gerald Lott  
Serenity - represented by Lynn Knodle  
Shining Star – represented by Jessica Cash  
Sinnissippi Center's Inc. - represented by DeAnne White  
Village of Progress – represented by Brion Brooks

The Chair announced that we have a quorum.

#### Proposed Agenda May- Approve

Renee Barnhart moved to accept the agenda as presented.

Marcy Haushahn seconded.  
Motion carried unanimously.

**Minutes: April - Review and Approve**

Renee Barnhart moved to approve the meeting minutes as presented.  
Marcy Haushahn seconded.  
Motion carried unanimously.

**Agency Vouchers: May, June and July - Review and Approve**

Marcy Haushahn moved to approve the vouchers as submitted.  
Renee Barnhart seconded.  
Motion carried unanimously.

**Financial Report: May, June and July – Review and Approve**

Renee Barnhart moved to approve the financial reports as presented.  
Amy Zbinden Henkel seconded.  
Motion carried unanimously.

**Officer's Report:**

President - Dorothy Bowers – Nothing to report

Vice President - Kathleen Wilson no longer a board member – Nothing reported.

**Unfinished Business – Discussion and Possible Action:**

708 Facebook Page Committee (Judy Tatlock) – Status

<https://www.facebook.com/OgleCountyMentalHealth708Board>

Judy messaged Renee and stated she would be sending some notes about updates.

708 Website Page (Judy Tatlock) – Status

[https://www.oglecountyil.gov/residents/health/mental\\_health\\_708\\_board/index.php](https://www.oglecountyil.gov/residents/health/mental_health_708_board/index.php)

Judy is working on.

One-Year Plan – Visiting Lion's Club (Renee) – Follow up – Renee has a scheduled time to present at the Lion's Club next week.

Funding Application – Brick and Mortar – follow-up (Cindy) – Applications will be available for pick up at Spectrum and I will notify all when ready. Cindy is waiting for feed back on what she has submitted.

Public Education Training – Dylan Brown had contacted Justine regarding volunteer hours and I mentioned to him this might be a good start and asked him to join the meeting to share with us a bit about him but, he is not present.

Statements of Economic Interest – They have been mailed and members should have them by the end of the week. If not reach out as there is a late fee if not turned in by May 1.

Court Reporter – Confirmed – Yes

possesses counseling experience. She has brought new life to The Serenity Shed and is bringing in new volunteers as a result.

A new six-week bereavement class was started yesterday. As a result of being the only hospice in the area that services pediatric patients, Serenity has a specific group for grieving mothers. The group decided it would be nice to have a retreat so they will be hosting one in two weeks at LOMC. They have plans for two more groups and will be bringing back the walking and movie night groups.

Serenity received a check from the Oregon Rotary Foundation that hosted the Angel Ball for \$13,000. They are gearing up for their fundraising season to be kicked off with the Art Dash on April 10<sup>th</sup> and followed with the Garden Luncheon in May and then the golf outing in June.

### **Shining Star – Jessica Cash**

April is child abuse awareness month so they will be doing the *Hands Around the Courthouse* event at the Lee County courthouse on April 19<sup>th</sup> to raise awareness. Judge Ackards and Sheriff Whalen will speak about the abuse in the community.

A conference will be held in April for any professional that investigate child abuse. Andrea Zeperas will be coming from New York and touching on Pediatric Aquatic Abuse.

Tomorrow is the *National Wear Blue* for Child Abuse Awareness Day.

The annual *Jail and Bail* fundraiser was started this week and they have 18 people that will spend time in lock up to try and raise funds for bail to support Shining Star.

Brandon Schafer started last week as the new forensic interviewer. He was previously working in the sexual assault department and brings plenty of expertise and knowledge with him.

### **HOPE of Ogle County – Ruth Carter**

HOPE is working on the 10<sup>th</sup> Annual Cinco K that will be held at the Rochelle Presbyterian Church on May 4<sup>th</sup> at 1 PM. Registration begins at noon. April 17<sup>th</sup> is the last day to register to guarantee a T-shirt. Details can be found on the HOPE of Ogle County website and their Facebook page.

Marissa Foss the training and resource manager recently stepped down in the pursuit of new opportunity with the Oregon School District and they are not seeking replacement as funding cuts do not allow. They are seeking an adult and child counselor and that full-time position will be posted on Indeed.

### **Sinnissippi Centers, Inc. – DeAnne White**

They recently submitted an application to the state for the use of ARPA funds in opening the new Byron location. They will be notified by May 1<sup>st</sup> if they receive it. With 14 staff members they are hoping to service over 750 Byron clients that are currently using the Oregon and Rochelle locations.

The sensory room in Rochelle has gotten some publicity with it accommodating both child and adult patients.

### **Sauk Valley Voices of Recovery – Gerald Lott**

They have four weekly groups at the Rochelle location and now have office hours Monday through Friday 8 AM to 5 PM. They picked up the intake and are averaging 22 people a month that are being referred to them through hospitals, police departments and personal mentions. (January, they serviced 4 people from Ogle County, February-2 and March-9.) Heather Tomilson (ROSC Coordinator) has been reaching out to multiple agencies throughout the community to explain their services. They participated in a prevention program at the Byron High School, speaking with students. ROSC is doing feasibility studies on three initiatives, including a Recovery Farm (a cross between a sober living facility and a training farm), a text line that is similar to the IL Warm Line for teens (Noting that they do not like to talk on the phone.), and NIU's Collegiate Recovery Community (to try and remove the stigma of asking for help on campus).

They have begun the *One Box Distribution* for Narcan. This includes a video walk thru and a one-time use of Narcan that they are giving to agencies. Several agencies have called and asked how to purchase for themselves.

A parent event will be held May 30<sup>th</sup> 2-4 PM at the Rochelle location in the May Mart Plaza in conjunction with LSSI's *Hidden in Plain Sight* that will be open to the public.

Gerald will forward the recently completed community needs assessment to Justine. It is a four- and two- county survey that they have to turn into the state for ROSC.

### **Village of Progress – Brion Brooks**

Oregon Parks Department held an awards ceremony for the VOP consumers that attend the Park District during the winter months to play games. OPD arranged for a representative from the Rockford Ice Hogs to talk and that was well received. Work groups are sent to the BMO Arena to stock the souvenir stores weekly for the Ice Hogs, developing a good relationship, making the moment more memorable.

Brion attended a three-week grant writing workshop in March, anticipating the writing of grant proposals for the Mount Morris Housing Project, if approved this month.

VOP received \$13,000 from the Angel Ball, hosted by the Rotary Foundation. The Bike Club is ready for warm weather and to launch it's first outing of the year.

Donna Madison, the Program Director, will be retiring March 2025, after 54 years of service.

### **Easterseals – Christi Star**

They are busy planning for their Mom's Retreat. The venue they had initially contracted with became unavailable to unforeseen circumstances but they are trying to secure a different location just outside of Galena with 300 acres that will permit them to accommodate 7 to 10 more people than the original 35. This will also allow all moms to stay at one location.

They are working with the Epilepsy Advocacy Program for a 3-day/2-night summer camp in June for children. Registration is now open.

She is working with Laura from Kreider to host a summer camp (half day program) at Nash for children with disabilities.

Christi will send flyers to Justine.

### **Lutheran Social Services of Illinois – Chris Mills**

They are preparing for the end of the school year and finishing up their prevention programs. Confirming that they are presenting them with the skills that they need. Summertime is when they get creative and brainstorm for upcoming projects. This summer they are planning to revamp the *Hidden in Plain Sight* exhibit. They are also considering adding another exhibit so that they have one for parents and then an additional one that will be geared towards school staff and professionals. Finding that parents are seeking different information out of the experience than professionals and school staff

CCBYS was awarded an expansion to serve more at-risk youth for delinquency. Their efforts have been in outreach to their referral services that they are able to increase their caseloads. They are seeing a large uptick in crisis with youth in police departments with no parent for pickup. Crisis situations take a lot of time and energy and are on-going 24/7 keeping their staff very busy.

State grants are due at this time of year keeping Chris busy.

### **Rockford Sexual Assault Counseling – Michelle Pauley**

April is Sexual Assault awareness month so they ramp up their outreach into the community at this time. They are partnering up with Jessica from Shining Star to do a *Responding to Disclosure* presentation on April 25<sup>th</sup> from 1-3 PM at the Rock River Center. Jessica will cover the child response and Michelle will cover the adult portion. This will be open to the public.

Michelle is continuing the professional training for the *Window of Tolerance* program at Rochelle Sinnissippi location. She is scheduled for April, May and June. She will also present a 3-hour play therapy training program that she did during the statewide coalition child therapy training that she did in the sensory room.

April 24<sup>th</sup> is *Denim Day*. People can support Sexual Assault Awareness by sporting jeans. More information is available on the website [denimday.org](http://denimday.org).

Brion Brooks mentioned that she should reach out to church leaders about her training program on disclosure.

### **Public Comment:**

Laura Watters - Kreider is working with Christi Star on their summer camp for individuals with disabilities the first weekend in June.

April is Autism Awareness month and they are going to do a comedy night at Dixon Theater on April 25<sup>th</sup>, 7 PM. Michael McCreary is an autistic comedian, actor, author and TEDx speaker that



has been performing stand-up comedy since he was 13. He will also be doing a book signing at Books on First from 3:45 to 4:30. Tickets are \$5. Laura will email Justine flyers.

Had the Annual Gala the first Friday in March. Including a silent and live auction, dancing and music. They co-host a 5K with HOPE. If people do the May 18<sup>th</sup> (Brain Health), June 15<sup>th</sup> (Florissa) and July 13<sup>th</sup> (NAMI Sauk Area) events they will get a special HOPE series hoodie in commemoration. They have a golf outing in July.

Had a very successful Autism Family Camp in February. A Florissa psychologist did training for the parents. Christi and Rose from Starnet did a sibling group. Laura and LOMC staff did activities with the individuals that have Autism, including swimming at Nash, had inside campfires and made s'mores. This activity is a good bonding event for families.

A *Mom's Morning Out* was held at Nash on March 9<sup>th</sup> that included a yoga social

Dylan Brown – Volunteer – Not Present

**Upcoming Meetings**

May 2 – Location Ogle County Sheriff's Office  
May 23 – Location Ogle County Sheriff's Office  
June – No Meeting  
July – No Meeting  
August – Location Ogle County Sheriff's Office

**HEW** – April 9, 3:00 PM (*2<sup>nd</sup> Tuesday of the month*)  
**County Board** – April 16, 5:30 PM (*3<sup>rd</sup> Tuesday of the month*)

The next regular meeting will be Thursday, May 2, 2024, 7:30 AM.

*In person:* Ogle County Sheriff's Office Training Room  
202 South First Street  
Oregon, IL 61061  
*Zoom:* Meeting ID: 394-790-2090  
Passcode: 708708  
One Tap Mobile: 1-312-626-6799

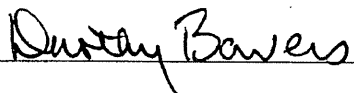
**Adjournment**


8:18 AM

Respectfully submitted,  
Justine Messenger  
Secretary to the Board

815-238-1829  
occmh708bd@gmail.com

Approved: May 2, 2024

  
Dorothy Bowers, President

  
Renee Barnhart, Secretary/Treasurer

# ORDINANCE 2020-0501

## OGLE COUNTY ELECTED OFFICIAL'S SALARIES

WHEREAS, in accordance with Illinois Statute 50 ILCS 145/2, the Ogle County Board is responsible for establishing the annual "compensation of its elected officials", which must be "fixed at least 180 days before the beginning of the term of the officers whose compensation is to be fixed", and

WHEREAS, HB56 (P.A. 102-0049) requires compensation of County Elected Officers to be fixed by Ordinance or Resolution by the County Board. Such Ordinance must separately list each stipend as well as compensation for each elected officer;

WHEREAS, during its regular meeting on May 14, 2024, the Personnel and Salary Committee has recommended to the Finance Committee on May 14, 2024, the annual salary increases for Fiscal Years 2025, 2026, 2027 and 2028, and

WHEREAS, the Ogle County Board recognizes the important and critical nature of the services of the elected officials for these offices under the County Government's responsibility, and

THEREFORE, BE IT RESOLVED, that the Ogle County Board, on this 21<sup>st</sup> day of May, 2024, adopts the following elected official's pay scale:

	FY2025	FY2026	FY2027	FY2028
	+2%	TBD%	TBD%	TBD%
Circuit Clerk Stipend (State) \$6,500	\$92,318*	TBD	TBD	TBD
	FY2025	FY2026	FY2027	FY2028
	+1%	+ 1%	+ 1%	+ 1%
Coroner Stipend (State) \$6,500	\$66,423.66**	\$67,087.90	\$67,758.78	\$68,436.36

*\* Salary based on annual review*

*\*\*Base salary for Coroner is \$65,766 starting December 1, 2024.*

Attest:

---

Laura J. Cook  
Ogle County Clerk & Recorder

---

John Finfrock  
Chairman, Ogle County Board

**Personnel and Salary Committee  
Tentative Minutes  
May 14, 2024**

1. Call Meeting to Order: Chairperson Heuer called the meeting to order at 9:00 a.m. Present: Corbitt, Huber, Kenney, Larson, Reeverts, Simms and Heuer. Others present: Asp, Director of Court Services Cindy Bergstrom, Circuit Clerk Kim Stahl, Coroner Lou Finch, and Arlene Sangmeister. Absent: Jacinto
2. Approval of Minutes – April 9, 2024 - Motion by Kenney to approve the minutes as presented, 2<sup>nd</sup> by Reeverts. Motion carried.
3. Public Comment: None.
4. New Business: Heuer went over the monthly payroll adjustments.

a. HR Director:

1. Department Head Meeting 5/21 @ 1:30 pm: Heuer shared this is a meeting is open for the Personnel committee to attend if they would like to.

- b. Circuit Clerk: Stahl shared she has hired another employee even though there is no opening in her office. She is coming with 3 years of experience and Stahl shared the budget is okay. Stahl shared she will have a retirement sometime this summer. Larson stressed the importance in following the proper procedures when hiring a County employee.

Corbitt thanked Stahl for reaching out to her and letting her know. Larson shared that if an elected official hires an employee without going through proper County procedures that employee can be released when the elected official that hired them leaves.

- c. FLSA Wage Changes: Doesn't affect a lot of our employees but it does some. Heuer shared this will be discussed in the Department Head meeting but it is overtime for salaried employees. This will also be another budgetary constraints moving forward.

- d. Elected Official's Salaries: Heuer apologized for mistake last month by going into closed session as it has been clarified with her you cannot talk about an elected official in a closed meeting. Heuer provided another handout to the committee to review with the salaries for the surrounding counties and the UCCI data. Heuer also shared she had talked to Chairman Finfock and he is asking that the committee consider that possibly we haven't looked at the loss in parity with the other elected officials that already have 2% for the next two years. Heuer shared she had a conversation with State's Attorney Rock and he has expressed the Circuit Clerk's position is the only official that can be looked at each year.

Corbitt clarified if that would allow us to look at the yearly increase each year as well and Heuer responded yes. Heuer went around the room and asked each members opinion on the Circuit Clerk's salary

Huber moved to keep the salary as is for the Circuit Clerk and give a 2% increase for one year with an annual review and Larson seconds. Heuer asks for a roll call:

Yes: Huber, Larson, Simms, Heuer

No: Kenney, Corbitt, Reeverts,

Motion carries.

Heuer went around the room and asked the opinions of the committee on the base pay of the County Coroner.

Corbitt moved to approve the base pay for the Coroner at \$65,766 for the next four years, Reeverts seconds and roll call was taken.

Yes: Reeverts, Corbitt, Larson and Heuer

No: Huber, Simms and Kenney

Motion carried.

Kenney moves for a 0% increase for the next four years and Larson seconds. Roll call was taken.

Yes: Larson, Kenney and Heuer

No: Huber, Reeverts, Corbitt and Simms

Motion fails.

Reeverts moves for a 1% increase year over year from FY2025-FY2028 and Corbitt seconds. Roll call was taken.

Yes: Huber, Reeverts, Corbitt and Simms

No: Larson, Kenney and Heuer

Motion carried.

Heuer shared she will take these motions to finance for their final vote.

5. Old Business:

a. Human Resource Information System status – Larson shared the payroll process is being refined with each payroll that we are processing. Kenney shared he is really surprised it has gone as well as it has because there are a lot of pieces involved. Larson shared the HR and Treasures departments have put in a lot of hours to getting things in order.

b. Merit review schedule for 2024 – None.

6. Closed Session - None

7. Open Session – None

8. Adjournment: With no further business, Chairperson Heuer adjourned. Time: 9:59 a.m.

Respectfully submitted,  
June Jacobs

	FY2021 2%	FY2022 2%	FY2023 2%	FY2024 2%	FY2025 2%	FY2026 2%	FY2027	FY2028	FY2029	FY2030
County Clerk & Recorder Stipend (State) - \$6,500	\$84,871.00	\$86,993.00	\$88,733.00	\$90,508.00	\$92,318.00	\$94,164.00				
Treasurer Stipend - (State) - \$6,500 Stipend - (Insurance Fund) - \$3,500 County Health Insurance	\$84,871.00	\$86,933.00	\$88,733.00	\$90,508.00	\$92,318.00	\$94,164.00				
					FY2025 0%	FY2026 0%	FY2027 0%	FY2028 0%		
Circuit Clerk Stipend (State) - \$6,500	\$84,871.00	\$86,993.00	\$88,733.00	\$90,508.00	\$90,508.00	\$90,508.00	\$90,508.00	\$90,508.00		
Total (Salary + Stipend)					\$97,008.00	\$97,008.00	\$97,008.00	\$97,008.00		
Coroner Stipend (State) - \$6,500	\$71,048.00	\$72,824.00	\$74,280.00	\$75,766.00	\$65,766.00	\$65,766.00	\$65,766.00	\$65,766.00		
Total (Salary + Stipend)					\$72,266.00	\$72,266.00	\$72,266.00	\$72,266.00		

Items already passed by Ordinance 2022-0501

	# Counties	25th Percentile	Median	75th Percentile	Per Diem Median
Board Member	22	\$2,875	\$6,601	\$15,448	\$65
Circuit Clerk	44	\$62,742	\$72,466	\$84,030	*
Committee Chairman	11	\$750	\$2,500	\$12,840	\$68
Coroner/Medical Examiner	43	\$21,800	\$40,591	\$61,000	*
County Auditor	9	\$53,575	\$67,995	\$98,936	*
County Board Chairman	33	\$6,000	\$8,219	\$25,341	\$78
County Clerk	44	\$65,106	\$72,864	\$85,663	*
County Treasurer	43	\$61,723	\$72,608	\$82,400	*
Recorder of Deeds	7	\$46,467	\$67,995	\$86,060	*

\*These 3 pages of data are the conclusion of the discussion from April's closed session. It is being made public in the open meeting in May.

## Surrounding Counties Coroner Wages 2024

	Population*	Current	Percent	FY2025**	FY2026	FY2027	FY2028
OGLE	51,788.00	\$75,766.00	0%	\$65,677.00	\$65,677.00	\$65,677.00	\$65,677.00
Boone***	53,448.00	\$64,119.64					
Jo Daviess	22,035.00	\$20,873.00					
Lee	34,145.00	\$42,400.00					
Stephenson	44,630.00	\$45,625.00					
Whiteside	55,691.00	\$53,900.00					

\*Population Census - April 1,2020

\*\*New Coroner Elected in 2024

\*\*\* From Boone Co. Website

25th Percentile

\$21,800.00

Median

\$40,591.00

75th Percentile

\$61,000.00

**These numbers are base salary only and do NOT include the \$6,500 stipend each year. Yearly Salary will be \$72,266 (\$65,677+\$6,500)**

\* These 3 pages of data are the conclusion of the discussion from April's closed session. It is being made public in the open meeting in May.

## Surrounding Counties Circuit Clerk Wages 2024

	Population*	Current	Percent	FY2025	FY2026	FY2027	FY2028
OGLE	51,788.00	\$90,508.00	0%	\$90,508.00	\$90,508.00	\$90,508.00	\$90,508.00
Boone**	53,448.00	\$80,178.02					
Jo Daviess	22,035.00	\$77,260.00					
Lee	34,145.00	\$69,000.00					
Stephenson	44,630.00	\$72,531.00					
Whiteside	55,691.00	\$85,680.00					

\*Population Census - April 1,2020

\*\* From Boone County Website

25th %	Median	75th%
\$62,742.00	\$72,466.00	\$84,030.00

**These numbers are base salary only and do NOT include the \$6,500 stipend each year. Yearly salary will be \$97,008.00 (\$90,508 + \$6,500)**

\*These 3 pages of data are the conclusion of the discussion from April's closed session. It is being made public in the open meeting in May.

KIMBERLY A. STAHL  
CLERK OF THE CIRCUIT COURT  
FIFTEENTH JUDICIAL CIRCUIT  
OGLE COUNTY  
OREGON, IL

CIRCUIT CLERK CHECKING ACCOUNT REPORT

For the Month of: April 2024

Balance of Checking Account: \$71,374.48 (March 2024)

Receipts: \$183,629.04

Interest Checking: \$504.74

Disbursements: \$246,551.48

BALANCE: \$8,956.78

NOTE: \$68,458.30 of Receipts was received through e-payments.

\$24,863.00 of Receipts was received through e-file.

\$6,687.12 of Disbursements was Restitution paid to victims.





# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>01 - County Clerk/Recorder</b>										
Sub-Department <b>10 - Elections</b>										
Account <b>4412 - Official Publications</b>										
1502 - OGLE COUNTY LIFE	03112024	ELECTION - REFERENDUM PUBLICATION	Paid by Check # 166280		04/10/2024	05/21/2024	05/21/2024		05/21/2024	225.00
Account <b>4412 - Official Publications</b> Totals										Invoice Transactions 1
										<u>\$225.00</u>
Account <b>4525 - Election Supplies</b>										
1165 - LAURA J COOK	2024-00001743	ADP ENVELOPES FOR ELECTION JUDGES	Paid by Check # 166252		04/16/2024	05/21/2024	05/21/2024		05/21/2024	85.00
1246 - FISCHER'S	0750749-001	FILE STAMP CLOCK RIBBON	Paid by Check # 166257		04/08/2024	05/21/2024	05/21/2024		05/21/2024	12.99
1246 - FISCHER'S	0750670-001	ENVELOPES FOR CERTIFICATION MAILINGS	Paid by Check # 166257		03/27/2024	05/21/2024	05/21/2024		05/21/2024	59.90
1246 - FISCHER'S	0750635-001	CERTIFICATION OF ELECTION & NOMINATION	Paid by Check # 166257		05/21/2024	05/21/2024	05/21/2024		05/21/2024	44.95
5623 - LIBERTY SYSTEMS, LLC	6398	ELECTION SERVICE AGREEMENT 10 OF 24	Paid by Check # 166270		06/01/2024	05/21/2024	05/21/2024		05/21/2024	18,630.00
1147 - OGLE COUNTY TREASURER	2024-00001822	POSTAGE 11-2023 THRU 4-2024	Paid by Check # 166281		05/21/2024	05/21/2024	05/21/2024		05/21/2024	2,520.55
5630 - PLATINUM TECHNOLOGY RESOURCE, LLC	3205	SOFTWARE UPGRADES	Paid by Check # 166287		03/18/2024	05/21/2024	05/21/2024		05/21/2024	2,180.00
Account <b>4525 - Election Supplies</b> Totals										Invoice Transactions 7
										<u>\$23,533.39</u>
Sub-Department <b>10 - Elections</b> Totals										Invoice Transactions 8
										<u>\$23,758.39</u>
Department <b>01 - County Clerk/Recorder</b> Totals										Invoice Transactions 8
										<u>\$23,758.39</u>



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>02 - Building &amp; Grounds</b>										
Account <b>4210 - Disposal Service</b>										
4440 - NORTHERN ILLINOIS DISPOSAL SVC	22939659T086	ACCT #3086-491604	Paid by Check # 166279		05/21/2024	05/21/2024	05/21/2024		05/21/2024	37.37
5819 - REPUBLIC SERVICES, INC #766	0721-007991213	ACCT #3-0721-2610072	Paid by Check # 166290		05/21/2024	05/21/2024	05/21/2024		05/21/2024	1,492.81
Account <b>4210 - Disposal Service</b> Totals Invoice Transactions 2										<u>\$1,530.18</u>
Account <b>4520 - Janitorial Supplies</b>										
5246 - BRANDT ZIES Z CLEANING	384536	OGLE COUNTY	Paid by Check # 166248		05/21/2024	05/21/2024	05/21/2024		05/21/2024	520.00
1434 - MENARDS	75346	ACCT #32720251	Paid by Check # 166271		05/21/2024	05/21/2024	05/21/2024		05/21/2024	31.39
1434 - MENARDS	75544	ACCT #32720251	Paid by Check # 166271		05/21/2024	05/21/2024	05/21/2024		05/21/2024	15.00
1434 - MENARDS	76762	ACCT #32720251	Paid by Check # 166271		05/21/2024	05/21/2024	05/21/2024		05/21/2024	12.48
1434 - MENARDS	77684	ACCT #32720251	Paid by Check # 166271		05/21/2024	05/21/2024	05/21/2024		05/21/2024	80.58
Account <b>4520 - Janitorial Supplies</b> Totals Invoice Transactions 5										<u>\$659.45</u>
Account <b>4540.10 - Repairs &amp; Maint - Facilities</b>										
2617 - ALPHA CONTROLS & SERVICES LLC W47756		OGLE COUNTY	Paid by Check # 166242		05/21/2024	05/21/2024	05/21/2024		05/21/2024	2,047.00
2617 - ALPHA CONTROLS & SERVICES LLC W47758		OGLE COUNTY	Paid by Check # 166242		05/21/2024	05/21/2024	05/21/2024		05/21/2024	182.00
2617 - ALPHA CONTROLS & SERVICES LLC W47816		OGLE COUNTY	Paid by Check # 166242		05/21/2024	05/21/2024	05/21/2024		05/21/2024	2,374.00
2617 - ALPHA CONTROLS & SERVICES LLC W47832		OGLE COUNTY	Paid by Check # 166242		05/21/2024	05/21/2024	05/21/2024		05/21/2024	144.94
2617 - ALPHA CONTROLS & SERVICES LLC W47905		OGLE COUNTY	Paid by Check # 166242		05/21/2024	05/21/2024	05/21/2024		05/21/2024	171.57
5837 - BLAIN SUPPLY, INC	T0212	OGLE COUNTY	Paid by Check # 166244		05/21/2024	05/21/2024	05/21/2024		05/21/2024	590.89
3991 - CARD SERVICE CENTER	04-2024 SH	ACCT #5394	Paid by Check # 166250		05/21/2024	05/21/2024	05/21/2024		05/21/2024	207.98
3991 - CARD SERVICE CENTER	03-2024 MT	ACCT #5394	Paid by Check # 166250		05/21/2024	05/21/2024	05/21/2024		05/21/2024	206.99
1873 - GRAINGER	9082899536	ACCT #809252117	Paid by Check # 166259		05/21/2024	05/21/2024	05/21/2024		05/21/2024	491.15
1873 - GRAINGER	9084155689	ACCT #809252117	Paid by Check # 166259		05/21/2024	05/21/2024	05/21/2024		05/21/2024	284.49
1371 - JOHNSTONE SUPPLY OF ROCKFORD	1326272	ACCT #0003228	Paid by Check # 166266		05/21/2024	05/21/2024	05/21/2024		05/21/2024	318.39
1371 - JOHNSTONE SUPPLY OF ROCKFORD	1326252	ACCT #0003228	Paid by Check # 166266		05/21/2024	05/21/2024	05/21/2024		05/21/2024	288.84



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>02 - Building &amp; Grounds</b>										
Account <b>4540.10 - Repairs &amp; Maint - Facilities</b>										
1371 - JOHNSTONE SUPPLY OF ROCKFORD	1328117	ACCT #0003228	Paid by Check # 166266		05/21/2024	05/21/2024	05/21/2024		05/21/2024	162.26
1371 - JOHNSTONE SUPPLY OF ROCKFORD	1328117-01	ACCT #0003228	Paid by Check # 166266		05/21/2024	05/21/2024	05/21/2024		05/21/2024	31.07
1371 - JOHNSTONE SUPPLY OF ROCKFORD	1328914	ACCT #0003228	Paid by Check # 166266		05/21/2024	05/21/2024	05/21/2024		05/21/2024	21.90
1371 - JOHNSTONE SUPPLY OF ROCKFORD	1328117-02	ACCT #0003228	Paid by Check # 166266		05/21/2024	05/21/2024	05/21/2024		05/21/2024	155.35
2050 - LAWSON PRODUCTS, INC.	9311447680	ACCT #10155168	Paid by Check # 166269		05/21/2024	05/21/2024	05/21/2024		05/21/2024	285.01
1463 - NAPA AUTO PARTS	051264	ACCT #12409	Paid by Check # 166274		05/21/2024	05/21/2024	05/21/2024		05/21/2024	15.49
5351 - ROCHELLE ACE HARDWARE	063501	ACCT #7538	Paid by Check # 166291		05/21/2024	05/21/2024	05/21/2024		05/21/2024	121.25
5351 - ROCHELLE ACE HARDWARE	064026	ACCT #7538	Paid by Check # 166291		05/21/2024	05/21/2024	05/21/2024		05/21/2024	43.93
5351 - ROCHELLE ACE HARDWARE	063992	ACCT #7538	Paid by Check # 166291		05/21/2024	05/21/2024	05/21/2024		05/21/2024	49.99
1515 - SNYDER PHARMACY - OREGON	04-2024	OGLE COUNTY SHERIFF	Paid by Check # 166300		05/21/2024	05/21/2024	05/21/2024		05/21/2024	448.75
1515 - SNYDER PHARMACY - OREGON	03-2024 MT	OGLE COUNTY	Paid by Check # 166300		05/21/2024	05/21/2024	05/21/2024		05/21/2024	397.32
Account <b>4540.10 - Repairs &amp; Maint - Facilities</b> Totals									Invoice Transactions 23	\$9,040.56
Account <b>4540.20 - Repairs &amp; Maint - Facilities Planned</b>										
4667 - AIRGAS USA, LLC	5507374646	ACCT #2996883	Paid by Check # 166241		05/21/2024	05/21/2024	05/21/2024		05/21/2024	126.08
5602 - ROCK VALLEY CULLIGAN	0661492	ACCT #072231	Paid by Check # 166294		05/21/2024	05/21/2024	05/21/2024		05/21/2024	249.75
3665 - STATE FIRE MARSHALL	9690914	OGLE COUNTY	Paid by Check # 166301		05/21/2024	05/21/2024	05/21/2024		05/21/2024	400.00
Account <b>4540.20 - Repairs &amp; Maint - Facilities Planned</b> Totals									Invoice Transactions 3	\$775.83
Account <b>4540.30 - Repairs &amp; Maint - Facilities Weld Park</b>										
1047 - ACE HARDWARE AND OUTDOOR CTR	733564/1	OGLE COUNTY	Paid by Check # 166240		05/21/2024	05/21/2024	05/21/2024		05/21/2024	500.00
Account <b>4540.30 - Repairs &amp; Maint - Facilities Weld Park</b> Totals									Invoice Transactions 1	\$500.00
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
3105 - CONSERV FS INC.	05-2024 MT	OGLE COUNTY	Paid by Check # 166251		05/21/2024	05/21/2024	05/21/2024		05/21/2024	298.61
5913 - OIL EQUIPMENT CO., INC	0339290-IN	01-OGLESH	Paid by Check # 166282		05/21/2024	05/21/2024	05/21/2024		05/21/2024	606.94
5913 - OIL EQUIPMENT CO., INC	0340460-IN	01-OGLESH	Paid by Check # 166282		05/21/2024	05/21/2024	05/21/2024		05/21/2024	200.00



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>02 - Building &amp; Grounds</b>										
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
5913 - OIL EQUIPMENT CO., INC	0339185-IN	01-OGLESH	Paid by Check # 166282		05/21/2024	05/21/2024	05/21/2024		05/21/2024	200.00
Account <b>4545.10 - Petroleum Products - Gasoline</b> Totals									Invoice Transactions 4	\$1,305.55
Account <b>4585 - Vehicle Maintenance</b>										
1463 - NAPA AUTO PARTS	052104	ACCT #12409	Paid by Check # 166274		05/21/2024	05/21/2024	05/21/2024		05/21/2024	2.69
1463 - NAPA AUTO PARTS	051939	ACCT #12409	Paid by Check # 166274		05/21/2024	05/21/2024	05/21/2024		05/21/2024	164.99
1463 - NAPA AUTO PARTS	051111	ACCT #12409	Paid by Check # 166274		05/21/2024	05/21/2024	05/21/2024		05/21/2024	18.49
1463 - NAPA AUTO PARTS	050958	ACCT #12409	Paid by Check # 166274		05/21/2024	05/21/2024	05/21/2024		05/21/2024	11.49
Account <b>4585 - Vehicle Maintenance</b> Totals									Invoice Transactions 4	\$197.66
Department <b>02 - Building &amp; Grounds</b> Totals									Invoice Transactions 42	\$14,009.23



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>03 - Treasurer</b>										
Account <b>4516 - Postage</b>										
1147 - OGLE COUNTY TREASURER	05-2024 TR	POSTAGE 2ND QTR	Paid by Check # 166281		05/21/2024	05/21/2024	05/21/2024		05/21/2024	450.32
Account <b>4516 - Postage</b> Totals								Invoice Transactions	1	\$450.32
Department <b>03 - Treasurer</b> Totals								Invoice Transactions	1	\$450.32



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>04 - HEW</b>										
Sub-Department <b>20 - Regional Supt of Schools</b>										
Account <b>4220 - Rent</b>										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2024	APRIL REIMBURSEMENTS	Paid by Check # 166289		05/21/2024	05/21/2024	05/21/2024		05/21/2024	1,000.00
					Account <b>4220 - Rent</b> Totals		Invoice Transactions		1	\$1,000.00
Account <b>4314 - Contractual Services</b>										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2024	APRIL REIMBURSEMENTS	Paid by Check # 166289		05/21/2024	05/21/2024	05/21/2024		05/21/2024	759.06
					Account <b>4314 - Contractual Services</b> Totals		Invoice Transactions		1	\$759.06
Account <b>4422 - Travel Expenses, Dues &amp; Seminars</b>										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2024	APRIL REIMBURSEMENTS	Paid by Check # 166289		05/21/2024	05/21/2024	05/21/2024		05/21/2024	285.97
					Account <b>4422 - Travel Expenses, Dues &amp; Seminars</b> Totals		Invoice Transactions		1	\$285.97
Account <b>4510 - Office Supplies</b>										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2024	APRIL REIMBURSEMENTS	Paid by Check # 166289		05/21/2024	05/21/2024	05/21/2024		05/21/2024	210.36
					Account <b>4510 - Office Supplies</b> Totals		Invoice Transactions		1	\$210.36
					Sub-Department <b>20 - Regional Supt of Schools</b> Totals		Invoice Transactions		4	\$2,255.39
					Department <b>04 - HEW</b> Totals		Invoice Transactions		4	\$2,255.39



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>06 - Judiciary &amp; Jury</b>										
Account <b>4442 - Counseling/ Psychiatric Services</b>										
2327 - BRADEN COUNSELING CENTER	23CF247	Fitness Evaluation (2023CF247/Schorsch)	Paid by Check # 166247		05/09/2024	05/21/2024	05/21/2024		05/21/2024	1,000.00
Account <b>4442 - Counseling/ Psychiatric Services</b> Totals									Invoice Transactions 1	<u>\$1,000.00</u>
Account <b>4465 - Jurors - Circuit Court</b>										
2399 - TONYA AURAND	20L7	Jury Supplies - 2020L7/2 day jury	Paid by Check # 166243		05/09/2024	05/21/2024	05/21/2024		05/21/2024	22.51
Account <b>4465 - Jurors - Circuit Court</b> Totals									Invoice Transactions 1	<u>\$22.51</u>
Account <b>4510 - Office Supplies</b>										
1147 - OGLE COUNTY TREASURER	1FEB24	Postage Due (2/1/2024 through 4/30/2024)	Paid by Check # 166281		05/09/2024	05/21/2024	05/21/2024		05/21/2024	4.48
Account <b>4510 - Office Supplies</b> Totals									Invoice Transactions 1	<u>\$4.48</u>
Account <b>4720 - Office Equipment</b>										
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	82503906	Copiers-Lease Agreement 5/15/2024 through 6/14/2024	Paid by Check # 166255		05/09/2024	05/21/2024	05/21/2024		05/21/2024	220.00
4766 - ANGELA M. MILLER	32024	Reimbursement/court reporter supplies	Paid by Check # 166273		05/09/2024	05/21/2024	05/21/2024		05/21/2024	29.90
Account <b>4720 - Office Equipment</b> Totals									Invoice Transactions 2	<u>\$249.90</u>
Department <b>06 - Judiciary &amp; Jury</b> Totals									Invoice Transactions 5	<u>\$1,276.89</u>



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>07 - Circuit Clerk</b>										
Account <b>4422 - Travel Expenses, Dues &amp; Seminars</b>										
5874 - JORDAN BLUME	2024-00001889	Mileage Rochelle Court	Paid by Check # 166246		05/10/2024	05/21/2024	05/21/2024		05/21/2024	53.00
Account <b>4422 - Travel Expenses, Dues &amp; Seminars</b> Totals									Invoice Transactions 1	<u>\$53.00</u>
Account <b>4510 - Office Supplies</b>										
1246 - FISCHER'S	2024-00001888	\office supplies	Paid by Check # 166257		05/10/2024	05/21/2024	05/21/2024		05/21/2024	766.05
Account <b>4510 - Office Supplies</b> Totals									Invoice Transactions 1	<u>\$766.05</u>
Account <b>4516 - Postage</b>										
1147 - OGLE COUNTY TREASURER	2024-00001890	Postage	Paid by Check # 166281		05/10/2024	05/21/2024	05/21/2024		05/21/2024	12.80
Account <b>4516 - Postage</b> Totals									Invoice Transactions 1	<u>\$12.80</u>
Department <b>07 - Circuit Clerk</b> Totals									Invoice Transactions 3	<u>\$831.85</u>





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Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>08 - Probation</b>										
Account <b>4438 - Juvenile Detention Fees</b>										
4966 - KANE COUNTY TREASURER	JJC April 2024	Kane County Detention April 204	Paid by Check # 166267		05/21/2024	05/21/2024	05/21/2024		05/21/2024	350.00
Account <b>4438 - Juvenile Detention Fees</b> Totals								Invoice Transactions	1	\$350.00
Department <b>08 - Probation</b> Totals								Invoice Transactions	1	\$350.00



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Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>09 - Focus House</b>										
Account <b>4214 - Gas (Heating)</b>										
1898 - NICOR	9ST due 6/11/24	Gas Heating	Paid by Check # 166275		05/21/2024	05/21/2024	05/21/2024		05/21/2024	208.83
5155 - THOMPSON GAS, LLC	1513289770	Gas Heating	Paid by Check # 166305		05/21/2024	05/21/2024	05/21/2024		05/21/2024	559.74
Account <b>4214 - Gas (Heating)</b> Totals									Invoice Transactions 2	<b>\$768.57</b>
Account <b>4326 - Medical Contracts</b>										
5827 - IN HOME MEDICAL GROUP, LLC	May 2024	Medical Contract	Paid by Check # 166263		05/21/2024	05/21/2024	05/21/2024		05/21/2024	500.00
Account <b>4326 - Medical Contracts</b> Totals									Invoice Transactions 1	<b>\$500.00</b>
Account <b>4420 - Training Expenses</b>										
5114 - NORTHERN ILLINOIS CPR AND FIRST AID	24-200	Employee Training	Paid by Check # 166277		05/21/2024	05/21/2024	05/21/2024		05/21/2024	156.00
Account <b>4420 - Training Expenses</b> Totals									Invoice Transactions 1	<b>\$156.00</b>
Account <b>4426 - Mileage</b>										
5689 - CARL JEROUSEK	Mileage 04.24	Mileage reimbursement	Paid by Check # 166264		05/21/2024	05/21/2024	05/21/2024		05/21/2024	54.94
Cynthia Lewis	2024-00001701	Mileage reimbursement	Paid by Check # 166310		05/21/2024	05/21/2024	05/21/2024		05/21/2024	7.50
Raquel McLeod	2024-00001703	mileage reimbursement	Paid by Check # 166311		05/21/2024	05/21/2024	05/21/2024		05/21/2024	24.12
3803 - MATT SCHILTZ	Mileage 04.24	Mileage reimbursement	Paid by Check # 166296		05/21/2024	05/21/2024	05/21/2024		05/21/2024	29.48
3432 - JOSEPH SHAW	Mileage 04.2024	Mileage reimbursement	Paid by Check # 166297		05/21/2024	05/21/2024	05/21/2024		05/21/2024	112.50
Account <b>4426 - Mileage</b> Totals									Invoice Transactions 5	<b>\$228.54</b>
Account <b>4435 - Transportation of Detainees</b>										
3390 - WEX BANK	96884040	Transportation	Paid by Check # 166309		05/21/2024	05/21/2024	05/21/2024		05/21/2024	716.64
Account <b>4435 - Transportation of Detainees</b> Totals									Invoice Transactions 1	<b>\$716.64</b>
Account <b>4520 - Janitorial Supplies</b>										
1013 - ROCHELLE JANITORIAL SUPPLY, INC	032724-6	Janitorial Supplies	Paid by Check # 166292		05/21/2024	05/21/2024	05/21/2024		05/21/2024	108.77
1013 - ROCHELLE JANITORIAL SUPPLY, INC	042424-11	Janitorial Supplies	Paid by Check # 166292		05/21/2024	05/21/2024	05/21/2024		05/21/2024	325.54
Account <b>4520 - Janitorial Supplies</b> Totals									Invoice Transactions 2	<b>\$434.31</b>
Account <b>4540 - Repairs &amp; Maint - Facilities</b>										
4066 - FARLEY'S APPLIANCE	268109	Building Maintenance	Paid by Check # 166256		05/21/2024	05/21/2024	05/21/2024		05/21/2024	321.60
4066 - FARLEY'S APPLIANCE	268221	Building Maintenance	Paid by Check # 166256		05/21/2024	05/21/2024	05/21/2024		05/21/2024	1,247.12
1434 - MENARDS	11698	Building Maintenance	Paid by Check # 166272		05/21/2024	05/21/2024	05/21/2024		05/21/2024	19.24



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Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>09 - Focus House</b>										
Account <b>4540 - Repairs &amp; Maint - Facilities</b>										
1434 - MENARDS	12663	Building Maintenance	Paid by Check # 166272		05/21/2024	05/21/2024	05/21/2024		05/21/2024	95.32
1434 - MENARDS	13010	Building Maintenance	Paid by Check # 166272		05/21/2024	05/21/2024	05/21/2024		05/21/2024	31.86
1434 - MENARDS	13312	Building Maintenance	Paid by Check # 166272		05/21/2024	05/21/2024	05/21/2024		05/21/2024	28.86
4440 - NORTHERN ILLINOIS DISPOSAL SVC	22938703T086	Building Maintenance	Paid by Check # 166279		05/21/2024	05/21/2024	05/21/2024		05/21/2024	443.65
4607 - PER MAR SECURITY SERVICES	3299416	Building Maintenance	Paid by Check # 166283		05/21/2024	05/21/2024	05/21/2024		05/21/2024	88.00
4607 - PER MAR SECURITY SERVICES	3299415	Building Maintenance	Paid by Check # 166283		05/21/2024	05/21/2024	05/21/2024		05/21/2024	379.69
4607 - PER MAR SECURITY SERVICES	3320804	Building Maintenance	Paid by Check # 166283		05/21/2024	05/21/2024	05/21/2024		05/21/2024	88.00
4607 - PER MAR SECURITY SERVICES	3320803	Building Maintenance	Paid by Check # 166283		05/21/2024	05/21/2024	05/21/2024		05/21/2024	379.69
4692 - PEST CONTROL CONSULTANT	547853	Building Maintenance	Paid by Check # 166284		05/21/2024	05/21/2024	05/21/2024		05/21/2024	125.00
4692 - PEST CONTROL CONSULTANT	547930	Building Maintenance	Paid by Check # 166284		05/21/2024	05/21/2024	05/21/2024		05/21/2024	125.00
Account <b>4540 - Repairs &amp; Maint - Facilities</b> Totals								Invoice Transactions	13	\$3,373.03
Account <b>4743 - Safety Equipment</b>										
5085 - THE VESTIGE GROUP	CINV-055274	Safety Equipment	Paid by Check # 166304		05/21/2024	05/21/2024	05/21/2024		05/21/2024	114.90
Account <b>4743 - Safety Equipment</b> Totals								Invoice Transactions	1	\$114.90
Department <b>09 - Focus House</b> Totals								Invoice Transactions	26	\$6,291.99



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Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>10 - Assessment</b>										
Account <b>4420 - Training Expenses</b>										
5201 - TRICIA BLACK	2024-00001766	NOTARY RENEWAL, ONLINE CLASS, STAMP	Paid by Check # 166307		05/21/2024	05/21/2024	05/21/2024		05/21/2024	111.95
1340 - ILLINOIS PROPERTY ASSESSMENT INSTITUTE	2024-00001821	C/E CLASS	Paid by Check # 166261		05/21/2024	05/21/2024	05/21/2024		05/21/2024	395.00
Account <b>4420 - Training Expenses</b> Totals							Invoice Transactions 2			<u>\$506.95</u>
Account <b>4510 - Office Supplies</b>										
1177 - CULLIGAN	2024-00001764	portion of water bill	Paid by Check # 166253		05/21/2024	05/21/2024	05/21/2024		05/21/2024	12.64
1246 - FISCHER'S	2024-00001702	office supplies	Paid by Check # 166257		05/21/2024	05/21/2024	05/21/2024		05/21/2024	330.61
1147 - OGLE COUNTY TREASURER	2024-00001765	POSTAGE	Paid by Check # 166281		05/21/2024	05/21/2024	05/21/2024		05/21/2024	510.55
Account <b>4510 - Office Supplies</b> Totals							Invoice Transactions 3			<u>\$853.80</u>
Department <b>10 - Assessment</b> Totals							Invoice Transactions 5			<u>\$1,360.75</u>



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Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>11 - Zoning</b>										
Account <b>4422 - Travel Expenses, Dues &amp; Seminars</b>										
1330 - ILLINOIS ASSOC OF COUNTY ZONING OFFICIALS	4220	2024 association dues	Paid by Check # 166260		05/13/2024	05/21/2024	05/21/2024		05/21/2024	50.00
Account <b>4422 - Travel Expenses, Dues &amp; Seminars</b> Totals									Invoice Transactions 1	<u>\$50.00</u>
Account <b>4510 - Office Supplies</b>										
1246 - FISCHER'S	750895	April 2024 Statement	Paid by Check # 166257		04/22/2024	05/21/2024	05/21/2024		05/21/2024	44.29
1147 - OGLE COUNTY TREASURER	4224	Statement (2/1/24 to 4/30/24)	Paid by Check # 166281		05/01/2024	05/21/2024	05/21/2024		05/21/2024	244.37
Account <b>4510 - Office Supplies</b> Totals									Invoice Transactions 2	<u>\$288.66</u>
Department <b>11 - Zoning</b> Totals									Invoice Transactions 3	<u>\$338.66</u>



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Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>13 - Coroner</b>										
Account <b>4355 - Autopsy Fees</b>										
2666 - MARK PETERS, MD S.C.	04/30/2024	Autopsies Dodrill, Branscomb, Casinger	Paid by Check # 166285		05/13/2024	05/21/2024	05/21/2024		05/21/2024	2,100.00
1109 - STERICYCLE, INC.	8006962959	Waste pickup for morgue	Paid by Check # 166302		05/13/2024	05/21/2024	05/21/2024		05/21/2024	188.69
Account <b>4355 - Autopsy Fees</b> Totals								Invoice Transactions	2	\$2,288.69
Account <b>4458 - Coroner Lab Fees</b>										
5525 - NMS	1237877	Labs Stevenson and Lopez	Paid by Check # 166276		05/13/2024	05/21/2024	05/21/2024		05/21/2024	796.00
Account <b>4458 - Coroner Lab Fees</b> Totals								Invoice Transactions	1	\$796.00
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
3105 - CONSERV FS INC.	05/08/2024	Fuel 60.2 @ \$3.27	Paid by Check # 166251		05/13/2024	05/21/2024	05/21/2024		05/21/2024	196.85
Account <b>4545.10 - Petroleum Products - Gasoline</b> Totals								Invoice Transactions	1	\$196.85
Department <b>13 - Coroner</b> Totals								Invoice Transactions	4	\$3,281.54



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Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>14 - State's Attorney</b>										
Account <b>4100 - Salaries- Departmental</b>										
5718 - RICHARD K RUSSO	2024-00001830	Wages - May 2024	Paid by Check # 166295		05/21/2024	05/21/2024	05/21/2024		05/21/2024	2,750.00
Account <b>4100 - Salaries- Departmental</b> Totals									Invoice Transactions 1	\$2,750.00
Account <b>4216.30 - Telephone Cell Phones &amp; Pagers</b>										
1265 - VERIZON	9961999679-SA	Cell Phone - Victim Advocate	Paid by Check # 166308		05/21/2024	05/21/2024	05/21/2024		05/21/2024	58.69
Account <b>4216.30 - Telephone Cell Phones &amp; Pagers</b> Totals									Invoice Transactions 1	\$58.69
Account <b>4415.10 - Printing Appeals &amp; Transcripts</b>										
4766 - ANGELA M. MILLER	528	P. V. Lake Transcript	Paid by Check # 166273		05/21/2024	05/21/2024	05/21/2024		05/21/2024	284.00
4766 - ANGELA M. MILLER	527	P v. Santana Transcript	Paid by Check # 166273		05/21/2024	05/21/2024	05/21/2024		05/21/2024	72.00
4766 - ANGELA M. MILLER	526	P v. Brown Transcript	Paid by Check # 166273		05/21/2024	05/21/2024	05/21/2024		05/21/2024	48.00
Account <b>4415.10 - Printing Appeals &amp; Transcripts</b> Totals									Invoice Transactions 3	\$404.00
Account <b>4422 - Travel Expenses, Dues &amp; Seminars</b>										
1341 - ILLINOIS STATES ATTORNEY ASSOCIATION	2024-00001837	2024 Summer Training Conference	Paid by Check # 166262		05/21/2024	05/21/2024	05/21/2024		05/21/2024	400.00
4241 - MICHAEL C ROCK	2024-00001825	Mileage Reimb. to Shining Star.	Paid by Check # 166293		05/21/2024	05/21/2024	05/21/2024		05/21/2024	21.44
4241 - MICHAEL C ROCK	2024-00001828	State's Attorney Summer Conference - Galena	Paid by Check # 166293		05/21/2024	05/21/2024	05/21/2024		05/21/2024	421.38
Account <b>4422 - Travel Expenses, Dues &amp; Seminars</b> Totals									Invoice Transactions 3	\$842.82
Account <b>4510 - Office Supplies</b>										
1177 - CULLIGAN	2024-00001826	Water for May, 2024	Paid by Check # 166253		05/21/2024	05/21/2024	05/21/2024		05/21/2024	55.98
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	82503362	Copier & Equip. Lease for 5-15-24 - 6-14-24	Paid by Check # 166255		05/21/2024	05/21/2024	05/21/2024		05/21/2024	550.00
1246 - FISCHER'S	0750926-001	Office Supplies	Paid by Check # 166257		05/21/2024	05/21/2024	05/21/2024		05/21/2024	58.65
5718 - RICHARD K RUSSO	2024-00001947	Reimb. for Certified Copies from Cook Co.	Paid by Check # 166295		05/21/2024	05/21/2024	05/21/2024		05/21/2024	12.00
Account <b>4510 - Office Supplies</b> Totals									Invoice Transactions 4	\$676.63
Account <b>4538 - Legal Materials &amp; Books</b>										
1728 - THOMSON REUTERS - WEST	850098432	West Law for April 2024	Paid by Check # 166306		05/21/2024	05/21/2024	05/21/2024		05/21/2024	1,221.00
Account <b>4538 - Legal Materials &amp; Books</b> Totals									Invoice Transactions 1	\$1,221.00
Department <b>14 - State's Attorney</b> Totals									Invoice Transactions 13	\$5,953.14



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Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>16 - Finance</b>										
Account <b>4312 - Auditing</b>										
3369 - SIKICH, LLP	53414	FY2023 AUDIT	Paid by Check # 166298		05/21/2024	05/21/2024	05/21/2024		05/21/2024	15,150.00
3369 - SIKICH, LLP	47712	FY2023 AUDIT	Paid by Check # 166298		05/21/2024	05/21/2024	05/21/2024		05/21/2024	5,400.00
Account <b>4312 - Auditing</b> Totals Invoice Transactions 2										<u>\$20,550.00</u>
Account <b>4490 - Contingencies</b>										
5830 - ELLEN A BLOKUS	05-2024	OGLE COUNTY BOARD	Paid by Check # 166245		05/21/2024	05/21/2024	05/21/2024		05/21/2024	1,800.00
5379 - KYTE RIVER DRAINAGE DISTRICT	05-2024	OGLE COUNTY	Paid by Check # 166268		05/21/2024	05/21/2024	05/21/2024		05/21/2024	8.00
4657 - NORTHERN ILLINOIS CREMATION SERVICES	05-2024	OGLE COUNTY	Paid by Check # 166278		05/21/2024	05/21/2024	05/21/2024		05/21/2024	550.00
5571 - THE STEWART LAW FIRM, P.C.	779	OGLE COUNTY	Paid by Check # 166303		05/21/2024	05/21/2024	05/21/2024		05/21/2024	62.50
Account <b>4490 - Contingencies</b> Totals Invoice Transactions 4										<u>\$2,420.50</u>
Account <b>4510 - Office Supplies</b>										
1147 - OGLE COUNTY TREASURER	05-2024 CB	POSTAGE 2ND QTR	Paid by Check # 166281		05/21/2024	05/21/2024	05/21/2024		05/21/2024	375.36
Account <b>4510 - Office Supplies</b> Totals Invoice Transactions 1										<u>\$375.36</u>
Account <b>4740 - Postage Meter &amp; Rental</b>										
1544 - PITNEY BOWES INC.	3106654533	ACCT #0010706964	Paid by Check # 166286		05/21/2024	05/21/2024	05/21/2024		05/21/2024	852.36
Account <b>4740 - Postage Meter &amp; Rental</b> Totals Invoice Transactions 1										<u>\$852.36</u>
Department <b>16 - Finance</b> Totals Invoice Transactions 8										<u>\$24,198.22</u>





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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>23 - Information Technology</b>										
Account <b>4510 - Office Supplies</b>										
3991 - CARD SERVICE CENTER	2024-00001694	Computer Hardware & Software	Paid by Check # 166249		04/22/2024	05/21/2024	05/21/2024		05/21/2024	56.10
Account <b>4510 - Office Supplies</b> Totals									Invoice Transactions 1	\$56.10
Account <b>4540.50 - Repairs &amp; Maint - Facilities Fire-Door</b>										
1638 - JOHNSON CONTROLS	2024-00001930	Door Control	Paid by Check # 166265		04/22/2024	05/21/2024	05/21/2024		05/21/2024	1,217.00
Account <b>4540.50 - Repairs &amp; Maint - Facilities Fire-Door</b> Totals									Invoice Transactions 1	\$1,217.00
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
3105 - CONSERV FS INC.	2024-00001775	Fuel	Paid by Check # 166251		04/22/2024	05/21/2024	05/21/2024		05/21/2024	42.84
Account <b>4545.10 - Petroleum Products - Gasoline</b> Totals									Invoice Transactions 1	\$42.84
Account <b>4710 - Computer Hardware &amp; Software</b>										
3991 - CARD SERVICE CENTER	2024-00001694	Computer Hardware & Software	Paid by Check # 166249		04/22/2024	05/21/2024	05/21/2024		05/21/2024	2,643.95
Account <b>4710 - Computer Hardware &amp; Software</b> Totals									Invoice Transactions 1	\$2,643.95
Account <b>4714 - Software Maintenance</b>										
3991 - CARD SERVICE CENTER	2024-00001694	Computer Hardware & Software	Paid by Check # 166249		04/22/2024	05/21/2024	05/21/2024		05/21/2024	299.00
Account <b>4714 - Software Maintenance</b> Totals									Invoice Transactions 1	\$299.00
Account <b>4715 - Hardware Maintenance</b>										
3991 - CARD SERVICE CENTER	2024-00001694	Computer Hardware & Software	Paid by Check # 166249		04/22/2024	05/21/2024	05/21/2024		05/21/2024	457.77
1265 - VERIZON	2024-00001849	Phone	Paid by Check # 166308		04/22/2024	05/21/2024	05/21/2024		05/21/2024	949.99
Account <b>4715 - Hardware Maintenance</b> Totals									Invoice Transactions 2	\$1,407.76
Account <b>4736 - Equipment - Rental</b>										
1047 - ACE HARDWARE AND OUTDOOR CTR	2024-00001776	Lift rental	Paid by Check # 166240		04/22/2024	05/21/2024	05/21/2024		05/21/2024	300.00
Account <b>4736 - Equipment - Rental</b> Totals									Invoice Transactions 1	\$300.00
Department <b>23 - Information Technology</b> Totals									Invoice Transactions 8	\$5,966.65



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>26 - Human Resources</b>										
Account <b>4490 - Contingencies</b>										
5571 - THE STEWART LAW FIRM, P.C.	826	LEGAL ADVISEMENT - UNION	Paid by Check # 166303		05/09/2024	05/21/2024	05/21/2024		05/21/2024	412.50
Account <b>4490 - Contingencies</b> Totals									Invoice Transactions 1	<u>412.50</u>
Account <b>4516 - Postage</b>										
1147 - OGLE COUNTY TREASURER	2024-00001865	POSTAGE DUE	Paid by Check # 166281		05/09/2024	05/21/2024	05/21/2024		05/21/2024	5.36
Account <b>4516 - Postage</b> Totals									Invoice Transactions 1	<u>\$5.36</u>
Department <b>26 - Human Resources</b> Totals									Invoice Transactions 2	<u>\$417.86</u>



# May 2024 - County Board Report

Payment Date Range 05/21/24 - 05/21/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>27 - Public Defender</b>										
Account <b>4324 - Appointed Attorneys</b>										
5558 - ASHLEY DAVIS	May 10, 2024	PD Contractual Services	Paid by Check # 166254		05/21/2024	05/21/2024	05/21/2024		05/21/2024	2,185.41
5559 - KRISTIN FOLK	May 10, 2024	PD Contractual Services	Paid by Check # 166258		05/21/2024	05/21/2024	05/21/2024		05/21/2024	2,185.41
1787 - SMITH BIRKHOLZ & MORROW, P.C.	May 10, 2024	PD Contractual Services	Paid by Check # 166299		05/21/2024	05/21/2024	05/21/2024		05/21/2024	2,916.66
Account <b>4324 - Appointed Attorneys</b> Totals							Invoice Transactions 3			\$7,287.48
Account <b>4415.10 - Printing Appeals &amp; Transcripts</b>										
4766 - ANGELA M. MILLER	530	21 CF 91 - 05/05/21 Hrg Transcript	Paid by Check # 166273		05/21/2024	05/21/2024	05/21/2024		05/21/2024	47.50
4766 - ANGELA M. MILLER	529	21 CF 91 - 4/22/21 & 3/27/24 Hrg Transcript	Paid by Check # 166273		05/21/2024	05/21/2024	05/21/2024		05/21/2024	137.75
1550 - MONICA POPE	April 23, 2024	21 CF 146/22 CF 111 - 11/14/23 Hearing Transcript	Paid by Check # 166288		05/21/2024	05/21/2024	05/21/2024		05/21/2024	68.00
Account <b>4415.10 - Printing Appeals &amp; Transcripts</b> Totals							Invoice Transactions 3			\$253.25
Department <b>27 - Public Defender</b> Totals							Invoice Transactions 6			\$7,540.73
Fund <b>100 - General Fund</b> Totals							Invoice Transactions 139			\$98,281.61
Grand Totals							Invoice Transactions 139			\$98,281.61



# Department Claims - April 1 - April 15, 2024

Payment Date Range 04/01/24 - 04/15/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>02 - Building &amp; Grounds</b>										
Account <b>4212.30 - Electricity Weld Park</b>										
1156 - COMED	Weld Park 3.7.24	Weld Park Acct: 2355368000	Paid by Check # 166013		04/01/2024	04/01/2024	04/01/2024		04/08/2024	58.16
Account <b>4212.30 - Electricity Weld Park</b> Totals								Invoice Transactions	1	\$58.16
Account <b>4212.40 - Electricity Rochelle Offices</b>										
1849 - ROCHELLE MUNICIPAL UTILITIES	Rochelle3.27.24	510 Lincoln Hwy Rochelle Acct: 01- 0915600-002	Paid by Check # 166016		04/01/2024	04/01/2024	04/01/2024		04/08/2024	911.06
Account <b>4212.40 - Electricity Rochelle Offices</b> Totals								Invoice Transactions	1	\$911.06
Account <b>4212.80 - Electricity Pines Road Annex</b>										
3457 - MIDAMERICAN ENERGY	12023981	BUILDING ELECTRIC-1 Location	Paid by Check # 166014		04/01/2024	04/01/2024	04/01/2024		04/08/2024	624.90
Account <b>4212.80 - Electricity Pines Road Annex</b> Totals								Invoice Transactions	1	\$624.90
Account <b>4212.95 - Electricity Rochelle/Hillcrest Tower</b>										
1849 - ROCHELLE MUNICIPAL UTILITIES	Hillcrest 3.14.2	Hillcrest Tower Acct: 03 -5528780-001	Paid by Check # 166016		04/01/2024	04/01/2024	04/01/2024		04/08/2024	58.51
Account <b>4212.95 - Electricity Rochelle/Hillcrest Tower</b> Totals								Invoice Transactions	1	\$58.51
Account <b>4214.10 - Gas (Heating) Courthouse</b>										
1898 - NICOR	CourtHous3.6.2 4	Court House Acct: 71- 19-92-2000 6	Paid by Check # 166015		04/02/2024	04/02/2024	04/02/2024		04/08/2024	170.77
Account <b>4214.10 - Gas (Heating) Courthouse</b> Totals								Invoice Transactions	1	\$170.77
Account <b>4214.20 - Gas (Heating) Judicial Center</b>										
1898 - NICOR	JudCenter3.6.2 4	Judicial Center Acct: 66 -56-36-9094 1	Paid by Check # 166015		04/02/2024	04/02/2024	04/02/2024		04/08/2024	3,780.75
Account <b>4214.20 - Gas (Heating) Judicial Center</b> Totals								Invoice Transactions	1	\$3,780.75
Account <b>4214.40 - Gas (Heating) Rochelle Offices</b>										
1898 - NICOR	Rochelle3.19.24	510 Lincoln Hwy Rochelle Acct: 35-12- 96-8594 3	Paid by Check # 166015		04/02/2024	04/02/2024	04/02/2024		04/08/2024	539.29
Account <b>4214.40 - Gas (Heating) Rochelle Offices</b> Totals								Invoice Transactions	1	\$539.29
Account <b>4214.50 - Gas (Heating) Sheriff/Coroner Administration</b>										
1898 - NICOR	Sher/Cor 3.6.24	Sheriff/Coroner Building Acct: 00-29-63 -0776 2	Paid by Check # 166015		04/02/2024	04/02/2024	04/02/2024		04/08/2024	774.81
Account <b>4214.50 - Gas (Heating) Sheriff/Coroner Administration</b> Totals								Invoice Transactions	1	\$774.81
Account <b>4214.60 - Gas (Heating) Judicial Center Annex</b>										
1898 - NICOR	JCAnnex 3.6.24	Judicial Center Annex Acct: 78-33-12-2803-7	Paid by Check # 166015		04/02/2024	04/02/2024	04/02/2024		04/08/2024	2,542.95
Account <b>4214.60 - Gas (Heating) Judicial Center Annex</b> Totals								Invoice Transactions	1	\$2,542.95
Account <b>4214.70 - Gas (Heating) Maintenance Building</b>										
1898 - NICOR	MaintBldg3.6.24	Maintenance Building Acct: 30-14-28-2533 7	Paid by Check # 166015		04/02/2024	04/02/2024	04/02/2024		04/08/2024	393.83



# Department Claims - April 1 - April 15, 2024

Payment Date Range 04/01/24 - 04/15/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>02 - Building &amp; Grounds</b>										
Account <b>4214.70 - Gas (Heating) Maintenance Building</b>										
1898 - NICOR	1stStGar 3.6.24	1st St-Garage Acct: 68-92-62-8578 1	Paid by Check # 166015		04/02/2024	04/02/2024	04/02/2024		04/08/2024	264.68
Account <b>4214.70 - Gas (Heating) Maintenance Building</b> Totals										Invoice Transactions 2
										\$658.51
Account <b>4214.80 - Gas (Heating) Pines Road Annex</b>										
1898 - NICOR	PinesRd 3.6.24	Pines Road Annex Acct: 14-91-18-2999 3	Paid by Check # 166015		04/02/2024	04/02/2024	04/02/2024		04/08/2024	725.27
Account <b>4214.80 - Gas (Heating) Pines Road Annex</b> Totals										Invoice Transactions 1
										\$725.27
Account <b>4218.10 - Water Courthouse</b>										
1140 - CITY OF OREGON	10592&13389Mar24	Court House 10592 & 13389	Paid by Check # 166012		04/03/2024	04/03/2024	04/03/2024		04/08/2024	121.03
Account <b>4218.10 - Water Courthouse</b> Totals										Invoice Transactions 1
										\$121.03
Account <b>4218.20 - Water Judicial Center</b>										
1140 - CITY OF OREGON	12565&16191Mar24	Judicial Center Acct: 12565 & 16191	Paid by Check # 166012		04/03/2024	04/03/2024	04/03/2024		04/08/2024	278.53
Account <b>4218.20 - Water Judicial Center</b> Totals										Invoice Transactions 1
										\$278.53
Account <b>4218.50 - Water Sheriff/Coroner Admin. Bldg.</b>										
1140 - CITY OF OREGON	14491&14492Mar2	Sheriff/Coroner Building Accts: 14491 & 14492	Paid by Check # 166012		04/03/2024	04/03/2024	04/03/2024		04/08/2024	105.28
Account <b>4218.50 - Water Sheriff/Coroner Admin. Bldg.</b> Totals										Invoice Transactions 1
										\$105.28
Account <b>4218.60 - Water Judicial Center Annex</b>										
1140 - CITY OF OREGON	15860&15861Mar24	Judicial Center Annex Acct: 15860 & 15861	Paid by Check # 166012		04/03/2024	04/03/2024	04/03/2024		04/08/2024	1,381.03
Account <b>4218.60 - Water Judicial Center Annex</b> Totals										Invoice Transactions 1
										\$1,381.03
Account <b>4218.70 - Water Maintenance Building</b>										
1140 - CITY OF OREGON	10102&12397Mar24	Maintenance Building Acct 10102 & 12397	Paid by Check # 166012		04/03/2024	04/03/2024	04/03/2024		04/08/2024	105.28
Account <b>4218.70 - Water Maintenance Building</b> Totals										Invoice Transactions 1
										\$105.28
Account <b>4218.80 - Water Pines Road Annex</b>										
1140 - CITY OF OREGON	11437 Mar 24	Pines Road Annex: Acct 11437	Paid by Check # 166012		04/03/2024	04/03/2024	04/03/2024		04/08/2024	52.64
Account <b>4218.80 - Water Pines Road Annex</b> Totals										Invoice Transactions 1
										\$52.64
Department <b>02 - Building &amp; Grounds</b> Totals										Invoice Transactions 18
										\$12,888.77



# Department Claims - April 1 - April 15, 2024

Payment Date Range 04/01/24 - 04/15/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>11 - Zoning</b>										
Account <b>4724 - Office Equipment Maintenance</b>										
1280 - GORDON FLESCH COMPANY, INC.	14473732z2	2024 Service Contract (correct error)	Paid by Check # 166023		12/15/2023	04/02/2024	04/02/2024		04/08/2024	100.00
Account <b>4724 - Office Equipment Maintenance</b> Totals							Invoice Transactions 1			<u>\$100.00</u>
Department <b>11 - Zoning</b> Totals							Invoice Transactions 1			<u>\$100.00</u>



# Department Claims - April 1 - April 15, 2024

Payment Date Range 04/01/24 - 04/15/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>12 - Sheriff</b>										
Account <b>4216 - Telephone</b>										
1945 - LR Communications	10000698347	Account # 99930027128	Paid by Check # 166025		04/05/2024	04/05/2024	04/05/2024		04/08/2024	250.00
4740 - SYNDEO NETWORKS, INC.	SN022730 OCSO	# 3260	Paid by Check # 166037		04/05/2024	04/05/2024	04/05/2024		04/08/2024	1,509.02
Account <b>4216 - Telephone</b> Totals									Invoice Transactions 2	\$1,759.02
Account <b>4216.30 - Telephone Cell Phones &amp; Pagers</b>										
5843 - T-MOBILE USA INC.	03/2024	Acct #990955240	Paid by Check # 166038		04/01/2024	04/01/2024	04/01/2024		04/08/2024	161.17
Account <b>4216.30 - Telephone Cell Phones &amp; Pagers</b> Totals									Invoice Transactions 1	\$161.17
Account <b>4420 - Training Expenses</b>										
2327 - BRADEN COUNSELING CENTER	OC03262024	Invoice for Pre-Offer Psychological Screening	Paid by Check # 166018		04/01/2024	04/01/2024	04/01/2024		04/08/2024	400.00
1489 - NORTHWEST ILLINOIS CRIMINAL JUSTICE COMMISSION	03/2024	NICJC Fiscal Period 7/1/24 - 6/30/25	Paid by Check # 166027		04/01/2024	04/01/2024	04/01/2024		04/08/2024	4,794.21
Account <b>4420 - Training Expenses</b> Totals									Invoice Transactions 2	\$5,194.21
Account <b>4510 - Office Supplies</b>										
5207 - PRINTING BY LAURA MEDLAR	5635	3 part carbon Tow Reports	Paid by Check # 166033		04/01/2024	04/01/2024	04/01/2024		04/08/2024	575.00
5251 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC	802886-202403-1	Account ID: 802886	Paid by Check # 166039		04/05/2024	04/05/2024	04/05/2024		04/08/2024	220.00
Account <b>4510 - Office Supplies</b> Totals									Invoice Transactions 2	\$795.00
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
3105 - CONSERV FS INC.	46000671 OCSO	Acct # 1896103	Paid by Check # 166020		04/05/2024	04/05/2024	04/05/2024		04/08/2024	19,233.07
Account <b>4545.10 - Petroleum Products - Gasoline</b> Totals									Invoice Transactions 1	\$19,233.07
Account <b>4575 - Weapons &amp; Ammunition</b>										
5100 - ARMSCOR CARTRIDGE INC	17932	300 Blackout 147 gr	Paid by Check # 166017		04/05/2024	04/05/2024	04/05/2024		04/08/2024	1,290.00
1572 - RAY O'HERRON COMPANY INC	2332840	Customer # 00-61061SH	Paid by Check # 166034		04/01/2024	04/01/2024	04/01/2024		04/08/2024	1,778.19
5920 - ULTRASONIC POWER CORP	6336	Sonic Power Degreaser	Paid by Check # 166040		04/05/2024	04/05/2024	04/05/2024		04/08/2024	62.50
Account <b>4575 - Weapons &amp; Ammunition</b> Totals									Invoice Transactions 3	\$3,130.69
Account <b>4585 - Vehicle Maintenance</b>										
1121 - BYRON QUICK LUBE	46165	OCS Vehicle Maintenance	Paid by Check # 166019		04/01/2024	04/01/2024	04/01/2024		04/08/2024	102.11
5666 - M+J AUTO AND TRUCK REPAIR	2761	OCS Vehicle Maintenance	Paid by Check # 166026		04/05/2024	04/05/2024	04/05/2024		04/08/2024	50.32
5666 - M+J AUTO AND TRUCK REPAIR	2779	OCS Vehicle Maintenance	Paid by Check # 166026		04/05/2024	04/05/2024	04/05/2024		04/08/2024	144.68



# Department Claims - April 1 - April 15, 2024

Payment Date Range 04/01/24 - 04/15/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>12 - Sheriff</b>										
Account <b>4585 - Vehicle Maintenance</b>										
5666 - M+J AUTO AND TRUCK REPAIR	2778	OCS Vehicle Maintenance	Paid by Check # 166026		04/05/2024	04/05/2024	04/05/2024		04/08/2024	79.78
Account <b>4585 - Vehicle Maintenance</b> Totals										\$376.89
Account <b>4724 - Office Equipment Maintenance</b>										
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	82302523 OCSO	500-50404657	Paid by Check # 166021		04/05/2024	04/05/2024	04/05/2024		04/08/2024	227.08
Account <b>4724 - Office Equipment Maintenance</b> Totals										\$227.08
Account <b>4737 - Maintainence of Radios</b>										
5424 - ROCKY MOUNTAIN COMMUNICATION SYSTEMS, INC.	13781	APX4000 Radio	Paid by Check # 166035		04/01/2024	04/01/2024	04/01/2024		04/08/2024	3,224.80
Account <b>4737 - Maintainence of Radios</b> Totals										\$3,224.80
Sub-Department <b>60 - OEMA</b>										
Account <b>4216 - Telephone</b>										
4740 - SYNDEO NETWORKS, INC.	SN022730 OEMA	# 3260	Paid by Check # 166037		04/05/2024	04/05/2024	04/05/2024		04/08/2024	856.45
Account <b>4216 - Telephone</b> Totals										\$856.45
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
3105 - CONSERV FS INC.	46000671 OEMA	Acct # 1896103	Paid by Check # 166020		04/05/2024	04/05/2024	04/05/2024		04/08/2024	236.76
Account <b>4545.10 - Petroleum Products - Gasoline</b> Totals										\$236.76
Account <b>4724 - Office Equipment Maintenance</b>										
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	82303832	500-50404656	Paid by Check # 166022		04/05/2024	04/05/2024	04/05/2024		04/08/2024	120.00
Account <b>4724 - Office Equipment Maintenance</b> Totals										\$120.00
Sub-Department <b>60 - OEMA</b> Totals										\$1,213.21
Department <b>12 - Sheriff</b> Totals										\$35,315.14





# Department Claims - April 1 - April 15, 2024

Payment Date Range 04/01/24 - 04/15/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>22 - Corrections</b>										
Account <b>4420 - Training Expenses</b>										
5921 - BRANDON HUDDLESTON	03/2024	Mileage	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	101.84
		Reimbursement	# 166024							
1698 - UNIVERSITY OF ILLINOIS	UPI12241	Acct #@00872123	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	6,440.00
			# 166042							
Account <b>4420 - Training Expenses</b> Totals									Invoice Transactions 2	\$6,541.84
Account <b>4444 - Medical Expense</b>										
1895 - OGLE COUNTY HEALTH DEPARTMENT	100065	Inmate Medical Expense	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	80.00
			# 166028							
Account <b>4444 - Medical Expense</b> Totals									Invoice Transactions 1	\$80.00
Account <b>4510 - Office Supplies</b>										
3182 - PERFORMANCE FOOD SERVICE - TPC	7535588	Acct # 18694400	Paid by Check		04/01/2024	04/01/2024	04/01/2024		04/08/2024	236.61
			# 166030							
3182 - PERFORMANCE FOOD SERVICE - TPC	7538453	Acct # 18694400	Paid by Check		04/01/2024	04/01/2024	04/01/2024		04/08/2024	7.50
			# 166030							
3182 - PERFORMANCE FOOD SERVICE - TPC	7540995	Acct # 18694400	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	7.50
			# 166030							
1538 - PETTY CASH	03/2024	OCJ Petty Cash Disbursement 03/01/24	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	48.64
		03/31/24	# 166031							
Account <b>4510 - Office Supplies</b> Totals									Invoice Transactions 4	\$300.25
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
3105 - CONSERV FS INC.	46000671 CORR	Acct # 1896103	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	754.23
			# 166020							
Account <b>4545.10 - Petroleum Products - Gasoline</b> Totals									Invoice Transactions 1	\$754.23
Account <b>4550 - Food for County Prisoners</b>										
4587 - PAN-O-GOLD BAKING CO.	3090153	Acct # 23777	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	123.48
			# 166029							
3182 - PERFORMANCE FOOD SERVICE - TPC	7535588	Acct # 18694400	Paid by Check		04/01/2024	04/01/2024	04/01/2024		04/08/2024	1,946.71
			# 166030							
3182 - PERFORMANCE FOOD SERVICE - TPC	7538453	Acct # 18694400	Paid by Check		04/01/2024	04/01/2024	04/01/2024		04/08/2024	87.05
			# 166030							
3182 - PERFORMANCE FOOD SERVICE - TPC	7540995	Acct # 18694400	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	1,185.85
			# 166030							
5545 - PRAIRIE FARMS DAIRY	9042736	Acct # 2849	Paid by Check		04/01/2024	04/01/2024	04/01/2024		04/08/2024	294.80
			# 166032							
1418 - SULLIVAN'S	03/2024	Customer # 270043	Paid by Check		04/05/2024	04/05/2024	04/05/2024		04/08/2024	3.98
			# 166036							
Account <b>4550 - Food for County Prisoners</b> Totals									Invoice Transactions 6	\$3,641.87
Account <b>4570 - Uniforms</b>										
3354 - UNIFORM DEN EAST, INC.	91017	OGLECOCORR	Paid by Check		04/01/2024	04/01/2024	04/01/2024		04/08/2024	20.74
			# 166041							



# Department Claims - April 1 - April 15, 2024

Payment Date Range 04/01/24 - 04/15/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>22 - Corrections</b>										
Account <b>4570 - Uniforms</b>										
3354 - UNIFORM DEN EAST, INC.	90849	76234	Paid by Check # 166041		04/01/2024	04/01/2024	04/01/2024		04/08/2024	116.40
3354 - UNIFORM DEN EAST, INC.	90879	OGLECOCORR	Paid by Check # 166041		04/05/2024	04/05/2024	04/05/2024		04/08/2024	1,035.00
Account <b>4570 - Uniforms</b> Totals								Invoice Transactions	3	\$1,172.14
Account <b>4724 - Office Equipment Maintenance</b>										
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	82302523 CORR	500-50404657	Paid by Check # 166021		04/05/2024	04/05/2024	04/05/2024		04/08/2024	203.58
Account <b>4724 - Office Equipment Maintenance</b> Totals								Invoice Transactions	1	\$203.58
Department <b>22 - Corrections</b> Totals								Invoice Transactions	18	\$12,693.91
Fund <b>100 - General Fund</b> Totals								Invoice Transactions	57	\$60,997.82
Grand Totals								Invoice Transactions	57	\$60,997.82



# Department Claims - April 17 - April 30, 2024

Payment Date Range 04/17/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>01 - County Clerk/Recorder</b>										
Sub-Department <b>10 - Elections</b>										
Account <b>4100 - Salaries- Departmental</b>										
5924 - JAMES BROWN	2024-00001715	ELECTION JUDGE	Paid by Check		04/30/2024	04/30/2024	04/30/2024		04/30/2024	25.00
		SCHOOL - BALANCE	# 166187							
5925 - CHRISTINE M HAWKINS	3-19-2024	TROUBLESHOOTER	Paid by Check		04/30/2024	04/30/2024	04/30/2024		04/30/2024	75.00
		BALANCE	# 166190							
Account <b>4100 - Salaries- Departmental</b> Totals									Invoice Transactions 2	\$100.00
Account <b>4525 - Election Supplies</b>										
1046 - ACCURATE BUSINESS CONTROLS	75623	YELLOW SOEI FORMS	Paid by Check		03/14/2024	04/30/2024	04/30/2024		04/30/2024	367.19
			# 166186							
5623 - LIBERTY SYSTEMS, LLC	6369	ELECTION SUPPLIES	Paid by Check		03/19/2024	04/30/2024	04/30/2024		04/30/2024	3,270.00
			# 166191							
Account <b>4525 - Election Supplies</b> Totals									Invoice Transactions 2	\$3,637.19
Sub-Department <b>10 - Elections</b> Totals									Invoice Transactions 4	\$3,737.19
Department <b>01 - County Clerk/Recorder</b> Totals									Invoice Transactions 4	\$3,737.19



# Department Claims - April 17 - April 30, 2024

Payment Date Range 04/17/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>09 - Focus House</b>										
Account <b>4212 - Electricity</b>										
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	1,682.66
Account <b>4212 - Electricity</b> Totals										Invoice Transactions 1
										<hr/> \$1,682.66
Account <b>4219 - Cable TV</b>										
3991 - CARD SERVICE CENTER	0200 due 4/28/24	Training	Paid by Check # 166155		04/18/2024	04/18/2024	04/18/2024		04/22/2024	14.99
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	163.09
Account <b>4219 - Cable TV</b> Totals										Invoice Transactions 2
										<hr/> \$178.08
Account <b>4420 - Training Expenses</b>										
3991 - CARD SERVICE CENTER	0200 due 4/28/24	Training	Paid by Check # 166155		04/18/2024	04/18/2024	04/18/2024		04/22/2024	619.78
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	30.00
Account <b>4420 - Training Expenses</b> Totals										Invoice Transactions 2
										<hr/> \$649.78
Account <b>4444 - Medical Expense</b>										
3991 - CARD SERVICE CENTER	0118 due 4/28/24	Resident Medical	Paid by Check # 166154		04/18/2024	04/18/2024	04/18/2024		04/22/2024	139.17
Account <b>4444 - Medical Expense</b> Totals										Invoice Transactions 1
										<hr/> \$139.17
Account <b>4507 - Residential Home Supplies</b>										
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	305.66
Account <b>4507 - Residential Home Supplies</b> Totals										Invoice Transactions 1
										<hr/> \$305.66
Account <b>4508 - Kitchen Supplies</b>										
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	389.05
Account <b>4508 - Kitchen Supplies</b> Totals										Invoice Transactions 1
										<hr/> \$389.05
Account <b>4510 - Office Supplies</b>										
3991 - CARD SERVICE CENTER	0200 due 4/28/24	Training	Paid by Check # 166155		04/18/2024	04/18/2024	04/18/2024		04/22/2024	(21.22)
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	142.70
Account <b>4510 - Office Supplies</b> Totals										Invoice Transactions 2
										<hr/> \$121.48
Account <b>4520 - Janitorial Supplies</b>										
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	34.99
Account <b>4520 - Janitorial Supplies</b> Totals										Invoice Transactions 1
										<hr/> \$34.99
Account <b>4540 - Repairs &amp; Maint - Facilities</b>										
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	462.24
Account <b>4540 - Repairs &amp; Maint - Facilities</b> Totals										Invoice Transactions 1
										<hr/> \$462.24



# Department Claims - April 17 - April 30, 2024

Payment Date Range 04/17/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>09 - Focus House</b>										
Account <b>4550 - Food for County Prisoners</b>										
3991 - CARD SERVICE CENTER	0704 due 4/28/24	Food for residents	Paid by Check # 166153		04/18/2024	04/18/2024	04/18/2024		04/22/2024	830.18
3991 - CARD SERVICE CENTER	0225 due 4/28/24	Food for residents	Paid by Check # 166156		04/18/2024	04/18/2024	04/18/2024		04/22/2024	(52.20)
Account <b>4550 - Food for County Prisoners</b> Totals							Invoice Transactions 2			<u>\$777.98</u>
Department <b>09 - Focus House</b> Totals							Invoice Transactions 14			<u>\$4,741.09</u>



# Department Claims - April 17 - April 30, 2024

Payment Date Range 04/17/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>12 - Sheriff</b>										
Account <b>4216 - Telephone</b>										
1265 - VERIZON	67364365	Corp ID #VN93310379 Bill Payer ID #Y2474359	Paid by Check # 166184		04/19/2024	04/19/2024	04/19/2024		04/22/2024	46.24
Account <b>4216 - Telephone</b> Totals										Invoice Transactions 1
										\$46.24
Account <b>4216.30 - Telephone Cell Phones &amp; Pagers</b>										
5333 - AT&T MOBILITY II LLC	X04032024	Acct # 287288934140	Paid by Check # 166149		04/19/2024	04/19/2024	04/19/2024		04/22/2024	1,949.79
3991 - CARD SERVICE CENTER	03/2024 OCSO	Acct #5394; OCSO	Paid by Check # 166152		04/19/2024	04/19/2024	04/19/2024		04/22/2024	120.00
1265 - VERIZON	9961999679 OCSO	880295765-00001	Paid by Check # 166196		04/26/2024	04/26/2024	04/26/2024		04/30/2024	3,198.38
Account <b>4216.30 - Telephone Cell Phones &amp; Pagers</b> Totals										Invoice Transactions 3
										\$5,268.17
Account <b>4420 - Training Expenses</b>										
3991 - CARD SERVICE CENTER	03/2024 OCSO	Acct #5394; OCSO	Paid by Check # 166152		04/19/2024	04/19/2024	04/19/2024		04/22/2024	1,790.64
5050 - POLICE LAW INSTITUTE	15091	1 year subscription to the Illinois Monthly Legal	Paid by Check # 166172		04/19/2024	04/19/2024	04/19/2024		04/22/2024	2,000.00
5245 - JON SHIPPERT	03/2024	IPWDA Membership Renewal	Paid by Check # 166178		04/19/2024	04/19/2024	04/19/2024		04/22/2024	60.00
Account <b>4420 - Training Expenses</b> Totals										Invoice Transactions 3
										\$3,850.64
Account <b>4510 - Office Supplies</b>										
3991 - CARD SERVICE CENTER	03/2024 OCSO	Acct #5394; OCSO	Paid by Check # 166152		04/19/2024	04/19/2024	04/19/2024		04/22/2024	364.13
4479 - HINCKLEY SPRINGS	14566507	Cust #	Paid by Check # 166164		04/19/2024	04/19/2024	04/19/2024		04/22/2024	140.04
4479 - HINCKLEY SPRINGS	041224 14825344	651876614566507 Cust #	Paid by Check # 166164		04/19/2024	04/19/2024	04/19/2024		04/22/2024	26.74
5207 - PRINTING BY LAURA MEDLAR	041224 5644	651876614825344 3 part Administrative Fee/Bond	Paid by Check # 166174		04/19/2024	04/19/2024	04/19/2024		04/22/2024	250.00
4050 - ROCHELLE COMMUNITY HOSPITAL	9495-00	Pre-Employment testing	Paid by Check # 166176		04/19/2024	04/19/2024	04/19/2024		04/22/2024	224.00
2290 - UPS	Y74680144	Shipper # Y74680	Paid by Check # 166183		04/19/2024	04/19/2024	04/19/2024		04/22/2024	16.09
1246 - FISCHER'S	0751030-001	Acct # OCSHERIFF	Paid by Check # 166188		04/26/2024	04/26/2024	04/26/2024		04/30/2024	245.10
1246 - FISCHER'S	0750739-001	Acct # OCSHERIFF	Paid by Check # 166188		04/26/2024	04/26/2024	04/26/2024		04/30/2024	34.50
Account <b>4510 - Office Supplies</b> Totals										Invoice Transactions 8
										\$1,300.60
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
1125 - CARROLL SERVICE CO	9041314	Acct # 2631504	Paid by Check # 166158		04/19/2024	04/19/2024	04/19/2024		04/22/2024	2,604.59



# Department Claims - April 17 - April 30, 2024

Payment Date Range 04/17/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>12 - Sheriff</b>										
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
3390 - WEX BANK	96112392	0496-00-954425-5	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	684.54
	OCSO		# 166185							
Account <b>4545.10 - Petroleum Products - Gasoline</b> Totals										Invoice Transactions 2
										\$3,289.13
Account <b>4570 - Uniforms</b>										
5455 - 926 CUSTOM EMBROIDERY	1316	Patches	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	42.00
			# 166148							
3991 - CARD SERVICE CENTER	03/2024	OCSO Acct #5394; OCSO	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	323.79
	OCSO		# 166152							
1268 - GALLS, LLC	027469882	Ogle County Sheriff	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	110.91
		Nameplate	# 166162							
4206 - SANITARY CLEANERS	03/2024	OCSO SA1949	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	81.47
	OCSO		# 166177							
3354 - UNIFORM DEN EAST, INC.	89594-03	Acct # OGLECOSD	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	916.23
			# 166182							
3354 - UNIFORM DEN EAST, INC.	89196-01	Acct # OGLECOSD	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	239.85
			# 166182							
Account <b>4570 - Uniforms</b> Totals										Invoice Transactions 6
										\$1,714.25
Account <b>4575 - Weapons &amp; Ammunition</b>										
2552 - AXON ENTERPRISE, INC.	INUS241680	Acct #110892	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	389.70
			# 166151							
4466 - KIESLER POLICE SUPPLY, INC.	IN236573	Customer # L04600	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	717.82
			# 166166							
1572 - RAY O'HERRON COMPANY INC	2335035	Customer # 00-61061SH	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	410.02
			# 166175							
Account <b>4575 - Weapons &amp; Ammunition</b> Totals										Invoice Transactions 3
										\$1,517.54
Account <b>4585 - Vehicle Maintenance</b>										
4752 - AUTO HUB	2253	OCS Vehicle	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	124.38
		Maintenance	# 166150							
1218 - DYER'S AUTOMOTIVE	04/2024	OCS Vehicle	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	193.14
		Maintenance	# 166160							
4816 - KUNES COUNTRY AUTO GROUP	68272	OCS Vehicle	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	121.56
		Maintenance	# 166167							
4816 - KUNES COUNTRY AUTO GROUP	67833	OCS Vehicle	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	121.56
		Maintenance	# 166167							
4816 - KUNES COUNTRY AUTO GROUP	68203	OCS Vehicle	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	93.62
		Maintenance	# 166167							
5666 - M+J AUTO AND TRUCK REPAIR	2812	OCS Vehicle	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	103.15
		Maintenance	# 166168							
5666 - M+J AUTO AND TRUCK REPAIR	2811	OCS Vehicle	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	79.78
		Maintenance	# 166168							
5666 - M+J AUTO AND TRUCK REPAIR	2822	OCS Vehicle	Paid by Check		04/19/2024	04/19/2024	04/19/2024		04/22/2024	87.16
		Maintenance	# 166168							



# Department Claims - April 17 - April 30, 2024

Payment Date Range 04/17/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>12 - Sheriff</b>										
Account <b>4585 - Vehicle Maintenance</b>										
5700 - NICHOLSON1 COMMUNICATIONS LLC	26861	970	Paid by Check # 166169		04/19/2024	04/19/2024	04/19/2024		04/22/2024	45.00
1515 - SNYDER PHARMACY - OREGON	03/2024 OCSO	Customer # 7326666	Paid by Check # 166179		04/19/2024	04/19/2024	04/19/2024		04/22/2024	103.76
5700 - NICHOLSON1 COMMUNICATIONS LLC	26874	969	Paid by Check # 166193		04/26/2024	04/26/2024	04/26/2024		04/30/2024	80.00
1463 - NAPA AUTO PARTS	052819	OCS Vehicle Maintenance	Paid by Check # 166192		04/26/2024	04/26/2024	04/26/2024		04/30/2024	194.99
Account <b>4585 - Vehicle Maintenance</b> Totals							Invoice Transactions		12	\$1,348.10
Account <b>4724 - Office Equipment Maintenance</b>										
4984 - CARDLOCK VENDING, INC	15793	Annual Service Agreement	Paid by Check # 166157		04/19/2024	04/19/2024	04/19/2024		04/22/2024	235.00
Account <b>4724 - Office Equipment Maintenance</b> Totals							Invoice Transactions		1	\$235.00
Sub-Department <b>60 - OEMA</b>										
Account <b>4216 - Telephone</b>										
1983 - COMCAST CABLE	03/2024	Acct # 8771 10 092 0321617	Paid by Check # 166159		04/19/2024	04/19/2024	04/19/2024		04/22/2024	282.90
Account <b>4216 - Telephone</b> Totals							Invoice Transactions		1	\$282.90
Account <b>4216.30 - Telephone Cell Phones &amp; Pagers</b>										
1265 - VERIZON	9961999679 OEMA	880295765-00001	Paid by Check # 166196		04/26/2024	04/26/2024	04/26/2024		04/30/2024	58.69
Account <b>4216.30 - Telephone Cell Phones &amp; Pagers</b> Totals							Invoice Transactions		1	\$58.69
Sub-Department <b>60 - OEMA</b> Totals							Invoice Transactions		2	\$341.59
Sub-Department <b>62 - Emergency Communications</b>										
Account <b>4500 - Supplies</b>										
4479 - HINCKLEY SPRINGS	14566521 041224	Cust # 651877114566521	Paid by Check # 166164		04/19/2024	04/19/2024	04/19/2024		04/22/2024	224.47
1265 - VERIZON	9961999679 ECOM	880295765-00001	Paid by Check # 166196		04/26/2024	04/26/2024	04/26/2024		04/30/2024	1,254.33
Account <b>4500 - Supplies</b> Totals							Invoice Transactions		2	\$1,478.80
Sub-Department <b>62 - Emergency Communications</b> Totals							Invoice Transactions		2	\$1,478.80
Department <b>12 - Sheriff</b> Totals							Invoice Transactions		43	\$20,390.06





# Department Claims - April 17 - April 30, 2024

Payment Date Range 04/17/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 100 - General Fund</b>										
Department <b>22 - Corrections</b>										
Account <b>4420 - Training Expenses</b>										
3991 - CARD SERVICE CENTER	03/2024 CORR	Acct #5394; CORR	Paid by Check # 166152		04/19/2024	04/19/2024	04/19/2024		04/22/2024	980.00
1357 - ILLINOIS SHERIFF'S ASSOCIATION	5848.	National Correctional Officers Selection Test	Paid by Check # 166165		04/19/2024	04/19/2024	04/19/2024		04/22/2024	187.00
5050 - POLICE LAW INSTITUTE	15091.	1 year subscription to the Illinois Monthly Legal	Paid by Check # 166172		04/19/2024	04/19/2024	04/19/2024		04/22/2024	2,320.00
Account <b>4420 - Training Expenses</b> Totals Invoice Transactions 3										<b>\$3,487.00</b>
Account <b>4444 - Medical Expense</b>										
3991 - CARD SERVICE CENTER	03/2024 CORR	Acct #5394; CORR	Paid by Check # 166152		04/19/2024	04/19/2024	04/19/2024		04/22/2024	59.98
3735 - SWEDISH AMERICAN HOSPITAL	67930008	CPR cards	Paid by Check # 166180		04/19/2024	04/19/2024	04/19/2024		04/22/2024	12.00
1513 - OREGON HEALTHCARE PHARMACY	03/2024	#GRP-OCJ #OCJ9999999	Paid by Check # 166194		04/26/2024	04/26/2024	04/26/2024		04/30/2024	914.22
Account <b>4444 - Medical Expense</b> Totals Invoice Transactions 3										<b>\$986.20</b>
Account <b>4510 - Office Supplies</b>										
3991 - CARD SERVICE CENTER	03/2024 CORR	Acct #5394; CORR	Paid by Check # 166152		04/19/2024	04/19/2024	04/19/2024		04/22/2024	912.19
1246 - FISCHER'S	0744739-001	Account: OCJAIL	Paid by Check # 166161		04/19/2024	04/19/2024	04/19/2024		04/22/2024	2.99
4479 - HINCKLEY SPRINGS	15898053	Cust #	Paid by Check # 166164		04/19/2024	04/19/2024	04/19/2024		04/22/2024	53.48
4479 - HINCKLEY SPRINGS	041224	471764915898053	Paid by Check # 166164		04/19/2024	04/19/2024	04/19/2024		04/22/2024	253.73
3182 - PERFORMANCE FOOD SERVICE - TPC	15543490	Cust #	Paid by Check # 166164		04/19/2024	04/19/2024	04/19/2024		04/22/2024	37.18
3182 - PERFORMANCE FOOD SERVICE - TPC	041224	649350115543490	Paid by Check # 166171		04/19/2024	04/19/2024	04/19/2024		04/22/2024	380.82
1890 - SYSCO FOODS OF BARABOO LLC	7546894	Acct # 18694400	Paid by Check # 166171		04/19/2024	04/19/2024	04/19/2024		04/22/2024	322.79
2290 - UPS	7552761	Acct # 18694400	Paid by Check # 166181		04/19/2024	04/19/2024	04/19/2024		04/22/2024	16.09
3182 - PERFORMANCE FOOD SERVICE - TPC	418355950	Acct # 266726	Paid by Check # 166183		04/19/2024	04/19/2024	04/19/2024		04/22/2024	193.78
2290 - UPS	Y74680134	Shipper # Y74680	Paid by Check # 166195		04/26/2024	04/26/2024	04/26/2024		04/30/2024	16.09
3182 - PERFORMANCE FOOD SERVICE - TPC	7558454	Acct # 18694400	Paid by Check # 166195		04/26/2024	04/26/2024	04/26/2024		04/30/2024	193.78
Account <b>4510 - Office Supplies</b> Totals Invoice Transactions 9										<b>\$2,173.05</b>
Account <b>4545.10 - Petroleum Products - Gasoline</b>										
3390 - WEX BANK	96112392	0496-00-954425-5	Paid by Check # 166185		04/19/2024	04/19/2024	04/19/2024		04/22/2024	166.37
Account <b>4545.10 - Petroleum Products - Gasoline</b> Totals Invoice Transactions 1										<b>\$166.37</b>
Account <b>4550 - Food for County Prisoners</b>										
5545 - PRAIRIE FARMS DAIRY	9050636	Acct # 2849	Paid by Check # 166173		04/19/2024	04/19/2024	04/19/2024		04/22/2024	201.47



# Department Claims - April 17 - April 30, 2024

Payment Date Range 04/17/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>100 - General Fund</b>										
Department <b>22 - Corrections</b>										
Account <b>4550 - Food for County Prisoners</b>										
1890 - SYSCO FOODS OF BARABOO LLC	418355950	Acct # 266726	Paid by Check # 166181		04/19/2024	04/19/2024	04/19/2024		04/22/2024	307.43
5392 - GOODSOURCE SOLUTIONS	SO0648951	Customer ID: OCJ001	Paid by Check # 166163		04/19/2024	04/19/2024	04/19/2024		04/22/2024	242.20
4587 - PAN-O-GOLD BAKING CO.	3118456	Acct # 23777	Paid by Check # 166170		04/19/2024	04/19/2024	04/19/2024		04/22/2024	76.72
3182 - PERFORMANCE FOOD SERVICE - TPC	7546894	Acct # 18694400	Paid by Check # 166171		04/19/2024	04/19/2024	04/19/2024		04/22/2024	864.64
3182 - PERFORMANCE FOOD SERVICE - TPC	7552761	Acct # 18694400	Paid by Check # 166171		04/19/2024	04/19/2024	04/19/2024		04/22/2024	1,245.01
3182 - PERFORMANCE FOOD SERVICE - TPC	7558454	Acct # 18694400	Paid by Check # 166195		04/26/2024	04/26/2024	04/26/2024		04/30/2024	1,155.45
5392 - GOODSOURCE SOLUTIONS	SI0561445	Customer ID: OCJ001	Paid by Check # 166189		04/26/2024	04/26/2024	04/26/2024		04/30/2024	242.20
Account <b>4550 - Food for County Prisoners</b> Totals								Invoice Transactions	8	\$4,335.12
Account <b>4570 - Uniforms</b>										
3991 - CARD SERVICE CENTER	03/2024 CORR	Acct #5394; CORR	Paid by Check # 166152		04/19/2024	04/19/2024	04/19/2024		04/22/2024	153.24
4206 - SANITARY CLEANERS	03/2024 CORR	SA1949	Paid by Check # 166177		04/19/2024	04/19/2024	04/19/2024		04/22/2024	150.50
Account <b>4570 - Uniforms</b> Totals								Invoice Transactions	2	\$303.74
Department <b>22 - Corrections</b> Totals								Invoice Transactions	26	\$11,451.48
Fund <b>100 - General Fund</b> Totals								Invoice Transactions	87	\$40,319.82
Grand Totals								Invoice Transactions	87	\$40,319.82



# Budget Performance Report

Fiscal Year to Date 04/30/24

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 100 - General Fund										
REVENUE										
Department 00 - Non-Departmental										
3110	State Income Tax	3,311,430.00	.00	3,311,430.00	340,799.15	.00	1,441,567.63	1,869,862.37	44	3,514,647.63
3120.10	Sales Tax \$.0025 Portion	1,453,077.00	.00	1,453,077.00	145,432.14	.00	629,204.81	823,872.19	43	1,414,852.83
3120.20	Sales Tax 1% Portion	1,126,587.00	.00	1,126,587.00	85,629.68	.00	518,395.20	608,191.80	46	1,091,396.15
3120.30	Sales Tax Local Use Tax	911,412.00	.00	911,412.00	54,605.76	.00	373,868.27	537,543.73	41	879,562.30
3123	Cannabis Use Tax	31,214.00	.00	31,214.00	3,299.71	.00	14,962.46	16,251.54	48	33,311.60
3125	Property Tax	5,150,000.00	.00	5,150,000.00	.00	.00	.00	5,150,000.00	0	4,998,443.92
3128	Building Rent	.00	.00	.00	.00	.00	.00	.00	+++	6,650.00
3129	Video Gambling Tax	36,349.00	.00	36,349.00	2,911.94	.00	16,620.21	19,728.79	46	40,032.18
3330	Cable TV Franchise Fees	98,000.00	.00	98,000.00	.00	.00	22,486.80	75,513.20	23	94,505.41
3380	Restitution	.00	.00	.00	350.00	.00	350.00	(350.00)	+++	883.00
3900.140	Interfund Transfer In County Officers	600,000.00	.00	600,000.00	.00	.00	.00	600,000.00	0	125,000.00
3900.190	Interfund Transfer In ARPA Fund	500,000.00	.00	500,000.00	.00	.00	.00	500,000.00	0	.00
3900.400	Interfund Transfer In Interfund Transfer In Health	24,000.00	.00	24,000.00	2,000.00	.00	10,000.00	14,000.00	42	24,000.00
3900.420	Interfund Transfer In Animal Control	24,000.00	.00	24,000.00	2,000.00	.00	10,000.00	14,000.00	42	22,000.00
3900.905	Interfund Transfer In Personal Property	1,000,000.00	.00	1,000,000.00	.00	.00	.00	1,000,000.00	0	1,000,000.00
3999	Other Revenue	10,000.00	.00	10,000.00	.00	.00	937.36	9,062.64	9	9,505.34
Department 00 - Non-Departmental Totals		\$14,276,069.00	\$0.00	\$14,276,069.00	\$637,028.38	\$0.00	\$3,038,392.74	\$11,237,676.26	21%	\$13,254,790.36
Department 01 - County Clerk/Recorder										
3129	Video Gambling Tax	7,000.00	.00	7,000.00	750.00	.00	750.00	6,250.00	11	6,400.00
3530	Liquor License	25,000.00	.00	25,000.00	1,500.00	.00	1,875.00	23,125.00	8	27,375.00
3542	County Licenses	3,236.00	.00	3,236.00	25.00	.00	100.00	3,136.00	3	2,175.00
3999	Other Revenue	26,520.00	.00	26,520.00	.00	.00	.00	26,520.00	0	.00
Department 01 - County Clerk/Recorder Totals		\$61,756.00	\$0.00	\$61,756.00	\$2,275.00	\$0.00	\$2,725.00	\$59,031.00	4%	\$35,950.00
Department 03 - Treasurer										
3310	Copies	5,000.00	.00	5,000.00	5,000.00	.00	5,000.00	.00	100	5,000.00
3483	Indemnity Cost	6,500.00	.00	6,500.00	.00	.00	.00	6,500.00	0	.00
Department 03 - Treasurer Totals		\$11,500.00	\$0.00	\$11,500.00	\$5,000.00	\$0.00	\$5,000.00	\$6,500.00	43%	\$5,000.00
Department 06 - Judiciary & Jury										
3900.350	Interfund Transfer In County Ordinance	100,000.00	.00	100,000.00	.00	.00	.00	100,000.00	0	100,000.00
Department 06 - Judiciary & Jury Totals		\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$100,000.00	0%	\$100,000.00

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 07 - Circuit Clerk										
3361	DUI Education Fee	.00	.00	.00	.00	.00	44.00	(44.00)	+++	206.00
3362	Police Vehicle Fee	1,500.00	.00	1,500.00	3.56	.00	63.56	1,436.44	4	120.00
3375	Public Defender	500.00	.00	500.00	.00	.00	30.94	469.06	6	511.90
3385	Street Value Drugs	5,000.00	.00	5,000.00	184.99	.00	1,928.31	3,071.69	39	2,953.74
3390	Criminal Fines	100,000.00	.00	100,000.00	4,167.00	.00	22,653.78	77,346.22	23	80,010.04
3394	Civil Penalty Fines	.00	.00	.00	445.00	.00	750.00	(750.00)	+++	600.00
3395	Traffic Fines	230,000.00	.00	230,000.00	15,994.41	.00	91,568.38	138,431.62	40	215,376.08
3396	County Fee -(Traffic)	1,000.00	.00	1,000.00	261.08	.00	409.99	590.01	41	531.82
3397	Arrest Agency Fee	50,000.00	.00	50,000.00	.00	.00	15,120.00	34,880.00	30	59,842.00
3900.550	Interfund Transfer In Document Storage	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	60,000.00
3900.555	Interfund Transfer In County Automation - Circuit Cler	60,000.00	.00	60,000.00	.00	.00	.00	60,000.00	0	60,000.00
Department 07 - Circuit Clerk Totals		\$508,000.00	\$0.00	\$508,000.00	\$21,056.04	\$0.00	\$132,568.96	\$375,431.04	26%	\$480,151.58
Department 08 - Probation										
3215	Probation Salary Reimbursements	926,660.00	.00	926,660.00	117,380.25	.00	333,624.82	593,035.18	36	614,481.26
Department 08 - Probation Totals		\$926,660.00	\$0.00	\$926,660.00	\$117,380.25	\$0.00	\$333,624.82	\$593,035.18	36%	\$614,481.26
Department 09 - Focus House										
3215	Probation Salary Reimbursements	354,597.00	.00	354,597.00	50,743.53	.00	145,906.77	208,690.23	41	283,345.57
3271	School Reimbursements	24,000.00	.00	24,000.00	.00	.00	.00	24,000.00	0	25,400.00
3469	Alternative to Suspension	11,000.00	.00	11,000.00	1,225.00	.00	4,620.00	6,380.00	42	8,435.00
3470	Foster Care	300,000.00	.00	300,000.00	18,500.00	.00	135,475.00	164,525.00	45	40,500.00
3470.95	Foster Care Out-of-State	.00	.00	.00	.00	.00	.00	.00	+++	55,349.00
3473	Illinois Juvenile Contract	40,000.00	.00	40,000.00	.00	.00	.00	40,000.00	0	.00
Department 09 - Focus House Totals		\$729,597.00	\$0.00	\$729,597.00	\$70,468.53	\$0.00	\$286,001.77	\$443,595.23	39%	\$413,029.57
Department 10 - Assessment										
3220	Assessor's Salary Reimbursement	34,500.00	.00	34,500.00	2,873.29	.00	14,199.03	20,300.97	41	33,393.76
3310	Copies	1,500.00	.00	1,500.00	.00	.00	12.00	1,488.00	1	378.80
Department 10 - Assessment Totals		\$36,000.00	\$0.00	\$36,000.00	\$2,873.29	\$0.00	\$14,211.03	\$21,788.97	39%	\$33,772.56
Department 11 - Zoning										
3599	Other Licenses & Permits	80,000.00	.00	80,000.00	3,550.00	.00	12,546.79	67,453.21	16	41,002.96
3999	Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	731.71
Department 11 - Zoning Totals		\$80,000.00	\$0.00	\$80,000.00	\$3,550.00	\$0.00	\$12,546.79	\$67,453.21	16%	\$41,734.67
Department 12 - Sheriff										
3216	State Stipend	.00	.00	.00	6,500.00	.00	6,500.00	(6,500.00)	+++	.00
3230	Sheriff's Department Reimbursements	231,286.00	.00	231,286.00	422.95	.00	7,890.43	223,395.57	3	36,732.92
3235	Sheriff's Salary Reimbursement	105,289.00	.00	105,289.00	8,774.08	.00	43,870.40	61,418.60	42	98,743.75
3271	School Reimbursements	160,000.00	.00	160,000.00	23,500.00	.00	87,500.00	72,500.00	55	167,500.00
3357	Court Security Fee	131,500.00	.00	131,500.00	12,535.09	.00	58,891.43	72,608.57	45	140,228.46
3410	Computer Rent	9,724.00	.00	9,724.00	.00	.00	.00	9,724.00	0	7,300.00

Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	YTD	Budget - YTD	% Used/	Prior Year Total
		Budget	Amendments	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	
3415	Fingerprinting	600.00	.00	600.00	100.00	.00	450.00	150.00	75	1,200.00
3425	Jail Boarding	30,000.00	.00	30,000.00	5,440.00	.00	17,920.00	12,080.00	60	38,160.00
3435	Take Bond Fee	26,136.00	.00	26,136.00	.00	.00	.00	26,136.00	0	24,030.00
3445	Work Release	13,000.00	.00	13,000.00	456.00	.00	1,296.00	11,704.00	10	6,336.00
3999	Other Revenue	.00	.00	.00	.00	.00	.00	.00	+++	179.00
Sub-Department 60 - OEMA										
3900.610	Interfund Transfer In OEMA	42,500.00	.00	42,500.00	.00	.00	.00	42,500.00	0	29,725.00
Sub-Department 60 - OEMA Totals		\$42,500.00	\$0.00	\$42,500.00	\$0.00	\$0.00	\$0.00	\$42,500.00	0%	\$29,725.00
Sub-Department 62 - Emergency Communications										
3900.640	Interfund Transfer In 911 Emergency	205,000.00	.00	205,000.00	.00	.00	82,490.54	122,509.46	40	159,875.19
Sub-Department 62 - Emergency Communications Totals		\$205,000.00	\$0.00	\$205,000.00	\$0.00	\$0.00	\$82,490.54	\$122,509.46	40%	\$159,875.19
Department 12 - Sheriff Totals		\$955,035.00	\$0.00	\$955,035.00	\$57,728.12	\$0.00	\$306,808.80	\$648,226.20	32%	\$710,010.32
Department 13 - Coroner										
3216	State Stipend	.00	.00	.00	.00	.00	6,500.00	(6,500.00)	+++	.00
3999	Other Revenue	4,000.00	.00	4,000.00	1,500.00	.00	3,300.00	700.00	82	6,550.00
Department 13 - Coroner Totals		\$4,000.00	\$0.00	\$4,000.00	\$1,500.00	\$0.00	\$9,800.00	(\$5,800.00)	245%	\$6,550.00
Department 14 - State's Attorney										
3205	State's Attorney Salary Reimbursement	175,606.00	.00	175,606.00	14,633.79	.00	73,168.95	102,437.05	42	169,093.44
3210	Victim Witness Advocate Reimbursement	25,000.00	.00	25,000.00	.00	.00	7,500.00	17,500.00	30	20,986.32
Department 14 - State's Attorney Totals		\$200,606.00	\$0.00	\$200,606.00	\$14,633.79	\$0.00	\$80,668.95	\$119,937.05	40%	\$190,079.76
Department 16 - Finance										
3240	UCCI Meeting Reimbursements	.00	.00	.00	655.94	.00	2,146.15	(2,146.15)	+++	.00
Department 16 - Finance Totals		\$0.00	\$0.00	\$0.00	\$655.94	\$0.00	\$2,146.15	(\$2,146.15)	+++	\$0.00
Department 26 - Human Resources										
3999	Other Revenue	110,733.00	.00	110,733.00	.00	.00	.00	110,733.00	0	.00
Department 26 - Human Resources Totals		\$110,733.00	\$0.00	\$110,733.00	\$0.00	\$0.00	\$0.00	\$110,733.00	0%	\$0.00
Department 27 - Public Defender										
3218	Public Defender Reimbursement	118,450.00	.00	118,450.00	9,870.84	.00	49,354.20	69,095.80	42	.00
3219	Other Reimbursements	.00	.00	.00	.00	.00	16,000.00	(16,000.00)	+++	.00
Department 27 - Public Defender Totals		\$118,450.00	\$0.00	\$118,450.00	\$9,870.84	\$0.00	\$65,354.20	\$53,095.80	55%	\$0.00
REVENUE TOTALS		\$18,118,406.00	\$0.00	\$18,118,406.00	\$944,020.18	\$0.00	\$4,289,849.21	\$13,828,556.79	24%	\$15,885,550.08
EXPENSE										
Department 01 - County Clerk/Recorder										
4100	Salaries- Departmental	317,805.00	.00	317,805.00	23,949.27	.00	108,497.08	209,307.92	34	304,175.45
4120	Part Time/ Extra Time	7,500.00	.00	7,500.00	.00	.00	36.32	7,463.68	0	1,780.28
4140	Holiday Pay	.00	.00	.00	.00	.00	3,920.98	(3,920.98)	+++	3,354.05
4422	Travel Expenses, Dues & Seminars	4,500.00	.00	4,500.00	.00	.00	190.39	4,309.61	4	7,368.49
Sub-Department 10 - Elections										
4100	Salaries- Departmental	139,000.00	.00	139,000.00	59,142.47	.00	59,434.47	79,565.53	43	37,993.25

Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	YTD	Budget - YTD	% Used/	Prior Year Total
		Budget	Amendments	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	
4412	Official Publications	4,000.00	.00	4,000.00	5,880.37	.00	6,747.67	(2,747.67)	169	5,535.07
4525	Election Supplies	180,000.00	.00	180,000.00	5,726.12	.00	49,220.87	130,779.13	27	129,537.19
4528	Voter Registration Supplies	10,000.00	.00	10,000.00	.00	.00	300.00	9,700.00	3	4,845.73
Sub-Department 10 - Elections Totals		\$333,000.00	\$0.00	\$333,000.00	\$70,748.96	\$0.00	\$115,703.01	\$217,296.99	35%	\$177,911.24
Department 01 - County Clerk/Recorder Totals		\$662,805.00	\$0.00	\$662,805.00	\$94,698.23	\$0.00	\$228,347.78	\$434,457.22	34%	\$494,589.51
Department 02 - Building & Grounds										
4100	Salaries- Departmental	302,500.00	.00	302,500.00	27,145.30	.00	134,889.32	167,610.68	45	321,934.39
4120	Part Time/ Extra Time	5,000.00	.00	5,000.00	294.00	.00	1,169.01	3,830.99	23	8,184.34
4130	Overtime	4,000.00	.00	4,000.00	609.89	.00	4,274.06	(274.06)	107	7,527.80
4210	Disposal Service	12,000.00	.00	12,000.00	1,047.00	.00	5,093.99	6,906.01	42	9,606.57
4212	Electricity	200,000.00	.00	200,000.00	.00	.00	.00	200,000.00	0	.00
4212.10	Electricity Courthouse	.00	.00	.00	.00	.00	39,198.27	(39,198.27)	+++	116,803.79
4212.20	Electricity Judicial Center	.00	.00	.00	.00	.00	35,329.35	(35,329.35)	+++	107,468.31
4212.30	Electricity Weld Park	.00	.00	.00	58.16	.00	227.11	(227.11)	+++	613.96
4212.40	Electricity Rochelle Offices	.00	.00	.00	911.06	.00	5,108.63	(5,108.63)	+++	12,347.84
4212.50	Electricity Sheriff/Coroner Administration	.00	.00	.00	.00	.00	13,726.68	(13,726.68)	+++	40,311.35
4212.70	Electricity Maintenance Building	.00	.00	.00	.00	.00	1,090.07	(1,090.07)	+++	2,350.30
4212.80	Electricity Pines Road Annex	.00	.00	.00	624.90	.00	4,231.64	(4,231.64)	+++	9,334.70
4212.95	Electricity Rochelle/Hillcrest Tower	.00	.00	.00	58.51	.00	307.19	(307.19)	+++	721.24
4214	Gas (Heating)	70,000.00	.00	70,000.00	.00	.00	.00	70,000.00	0	.00
4214.10	Gas (Heating) Courthouse	.00	.00	.00	170.77	.00	1,024.53	(1,024.53)	+++	2,338.12
4214.20	Gas (Heating) Judicial Center	.00	.00	.00	3,780.75	.00	16,780.34	(16,780.34)	+++	21,411.02
4214.40	Gas (Heating) Rochelle Offices	.00	.00	.00	539.29	.00	2,942.17	(2,942.17)	+++	3,703.41
4214.50	Gas (Heating) Sheriff/Coroner Administration	.00	.00	.00	774.81	.00	4,467.87	(4,467.87)	+++	6,740.28
4214.60	Gas (Heating) Judicial Center Annex	.00	.00	.00	2,542.95	.00	12,099.72	(12,099.72)	+++	20,781.62
4214.70	Gas (Heating) Maintenance Building	.00	.00	.00	658.51	.00	3,151.42	(3,151.42)	+++	3,595.95
4214.80	Gas (Heating) Pines Road Annex	.00	.00	.00	725.27	.00	3,116.74	(3,116.74)	+++	4,386.71
4218	Water	30,000.00	.00	30,000.00	.00	.00	.00	30,000.00	0	.00
4218.10	Water Courthouse	.00	.00	.00	121.03	.00	531.03	(531.03)	+++	2,157.26
4218.20	Water Judicial Center	.00	.00	.00	278.53	.00	1,638.99	(1,638.99)	+++	4,216.19
4218.50	Water Sheriff/Coroner Admin. Bldg.	.00	.00	.00	105.28	.00	515.28	(515.28)	+++	1,206.80
4218.60	Water Judicial Center Annex	.00	.00	.00	1,381.03	.00	5,960.79	(5,960.79)	+++	23,410.32
4218.70	Water Maintenance Building	.00	.00	.00	105.28	.00	515.28	(515.28)	+++	1,265.54
4218.80	Water Pines Road Annex	.00	.00	.00	52.64	.00	257.64	(257.64)	+++	986.65
4512	Copy Paper	15,000.00	.00	15,000.00	.00	.00	.00	15,000.00	0	4,673.75
4520	Janitorial Supplies	20,000.00	.00	20,000.00	700.23	.00	10,437.08	9,562.92	52	19,869.36
4540.10	Repairs & Maint - Facilities	95,000.00	.00	95,000.00	8,416.96	.00	65,579.94	29,420.06	69	108,116.10
4540.20	Repairs & Maint - Facilities Planned	75,000.00	.00	75,000.00	630.98	.00	30,085.44	44,914.56	40	93,238.92
4540.30	Repairs & Maint - Facilities Weld Park	6,500.00	.00	6,500.00	.00	.00	.00	6,500.00	0	7,560.00

Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	YTD	Budget - YTD	% Used/	Prior Year Total
		Budget	Amendments	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	
4545.10	Petroleum Products - Gasoline	6,000.00	.00	6,000.00	693.59	.00	1,839.63	4,160.37	31	6,165.45
4570	Uniforms	1,800.00	.00	1,800.00	.00	.00	1,800.00	.00	100	1,800.00
4585	Vehicle Maintenance	4,000.00	.00	4,000.00	.00	.00	2,801.48	1,198.52	70	14,539.31
Department 02 - Building & Grounds Totals		\$846,800.00	\$0.00	\$846,800.00	\$52,426.72	\$0.00	\$410,190.69	\$436,609.31	48%	\$989,367.35
Department 03 - Treasurer										
4100	Salaries- Departmental	178,574.00	.00	178,574.00	14,612.27	.00	70,795.68	107,778.32	40	165,388.69
4120	Part Time/ Extra Time	21,725.00	.00	21,725.00	.00	.00	.00	21,725.00	0	21,439.28
4140	Holiday Pay	.00	.00	.00	.00	.00	1,970.64	(1,970.64)	+++	1,345.54
4412	Official Publications	1,300.00	.00	1,300.00	.00	.00	354.00	946.00	27	1,381.90
4422	Travel Expenses, Dues & Seminars	1,500.00	.00	1,500.00	.00	.00	457.20	1,042.80	30	643.00
4510	Office Supplies	7,500.00	.00	7,500.00	.00	.00	931.66	6,568.34	12	11,552.19
4516	Postage	16,000.00	.00	16,000.00	.00	.00	315.56	15,684.44	2	17,822.55
4724	Office Equipment Maintenance	1,550.00	.00	1,550.00	.00	.00	387.16	1,162.84	25	1,476.02
Department 03 - Treasurer Totals		\$228,149.00	\$0.00	\$228,149.00	\$14,612.27	\$0.00	\$75,211.90	\$152,937.10	33%	\$221,049.17
Department 04 - HEW										
4250.20	Agency Allotments Board of Health	56,000.00	.00	56,000.00	.00	.00	.00	56,000.00	0	56,000.00
4250.40	Agency Allotments Soil & Water Conservation	40,000.00	.00	40,000.00	.00	.00	40,000.00	.00	100	40,000.00
Sub-Department 20 - Regional Supt of Schools										
4100	Salaries- Departmental	38,398.00	.00	38,398.00	3,199.78	.00	15,998.90	22,399.10	42	37,278.96
4220	Rent	13,000.00	.00	13,000.00	1,000.00	.00	4,000.00	9,000.00	31	10,133.33
4314	Contractual Services	13,500.00	.00	13,500.00	1,136.56	.00	4,995.95	8,504.05	37	12,114.85
4422	Travel Expenses, Dues & Seminars	6,000.00	.00	6,000.00	805.04	.00	2,469.65	3,530.35	41	5,796.58
4510	Office Supplies	1,000.00	.00	1,000.00	40.37	.00	358.23	641.77	36	615.78
Sub-Department 20 - Regional Supt of Schools Totals		\$71,898.00	\$0.00	\$71,898.00	\$6,181.75	\$0.00	\$27,822.73	\$44,075.27	39%	\$65,939.50
Department 04 - HEW Totals		\$167,898.00	\$0.00	\$167,898.00	\$6,181.75	\$0.00	\$67,822.73	\$100,075.27	40%	\$161,939.50
Department 06 - Judiciary & Jury										
4100	Salaries- Departmental	55,625.00	.00	55,625.00	4,635.42	.00	23,177.10	32,447.90	42	54,005.04
4112	Judges State Reimbursement	2,440.00	.00	2,440.00	.00	.00	2,461.69	(21.69)	101	2,357.47
4324	Appointed Attorneys	24,000.00	.00	24,000.00	751.50	.00	8,206.00	15,794.00	34	33,285.70
4335	Expert Witnesses	6,000.00	.00	6,000.00	.00	.00	.00	6,000.00	0	.00
4345	Interpreter	3,500.00	.00	3,500.00	9.80	.00	50.95	3,449.05	1	1,273.43
4422	Travel Expenses, Dues & Seminars	5,000.00	.00	5,000.00	.00	.00	300.00	4,700.00	6	3,030.69
4442	Counseling/ Psychiatric Services	15,000.00	.00	15,000.00	1,750.00	.00	7,030.00	7,970.00	47	20,929.80
4465	Jurors - Circuit Court	22,500.00	.00	22,500.00	2,405.07	.00	9,912.44	12,587.56	44	5,293.69
4510	Office Supplies	2,500.00	.00	2,500.00	.00	.00	16.65	2,483.35	1	3,403.85
4535	Law Library Materials	13,000.00	.00	13,000.00	.00	.00	10,441.48	2,558.52	80	12,982.92
4720	Office Equipment	3,500.00	.00	3,500.00	.00	.00	1,677.59	1,822.41	48	2,625.01
4724	Office Equipment Maintenance	3,500.00	.00	3,500.00	220.00	.00	2,258.00	1,242.00	65	2,721.00
Department 06 - Judiciary & Jury Totals		\$156,565.00	\$0.00	\$156,565.00	\$9,771.79	\$0.00	\$65,531.90	\$91,033.10	42%	\$141,908.60

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 07 - Circuit Clerk										
4100	Salaries- Departmental	563,750.00	.00	563,750.00	49,646.57	.00	250,036.87	313,713.13	44	577,939.43
4140	Holiday Pay	.00	.00	.00	.00	.00	9,939.30	(9,939.30)	+++	.00
4274	CASA	7,500.00	.00	7,500.00	.00	.00	.00	7,500.00	0	7,500.00
4412	Official Publications	1,000.00	.00	1,000.00	236.10	.00	738.45	261.55	74	758.55
4422	Travel Expenses, Dues & Seminars	500.00	.00	500.00	53.60	.00	160.20	339.80	32	495.40
4509	Jury Supplies	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	5,000.00
4510	Office Supplies	4,000.00	.00	4,000.00	219.53	.00	2,428.82	1,571.18	61	2,668.65
4516	Postage	14,000.00	.00	14,000.00	.00	.00	7,008.21	6,991.79	50	13,105.80
Department 07 - Circuit Clerk Totals		\$595,750.00	\$0.00	\$595,750.00	\$50,155.80	\$0.00	\$270,311.85	\$325,438.15	45%	\$607,467.83
Department 08 - Probation										
4100	Salaries- Departmental	815,833.00	.00	815,833.00	68,248.44	.00	367,617.25	448,215.75	45	845,406.33
4438	Juvenile Detention Fees	13,000.00	.00	13,000.00	425.80	.00	12,894.39	105.61	99	9,838.42
Department 08 - Probation Totals		\$828,833.00	\$0.00	\$828,833.00	\$68,674.24	\$0.00	\$380,511.64	\$448,321.36	46%	\$855,244.75
Department 09 - Focus House										
4100	Salaries- Departmental	1,016,972.00	.00	1,016,972.00	76,063.44	.00	403,187.28	613,784.72	40	986,143.75
4120	Part Time/ Extra Time	268,630.00	.00	268,630.00	6,449.57	.00	30,435.33	238,194.67	11	73,438.39
4130	Overtime	10,000.00	.00	10,000.00	1,896.18	.00	4,044.40	5,955.60	40	6,931.62
4140	Holiday Pay	24,000.00	.00	24,000.00	987.93	.00	7,819.33	16,180.67	33	14,779.40
4180	Medical Exams/ Drug Testing	2,500.00	.00	2,500.00	.00	.00	1,021.84	1,478.16	41	2,548.46
4212	Electricity	20,000.00	.00	20,000.00	2,389.24	.00	7,733.58	12,266.42	39	15,589.48
4214	Gas (Heating)	6,000.00	.00	6,000.00	239.75	.00	2,794.22	3,205.78	47	4,756.29
4219	Cable TV	2,500.00	.00	2,500.00	178.08	.00	724.31	1,775.69	29	3,066.79
4274	CASA	12,500.00	.00	12,500.00	.00	.00	.00	12,500.00	0	12,500.00
4326	Medical Contracts	6,000.00	.00	6,000.00	500.00	.00	2,500.00	3,500.00	42	6,000.00
4420	Training Expenses	7,500.00	.00	7,500.00	649.78	.00	3,539.29	3,960.71	47	6,972.03
4426	Mileage	1,000.00	.00	1,000.00	192.96	.00	259.96	740.04	26	1,085.18
4435	Transportation of Detainees	8,000.00	.00	8,000.00	444.67	.00	2,072.88	5,927.12	26	8,754.86
4441	Sex Offender/ Polygraph Service	15,000.00	.00	15,000.00	.00	.00	.00	15,000.00	0	16,020.00
4444	Medical Expense	5,000.00	.00	5,000.00	167.00	.00	584.76	4,415.24	12	4,094.71
4507	Residential Home Supplies	2,000.00	.00	2,000.00	305.66	.00	1,041.31	958.69	52	1,096.49
4508	Kitchen Supplies	1,500.00	.00	1,500.00	389.05	.00	631.58	868.42	42	568.28
4510	Office Supplies	4,000.00	.00	4,000.00	121.48	.00	1,380.63	2,619.37	35	3,487.46
4520	Janitorial Supplies	4,000.00	.00	4,000.00	34.99	.00	669.32	3,330.68	17	3,468.24
4540	Repairs & Maint - Facilities	20,000.00	.00	20,000.00	1,752.89	.00	10,264.23	9,735.77	51	28,990.10
4550	Food for County Prisoners	40,000.00	.00	40,000.00	2,713.65	.00	8,949.10	31,050.90	22	34,748.23
4570	Uniforms	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	920.58
4710	Computer Hardware & Software	4,300.00	.00	4,300.00	.00	.00	4,743.00	(443.00)	110	.00
4743	Safety Equipment	1,500.00	.00	1,500.00	114.90	.00	574.50	925.50	38	1,404.09



Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 09 - Focus House Totals		\$1,483,902.00	\$0.00	\$1,483,902.00	\$95,591.22	\$0.00	\$494,970.85	\$988,931.15	33%	\$1,237,364.43
Department 10 - Assessment										
4100	Salaries- Departmental	129,224.00	.00	129,224.00	11,163.33	.00	53,769.75	75,454.25	42	127,571.36
4140	Holiday Pay	3,416.00	.00	3,416.00	.00	.00	1,470.00	1,946.00	43	1,170.40
4412	Official Publications	9,000.00	.00	9,000.00	.00	.00	123.30	8,876.70	1	8,606.85
4420	Training Expenses	2,000.00	.00	2,000.00	.00	.00	395.00	1,605.00	20	1,440.30
4422	Travel Expenses, Dues & Seminars	2,000.00	.00	2,000.00	.00	.00	655.22	1,344.78	33	1,968.15
4510	Office Supplies	9,500.00	.00	9,500.00	179.22	.00	4,682.51	4,817.49	49	8,222.44
4530	Mapping	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	900.00
4720	Office Equipment	2,110.00	.00	2,110.00	.00	.00	477.21	1,632.79	23	1,344.43
4724	Office Equipment Maintenance	300.00	.00	300.00	.00	.00	.00	300.00	0	49.99
Sub-Department 40 - Board of Review										
4100	Salaries- Departmental	11,200.00	.00	11,200.00	.00	.00	10,500.00	700.00	94	10,620.00
4328	Professional Services	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	1,210.00
4412	Official Publications	150.00	.00	150.00	.00	.00	.00	150.00	0	.00
4422	Travel Expenses, Dues & Seminars	.00	.00	.00	.00	.00	660.89	(660.89)	+++	.00
4510	Office Supplies	200.00	.00	200.00	.00	.00	107.53	92.47	54	.00
Sub-Department 40 - Board of Review Totals		\$13,550.00	\$0.00	\$13,550.00	\$0.00	\$0.00	\$11,268.42	\$2,281.58	83%	\$11,830.00
Department 10 - Assessment Totals		\$173,100.00	\$0.00	\$173,100.00	\$11,342.55	\$0.00	\$72,841.41	\$100,258.59	42%	\$163,103.92
Department 11 - Zoning										
4100	Salaries- Departmental	150,346.00	.00	150,346.00	9,325.27	.00	49,879.17	100,466.83	33	145,090.06
4140	Holiday Pay	.00	.00	.00	.00	.00	1,305.78	(1,305.78)	+++	871.50
4145	Board of Appeals	2,750.00	.00	2,750.00	360.00	.00	810.00	1,940.00	29	2,407.85
4146	Regional Planning Commission	2,000.00	.00	2,000.00	.00	.00	405.00	1,595.00	20	1,755.00
4412	Official Publications	800.00	.00	800.00	.00	.00	.00	800.00	0	453.05
4422	Travel Expenses, Dues & Seminars	4,500.00	.00	4,500.00	492.45	.00	998.56	3,501.44	22	2,754.10
4510	Office Supplies	2,750.00	.00	2,750.00	22.00	.00	463.09	2,286.91	17	2,416.84
4585	Vehicle Maintenance	1,100.00	.00	1,100.00	69.34	.00	135.90	964.10	12	426.72
4720	Office Equipment	1,000.00	.00	1,000.00	.00	.00	787.12	212.88	79	76.26
4724	Office Equipment Maintenance	1,000.00	.00	1,000.00	100.00	.00	937.25	62.75	94	838.50
Department 11 - Zoning Totals		\$166,246.00	\$0.00	\$166,246.00	\$10,369.06	\$0.00	\$55,721.87	\$110,524.13	34%	\$157,089.88
Department 12 - Sheriff										
4100	Salaries- Departmental	2,532,177.00	.00	2,532,177.00	222,997.06	.00	1,110,401.52	1,421,775.48	44	2,591,065.92
4108	Salaries- Court Security	240,735.00	.00	240,735.00	21,252.00	.00	106,260.00	134,475.00	44	255,024.00
4111	Salaries- Merit Commission	2,500.00	.00	2,500.00	.00	.00	1,222.91	1,277.09	49	2,921.49
4120	Part Time/ Extra Time	12,000.00	.00	12,000.00	.00	.00	.00	12,000.00	0	.00
4128	Part Time / Extra Time - Court Security	.00	.00	.00	1,170.00	.00	3,922.50	(3,922.50)	+++	9,810.00
4130	Overtime	135,000.00	.00	135,000.00	15,272.60	.00	78,669.21	56,330.79	58	168,940.29
4138	Overtime - Court Security	.00	.00	.00	1,543.76	.00	7,574.01	(7,574.01)	+++	7,722.75

Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	YTD	Budget - YTD	% Used/	Prior Year Total
		Budget	Amendments	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	
4140	Holiday Pay	95,000.00	.00	95,000.00	9,915.55	.00	69,059.52	25,940.48	73	104,702.84
4216	Telephone	25,000.00	.00	25,000.00	1,805.26	.00	12,726.07	12,273.93	51	28,475.20
4216.30	Telephone Cell Phones & Pagers	50,000.00	.00	50,000.00	5,429.34	.00	21,824.30	28,175.70	44	64,041.98
4420	Training Expenses	45,000.00	.00	45,000.00	9,044.85	.00	43,454.51	1,545.49	97	47,159.79
4510	Office Supplies	13,500.00	.00	13,500.00	2,095.60	.00	6,441.05	7,058.95	48	18,250.70
4545.10	Petroleum Products - Gasoline	175,000.00	.00	175,000.00	22,493.18	.00	75,908.17	99,091.83	43	153,105.68
4570	Uniforms	25,000.00	.00	25,000.00	1,714.25	.00	14,421.96	10,578.04	58	28,324.78
4575	Weapons & Ammunition	56,000.00	.00	56,000.00	4,648.23	.00	27,925.64	28,074.36	50	28,370.70
4585	Vehicle Maintenance	50,000.00	.00	50,000.00	1,724.99	.00	41,635.82	8,364.18	83	54,847.74
4720	Office Equipment	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	9,710.43
4724	Office Equipment Maintenance	2,500.00	.00	2,500.00	462.08	.00	1,480.85	1,019.15	59	2,973.95
4730.30	Equipment - New & Used Radio Equipment	43,500.00	.00	43,500.00	.00	.00	3,323.66	40,176.34	8	17,650.00
4737	Maintainence of Radios	25,000.00	.00	25,000.00	3,224.80	.00	13,436.76	11,563.24	54	23,961.67
4755	Vehicle Purchase	.00	.00	.00	.00	.00	.00	.00	+++	109,222.00
Sub-Department 60 - OEMA										
4100	Salaries- Departmental	70,727.00	.00	70,727.00	5,893.92	.00	29,469.60	41,257.40	42	68,667.12
4216	Telephone	12,000.00	.00	12,000.00	1,139.35	.00	5,808.75	6,191.25	48	15,353.21
4216.30	Telephone Cell Phones & Pagers	1,000.00	.00	1,000.00	58.69	.00	234.85	765.15	23	703.37
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	1,000.00	.00	.00	412.08	587.92	41	1,426.88
4510	Office Supplies	2,000.00	.00	2,000.00	.00	.00	81.15	1,918.85	4	1,482.61
4545.10	Petroleum Products - Gasoline	3,500.00	.00	3,500.00	236.76	.00	1,118.11	2,381.89	32	3,467.16
4570	Uniforms	500.00	.00	500.00	.00	.00	.00	500.00	0	319.93
4585	Vehicle Maintenance	800.00	.00	800.00	.00	.00	85.15	714.85	11	266.43
4720	Office Equipment	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
4724	Office Equipment Maintenance	1,500.00	.00	1,500.00	120.00	.00	360.00	1,140.00	24	1,547.80
4737	Maintainence of Radios	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
Sub-Department 60 - OEMA Totals		\$96,027.00	\$0.00	\$96,027.00	\$7,448.72	\$0.00	\$37,569.69	\$58,457.31	39%	\$93,234.51
Sub-Department 62 - Emergency Communications										
4100	Salaries- Departmental	622,233.00	.00	622,233.00	55,056.34	.00	275,088.35	347,144.65	44	623,057.16
4130	Overtime	20,000.00	.00	20,000.00	3,386.68	.00	7,143.46	12,856.54	36	25,080.33
4140	Holiday Pay	20,000.00	.00	20,000.00	1,946.64	.00	13,840.60	6,159.40	69	26,568.45
4500	Supplies	1,000.00	.00	1,000.00	1,478.80	.00	7,397.74	(6,397.74)	740	18,518.80
4737	Maintainence of Radios	70,000.00	.00	70,000.00	.00	.00	16,082.00	53,918.00	23	69,224.00
Sub-Department 62 - Emergency Communications Totals		\$733,233.00	\$0.00	\$733,233.00	\$61,868.46	\$0.00	\$319,552.15	\$413,680.85	44%	\$762,448.74
Department 12 - Sheriff Totals		\$4,359,172.00	\$0.00	\$4,359,172.00	\$394,110.73	\$0.00	\$1,996,810.30	\$2,362,361.70	46%	\$4,581,965.16
Department 13 - Coroner										
4100	Salaries- Departmental	361,076.00	.00	361,076.00	29,184.80	.00	150,890.14	210,185.86	42	343,806.86
4120	Part Time/ Extra Time	.00	.00	.00	2,620.08	.00	8,780.08	(8,780.08)	+++	26,740.00
4130	Overtime	.00	.00	.00	2,292.57	.00	17,542.44	(17,542.44)	+++	25,090.50

Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	YTD	Budget - YTD	% Used/	Prior Year Total
		Budget	Amendments	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	
4140	Holiday Pay	.00	.00	.00	1,166.69	.00	1,166.69	(1,166.69)	+++	.00
4216	Telephone	.00	.00	.00	.00	.00	1,900.00	(1,900.00)	+++	.00
4216.30	Telephone Cell Phones & Pagers	2,900.00	.00	2,900.00	.00	.00	.00	2,900.00	0	.00
4355	Autopsy Fees	36,000.00	.00	36,000.00	2,288.69	.00	9,825.46	26,174.54	27	36,197.24
4458	Coroner Lab Fees	12,000.00	.00	12,000.00	.00	.00	3,982.00	8,018.00	33	8,555.00
4545.10	Petroleum Products - Gasoline	3,500.00	.00	3,500.00	209.30	.00	927.88	2,572.12	27	3,241.46
Department 13 - Coroner Totals		\$415,476.00	\$0.00	\$415,476.00	\$37,762.13	\$0.00	\$195,014.69	\$220,461.31	47%	\$443,631.06
Department 14 - State's Attorney										
4100	Salaries- Departmental	660,884.00	.00	660,884.00	67,414.07	.00	332,755.16	328,128.84	50	643,503.45
4107	Salaries-Victim Witness Advocate	50,755.00	.00	50,755.00	.00	.00	.00	50,755.00	0	48,880.08
4120	Part Time/ Extra Time	15,000.00	.00	15,000.00	1,120.00	.00	6,750.00	8,250.00	45	16,900.00
4140	Holiday Pay	.00	.00	.00	.00	.00	3,526.32	(3,526.32)	+++	.00
4216.30	Telephone Cell Phones & Pagers	800.00	.00	800.00	58.72	.00	293.56	506.44	37	718.22
4335	Expert Witnesses	15,000.00	.00	15,000.00	2,850.00	.00	2,850.00	12,150.00	19	538.80
4340	IL Appellate Prosecutor	22,000.00	.00	22,000.00	.00	.00	22,000.00	.00	100	21,000.00
4415.07	Printing - Victim Witness Advocate	295.00	.00	295.00	.00	.00	.00	295.00	0	295.83
4415.10	Printing Appeals & Transcripts	3,000.00	.00	3,000.00	72.00	.00	813.50	2,186.50	27	777.50
4422	Travel Expenses, Dues & Seminars	6,500.00	.00	6,500.00	(221.36)	.00	3,221.19	3,278.81	50	5,247.86
4510	Office Supplies	12,500.00	.00	12,500.00	1,436.18	.00	4,309.52	8,190.48	34	12,220.65
4510.07	Office Supplies - Victim Witness Advocate	63.00	.00	63.00	.00	.00	.00	63.00	0	.00
4538	Legal Materials & Books	16,500.00	.00	16,500.00	1,176.50	.00	6,582.08	9,917.92	40	15,545.00
4720	Office Equipment	500.00	.00	500.00	.00	.00	.00	500.00	0	34.25
4724	Office Equipment Maintenance	500.00	.00	500.00	140.14	.00	140.14	359.86	28	60.00
Department 14 - State's Attorney Totals		\$804,297.00	\$0.00	\$804,297.00	\$74,046.25	\$0.00	\$383,241.47	\$421,055.53	48%	\$765,721.64
Department 15 - Insurance										
4115	Health Insurance Opt-Out Stipend	40,000.00	.00	40,000.00	.00	.00	47,000.00	(7,000.00)	118	40,900.00
4155	Health Insurance	2,200,000.00	.00	2,200,000.00	179,348.90	.00	890,276.90	1,309,723.10	40	2,031,641.70
Department 15 - Insurance Totals		\$2,240,000.00	\$0.00	\$2,240,000.00	\$179,348.90	\$0.00	\$937,276.90	\$1,302,723.10	42%	\$2,072,541.70
Department 16 - Finance										
4100	Salaries- Departmental	140,000.00	.00	140,000.00	11,388.33	.00	56,821.65	83,178.35	41	140,244.96
4158	Personnel Committee	.00	.00	.00	.00	.00	.00	.00	+++	1,319.50
4250.30	Agency Allotments Economic Development Dist. Dues	14,500.00	.00	14,500.00	.00	.00	.00	14,500.00	0	.00
4250.60	Agency Allotments NW IL Criminal Justice	4,700.00	.00	4,700.00	.00	.00	.00	4,700.00	0	.00
4251	Entreprise Zone Administration	9,000.00	.00	9,000.00	.00	.00	9,022.81	(22.81)	100	8,536.25
4312	Auditing	67,000.00	.00	67,000.00	.00	.00	45,910.00	21,090.00	69	64,710.00
4412	Official Publications	100.00	.00	100.00	.00	.00	.00	100.00	0	69.00
4422	Travel Expenses, Dues & Seminars	20,000.00	.00	20,000.00	1,716.88	.00	8,266.00	11,734.00	41	23,015.29
4490	Contingencies	595,348.00	.00	595,348.00	1,800.00	.00	21,183.00	574,165.00	4	83,150.15
4491	Contingencies - Salary	752,396.00	.00	752,396.00	.00	.00	.00	752,396.00	0	.00

Account	Account Description	Adopted	Budget	Amended	Current Month	YTD	YTD	Budget - YTD	% Used/	Prior Year Total
		Budget	Amendments	Budget	Transactions	Encumbrances	Transactions	Transactions	Rec'd	
4510	Office Supplies	2,500.00	.00	2,500.00	3.75	.00	553.82	1,946.18	22	1,462.39
4740	Postage Meter & Rental	5,400.00	.00	5,400.00	.00	.00	3,618.54	1,781.46	67	3,827.64
4770.20	Capital Improvements - Ogle County Fair Assn	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	3,000.00
Department 16 - Finance Totals		\$1,613,944.00	\$0.00	\$1,613,944.00	\$14,908.96	\$0.00	\$145,375.82	\$1,468,568.18	9%	\$329,335.18
Department 22 - Corrections										
4100	Salaries- Departmental	1,521,241.00	.00	1,521,241.00	126,647.36	.00	620,704.37	900,536.63	41	1,441,833.05
4109	Salaries - Jail Nurse	100,841.00	.00	100,841.00	7,703.02	.00	38,548.38	62,292.62	38	89,744.16
4120	Part Time/ Extra Time	25,000.00	.00	25,000.00	2,380.50	.00	9,348.77	15,651.23	37	23,073.57
4130	Overtime	110,000.00	.00	110,000.00	16,204.73	.00	67,258.70	42,741.30	61	142,603.78
4140	Holiday Pay	60,000.00	.00	60,000.00	5,765.11	.00	48,762.96	11,237.04	81	83,659.33
4420	Training Expenses	14,000.00	.00	14,000.00	10,028.84	.00	17,400.29	(3,400.29)	124	9,449.31
4424	Out-of-State Travel	5,500.00	.00	5,500.00	.00	.00	.00	5,500.00	0	10,833.50
4444	Medical Expense	50,000.00	.00	50,000.00	1,066.20	.00	16,112.10	33,887.90	32	52,347.22
4446	Prisoner Mental Health	15,000.00	.00	15,000.00	.00	.00	.00	15,000.00	0	15,000.00
4510	Office Supplies	25,000.00	.00	25,000.00	2,473.30	.00	18,247.78	6,752.22	73	27,445.49
4545.10	Petroleum Products - Gasoline	10,000.00	.00	10,000.00	920.60	.00	2,871.86	7,128.14	29	9,030.46
4550	Food for County Prisoners	135,000.00	.00	135,000.00	7,976.99	.00	36,537.87	98,462.13	27	131,296.06
4570	Uniforms	9,000.00	.00	9,000.00	1,475.88	.00	7,155.70	1,844.30	80	11,311.29
4575	Weapons & Ammunition	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	11,694.30
4724	Office Equipment Maintenance	3,000.00	.00	3,000.00	203.58	.00	1,198.45	1,801.55	40	2,641.57
4737	Maintainence of Radios	500.00	.00	500.00	.00	.00	1,550.00	(1,050.00)	310	678.41
Department 22 - Corrections Totals		\$2,094,082.00	\$0.00	\$2,094,082.00	\$182,846.11	\$0.00	\$885,697.23	\$1,208,384.77	42%	\$2,062,641.50
Department 23 - Information Technology										
4100	Salaries- Departmental	152,927.00	.00	152,927.00	12,745.78	.00	63,728.90	89,198.10	42	148,494.24
4142	IT/ Network Administration	35,000.00	.00	35,000.00	.00	.00	25,925.00	9,075.00	74	31,842.07
4211	Internet Service	8,500.00	.00	8,500.00	.00	.00	6,293.88	2,206.12	74	6,973.60
4383	Website Maintenance	8,500.00	.00	8,500.00	.00	.00	3,650.00	4,850.00	43	3,650.00
4420	Training Expenses	5,000.00	.00	5,000.00	.00	.00	1,999.99	3,000.01	40	2,469.00
4426	Mileage	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	170.11
4510	Office Supplies	3,000.00	.00	3,000.00	.00	.00	136.18	2,863.82	5	2,091.71
4540.50	Repairs & Maint - Facilities Fire-Door	5,000.00	.00	5,000.00	.00	.00	3,918.06	1,081.94	78	.00
4545.10	Petroleum Products - Gasoline	1,800.00	.00	1,800.00	46.98	.00	254.88	1,545.12	14	929.52
4585	Vehicle Maintenance	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	6,094.94
4710	Computer Hardware & Software	135,000.00	.00	135,000.00	12,490.27	.00	62,810.63	72,189.37	47	114,279.12
4714	Software Maintenance	195,000.00	.00	195,000.00	14,387.48	.00	151,013.47	43,986.53	77	194,029.08
4715	Hardware Maintenance	90,000.00	.00	90,000.00	117.19	.00	64,132.19	25,867.81	71	63,253.24
4736	Equipment - Rental	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
4738	Maintenance Contracts	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	20,455.04
Department 23 - Information Technology Totals		\$666,227.00	\$0.00	\$666,227.00	\$39,787.70	\$0.00	\$383,863.18	\$282,363.82	58%	\$594,731.67

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 26 - Human Resources										
4100	Salaries- Departmental	117,250.00	.00	117,250.00	10,148.78	.00	49,507.31	67,742.69	42	68,372.26
4120	Part Time/ Extra Time	.00	.00	.00	.00	.00	1,045.00	(1,045.00)	+++	.00
4140	Holiday Pay	.00	.00	.00	.00	.00	968.94	(968.94)	+++	.00
4422	Travel Expenses, Dues & Seminars	5,000.00	.00	5,000.00	.00	.00	99.00	4,901.00	2	604.60
4490	Contingencies	10,000.00	.00	10,000.00	.00	.00	5,587.78	4,412.22	56	6,251.08
4510	Office Supplies	1,000.00	.00	1,000.00	.00	.00	185.97	814.03	19	733.11
4516	Postage	500.00	.00	500.00	.00	.00	131.79	368.21	26	4.14
Department 26 - Human Resources Totals		\$133,750.00	\$0.00	\$133,750.00	\$10,148.78	\$0.00	\$57,525.79	\$76,224.21	43%	\$75,965.19
Department 27 - Public Defender										
4100	Salaries- Departmental	39,338.00	.00	39,338.00	3,978.16	.00	24,490.80	14,847.20	62	.00
4106	Salaries- Public Defenders	368,602.00	.00	368,602.00	32,428.56	.00	154,581.72	214,020.28	42	.00
4324	Appointed Attorneys	53,470.00	.00	53,470.00	7,287.48	.00	25,375.09	28,094.91	47	.00
4415.10	Printing Appeals & Transcripts	3,000.00	.00	3,000.00	472.00	.00	2,757.41	242.59	92	.00
4422	Travel Expenses, Dues & Seminars	3,500.00	.00	3,500.00	.00	.00	610.00	2,890.00	17	.00
4510	Office Supplies	3,000.00	.00	3,000.00	.00	.00	186.62	2,813.38	6	.00
4535	Law Library Materials	4,500.00	.00	4,500.00	.00	.00	.00	4,500.00	0	.00
4720	Office Equipment	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
4724	Office Equipment Maintenance	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
Department 27 - Public Defender Totals		\$481,410.00	\$0.00	\$481,410.00	\$44,166.20	\$0.00	\$208,001.64	\$273,408.36	43%	\$0.00
EXPENSE TOTALS		\$18,118,406.00	\$0.00	\$18,118,406.00	\$1,390,949.39	\$0.00	\$7,314,269.64	\$10,804,136.36	40%	\$15,955,658.04
Fund 100 - General Fund Totals										
REVENUE TOTALS		18,118,406.00	.00	18,118,406.00	944,020.18	.00	4,289,849.21	13,828,556.79	24%	15,885,550.08
EXPENSE TOTALS		18,118,406.00	.00	18,118,406.00	1,390,949.39	.00	7,314,269.64	10,804,136.36	40%	15,955,658.04
Fund 100 - General Fund Totals		\$0.00	\$0.00	\$0.00	(\$446,929.21)	\$0.00	(\$3,024,420.43)	\$3,024,420.43		(\$70,107.96)
2023 Budget - Through 4/30/2023										
Grand Totals										
REVENUE TOTALS		16,944,384.00	.00	16,944,384.00	700,146.09	.00	3,711,776.28	13,232,607.72	22%	16,222,243.87
EXPENSE TOTALS		16,929,474.00	.00	16,929,474.00	1,390,411.38	.00	6,695,380.11	10,234,093.89	40%	15,058,979.98
Grand Totals		\$14,910.00	\$0.00	\$14,910.00	(\$690,265.29)	\$0.00	(\$2,983,603.83)	\$2,998,513.83		\$1,163,263.89

Ogle County  
**Fund Balances**

From Date: 4/1/2024 - To Date: 4/30/2024

Detail Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
100	General Fund	100	General Fund				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	(2,008,318.20)	944,420.18	1,391,349.39	(2,455,247.41)
	1000.070		Cash RRB - County Orders	0.00	1,394,052.58	1,394,052.58	0.00
	1000.078		Cash RRB - Treasurer	(347,569.86)	0.00	0.00	(347,569.86)
	1000.099		Cash Treasurer's Cash	1,900.00	0.00	0.00	1,900.00
	Fund Total: 4 Accounts			(\$2,353,988.06)	\$2,338,472.76	\$2,785,401.97	(\$2,800,917.27)
120	AP Clearing	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.072		Cash RRB - A/P Clearing	0.00	674,377.79	674,377.79	0.00
	Fund Total: 1 Account			\$0.00	\$674,377.79	\$674,377.79	\$0.00
130	County Payroll Clearing	130	County Payroll Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.064		Cash RRB - Payroll Clearing	0.00	1,634,636.21	1,135,719.65	498,916.56
	Fund Total: 1 Account			\$0.00	\$1,634,636.21	\$1,135,719.65	\$498,916.56
140	County OfficersFund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	2,016,247.71	66,462.38	0.00	2,082,710.09
	1000.078		Cash RRB - Treasurer	81,879.70	1,752.54	0.00	83,632.24
	Fund Total: 2 Accounts			\$2,098,127.41	\$68,214.92	\$0.00	\$2,166,342.33
150	Social Security	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.076		Cash RRB - Social Security	563,392.42	0.00	80,920.49	482,471.93
	Fund Total: 1 Account			\$563,392.42	\$0.00	\$80,920.49	\$482,471.93
160	IMRF	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.084		Cash SV - IMRF	996,007.58	157,974.70	68,755.46	1,085,226.82
	1000.085		Cash IL Trust - IMRF	2,134,765.15	0.00	0.00	2,134,765.15
	Fund Total: 2 Accounts			\$3,130,772.73	\$157,974.70	\$68,755.46	\$3,219,991.97
170	Capital Improvement Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	25,290.00	0.00	0.00	25,290.00
	Fund Total: 1 Account			\$25,290.00	\$0.00	\$0.00	\$25,290.00
180	Long Range Capital Improvemnt	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
	1000.018		Cash BB - Long Range Planning	379,887.42	220,642.10	616.80	599,912.72
	1000.040		Cash NBR - Treasurer	0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			\$379,887.42	\$220,642.10	\$616.80	\$599,912.72
184	Revolving Vehicle Purchase Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.019		Cash BB - Vehicle Purchase	68,065.13	0.00	0.00	68,065.13
	Fund Total: 1 Account			\$68,065.13	\$0.00	\$0.00	\$68,065.13
185	Bond Debt Service Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.011		Cash BB - Bond Fund	2,058,476.46	0.00	0.00	2,058,476.46
	1000.063		Cash RRB - Bond Debt Service Fund	765,938.70	0.00	0.00	765,938.70
	1000.092		Cash HBT - Bond Debt Service Fund	2,210.37	0.00	0.00	2,210.37
	1002.003		Investments IL Trust - Bond Debt Service	60,068.74	0.00	0.00	60,068.74
	Fund Total: 4 Accounts			\$2,886,694.27	\$0.00	\$0.00	\$2,886,694.27
190	American Rescue Plan Act Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.035		Cash IL Trust - American Rescue Plan	4,580,879.12	0.00	0.00	4,580,879.12
	1000.078		Cash RRB - Treasurer	(530,752.98)	0.00	2,887.67	(533,640.65)
	Fund Total: 2 Accounts			\$4,050,126.14	\$0.00	\$2,887.67	\$4,047,238.47
192	Economic Development Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	22,277.58	0.00	0.00	22,277.58
	Fund Total: 1 Account			\$22,277.58	\$0.00	\$0.00	\$22,277.58
200	County Highway	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.036		Cash IL Trust - County Highway	497,649.58	0.00	0.00	497,649.58
	1000.059		Cash RRB - Highway	644,330.10	0.00	126,889.52	517,440.58
	Fund Total: 2 Accounts			\$1,141,979.68	\$0.00	\$126,889.52	\$1,015,090.16
210	County Bridge Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.014		Cash BB - County Bridge	133,124.36	0.00	2,084.92	131,039.44
	1000.015		Cash IL Trust - County Bridge	1,641,137.16	0.00	0.00	1,641,137.16
	Fund Total: 2 Accounts			\$1,774,261.52	\$0.00	\$2,084.92	\$1,772,176.60
212	Thorpe Road Overpass	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1002.009		Investments BB -Thorpe Road Overpass	420,574.38	0.00	0.00	420,574.38
	Fund Total: 1 Account			\$420,574.38	\$0.00	\$0.00	\$420,574.38
220	County Motor Fuel Tax Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.041		Cash IL Trust - County MFT	730,339.21	0.00	0.00	730,339.21
	1000.066		Cash RRB - County MFT	158,440.10	105,576.20	117,116.57	146,899.73

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
	Fund Total: 2 Accounts			\$888,779.31	\$105,576.20	\$117,116.57	\$877,238.94
230	County Highway Engineering	120	AP Clearing				
	<u>Account</u>	<u>Account Description</u>					
	1000.044	Cash NBR - Engineering		57,967.22	0.00	0.00	57,967.22
	Fund Total: 1 Account			\$57,967.22	\$0.00	\$0.00	\$57,967.22
240	Federal Aid Matching	120	AP Clearing				
	<u>Account</u>	<u>Account Description</u>					
	1000.030	Cash HSB - Federal Aid Matching		117,804.85	0.00	0.00	117,804.85
	1000.037	Cash IL Trust - FAM		749,423.00	0.00	0.00	749,423.00
	Fund Total: 2 Accounts			\$867,227.85	\$0.00	\$0.00	\$867,227.85
250	Township Roads - Motor Fuel Tax	120	AP Clearing				
	<u>Account</u>	<u>Account Description</u>					
	1000.033	Cash IL Trust - Township MFT		1,160,259.48	0.00	0.00	1,160,259.48
	1000.042	Cash NBR - Township MFT		973,735.79	154,670.75	29,161.99	1,099,244.55
	Fund Total: 2 Accounts			\$2,133,995.27	\$154,670.75	\$29,161.99	\$2,259,504.03
260	Township Bridge Fund	120	AP Clearing				
	<u>Account</u>	<u>Account Description</u>					
	1000.082	Cash SV - Township Bridge		9,464.18	0.00	0.00	9,464.18
	Fund Total: 1 Account			\$9,464.18	\$0.00	\$0.00	\$9,464.18
270	GIS Committee Fund	120	AP Clearing				
	<u>Account</u>	<u>Account Description</u>					
	1000.068	Cash RRB - GIS Committee Fund		290,509.19	4,539.36	18,274.09	276,774.46
	1002.013	Investments RRB- GIS Committee		300,000.00	0.00	0.00	300,000.00
	Fund Total: 2 Accounts			\$590,509.19	\$4,539.36	\$18,274.09	\$576,774.46
280	Storm Water Management	120	AP Clearing				
	<u>Account</u>	<u>Account Description</u>					
	1000.040	Cash NBR - Treasurer		7,979.60	69,975.41	0.00	77,955.01
	1002.014	Investments Storm Water Management		69,086.06	889.35	69,975.41	0.00
	Fund Total: 2 Accounts			\$77,065.66	\$70,864.76	\$69,975.41	\$77,955.01
290	Zoning - SEF	290	Zoning - SEF				
	<u>Account</u>	<u>Account Description</u>					
	1000.199	Cash AMB - Zoning-SEF		73,778.96	25,000.00	0.00	98,778.96
	Fund Total: 1 Account			\$73,778.96	\$25,000.00	\$0.00	\$98,778.96
300	Insurance - Hospital & Medical	120	AP Clearing				
	<u>Account</u>	<u>Account Description</u>					
	1000.040	Cash NBR - Treasurer		431,393.50	360,513.88	415,672.86	376,234.52
	1000.078	Cash RRB - Treasurer		989,204.45	0.00	0.00	989,204.45
	1000.090	Cash SV- Health Claims		0.00	345,396.99	345,396.99	0.00
	1000.091	Cash SV - Flex Spending		11,442.86	5,680.88	9,319.86	7,803.88
	Fund Total: 4 Accounts			\$1,432,040.81	\$711,591.75	\$770,389.71	\$1,373,242.85
310	Insurance Premium Levy	120	AP Clearing				



Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	(118,113.26)	1,036.00	0.00	(117,077.26)
	Fund Total: 1 Account			(\$118,113.26)	\$1,036.00	\$0.00	(\$117,077.26)
320	Self Insurance Reserve	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.010		Cash BB - Insurance Reserve	59,942.33	5,376.97	8,324.72	56,994.58
	Fund Total: 1 Account			\$59,942.33	\$5,376.97	\$8,324.72	\$56,994.58
350	County Ordinance	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	112,294.83	15,092.38	15,789.38	111,597.83
	Fund Total: 1 Account			\$112,294.83	\$15,092.38	\$15,789.38	\$111,597.83
360	Marriage Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.050		Cash NBR - Marriage Fund	5,310.36	30.00	0.00	5,340.36
	Fund Total: 1 Account			\$5,310.36	\$30.00	\$0.00	\$5,340.36
370	Law Library	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	9,469.86	5,068.96	2,727.50	11,811.32
	Fund Total: 1 Account			\$9,469.86	\$5,068.96	\$2,727.50	\$11,811.32
380	Public Defender Automation	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	16,097.68	358.00	0.00	16,455.68
	Fund Total: 1 Account			\$16,097.68	\$358.00	\$0.00	\$16,455.68
400	Public Health	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.062		Cash RRB - Public Health	1,866,294.06	106,487.65	114,385.32	1,858,396.39
	1000.071		Cash RRB - Public Health SIPA	352,912.14	0.00	0.00	352,912.14
	1000.078		Cash RRB - Treasurer	0.00	101.59	101.59	0.00
	Fund Total: 3 Accounts			\$2,219,206.20	\$106,589.24	\$114,486.91	\$2,211,308.53
410	TB Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.062		Cash RRB - Public Health	75,372.39	44.34	3,700.56	71,716.17
	Fund Total: 1 Account			\$75,372.39	\$44.34	\$3,700.56	\$71,716.17
420	Animal Control	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.060		Cash RRB - Animal Control	147,133.87	28,287.30	18,275.16	157,146.01
	Fund Total: 1 Account			\$147,133.87	\$28,287.30	\$18,275.16	\$157,146.01
425	Pet Population Control - Dog	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.060		Cash RRB - Animal Control	47,494.15	2,110.00	1,841.00	47,763.15
	Fund Total: 1 Account			\$47,494.15	\$2,110.00	\$1,841.00	\$47,763.15

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
426	Pet Population Control - Cat	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.060		Cash RRB - Animal Control	864.00	280.00	0.00	1,144.00
	Fund Total: 1 Account			\$864.00	\$280.00	\$0.00	\$1,144.00
430	Solid Waste	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.061		Cash RRB - Solid Waste	1,338,950.64	280,554.80	241,840.44	1,377,665.00
	1002.024		Investments LSB Solid Waste	963,133.13	448.58	0.00	963,581.71
	1002.026		Investments NBB Solid Waste	572,601.37	0.00	0.00	572,601.37
	Fund Total: 3 Accounts			\$2,874,685.14	\$281,003.38	\$241,840.44	\$2,913,848.08
455	Trust Deposits	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	6,598.98	0.00	0.00	6,598.98
	Fund Total: 1 Account			\$6,598.98	\$0.00	\$0.00	\$6,598.98
460	Condemnation Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	60,922.11	92,300.00	0.00	153,222.11
	Fund Total: 1 Account			\$60,922.11	\$92,300.00	\$0.00	\$153,222.11
465	Hotel/Motel Tax	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	4,671.51	2,512.15	0.00	7,183.66
	Fund Total: 1 Account			\$4,671.51	\$2,512.15	\$0.00	\$7,183.66
470	Cooperative Extension Service	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	139,962.86	0.00	0.00	139,962.86
	Fund Total: 1 Account			\$139,962.86	\$0.00	\$0.00	\$139,962.86
475	Mental Health	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.080		Cash SV - Mental Health	124,137.26	0.00	92,305.34	31,831.92
	Fund Total: 1 Account			\$124,137.26	\$0.00	\$92,305.34	\$31,831.92
480	Senior Social Services	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	21,386.22	0.00	0.00	21,386.22
	Fund Total: 1 Account			\$21,386.22	\$0.00	\$0.00	\$21,386.22
500	Recorder's Automation	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.088		Cash SV - Recorder's Resolution	401,839.37	7,046.36	3,500.18	405,385.55
	Fund Total: 1 Account			\$401,839.37	\$7,046.36	\$3,500.18	\$405,385.55
510	GIS Fee Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.048		Cash NBR - GIS Fee Fund	47,604.03	10,320.00	3,267.00	54,657.03

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
	Fund Total: 1 Account			\$47,604.03	\$10,320.00	\$3,267.00	\$54,657.03
520	Recorder's GIS Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.046		Cash NBR - Vital Records	73,166.34	435.00	0.00	73,601.34
	Fund Total: 1 Account			\$73,166.34	\$435.00	\$0.00	\$73,601.34
530	Vital Records	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.046		Cash NBR - Vital Records	3,192.14	168.00	0.00	3,360.14
	Fund Total: 1 Account			\$3,192.14	\$168.00	\$0.00	\$3,360.14
550	Document Storage Fee Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.016		Cash BB - Document Storage	374,241.08	9,394.69	0.00	383,635.77
	Fund Total: 1 Account			\$374,241.08	\$9,394.69	\$0.00	\$383,635.77
552	Child Support & Maint	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.067		Cash RRB - Child Support & Maint	2,579.39	0.00	0.00	2,579.39
	Fund Total: 1 Account			\$2,579.39	\$0.00	\$0.00	\$2,579.39
553	E - Citation Circuit Clerk	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.016		Cash BB - Document Storage	29,705.65	2,911.32	2,310.00	30,306.97
	Fund Total: 1 Account			\$29,705.65	\$2,911.32	\$2,310.00	\$30,306.97
554	Circuit Clerk Ops & Admin	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.016		Cash BB - Document Storage	81,336.25	2,460.50	574.63	83,222.12
	Fund Total: 1 Account			\$81,336.25	\$2,460.50	\$574.63	\$83,222.12
555	County Automation -Circuit Clerk	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.016		Cash BB - Document Storage	525,714.97	9,339.00	0.00	535,053.97
	Fund Total: 1 Account			\$525,714.97	\$9,339.00	\$0.00	\$535,053.97
570	Probation Services	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.012		Cash BB - Probation Service Fee	587,873.79	10,312.11	5,969.08	592,216.82
	1000.040		Cash NBR - Treasurer	652.00	850.00	0.00	1,502.00
	Fund Total: 2 Accounts			\$588,525.79	\$11,162.11	\$5,969.08	\$593,718.82
571	Drug Court	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.012		Cash BB - Probation Service Fee	48,649.84	1,817.00	0.00	50,466.84
	1000.078		Cash RRB - Treasurer	0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			\$48,649.84	\$1,817.00	\$0.00	\$50,466.84
572	Victim Impact	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1000.040	Cash NBR - Treasurer			1,276.32	0.00	0.00	1,276.32
	Fund Total: 1 Account			\$1,276.32	\$0.00	\$0.00	\$1,276.32
595	Juvenile Diversion	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000.012	Cash BB - Probation Service Fee			49,039.82	915.41	0.00	49,955.23
	Fund Total: 1 Account			\$49,039.82	\$915.41	\$0.00	\$49,955.23
600	Drug Assistance Forfeiture	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000.040	Cash NBR - Treasurer			29,689.78	0.00	0.00	29,689.78
1000.078	Cash RRB - Treasurer			0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			\$29,689.78	\$0.00	\$0.00	\$29,689.78
602	State's Attorney Automation	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000.040	Cash NBR - Treasurer			31,921.33	368.00	0.00	32,289.33
	Fund Total: 1 Account			\$31,921.33	\$368.00	\$0.00	\$32,289.33
610	OEMA	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000.040	Cash NBR - Treasurer			(0.50)	0.00	0.00	(0.50)
1000.078	Cash RRB - Treasurer			0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			(\$0.50)	\$0.00	\$0.00	(\$0.50)
611	EOC	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000.040	Cash NBR - Treasurer			8,376.06	0.00	0.00	8,376.06
	Fund Total: 1 Account			\$8,376.06	\$0.00	\$0.00	\$8,376.06
612	E - Citation Sheriff	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000.040	Cash NBR - Treasurer			23,799.75	254.00	5,800.00	18,253.75
	Fund Total: 1 Account			\$23,799.75	\$254.00	\$5,800.00	\$18,253.75
620	Sheriff's Petty Cash	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000	Cash			1,500.00	0.00	0.00	1,500.00
1000.040	Cash NBR - Treasurer			0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			\$1,500.00	\$0.00	\$0.00	\$1,500.00
625	DUI Equipment	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000.040	Cash NBR - Treasurer			35,868.97	3,545.50	705.00	38,709.47
	Fund Total: 1 Account			\$35,868.97	\$3,545.50	\$705.00	\$38,709.47
630	Arrestee's Medical Cost	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
1000.040	Cash NBR - Treasurer			118,068.20	4,698.00	0.00	122,766.20
	Fund Total: 1 Account			\$118,068.20	\$4,698.00	\$0.00	\$122,766.20

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
632	Sex Offender Registration	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	7,684.79	800.00	331.50	8,153.29
	Fund Total: 1 Account			\$7,684.79	\$800.00	\$331.50	\$8,153.29
634	Administrative Tow Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	0.00	0.00	0.00	0.00
	1000.075		Cash RRB - Administrative Tow Fund	16,459.71	16,350.00	3,769.09	29,040.62
	Fund Total: 2 Accounts			\$16,459.71	\$16,350.00	\$3,769.09	\$29,040.62
635	Drug Traffic Prevention	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	2,750.33	4,109.50	5,180.77	1,679.06
	1000.078		Cash RRB - Treasurer	0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			\$2,750.33	\$4,109.50	\$5,180.77	\$1,679.06
640	911 Emergency	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.024		Cash FSB - 911	692,685.90	21,466.22	44,765.60	669,386.52
	1000.039		Cash IL Trust - 911	2,244,909.57	0.00	0.00	2,244,909.57
	1002.018		Investments RRB -911	932,893.19	1,872.94	0.00	934,766.13
	1002.080		Investments Holcomb - 911	540,213.31	0.00	0.00	540,213.31
	Fund Total: 4 Accounts			\$4,410,701.97	\$23,339.16	\$44,765.60	\$4,389,275.53
650	Out of County Medical	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	6,345.80	0.00	0.00	6,345.80
	1000.078		Cash RRB - Treasurer	0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			\$6,345.80	\$0.00	\$0.00	\$6,345.80
660	Federal/ State Grants	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	114,458.46	11,572.84	1,368.54	124,662.76
	1000.078		Cash RRB - Treasurer	105,277.79	0.00	0.00	105,277.79
	1000.130		Cash HSB - Public Defender	67,994.09	0.00	0.00	67,994.09
	Fund Total: 3 Accounts			\$287,730.34	\$11,572.84	\$1,368.54	\$297,934.64
665	Fed/State Reimb/Overtime	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	2,775.32	1,276.97	0.00	4,052.29
	1000.078		Cash RRB - Treasurer	0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			\$2,775.32	\$1,276.97	\$0.00	\$4,052.29
700	Tax Sale Automation	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	49,155.87	0.00	0.00	49,155.87
	Fund Total: 1 Account			\$49,155.87	\$0.00	\$0.00	\$49,155.87

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
705	Sale in Error Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	72,853.27	0.00	0.00	72,853.27
	Fund Total: 1 Account			\$72,853.27	\$0.00	\$0.00	\$72,853.27
710	Indemnity Cost Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.074		Cash RRB - County Indemnity	18,067.42	0.00	0.00	18,067.42
	Fund Total: 1 Account			\$18,067.42	\$0.00	\$0.00	\$18,067.42
725	Coroner's Fee Fund	120	AP Clearing				
	<u>Account</u>		<u>Account Description</u>				
	1000.040		Cash NBR - Treasurer	16,455.74	1,400.00	1,609.02	16,246.72
	Fund Total: 1 Account			\$16,455.74	\$1,400.00	\$1,609.02	\$16,246.72
730	Sheriff - Jail Inmate Trust	730	Sheriff - Jail Inmate Trust				
	<u>Account</u>		<u>Account Description</u>				
	1000.110		Cash RRB - Sheriff-Jail Inmate Trust	89,078.22	0.00	0.00	89,078.22
	Fund Total: 1 Account			\$89,078.22	\$0.00	\$0.00	\$89,078.22
850	County Clerk Fund	850	County Clerk Fund				
	<u>Account</u>		<u>Account Description</u>				
	1005.001		Cash - County Clerk Checking	73,809.53	204,095.94	167,541.32	110,364.15
	1005.002		Cash - County Clerk Savings	89,788.76	144,760.65	89,666.39	144,883.02
	Fund Total: 2 Accounts			\$163,598.29	\$348,856.59	\$257,207.71	\$255,247.17
852	Sheriff's Fund	852	Sheriff's Fund				
	<u>Account</u>		<u>Account Description</u>				
	1008.010		Sheriff's Fund Cash RRB Civil Process	1,572.00	0.00	0.00	1,572.00
	Fund Total: 1 Account			\$1,572.00	\$0.00	\$0.00	\$1,572.00
853	Sheriff - K-9 Canine Fund	853	Sheriff - K-9 Canine Fund				
	<u>Account</u>		<u>Account Description</u>				
	1000.111		Cash RRB - Sheriff - K-9 Account	14,097.66	0.00	0.00	14,097.66
	Fund Total: 1 Account			\$14,097.66	\$0.00	\$0.00	\$14,097.66
854	Sheriff - Education Fund	854	Sheriff - Education Fund				
	<u>Account</u>		<u>Account Description</u>				
	1000.112		Cash RRB - Sheriff - Education Acct	2,156.05	0.00	0.00	2,156.05
	Fund Total: 1 Account			\$2,156.05	\$0.00	\$0.00	\$2,156.05
855	Focus House Fund	855	Focus House Fund				
	<u>Account</u>		<u>Account Description</u>				
	1007.002		Focus House Fund Cash Activity Account	3,624.17	0.00	0.00	3,624.17
	1007.005		Focus House Fund Cash Resident Trust	0.00	0.00	0.00	0.00
	Fund Total: 2 Accounts			\$3,624.17	\$0.00	\$0.00	\$3,624.17
857	Focus House-Resident Trust Fund	857	Focus House-Resident Trust Fund				
	<u>Account</u>		<u>Account Description</u>				
	1007.005		Focus House Fund Cash Resident Trust	1,484.79	0.00	0.00	1,484.79

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
	Fund Total: 1 Account			\$1,484.79	\$0.00	\$0.00	\$1,484.79
900	Collector's Fund	900	Collector's Fund				
	<u>Account</u>		<u>Account Description</u>				
	1000.176		Cash BB - Collector	1.00	0.00	0.00	1.00
	1000.180		Cash FSB - Collector	2.36	0.00	0.00	2.36
	1000.181		Cash HSB - Collector	1.32	0.00	0.00	1.32
	1000.182		Cash LSB - Collector	1.02	0.00	0.00	1.02
	1000.183		Cash SFB - Collector	1.00	0.00	0.00	1.00
	1000.185		Cash NBR - Collector	330.20	0.00	0.00	330.20
	1000.186		Cash Polo Collector	1.00	0.00	0.00	1.00
	1000.187		Cash IL Trust Collector	169,553.68	0.00	0.00	169,553.68
	1000.189		Cash RRB- Collector Card Payment	30.80	69.30	69.30	30.80
	1000.190		Cash RRB - Collector	302,391.54	5,262.47	2,399.30	305,254.71
	1000.194		Cash SV - Collector	1.27	0.00	0.00	1.27
	1000.196		Cash USB - Collector	1.00	0.00	0.00	1.00
	1000.197		Cash AMB - Collector	1.00	0.00	0.00	1.00
	1000.200		Cash Collector's Cash	900.00	0.00	0.00	900.00
	Fund Total: 14 Accounts			\$473,217.19	\$5,331.77	\$2,468.60	\$476,080.36
901	Mobile Home	901	MOBILE Home				
	<u>Account</u>		<u>Account Description</u>				
	1000.191		Cash RRB - Collector Mobile Home	14,049.32	9,768.98	0.00	23,818.30
	Fund Total: 1 Account			\$14,049.32	\$9,768.98	\$0.00	\$23,818.30
904	Kishwaukee Drainage District	904	Kishwaukee Drainage District				
	<u>Account</u>		<u>Account Description</u>				
	1000.195		Cash SV - Kishwaukee Drainage Dist	1,116.67	0.00	0.00	1,116.67
	Fund Total: 1 Account			\$1,116.67	\$0.00	\$0.00	\$1,116.67
905	Personal Property Replacement	905	Personal Property Replacement				
	<u>Account</u>		<u>Account Description</u>				
	1000.192		Cash RRB - Collector PPR	362,198.46	64,683.62	14,000.00	412,882.08
	1000.198		Cash IL Trust - PPR	1,711,723.07	0.00	0.00	1,711,723.07
	Fund Total: 2 Accounts			\$2,073,921.53	\$64,683.62	\$14,000.00	\$2,124,605.15
Grand Total: 85 Funds				\$36,350,716.59	\$7,258,974.34	\$6,734,689.77	\$36,875,001.16



# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 190 - American Rescue Plan Act Fund										
Account 2002 - Due To										
5353 - EXELA TECHNOLOGIES	0000414702	Circuit Clerk ARPA Grant Purchases R2022-0303	Paid by Check # 113812		04/02/2024	04/02/2024	04/02/2024		04/02/2024	(2,887.67)
Account 2002 - Due To Totals							Invoice Transactions 1			(\$2,887.67)
Fund 190 - American Rescue Plan Act Fund Totals							Invoice Transactions 1			(\$2,887.67)
Fund 200 - County Highway										
Account 2002 - Due To										
1047 - ACE HARDWARE AND OUTDOOR CTR	729522	Shop Supplies	Paid by Check # 113898		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(116.95)
5197 - ADESTA LLC	INV3-960002298	JULIE Locates	Paid by Check # 113899		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(1,914.99)
5197 - ADESTA LLC	INV3-960002889	JULIE Locates	Paid by Check # 113900		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(1,457.11)
4667 - AIRGAS USA, LLC	5506668014	Cylinder Rental	Paid by Check # 113901		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(178.38)
1206 - BARBECK	202000379-1	#15 New Radio Install	Paid by Check # 113902		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(194.67)
5110 - BECKER STORAGE, WELDING & EQUIPMENT	130442a	#47 Power Pack Kohler Engine	Paid by Check # 113903		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(150.00)
5110 - BECKER STORAGE, WELDING & EQUIPMENT	130442b	Tractor Repair	Paid by Check # 113903		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(1,260.00)
5694 - BOBCAT OF DIXON	03-274055	#42 Track Loader Filters	Paid by Check # 113904		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(180.83)
1100 - BONNELL INDUSTRIES INC.	0215478-IN	#19 License Vehicle Repair	Paid by Check # 113905		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(111.67)
1140 - CITY OF OREGON	OREHWY2403	Disposal Services - Sewer Fee	Paid by Check # 113906		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(53.70)
1156 - COMED	COMHWY2403	Electricity - Monthly Usage	Paid by Check # 113907		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(652.71)
1156 - COMED	COMHWY2403 4	St & Traffic Lighting	Paid by Check # 113908		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(29.03)
1156 - COMED	COMHWY2403 7	St & Traffic Lighting	Paid by Check # 113909		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(119.33)
1156 - COMED	COMHWY2403 9	St & Traffic Lighting	Paid by Check # 113910		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(41.97)
4606 - PEGGY S. CORCORAN	3252024	Janitorial Services	Paid by Check # 113911		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(800.00)
2450 - DEKALB IMPLEMENT COMPANY	253694	Stock Tractor Repair	Paid by Check # 113912		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(770.63)
5536 - FLEETPRIDE, INC	115112381	#17 License Vehicle Repair	Paid by Check # 113913		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(28.78)
1259 - FYR-FYTER INC.	83862	Fire Extinguisher Service	Paid by Check # 113914		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(1,184.60)
2049 - IDEAL METAL FAB., INC.	48535	Motor Grader Repair	Paid by Check # 113915		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(77.50)
1924 - KELLEY WILLIAMSON COMPANY	IN-336881	Oil	Paid by Check # 113916		04/17/2024	04/17/2024	04/16/2024		04/16/2024	(3,266.74)





# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

2050 - LAWSON PRODUCTS, INC.	9311411569	Shop Supplies	Paid by Check # 113917	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(128.54)
2647 - MARTIN AND COMPANY EXCAVATING	20116192	24-21000-01-GM	Paid by Check # 113918	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(769.50)
1434 - MENARDS	73197	Razorville Rd - Core #115 Tractor Repair	Paid by Check # 113919	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(49.38)
2971 - MOORE TIRES, INC.	6026246	#20 Pickup Tires	Paid by Check # 113920	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(42.00)
1463 - NAPA AUTO PARTS	464-47699	#112 Tractor Repair	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(43.49)
1463 - NAPA AUTO PARTS	464-47709	#840 Crack Sealer Filters	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(13.86)
1463 - NAPA AUTO PARTS	464-47718	#840 Crack Sealer Filters	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(14.31)
1463 - NAPA AUTO PARTS	464-47721	#840 Crack Sealer Filters	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(86.31)
1463 - NAPA AUTO PARTS	464-47743	Shop Supplies	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(27.54)
1463 - NAPA AUTO PARTS	464-47887	Shop Supplies	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(68.39)
1463 - NAPA AUTO PARTS	464-47929	Return - Shop Supplies	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	110.09
1463 - NAPA AUTO PARTS	464-47984	#840 Crack Sealer Repair	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(102.59)
1463 - NAPA AUTO PARTS	464-48303	#115 Tractor Filters	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(75.64)
1463 - NAPA AUTO PARTS	464-48339	Shop Supplies	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(7.29)
1463 - NAPA AUTO PARTS	464-49522	Shop Supplies	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(23.70)
1463 - NAPA AUTO PARTS	464-49818	Hyd Hose Fittings	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(78.60)
1463 - NAPA AUTO PARTS	464-49820	Return - #840 Crack Sealer Repair	Paid by Check # 113921	04/17/2024	04/17/2024	04/16/2024	04/16/2024	102.59
1898 - NICOR	NICHWY2404	Natural Gas - Monthly Usage	Paid by Check # 113922	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(791.75)
4440 - NORTHERN ILLINOIS DISPOSAL SVC	22859275T086	Disposal Services - Dumpster	Paid by Check # 113923	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(448.99)
1502 - OGLE COUNTY LIFE	INV290951	Legal Publications	Paid by Check # 113924	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(75.00)
1502 - OGLE COUNTY LIFE	INV291763	Legal Publications	Paid by Check # 113924	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(75.00)
5913 - OIL EQUIPMENT CO., INC	0337949-IN	Fuel Pump Repair	Paid by Check # 113925	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(933.81)
5913 - OIL EQUIPMENT CO., INC	0337951-IN	Fuel Pump Repair	Paid by Check # 113925	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(1,508.62)
5913 - OIL EQUIPMENT CO., INC	0338004-IN	Fuel Pump Repair	Paid by Check # 113925	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(234.62)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2404a	St & Traffic Lighting	Paid by Check # 113926	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(66.41)



# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2404b	St & Traffic Lighting	Paid by Check # 113926	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(9.19)
1876 - ROCHELLE WASTE DISPOSAL, LLC	3589	Deer Expense	Paid by Check # 113927	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(21.00)
1876 - ROCHELLE WASTE DISPOSAL, LLC	3609	Deer Expense	Paid by Check # 113927	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(10.50)
2051 - ROCK CUT QUARRIES	4962	Road Rock	Paid by Check # 113928	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(19.04)
2521 - SHERWIN INDUSTRIES, INC.	SS101752	Crack Filler Material	Paid by Check # 113929	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(23,287.50)
1515 - SNYDER PHARMACY - OREGON	00246066	Shop Supplies	Paid by Check # 113931	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(13.00)
1515 - SNYDER PHARMACY - OREGON	00247154	Shop Supplies	Paid by Check # 113930	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(59.98)
1515 - SNYDER PHARMACY - OREGON	00247289	Shop Supplies	Paid by Check # 113931	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(6.99)
1515 - SNYDER PHARMACY - OREGON	00248118	Shop Supplies	Paid by Check # 113931	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(29.98)
1515 - SNYDER PHARMACY - OREGON	00249750	#10 License Vehicle Repair	Paid by Check # 113931	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(38.99)
1869 - WEST SIDE TRACTOR SALES	223227	#36 Roller Filters	Paid by Check # 113932	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(110.63)
1869 - WEST SIDE TRACTOR SALES	223228	#54 Motor Grader Repair	Paid by Check # 113932	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(8,349.30)
1869 - WEST SIDE TRACTOR SALES	223507	#54 Motor Grader Repair	Paid by Check # 113932	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(479.05)
1869 - WEST SIDE TRACTOR SALES	223547	#33 Roller Repair	Paid by Check # 113932	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(710.17)

Account **2002 - Due To** Totals

Invoice Transactions 59

(51,187.57)

Fund **200 - County Highway** Totals

Invoice Transactions 59

(51,187.57)

## Fund 210 - County Bridge Fund

Account **2002 - Due To**

1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	03121-4	CAB - 23-03121-00-BR Mill Rd Bridge	Paid by Check # 113933	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(2,084.92)
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Account **2002 - Due To** Totals

Invoice Transactions 1

(\$2,084.92)

Fund **210 - County Bridge Fund** Totals

Invoice Transactions 1

(\$2,084.92)

## Fund 220 - County Motor Fuel Tax Fund

Account **2002 - Due To**

2363 - MORTON SALT, INC.	5403017461	Co MFT - 24-00000-03-GM County Salt - Order	Paid by Check # 113936	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(16,382.15)
2363 - MORTON SALT, INC.	5403018118	Co MFT - 24-00000-03-GM County Salt - Order	Paid by Check # 113936	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(19,157.18)
2363 - MORTON SALT, INC.	5403018895	Co MFT - 24-00000-03-GM County Salt - Order	Paid by Check # 113936	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(7,951.79)
2363 - MORTON SALT, INC.	5403024153	Co MFT - 24-00000-03-GM County Salt - Order	Paid by Check # 113937	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(15,859.26)
2363 - MORTON SALT, INC.	5403025140	Co MFT - 24-00000-03-GM County Salt - Order	Paid by Check # 113937	04/17/2024	04/17/2024	04/16/2024	04/16/2024	(7,973.94)

Account **2002 - Due To** Totals

Invoice Transactions 5

(\$67,324.32)



# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

Fund 250 - Township Roads - Motor Fuel Tax				Fund 220 - County Motor Fuel Tax Fund Totals			Invoice Transactions 5		(\$67,324.32)
Account 2002 - Due To									
3613 - WAGNER AGGREGATE, INC.	43092	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(1,962.05)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43188	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(3,097.97)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43170	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(887.27)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43169	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(4,447.20)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43153	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(2,739.70)	
		GM Road Rock	113935						
3613 - WAGNER AGGREGATE, INC.	43130	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(1,796.88)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43129	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(226.17)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43114	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(2,035.24)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43079	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(665.08)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43063	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(2,224.55)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43044	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(903.75)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43043	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(1,831.54)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43034	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(3,177.02)	
		GM Road Rock	113934						
3613 - WAGNER AGGREGATE, INC.	43020	TWP MFT - 24-12000-00- Paid by Check #		04/17/2024	04/17/2024	04/16/2024	04/16/2024	(3,167.57)	
		GM Road Rock	113934						
				Account 2002 - Due To Totals			Invoice Transactions 14	(\$29,161.99)	
				Fund 250 - Township Roads - Motor Fuel Tax Totals			Invoice Transactions 14	(\$29,161.99)	
Fund 270 - GIS Committee Fund									
Account 2002 - Due To									
5897 - CANON FINANCIAL SERVICES, INC	32251541	GIS Committee - Office	Paid by Check #	04/03/2024	04/03/2024	04/03/2024	04/03/2024	(425.19)	
		Equipment	113841						
5897 - CANON FINANCIAL SERVICES, INC	32419385	Contract # 910409-1	Paid by Check #	04/22/2024	04/22/2024	04/22/2024	04/22/2024	(467.71)	
		Charge	113956						
3544 - CAPITAL ONE BANK	April 2024 STMT	GIS Committee-Credit	Paid by Check #	04/22/2024	04/22/2024	04/22/2024	04/22/2024	(61.62)	
		Card Payment	113957						
1500 - OGLE COUNTY HIGHWAY	3.8.24 to 4.7.24	Hosting 3 GIS tablets on	Paid by Check #	04/22/2024	04/22/2024	04/22/2024	04/22/2024	(108.03)	
DEPARTMENT		Highway Verizon	113958						
5189 - 42 TECH SOLUTIONS, INC.	22112	GIS Committee -	Paid by Check #	04/25/2024	04/25/2024	04/25/2024	04/25/2024	(4,620.00)	
		Software Maintenance /	113962						
				Account 2002 - Due To Totals			Invoice Transactions 5	(\$5,682.55)	
				Fund 270 - GIS Committee Fund Totals			Invoice Transactions 5	(\$5,682.55)	

Fund 300 - Insurance - Hospital & Medical



# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

## Account 2002 - Due To

5092 - CRUM-HALSTED INSURANCE	00052537	Outlook Vision - Enrollments	Paid by Check # 113823	04/03/2024	04/03/2024	04/03/2024	04/03/2024	(36.00)
3463 - GROUP ADMINISTRATORS, LTD.	May 2024	Group Insurance Administration Fee	Paid by Check # 113965	04/29/2024	04/29/2024	04/29/2024	04/29/2024	(68,739.87)
3519 - OREGON PARK DISTRICT	2024 Corp Member	2024 Corporate Membership - Ogle	Paid by Check # 113966	04/29/2024	04/29/2024	04/29/2024	04/29/2024	(1,500.00)

Account 2002 - Due To Totals	Invoice Transactions 3	(\$70,275.87)
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Fund 300 - Insurance - Hospital & Medical Totals	Invoice Transactions 3	(\$70,275.87)
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## Fund 320 - Self Insurance Reserve

### Account 2002 - Due To

4752 - AUTO HUB	5167	Repair 2020 Chevy Tahoe -Loss Date	Paid by Check # 113822	04/03/2024	04/03/2024	04/03/2024	04/03/2024	(8,324.72)
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Account 2002 - Due To Totals	Invoice Transactions 1	(\$8,324.72)
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Fund 320 - Self Insurance Reserve Totals	Invoice Transactions 1	(\$8,324.72)
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## Fund 350 - County Ordinance

### Account 2002 - Due To

5216 - NICOLE E. OKERBLAD	Mar 15-31, 2024	Interpreting Services	Paid by Check # 113813	04/02/2024	04/02/2024	04/02/2024	04/02/2024	(2,040.00)
5802 - PSYCHOLEGAL ASSESSMENTS, INC	779	Evaluation Services- Case No.: 95-CM-250	Paid by Check # 113814	04/02/2024	04/02/2024	04/02/2024	04/02/2024	(8,975.00)
5157 - ANN'S SIGN LANGUAGE, INC.	1882	Sign Language Interpreting Services	Paid by Check # 113849	04/09/2024	04/09/2024	04/09/2024	04/09/2024	(173.50)
5216 - NICOLE E. OKERBLAD	April 1-15, 2024	Interpreting Services	Paid by Check # 113938	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(2,580.00)

Account 2002 - Due To Totals	Invoice Transactions 4	(\$13,768.50)
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Fund 350 - County Ordinance Totals	Invoice Transactions 4	(\$13,768.50)
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## Fund 370 - Law Library

### Account 2002 - Due To

1728 - THOMSON REUTERS - WEST	849945627	WestLaw Proflex Plan Monthly Charges - Acct:	Paid by Check # 113939	04/16/2024	04/16/2024	04/17/2024	04/17/2024	(2,587.22)
1728 - THOMSON REUTERS - WEST	850019349	West Library Plan Charges Acct:	Paid by Check # 113939	04/16/2024	04/16/2024	04/17/2024	04/17/2024	(140.28)

Account 2002 - Due To Totals	Invoice Transactions 2	(\$2,727.50)
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Fund 370 - Law Library Totals	Invoice Transactions 2	(\$2,727.50)
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## Fund 400 - Public Health

### Account 2002 - Due To

5600 - AMAZON CAPITAL SERVICES	1WYM-7R7J-WRK6	Amazon Purchases	Paid by Check # 113825	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(330.18)
5125 - CHELSEA BIRD	4.2.24	Cell Phone	Paid by Check # 113827	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(25.00)
2501 - CLIA LABORATORY PROGRAM	14D0859071-4.24	Certificate Fee	Paid by Check # 113830	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(186.00)
5918 - FIRST BAPTIST CHURCH OF STERLING	0001	Supplies for Nutrition class	Paid by Check # 113831	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(250.69)
2657 - OGLE COUNTY TREASURER	4-2024	Rochelle Rent	Paid by Check # 113832	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(2,000.00)



# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

5663 - PACE ANALYTICAL SERVICES, LLC	19589382	Water Testing	Paid by Check # 113833	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(1,314.50)
1564 - QUEST DIAGNOSTICS	9209069540	Health Ed Lab Work	Paid by Check # 113834	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(141.24)
5898 - REGIONAL MEDIA	30021825	ACTion Radio Commercials	Paid by Check # 113835	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(303.62)
5898 - REGIONAL MEDIA	30021824	Action radio commercial	Paid by Check # 113835	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(303.62)
5898 - REGIONAL MEDIA	30021826	Action radio commercial	Paid by Check # 113835	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(303.62)
4740 - SYNDEO NETWORKS, INC.	4.2.24	County Phone	Paid by Check # 113839	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(136.65)
5876 - ALLIED HOLDINGS GROUP, LLC	288958A	Medical Waste	Paid by Check # 113891	04/15/2024	04/15/2024	04/16/2024	04/16/2024	(350.00)
3991 - CARD SERVICE CENTER	8331.4.15.24	Credit Card	Paid by Check # 113892	04/15/2024	04/15/2024	04/16/2024	04/16/2024	(5,639.91)
5798 - COMCAST HOLDINGS CORPORATION	CN239012	ACTion commercial	Paid by Check # 113893	04/15/2024	04/15/2024	04/16/2024	04/16/2024	(9,224.93)
3105 - CONSERV FS INC.	4.15.24	Fuel	Paid by Check # 113894	04/15/2024	04/15/2024	04/16/2024	04/16/2024	(199.58)
1564 - QUEST DIAGNOSTICS	9208997786	Health Ed Lab Work	Paid by Check # 113895	04/15/2024	04/15/2024	04/16/2024	04/16/2024	(365.36)
5696 - SENSOSCIENTIFIC	151706-IN	Data Loggers	Paid by Check # 113896	04/15/2024	04/15/2024	04/16/2024	04/16/2024	(567.00)
5807 - MELISSA SPANGLER	4.15.24	Reimbursement	Paid by Check # 113897	04/15/2024	04/15/2024	04/16/2024	04/16/2024	(2,385.70)

Account <b>2002 - Due To</b> Totals	Invoice Transactions 18	(\$24,027.60)
Fund <b>400 - Public Health</b> Totals	Invoice Transactions 18	(\$24,027.60)

## Fund 410 - TB Fund

### Account 2002 - Due To

1046 - ACCURATE BUSINESS CONTROLS	75561	Envelopes	Paid by Check # 113824	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(292.10)
5600 - AMAZON CAPITAL SERVICES	1WYM-7R7J-WRK6	Amazon Purchases	Paid by Check # 113825	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(269.56)
4957 - AMY BARDELL	4.2.204	Cell Phone	Paid by Check # 113826	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(25.00)
5078 - CHUCK CANTRELL	4.2.24	Cell Phone	Paid by Check # 113828	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(25.00)
5569 - CHRISTOPHER SOLORZANO	4.2.24	Cell Phone	Paid by Check # 113829	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(25.00)
2501 - CLIA LABORATORY PROGRAM	14D0859071-4.24	Certificate Fee	Paid by Check # 113830	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(62.00)
5395 - CHERIE RUCKER	4.2.24	Cell Phone	Paid by Check # 113836	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(25.00)
5888 - JAMESON A RUSSIE	4.2.24	Cell Phone	Paid by Check # 113837	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(25.00)
5807 - MELISSA SPANGLER	4.2.24	Reimbursement Cell Phone	Paid by Check # 113838	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(25.00)
5182 - ASHLY WHALEY	4.2.24	Cell Phone	Paid by Check # 113840	04/02/2024	04/02/2024	04/03/2024	04/03/2024	(25.00)



# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

3991 - CARD SERVICE CENTER	8331.4.15.24	Credit Card	Paid by Check # 113892	04/15/2024	04/15/2024	04/16/2024	04/16/2024	(159.30)	
				Account <b>2002 - Due To</b> Totals		Invoice Transactions 11		(\$957.96)	
				Fund <b>410 - TB Fund</b> Totals		Invoice Transactions 11		(\$957.96)	
Fund <b>430 - Solid Waste</b>									
Account <b>2002 - Due To</b>									
1846 - BUSINESS CARD	BOA 8205MD 32724	BOA Business Card - MD8205	Paid by Check # 113851	03/27/2024	04/23/2024	04/10/2024	04/04/2024	04/10/2024	(14.97)
1846 - BUSINESS CARD	BOA 6694PC 32724	BOA Business Card - PC6694	Paid by Check # 113851	02/27/2024	04/23/2024	04/10/2024	04/04/2024	04/10/2024	(521.99)
3105 - CONSERV FS INC.	442024	Fuel for truck	Paid by Check # 113852	04/04/2024	04/10/2024	04/10/2024	04/04/2024	04/10/2024	(139.32)
5591 - KLEIN, THORPE AND JENKINS, LTD.	240410	Legal Services	Paid by Check # 113853	03/21/2024	04/10/2024	04/10/2024	03/25/2024	04/10/2024	(2,892.60)
4440 - NORTHERN ILLINOIS DISPOSAL SVC	22859263T086	Recycling Bins Hauling Service	Paid by Check # 113854	04/01/2024	04/10/2024	04/10/2024	04/05/2024	04/10/2024	(2,101.15)
4740 - SYNDEO NETWORKS, INC.	SN922730 SW	Phone bill	Paid by Check # 113855	04/01/2024	04/10/2024	04/10/2024	04/02/2024	04/10/2024	(41.67)
5910 - UNITED WAY OF LEE COUNTY, INC	4042024	Donation	Paid by Check # 113856	04/04/2024	04/10/2024	04/10/2024	04/04/2024	04/10/2024	(488.00)
2325 - OGLE COUNTY TREASURER	1st Quarter 2024	Transfer 1st Quarter Benefit Host Fees to	Paid by Check # 113964	04/29/2024	04/29/2024	04/29/2024		04/29/2024	(220,642.10)
				Account <b>2002 - Due To</b> Totals		Invoice Transactions 8		(\$226,841.80)	
				Fund <b>430 - Solid Waste</b> Totals		Invoice Transactions 8		(\$226,841.80)	
Fund <b>475 - Mental Health</b>									
Account <b>2002 - Due To</b>									
1857 - EASTER SEALS METROPOLITAN CHICAGO	April 2024	Ogle County Mental Health	Paid by Check # 113940	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(2,516.67)
1859 - HOPE OF OGLE COUNTY	April 2024	Ogle County Mental Health	Paid by Check # 113941	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(10,833.33)
1858 - LUTHERAN SOCIAL SERVICES OF ILLINOIS	April 2024	Ogle County Mental Health	Paid by Check # 113942	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(4,166.67)
5358 - JUSTINE MESSENGER	April 2024	Ogle County Mental Health	Paid by Check # 113943	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(292.00)
5188 - ROCKFORD SEXUAL ASSAULT COUNSELING, INC.	April 2024	Ogle County Mental Health	Paid by Check # 113944	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(1,000.00)
5890 - SAUK VALLEY VOICES OF RECOVERY	April 2024	Ogle County Mental Health	Paid by Check # 113945	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(416.67)
1860 - SERENITY HOSPICE AND HOME	April 2024	Ogle County Mental Health	Paid by Check # 113946	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(3,166.67)
5321 - SHINING STAR	April 2024	Ogle County Mental Health	Paid by Check # 113947	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(950.83)
1639 - SINNISSIPPI CENTERS INC.	April 2024	Ogle County Mental Health	Paid by Check # 113948	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(34,212.50)
1856 - VILLAGE OF PROGRESS	April 2024	Ogle County Mental Health	Paid by Check # 113949	04/17/2024	04/17/2024	04/17/2024		04/17/2024	(34,750.00)
				Account <b>2002 - Due To</b> Totals		Invoice Transactions 10		(\$92,305.34)	
				Fund <b>475 - Mental Health</b> Totals		Invoice Transactions 10		(\$92,305.34)	





# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

## Fund 500 - Recorder's Automation

### Account 2002 - Due To

1177 - CULLIGAN	MARCH 2024	WATER	Paid by Check # 113888	03/31/2024	04/11/2024	04/16/2024	04/16/2024	(27.23)
3585 - FIDLAR TECHNOLOGY	MARCH 2024	MARCH 2024 SERVICES	Paid by Check # 113889	03/31/2024	04/11/2024	04/16/2024	04/16/2024	(3,435.95)
1504 - OGLE COUNTY RECORDER	MARCH 2024	FEDERAL TAX LIENS - MARCH 2024	Paid by Check # 113890	03/31/2024	04/11/2024	04/16/2024	04/16/2024	(37.00)
Account 2002 - Due To Totals							Invoice Transactions 3	(\$3,500.18)
Fund 500 - Recorder's Automation Totals							Invoice Transactions 3	(\$3,500.18)

## Fund 510 - GIS Fee Fund

### Account 2002 - Due To

5381 - CLOUDPOINT GEOGRAPHICS, INC.	INV 3875	GIS Fee Fund - ArcGIS Enterprise Deployment &	Paid by Check # 113842	04/03/2024	04/03/2024	04/03/2024	04/03/2024	(3,267.00)
Account 2002 - Due To Totals							Invoice Transactions 1	(\$3,267.00)
Fund 510 - GIS Fee Fund Totals							Invoice Transactions 1	(\$3,267.00)

## Fund 553 - E - Citation Circuit Clerk

### Account 2002 - Due To

5277 - SALTUS TECHNOLOGIES, LLC	2403-83	E-Citation Circuit Clerk - digitICKET	Paid by Check # 113821	04/03/2024	04/03/2024	04/03/2024	04/03/2024	(2,310.00)
Account 2002 - Due To Totals							Invoice Transactions 1	(\$2,310.00)
Fund 553 - E - Citation Circuit Clerk Totals							Invoice Transactions 1	(\$2,310.00)

## Fund 554 - Circuit Clerk Ops & Admin

### Account 2002 - Due To

4479 - HINCKLEY SPRINGS	9667201 041224	Circuit Clerk Water Bill Acct#46890019667201	Paid by Check # 113954	04/22/2024	04/22/2024	04/22/2024	04/22/2024	(309.63)
1972 - U.S. POSTAL SERVICE	April 2024	Mailing Jury Questionnaire Post Cards	Paid by Check # 113955	04/22/2024	04/22/2024	04/22/2024	04/22/2024	(265.00)
Account 2002 - Due To Totals							Invoice Transactions 2	(\$574.63)
Fund 554 - Circuit Clerk Ops & Admin Totals							Invoice Transactions 2	(\$574.63)

## Fund 570 - Probation Services

### Account 2002 - Due To

3105 - CONSERV FS INC.	March 2024 Bill	March 2024 Conserv	Paid by Check # 113845	04/04/2024	04/04/2024	04/08/2024	04/08/2024	(11.34)
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	82303389	April 2024 Printer	Paid by Check # 113846	04/04/2024	04/04/2024	04/08/2024	04/08/2024	(400.00)
5002 - VISA	CB Visa 4/24	Bergstrom April 2024 X1039	Paid by Check # 113847	04/04/2024	04/04/2024	04/08/2024	04/08/2024	(501.16)
1573 - REDWOOD TOXICOLOGY LABORATORY, INC.	215720243	April 2024 Redwood	Paid by Check # 113886	04/08/2024	04/08/2024	04/16/2024	04/16/2024	(30.58)
5538 - SCRAM SYSTEMS OF ILLINOIS	45	April 2024 SCRAM	Paid by Check # 113887	04/08/2024	04/08/2024	04/16/2024	04/16/2024	(912.00)
1246 - FISCHER'S	750551-001	File Cabinet	Paid by Check # 113959	04/12/2024	04/12/2024	04/25/2024	04/25/2024	(3,256.00)
4479 - HINCKLEY SPRINGS	17120746 041324	April 2024 Hinckley	Paid by Check # 113960	04/12/2024	04/12/2024	04/25/2024	04/25/2024	(183.00)



# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

Fund 612 - E - Citation Sheriff								
Account 2002 - Due To								
5437 - CENTRAL SQUARE TECHNOLOGIES	407057	PS Pro - DigiTicket	Paid by Check # 113844	04/08/2024	04/08/2024	04/05/2024	04/05/2024	(2,800.00)
5277 - SALTUS TECHNOLOGIES, LLC	2404-69	PS Export Configuration	Paid by Check # 113953	04/22/2024	04/22/2024	04/22/2024	04/22/2024	(3,000.00)
				Account 2002 - Due To Totals		Invoice Transactions 2		(\$5,800.00)
				Fund 612 - E - Citation Sheriff Totals		Invoice Transactions 2		(\$5,800.00)
Fund 625 - DUI Equipment								
Account 2002 - Due To								
4227 - RADAR MAN INC	6178	Lidar repair	Paid by Check # 113843	04/05/2024	04/05/2024	04/05/2024	04/05/2024	(705.00)
				Account 2002 - Due To Totals		Invoice Transactions 1		(\$705.00)
				Fund 625 - DUI Equipment Totals		Invoice Transactions 1		(\$705.00)
Fund 632 - Sex Offender Registration								
Account 2002 - Due To								
4645 - ILLINOIS ATTORNEY GENERAL	March 2024	30% OF RECEIVED FEES	Paid by Check # 113815	04/02/2024	04/02/2024	04/02/2024	04/02/2024	(153.00)
3192 - ILLINOIS STATE POLICE	March 2024	30% OF RECEIVED FEES	Paid by Check # 113816	04/02/2024	04/02/2024	04/02/2024	04/02/2024	(153.00)
2319 - OFFICE OF THE ILLINOIS STATE TREASURER	March 2024	5% OF RECEIVED FEES	Paid by Check # 113817	04/02/2024	04/02/2024	04/02/2024	04/02/2024	(25.50)
				Account 2002 - Due To Totals		Invoice Transactions 3		(\$331.50)
				Fund 632 - Sex Offender Registration Totals		Invoice Transactions 3		(\$331.50)
Fund 634 - Administrative Tow Fund								
Account 2002 - Due To								
1627 - SECRETARY OF STATE	04/2024	Certificate of Title 2016	Paid by Check # 113848	04/09/2024	04/09/2024	04/09/2024	04/09/2024	(173.00)
3991 - CARD SERVICE CENTER	03/2024 TOW	Ford Explorer	Paid by Check # 113951	04/19/2024	04/19/2024	04/22/2024	04/22/2024	(606.86)
5666 - M+J AUTO AND TRUCK REPAIR	2825	OCS Vehicle Maintenance	Paid by Check # 113952	04/19/2024	04/19/2024	04/22/2024	04/22/2024	(2,989.23)
				Account 2002 - Due To Totals		Invoice Transactions 3		(\$3,769.09)
				Fund 634 - Administrative Tow Fund Totals		Invoice Transactions 3		(\$3,769.09)
Fund 635 - Drug Traffic Prevention								
Account 2002 - Due To								
3991 - CARD SERVICE CENTER	03/2024 DRUG	Acct #5394; DRUG	Paid by Check # 113950	04/19/2024	04/19/2024	04/22/2024	04/22/2024	(1,143.77)
4108 - LEADS ONLINE	410120	Agency ID: 6419	Paid by Check # 113963	04/26/2024	04/26/2024	04/29/2024	04/29/2024	(4,037.00)
				Account 2002 - Due To Totals		Invoice Transactions 2		(\$5,180.77)





# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

Fund 640 - 911 Emergency				Fund 635 - Drug Traffic Prevention Totals			Invoice Transactions 2		(\$5,180.77)
Account 2002 - Due To									
5366 - ALTERNATE POWER INDUSTRIES, INC	2894	Ogle County 911 - Backup Power	Paid by Check # 113870	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(285.00)	
5366 - ALTERNATE POWER INDUSTRIES, INC	3065	Ogle County 911 - Backup Power	Paid by Check # 113870	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(295.00)	
5774 - MATTHEW D BUCK	April 2024	OGLE COUNTY 911 - Training	Paid by Check # 113871	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(96.93)	
2980 - CARD MEMBER SERVICE (ELAN FINANCIAL)	April 2024 STMT	OGLE COUNTY 911- ETSB Credit Card	Paid by Check # 113872	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(4,462.87)	
5437 - CENTRAL SQUARE TECHNOLOGIES	405903	OGLE COUNTY 911 - CAD System	Paid by Check # 113873	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(465.51)	
1830 - CITY OF ROCHELLE	1st Quarter 2024	OGLE COUNTY 911 -9% Wage/Benefit	Paid by Check # 113874	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(17,884.67)	
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	82302523	OGLE COUNTY 911 EMG Monthly Printer Lease	Paid by Check # 113875	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(81.90)	
5922 - HANNAH ELDRED	April 2024	OGLE COUNTY 911 - Training	Paid by Check # 113876	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(80.93)	
5748 - BIANCA HUERAMO	April 2024	OGLE COUNTY 911 - Training	Paid by Check # 113877	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(16.00)	
1945 - LR Communications	10000701870	OGLE COUNTY 911 - 99930047488	Paid by Check # 113878	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(750.00)	
4031 - NG-911 INC.	11846	OGLE COUNTY 911 - HOSTING SERVICES-	Paid by Check # 113879	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(3,094.00)	
4031 - NG-911 INC.	11892	OGLE COUNTY 911 - HOSTING SERVICES-	Paid by Check # 113879	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(1,536.00)	
4031 - NG-911 INC.	11860	OGLE COUNTY 911 - NG911	Paid by Check # 113879	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(1,092.00)	
2657 - OGLE COUNTY TREASURER	3118 Reimburse	Ogle County 911 - Backup Power	Paid by Check # 113880	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(400.00)	
5923 - JASMINE A SARABIA	April 2024	OGLE COUNTY 911 - Training	Paid by Check # 113881	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(16.00)	
2285 - SEPS, INC.	Proposal #163731	OGLE COUNTY 911 EMG Maintenance UPS	Paid by Check # 113882	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(3,809.51)	
4740 - SYNDEO NETWORKS, INC.	SN022742	OGLE COUNTY 911 - Telephones-Sips	Paid by Check # 113883	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(647.13)	
4740 - SYNDEO NETWORKS, INC.	SN022643	OGLE COUNTY 911 - Telephones-PSALI	Paid by Check # 113884	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(199.99)	
4770 - VOIANCE LANGUAGE SERVICES, LLC.	2024025774	OGLE COUNTY 911 - Translation Services	Paid by Check # 113885	04/16/2024	04/16/2024	04/16/2024	04/16/2024	(63.63)	
Account 2002 - Due To Totals				Invoice Transactions 19			(\$35,277.07)		
Fund 640 - 911 Emergency Totals				Invoice Transactions 19			(\$35,277.07)		
Fund 660 - Federal/ State Grants									
Account 2002 - Due To									
5798 - COMCAST HOLDINGS CORPORATION	CN230770	OPIOID GRANT - R2023-0702	Paid by Check # 113967	04/29/2024	04/29/2024	04/29/2024	04/29/2024	(1,368.54)	
Account 2002 - Due To Totals				Invoice Transactions 1			(\$1,368.54)		
Fund 660 - Federal/ State Grants Totals				Invoice Transactions 1			(\$1,368.54)		



# Fund Payments

G/L Date Range 04/01/24 - 04/30/24

## Fund 725 - Coroner's Fee Fund

### Account 2002 - Due To

1222 - ECOWATER SYSTEMS	2.17.24	Coroner's Fee Fund- Office Water Acct	Paid by Check # 113818	04/02/2024	04/02/2024	04/02/2024	04/02/2024	(51.95)
4816 - KUNES COUNTRY AUTO GROUP	67226	Coroner's Fee Fund - Vehicle Maintenance	Paid by Check # 113819	04/02/2024	04/02/2024	04/02/2024	04/02/2024	(332.67)
1265 - VERIZON	Order No 9050746	Coroner's Fee Fund - Mobile No: 815-238-	Paid by Check # 113820	04/02/2024	04/02/2024	04/02/2024	04/02/2024	(749.99)
1538 - PETTY CASH	April 2024	Coroner's Fee Fund - Petty Cash - April 2024	Paid by Check # 113850	04/09/2024	04/09/2024	04/09/2024	04/09/2024	(474.41)
Account 2002 - Due To Totals				Invoice Transactions 4				<u>(\$1,609.02)</u>
Fund 725 - Coroner's Fee Fund Totals				Invoice Transactions 4				<u>(\$1,609.02)</u>
Grand Totals				Invoice Transactions 192				<u><u>(\$667,220.19)</u></u>

# Bank Balances

From Date: 4/1/2024 - To Date: 4/30/2024

Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1000	Cash	\$1,500.00	\$0.00	\$0.00	\$1,500.00
1000.010	Cash BB - Insurance Reserve	\$59,942.33	\$5,376.97	\$8,324.72	\$56,994.58
1000.011	Cash BB - Bond Fund	\$2,058,476.46	\$0.00	\$0.00	\$2,058,476.46
1000.012	Cash BB - Probation Service Fee	\$685,563.45	\$13,044.52	\$5,969.08	\$692,638.89
1000.014	Cash BB - County Bridge	\$133,124.36	\$0.00	\$2,084.92	\$131,039.44
1000.015	Cash IL Trust - County Bridge	\$1,641,137.16	\$0.00	\$0.00	\$1,641,137.16
1000.016	Cash BB - Document Storage	\$1,010,997.95	\$24,105.51	\$2,884.63	\$1,032,218.83
1000.018	Cash BB - Long Range Planning	\$379,887.42	\$220,642.10	\$616.80	\$599,912.72
1000.019	Cash BB - Vehicle Purchase	\$68,065.13	\$0.00	\$0.00	\$68,065.13
1000.024	Cash FSB - 911	\$692,685.90	\$21,466.22	\$44,765.60	\$669,386.52
1000.030	Cash HSB - Federal Aid Matching	\$117,804.85	\$0.00	\$0.00	\$117,804.85
1000.033	Cash IL Trust - Township MFT	\$1,160,259.48	\$0.00	\$0.00	\$1,160,259.48
1000.035	Cash IL Trust - American Rescue Plan	\$4,580,879.12	\$0.00	\$0.00	\$4,580,879.12
1000.036	Cash IL Trust - County Highway	\$497,649.58	\$0.00	\$0.00	\$497,649.58
1000.037	Cash IL Trust - FAM	\$749,423.00	\$0.00	\$0.00	\$749,423.00
1000.039	Cash IL Trust - 911	\$2,244,909.57	\$0.00	\$0.00	\$2,244,909.57
1000.040	Cash NBR - Treasurer	\$1,270,292.47	\$1,586,614.15	\$1,840,533.96	\$1,016,372.66
1000.041	Cash IL Trust - County MFT	\$730,339.21	\$0.00	\$0.00	\$730,339.21
1000.042	Cash NBR - Township MFT	\$973,735.79	\$154,670.75	\$29,161.99	\$1,099,244.55
1000.044	Cash NBR - Engineering	\$57,967.22	\$0.00	\$0.00	\$57,967.22
1000.046	Cash NBR - Vital Records	\$76,358.48	\$603.00	\$0.00	\$76,961.48
1000.048	Cash NBR - GIS Fee Fund	\$47,604.03	\$10,320.00	\$3,267.00	\$54,657.03
1000.050	Cash NBR - Marriage Fund	\$5,310.36	\$30.00	\$0.00	\$5,340.36
1000.059	Cash RRB - Highway	\$644,330.10	\$0.00	\$126,889.52	\$517,440.58
1000.060	Cash RRB - Animal Control	\$195,492.02	\$30,677.30	\$20,116.16	\$206,053.16
1000.061	Cash RRB - Solid Waste	\$1,338,950.64	\$280,554.80	\$241,840.44	\$1,377,665.00
1000.062	Cash RRB - Public Health	\$1,941,666.45	\$106,531.99	\$118,085.88	\$1,930,112.56
1000.063	Cash RRB - Bond Debt Service Fund	\$765,938.70	\$0.00	\$0.00	\$765,938.70
1000.064	Cash RRB - Payroll Clearing	\$0.00	\$1,634,636.21	\$1,135,719.65	\$498,916.56
1000.066	Cash RRB - County MFT	\$158,440.10	\$105,576.20	\$117,116.57	\$146,899.73
1000.067	Cash RRB - Child Support & Maint	\$2,579.39	\$0.00	\$0.00	\$2,579.39
1000.068	Cash RRB - GIS Committee Fund	\$290,509.19	\$4,539.36	\$18,274.09	\$276,774.46
1000.070	Cash RRB - County Orders	\$0.00	\$1,394,052.58	\$1,394,052.58	\$0.00
1000.071	Cash RRB - Public Health SIPA	\$352,912.14	\$0.00	\$0.00	\$352,912.14
1000.072	Cash RRB - A/P Clearing	\$0.00	\$674,377.79	\$674,377.79	\$0.00

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1000.074	Cash RRB - County Indemnity	\$18,067.42	\$0.00	\$0.00	\$18,067.42
1000.075	Cash RRB - Administrative Tow Fund	\$16,459.71	\$16,350.00	\$3,769.09	\$29,040.62
1000.076	Cash RRB - Social Security	\$563,392.42	\$0.00	\$80,920.49	\$482,471.93
1000.078	Cash RRB - Treasurer	\$298,039.10	\$1,854.13	\$2,989.26	\$296,903.97
1000.080	Cash SV - Mental Health	\$124,137.26	\$0.00	\$92,305.34	\$31,831.92
1000.082	Cash SV - Township Bridge	\$9,464.18	\$0.00	\$0.00	\$9,464.18
1000.084	Cash SV - IMRF	\$996,007.58	\$157,974.70	\$68,755.46	\$1,085,226.82
1000.085	Cash IL Trust - IMRF	\$2,134,765.15	\$0.00	\$0.00	\$2,134,765.15
1000.088	Cash SV - Recorder's Resolution	\$401,839.37	\$7,046.36	\$3,500.18	\$405,385.55
1000.090	Cash SV- Health Claims	\$0.00	\$345,396.99	\$345,396.99	\$0.00
1000.091	Cash SV - Flex Spending	\$11,442.86	\$5,680.88	\$9,319.86	\$7,803.88
1000.092	Cash HBT - Bond Debt Service Fund	\$2,210.37	\$0.00	\$0.00	\$2,210.37
1000.099	Cash Treasurer's Cash	\$1,900.00	\$0.00	\$0.00	\$1,900.00
1000.110	Cash RRB - Sheriff-Jail Inmate Trust	\$89,078.22	\$0.00	\$0.00	\$89,078.22
1000.111	Cash RRB - Sheriff - K-9 Account	\$14,097.66	\$0.00	\$0.00	\$14,097.66
1000.112	Cash RRB - Sheriff - Education Acct	\$2,156.05	\$0.00	\$0.00	\$2,156.05
1000.130	Cash HSB - Public Defender	\$67,994.09	\$0.00	\$0.00	\$67,994.09
1000.176	Cash BB - Collector	\$1.00	\$0.00	\$0.00	\$1.00
1000.180	Cash FSB - Collector	\$2.36	\$0.00	\$0.00	\$2.36
1000.181	Cash HSB - Collector	\$1.32	\$0.00	\$0.00	\$1.32
1000.182	Cash LSB - Collector	\$1.02	\$0.00	\$0.00	\$1.02
1000.183	Cash SFB - Collector	\$1.00	\$0.00	\$0.00	\$1.00
1000.185	Cash NBR - Collector	\$330.20	\$0.00	\$0.00	\$330.20
1000.186	Cash Polo Collector	\$1.00	\$0.00	\$0.00	\$1.00
1000.187	Cash IL Trust Collector	\$169,553.68	\$0.00	\$0.00	\$169,553.68
1000.189	Cash RRB- Collector Card Payment	\$30.80	\$69.30	\$69.30	\$30.80
1000.190	Cash RRB - Collector	\$302,391.54	\$5,262.47	\$2,399.30	\$305,254.71
1000.191	Cash RRB - Collector Mobile Home	\$14,049.32	\$9,768.98	\$0.00	\$23,818.30
1000.192	Cash RRB - Collector PPR	\$362,198.46	\$64,683.62	\$14,000.00	\$412,882.08
1000.194	Cash SV - Collector	\$1.27	\$0.00	\$0.00	\$1.27
1000.195	Cash SV - Kishwaukee Drainage Dist	\$1,116.67	\$0.00	\$0.00	\$1,116.67
1000.196	Cash USB - Collector	\$1.00	\$0.00	\$0.00	\$1.00
1000.197	Cash AMB - Collector	\$1.00	\$0.00	\$0.00	\$1.00
1000.198	Cash IL Trust - PPR	\$1,711,723.07	\$0.00	\$0.00	\$1,711,723.07
1000.199	Cash AMB - Zoning-SEF	\$73,778.96	\$25,000.00	\$0.00	\$98,778.96
1000.200	Cash Collector's Cash	\$900.00	\$0.00	\$0.00	\$900.00
1002.003	Investments IL Trust - Bond Debt Service	\$60,068.74	\$0.00	\$0.00	\$60,068.74
1002.009	Investments BB -Thorpe Road Overpass	\$420,574.38	\$0.00	\$0.00	\$420,574.38
1002.013	Investments RRB- GIS Committee	\$300,000.00	\$0.00	\$0.00	\$300,000.00
1002.014	Investments Storm Water Management	\$69,086.06	\$889.35	\$69,975.41	\$0.00
1002.018	Investments RRB -911	\$932,893.19	\$1,872.94	\$0.00	\$934,766.13

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1002.024	Investments LSB Solid Waste	\$963,133.13	\$448.58	\$0.00	\$963,581.71
1002.026	Investments NBB Solid Waste	\$572,601.37	\$0.00	\$0.00	\$572,601.37
1002.080	Investments Holcomb - 911	\$540,213.31	\$0.00	\$0.00	\$540,213.31
1005.001	Cash - County Clerk Checking	\$73,809.53	\$204,095.94	\$167,541.32	\$110,364.15
1005.002	Cash - County Clerk Savings	\$89,788.76	\$144,760.65	\$89,666.39	\$144,883.02
1007.002	Focus House Fund Cash Activity Account	\$3,624.17	\$0.00	\$0.00	\$3,624.17
1007.005	Focus House Fund Cash Resident Trust	\$1,484.79	\$0.00	\$0.00	\$1,484.79
1008.010	Sheriff's Fund Cash RRB Civil Process	\$1,572.00	\$0.00	\$0.00	\$1,572.00
Grand Total: 84 Accounts		\$36,350,716.59	\$7,258,974.34	\$6,734,689.77	\$36,875,001.16

# R-2024-0504

May 2024

ARPA REQUESTS				
May-24	VENDOR	DESCRIPTION	NOTES	AMOUNT
	Medina Masonry	Tuck Pointed		\$ 7,000.00
	United Rentals	Lift for Historic Courthouse		\$ 1,976.75
FocusHouse	BRUNS	Cement Focus House		\$ 6,593.00
Focus House	Per MAR	Door Replacement/Security		\$ 6,815.00
3rd Floor CH	M&M	Plaster Wall		\$ 4,350.00
		TOTAL		\$ 26,734.75

Presented and approved at the Ogle County Board meeting on May 21, 2024

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John Finfrock  
Ogle County Board Chairman

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Laura J. Cook,  
Ogle County Clerk and Recorder

# MEDINA MASONRY

"Because what's important to you, is important to us!"



## Invoice

**Date: April 09, 2024**

Pay to:  Daniel Medina  Address:  2408 Delcy Dr. Rockford, IL 61107	Owed by:  Sheriff's Office  Job Site:  106 South 5 <sup>th</sup> St. #300 Oregon, IL 61061
DESCRIPTION	AMOUNT OWED
<ul style="list-style-type: none"><li>• Removed vines/cleared work area to south exterior of building</li><li>• Tuck pointed portions of south exterior of building</li><li>• Pressure washed south exterior of building</li><li>• Acid washed tuck pointed areas to south exterior of building</li><li>• Applied caulking to 1 exterior window</li><li>• Rubbish removal</li><li>• Labor and material included</li></ul>	\$7,000

**Payment to be made by cash, check or money order. All checks and money orders to be made payable to Daniel Medina.**

We truly appreciate your business, and we're grateful for the trust you've placed in us.  
Please take a moment and leave us a review on Google.  
Thank You!

Office: 815-312-1180  
Cell: 815-520-5509





BRANCH J47  
1845 E LINCOLN HWY  
DEKALB IL 60115-3984  
815-758-3551  
815-758-3208 FAX

# RENTAL RETURN INVOICE

# 232148584-001



Job Site

COURT HOUSE.  
105 N 6TH ST  
OREGON IL 61061



Office: 815-732-1101

Customer # : 6920521  
Invoice Date : 04/10/24  
Rental Out : 04/03/24 09:00 AM  
Rental In : 04/10/24 09:00 AM  
UR Job Loc : 105 N 6TH ST, OREGON  
UR Job # : 1  
Customer Job ID:  
P.O. # : COURT HOUSE.  
Ordered By : GARRY KOCH  
Reserved By : DOMINIC GIANNINI  
Salesperson : SHAWN MCCOY

5.1.1647 1 MB 0.568 30967S21.p01 157866 1-1 0



OGLE COUNTY SHERIFF VANVICKLE  
202 S 1ST ST  
OREGON IL 61061-1832

Invoice Amount: \$1,976.75

Terms: Due Upon Receipt  
Payment options: Contact our credit office 212-333-6600 Ext. 84929  
REMIT TO: UNITED RENTALS (NORTH AMERICA), INC.  
PO BOX 840514  
DALLAS TX 75284-0514

## RENTAL ITEMS:

Qty	Equipment	Description	Minimum	Day	Week	4 Week	Amount
1	180386AH	BOOM 60-64' ARTICULATING Make: JLG Model: 600AJ Serial: 0300222200 Meter out: 2646.30 Meter in: 2655.60		652.00	1,200.00	3,397.00	1,200.00

## SALES/MISCELLANEOUS ITEMS:

Qty	Item	Price	Unit of Measure	Extended Amt.
1	ENVIRONMENTAL SERVICE CHARGE	[ENV/MCI] 24.000	EACH	24.00
7	DIESEL FUEL	[DSL/MCI] 8.300	EACH	58.10
1	DELIVERY CHARGE	345.000	EACH	345.00
1	PICKUP CHARGE	345.000	EACH	345.00
Sales/Misc Subtotal:				772.10
Agreement Subtotal:				1,914.00
Fuel:				58.10
Tax:				4.65
Total:				1,976.75

## COMMENTS/NOTES:

CONTACT: GARRY KOCH  
CELL#: 815-751-1348  
DROP IN FRONT OF THE COURT HOUSE.

Effective February 1, 2024 and where permitted by law, United Rentals may impose a surcharge of 2.0% for credit card payments on charge accounts. This surcharge is not greater than our merchant discount rate for credit card transactions and is subject to sales tax.

NOTICE: This invoice is subject to the terms and conditions of the Rental and Service Agreement, which are available at <https://www.unitedrentals.com/legal/rental-service-terms-US> and which are incorporated herein by reference. A COPY OF THE RENTAL AND SERVICE AGREEMENT TERMS ARE AVAILABLE IN PAPER FORM UPON REQUEST.





P.O. Box 400  
Rochelle, IL 61068  
(815) 561-0099

## Estimate

Date	Estimate #
4/8/2024	7801

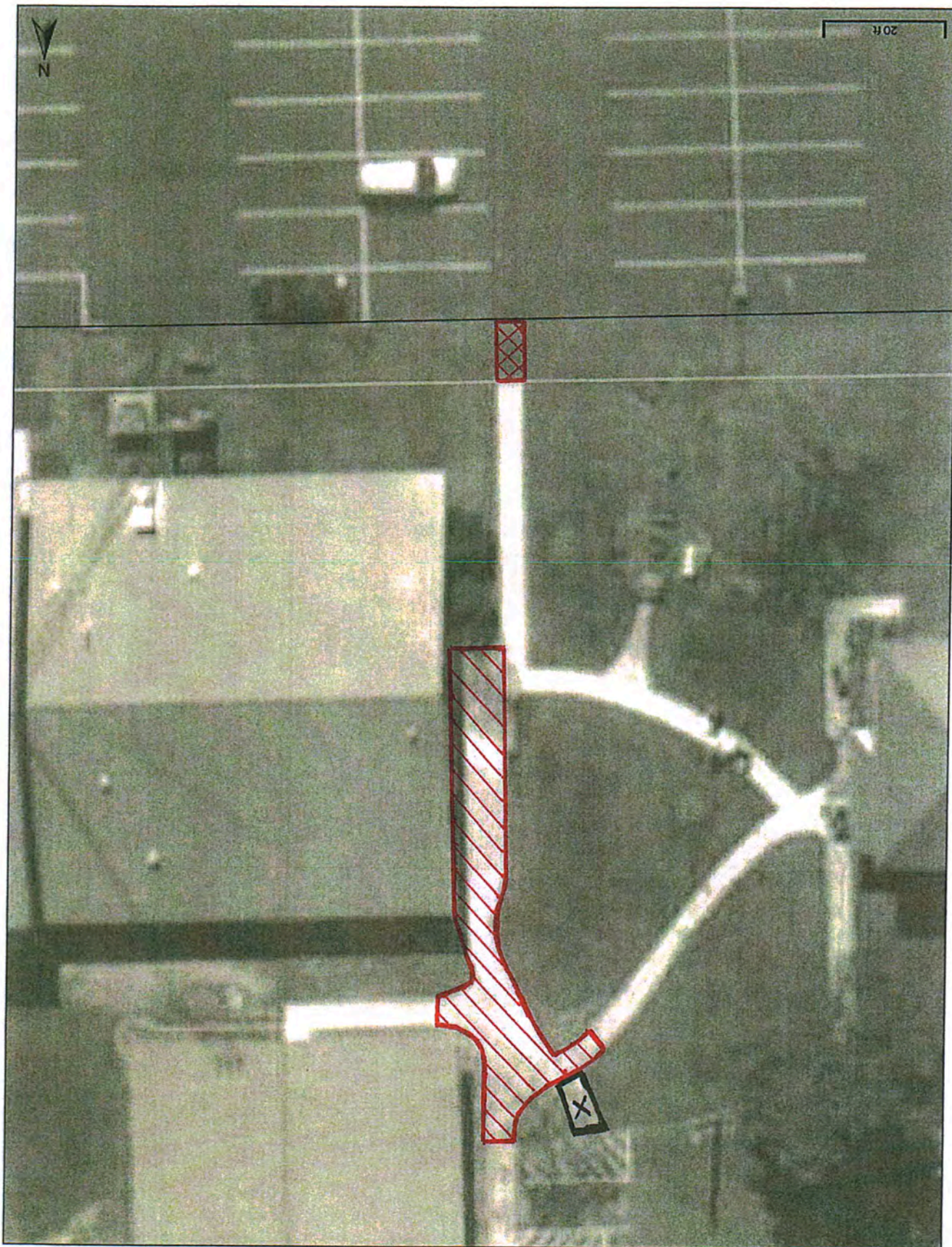
Name / Address
Focus House Educational Program 3279 South US Route 251 Rochelle, IL 61068

			Project
Description	Qty	Cost	Total
<p>Sidewalk Replacement</p> <p>We hereby submit specifications and estimates:</p> <p>Remove and Dispose of existing concrete Grade and Compact existing CA6 road rock base *Includes an allowance of 20 TN of CA6 *Additional rock base, if necessary, installed price is \$23.50 per Ton Install 4" concrete Sidewalks (4000 psi) #4 rebar in sidewalks Apply One coat Salt Guard concrete sealer Backfill with existing topsoil Complete cleanup and disposal Install a Sidewalk extension from Church Lot to existing sidewalk (@9'6" x 4') Remove Sidewalk section from lot to south (@10' x 4')</p> <p>Sidewalks (per attached drawing)</p> <p>Ogle County Prevailing Wage Rates apply</p> <p>Payment terms: Net 30 from Invoice date 1.5% per month interest charged on unpaid balance after 30 days. Bruns Construction assumes no liability for concrete cracks, pops, or spalls We agree to furnish material and labor - complete in accordance with above specifications. Please feel free to contact us with any questions.</p> <p>Estimate valid for 30 days.</p>		6,593.00	6,593.00
		<b>Total</b>	<b>\$6,593.00</b>

Authorized Signature Chris Allen

Acceptance of Proposal  
Signature \_\_\_\_\_ Date \_\_\_\_\_







CONFIDENTIAL

Date: 2/7/24

**Quote valid for 30 days**

QUOTE: Q83326

**PREPARED BY:**

Hayden March  
815-708-9877  
[HMarch@permarsecurity.com](mailto:HMarch@permarsecurity.com)

**SITE LOCATION:**

**Focus House**  
3279 Hwy 251 N  
Rochelle, IL 61068

**BILLING INFORMATION:**

**Focus House**  
3279 Hwy 251 N  
Rochelle, IL 61068

OPTION 2: (New Equipment from PDK)		
<b>SCOPE OF WORK</b>		
Installing new access control hardware and software. 3 new control panels and readers that will go in the existing locations of old system. Also installing 2 additional doors of access control in the gym. Per Mar will install 2 new access readers on the outside and 2 9600 Electric door strikes. All additional training included.		
QUANTITY	DESCRIPTION	
-	Prevailing Wage	
1.0	PDK Red Cloud 1-Door Ethernet WIMAC	
1.0	PDK Red2 2-Door Controller XFMOR	
1.0	PDK Red4 4-Door Controller XFMOR	
6.0	Red Mullion Readers High Security Prox, Mobile	
2.0	Electric Strike for Rim Exit Device 12/24VDC Chrom	
<b>SERVICES SUMMARY:</b>		
Added Monthly recurring services: \$ 55.00		
		<b>TOTAL: \$ 6,815.00</b>
		<b>TAX EXEMPT</b>

\*\*\*Cost of PDK Key Cards: \$10.40 Each\*\*\*

**Acceptance of Proposal:**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to proceed. Applicant's signature certifies that the above information is correct. As part of the application for credit, we grant permission to contact consumer credit reporting agencies, commercial credit reporting agencies, bank and trade references as necessary. The pricing on this quote expires 30 days from original quote date. A 50% down payment may be required and restocking fees on special order parts may apply.

## Hayden March

Hayden March  
© 2000 by Francis & Taylor, Inc. Printed in the U.S.A.

Date \_\_\_\_\_

## Focus House

Date \_\_\_\_\_

Date: 5/11/2012

409 N London Ave  
Rockford, IL 61107  
815-871-8066  
MJMilitello@gmail.com

**M&M Plastering**

# Invoice

**To:** Garrett

**From:** Matt Militello

**Email:** [gkoch@oglecountyil.gov](mailto:gkoch@oglecountyil.gov)

**Date:** 5/9/24

**Amount:** \$4,350

**Job:** 105 S 5<sup>th</sup> Oregon IL

**Description:**

Cover and prep, demo damaged plaster, bond, replaster 3 walls

**RESOLUTION R-2024-0501**  
**and**  
**CERTIFICATE OF APPOINTMENT**

WHEREAS, the appointment to the Board of Review by the Ogle County Board;

WHEREAS, the name of

James F May  
1080 N 8th St  
Rochelle, IL 61068

who is an elector of said district, is presented to the Ogle County Board for approval of appointment;

BE IT HEREBY RESOLVED, the appointment is for a term that ends 5/31/2026.

Voted upon and passed by the Ogle County Board on 5/21/2024.

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John Finfrock, Ogle County Board Chairman

(COUNTY SEAL)

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Laura J. Cook, Ogle County Clerk and Recorder

## **R-2024-0506**

### **A RESOLUTION TO OPT-OUT OF PREFERENTIAL ASSESSMENT FOR AFFORDABLE RENTAL HOUSING CONTRUCTION AND REHABILITATION PURSUANT TO PROPERTY TAX CODE., 35 ILCS 200/15-178**

**WHEREAS**, the Illinois General Assembly passed Public Act 102-175, which amended the Property Tax Code (35 ILCS 200/15-178), “reduction in assessed value for affordable rental housing construction or rehabilitation” for the purpose of encouraging affordable rental housing for low-income and very low-income households, and

**WHEREAS**, the preferential assessment is designed for property in Cook County, Illinois but is applicable to all counties, and;

**WHEREAS**, the statute places an undue burden on the Supervisor of Assessments/CCAO to determine if projects meet the complex criteria provided in the statute, and;

**WHEREAS**, the Supervisor of Assessments/CCAO does not currently have the personnel, equipment, or office space to administer such a program, and;

**WHEREAS**, the Property Tax Code, 35 ILCS 200/15-178 (b) provides that: “Any county with less than 3,000,000 inhabitants may decide not to implement one or both of the special assessment programs defined in subparagraph (1) of subsection (c) of this section and subparagraph (2) of subsection (c) of this section upon passage of an ordinance by a majority vote of the county board, and;

**WHEREAS**, the Property Tax Code, 35 ILCS 200/15-178 (b) further provides that “subsequent to a vote to opt out of this special assessment program, and any county with less than 3,000,000 inhabitants may decide to implement one or both of the special assessment programs defined in subparagraph (1) of subsection (c) of this Section and subparagraph (2) of subsection (c) of this Section upon passage of an ordinance by a majority vote of the county board.

**NOW, THEREFORE, BE IT RESOLVED** that the Ogle County Board does hereby elect to opt out of the special assessment programs and the provision defined in 35 ILCS 200/15-178.

Presented at the Ogle County Board Meeting on May 21, 2024.

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John Finfrock,  
Ogle County Board Chairman

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Laura J. Cook,  
Ogle County Clerk and Recorder

**FOR COUNTY BRIDGE CONSTRUCTION**

## Razorville Rd Bridge

The Section division of cost as follows:

RockvaleTwp  
(20%)

Ogle County  
(0%)

TBP Fund  
(80%)

Total  
(100%)

WHEREAS, bids were received at the office of the County Engineer of Ogle County on  
May 10, 2024 at 2:00 PM for the above project;

WHEREAS, the following low bid was submitted by:

## Martin & Company Excavating

\$370,569.61

WHEREAS, the Road & Bridge Committee of Ogle County reviewed the bids and recommends its approval;

BE IT FURTHER RESOLVED that the above low bid be accepted and awarded subject to no protests being filed.

STATE OF ILLINOIS )  
 ) SS  
COUNTY OF OGLE )

I, Laura J. Cook, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by Statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Ogle County, at its regular meeting held at Oregon on May 21, 2024.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed  
the seal of said County at my office in Oregon, in said County,  
this 21st day of May, A.D. 2024.

County Clerk

(SEAL)

## **RESOLUTION 2024-0502**

Whereas, the Ogle County Board has received a notice of resignation from the Health Department Administrator stating Carol Hoekstra has resigned from the Board of Health;

NOW, THEREFORE, BE IT RESOLVED that the Ogle County Board does officially accept said resignation.

Accepted by the Ogle County Board on May 21, 2024.

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John Finfrock  
Ogle County Board Chairman

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Laura J. Cook  
Ogle County Clerk



## County Clerk

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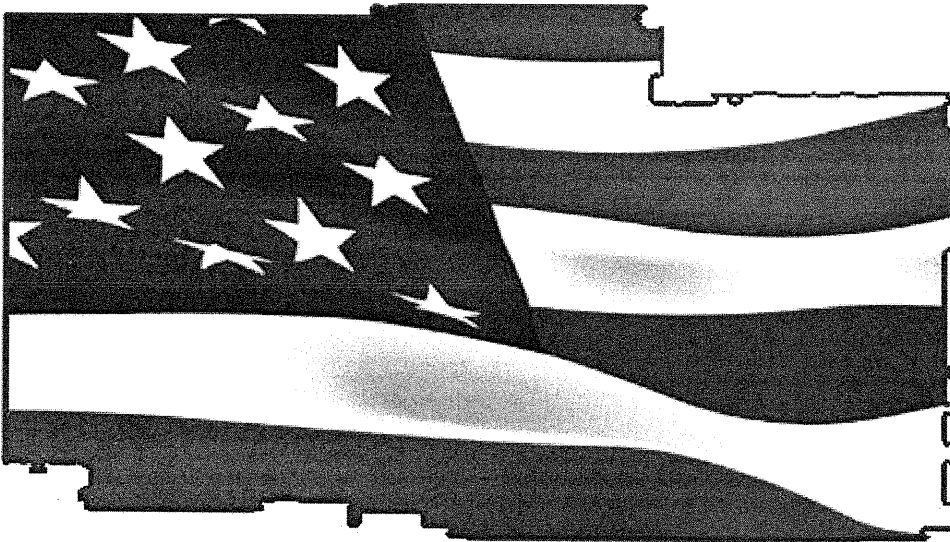
**From:** County Clerk  
**Sent:** Monday, April 15, 2024 10:41 AM  
**To:** Melissa Spangler  
**Subject:** RE: BOH Vacancy

Melissa,

This vacancy will be announced at the May County Board Meeting.

Thank you,

*Laura J. Cook*  
*Ogle County Clerk and Recorder*  
*105 S. 5th St. - Suite 104*  
*Oregon, IL 61061*  
*815-732-1110 - phone*  
*815-732-3477 - fax*



**From:** Melissa Spangler <mspangler@oglecountyil.gov>  
**Sent:** Monday, April 15, 2024 9:29 AM  
**To:** County Clerk <countyclerk@oglecountyil.gov>  
**Subject:** BOH Vacancy

Greetings:

Just wanted to let you know that Carol Hoekstra has resigned from the board due to health issues. Is there anything else you need from me?

V/R

## **RESOLUTION 2024-0503**

Whereas, the Ogle County Board has received a notice of resignation from Colleen Tryggestad of the Leaf River Fire Protection District;

NOW, THEREFORE, BE IT RESOLVED that the Ogle County Board does officially accept said resignation.

Accepted by the Ogle County Board on May 21, 2024.

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John Finfrock  
Ogle County Board Chairman

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Laura J. Cook  
Ogle County Clerk

FILED

April 18, 2024

APR 24 2024

Board of Trustees & Chief Steve Shelton,

*Shirley*  
OGLE COUNTY CLERK - RECORDER

I will be resigning from my position as Treasurer on the Leaf River Fire Protection District Board on July 17<sup>th</sup> 2024.

I have taken on a more demanding position at my job. I am no longer able to handle the time commitment this position requires.

Thank you for the opportunities I have learned. I have enjoyed being a part of the department and giving of my time to the community.

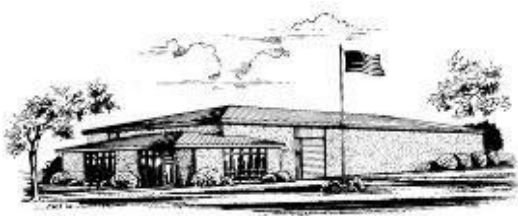
I will be here to train and help out in any way needed in this time of transition.

Thank you

*Colleen Tryggestad*  
Colleen Tryggestad

210 W Second Street

Leaf River, IL 61047



## **Ogle County Highway Department**

### **Road & Bridge Committee**

#### **May 2024 Meeting Minutes**

May 14, 2024

- I. Meeting called to order at 8:00 AM by Chairman Hopkins at the Ogle County Courthouse, Room 100.  
Members present: Stan Asp, Rick Fritz, Austin Gillis, Skip Kenney, Ryan Reeverts, and Lyle Hopkins.  
Members absent: Dave Williams  
Others present: Shaun Gallagher (Asst. County Engineer)
- II. Approval of Minutes
  - A. Reviewed April 9, 2024 Road & Bridge Minutes.
    1. Motion to approve minutes by – Kenney
    2. Motion seconded by – Asp
    3. Discussion: None
    4. Vote – All in favor
- III. Reviewed Bills and Payroll
  - A. Motion to approve Highway Dept bills and payrolls by – Kenney
  - B. Motion seconded by – Reeverts
  - C. Discussion: The purchase of cracks sealing material was noted as the one major expense this month.
  - D. Vote – All in favor
- IV. Received Bids (Bids Received Friday, May 10, 2024)
  - A. Rockvale Twp – Razorville Rd Bridge Rehabilitation (Section 23-21133-00-BR)
    1. Concurrence on low bid by Road Commissioner.
    2. Motion to award low bid submitted by Martin & Company Excavating, subject to no protests being filed by - Asp
    3. Motion seconded by – Fritz
    4. Discussion: The project involves the replacement of the bridge deck along with rehabilitation of the substructure.
    5. Vote – All in favor
- V. Petitions and Resolutions
  - A. Award & Appropriation Resolution for the Razorville Rd Bridge Rehabilitation Project in Rockvale Township, Section 23-21133-00-BR.
    1. Motion to approve resolution by – Reeverts
    2. Motion seconded by – Fritz
    3. Discussion: None
    4. Vote – All in favor

Road & Bridge Committee Minutes  
May 14, 2024

VI. Business & Communications

A. Unfinished Business

1. Motor Grader Maintenance – The motor grader has been delivered to Rock River Valley Painting along with a few replacement doors. Hope to have it back in June.
2. Nicor Gas Main Replacement – Work to replace the pipeline is currently under way. We are currently working with IDOT regarding a detour while Kilbuck Rd is closed. IDOT has some concerns with the proposed detour and we are working through options.
2. Employment Update – New Engineering Technician, Kaylah Boelens, began this week. The majority of our summer mowers will begin next week.
3. Project Status Report (see attached).

B. New Business

1. I.A.C.E. Legislative Committee – Currently monitoring ~57 bills. These include several bills on emission standards, mowing policies, non-highway vehicles, local MFT, government reduction and local funding.
  - a) HB 5824 & 5829 contain requirements & deadlines for government agencies regarding the purchase of zero-emission vehicles.
  - b) HB 5436 sets title and registration fees for non-highway vehicles to use public highways.
  - c) HB 5825 & SB3934 call for the EPA to establish a schedule for greenhouse gas targets. Also calls for IDOT and the Metropolitan Planning Organizations to perform an emissions analysis prior to including roadway expansion projects in planning documents.
  - d) SB 3342 calls for public notifications ahead of pesticide applications in public right of ways.
2. Ogle County Bike Committee – Oregon, Polo & Mt. Morris officials have been convening to discuss options to connect their respective communities via a bike path. The County Engineer sat in on the last meeting.
3. Next Meeting – **Tuesday, June 11, 2024, @ 8:00 AM,**  
Lettings:           None.

VII. Public Comment: None

VIII. Meeting adjourned at 8:23 A.M. by Chairman Hopkins.  
Minutes prepared by Shaun Gallagher, PE



## **Ogle County Highway Department**

### **Road & Bridge Committee**

### **Project Status**

#### **May 2024 Update**

1. Church Road Pulverization (Section 24-00000-00-GM) (Contr: Porter Brothers Const)
  - a. Contracts executed. Property owners notified.
  - b. Work completed: \$0. Remaining work: \$50,449.
2. Baileyville Rd & Montague Rd Overlay (Section 20-00331-00-RS) (Contr: Helm Civil)
  - a. Held precon meeting. Expect work to begin after Memorial Day.
  - b. Work completed: \$0. Remaining work: \$1,059,060
3. County Seal Coat – Group 1 (Section 24-00000-02-GM) (Contr: Steffens 3-D Const.)
  - a. Contracts executed.
  - b. Work completed: \$0. Remaining work: \$504,000
4. County Seal Coat – Group 2 (Section 24-00000-02-GM) (Contr: Helm Civil)
  - a. Contracts executed.
  - b. Work completed: \$0. Remaining work: \$301,000
5. Township/Village Seal Coat (Section 24-XX000-00-GM) (Contr: Helm & Steffens)
  - a. Contracts executed.
  - b. Work completed: \$0. Remaining work: \$1,402,530
6. Flagg Twp Paving (Section 24-06000-01-GM) (Contr: Rock Road Companies)
  - a. Expect work to begin around May 15<sup>th</sup>.
  - b. Work completed: \$0. Remaining work: 134,303.
7. Rockvale Twp Paving (Section 24-21000-00-GM) (Contr: Martin & Company)
  - a. Contracts executed.
  - b. Work completed: \$0. Remaining work: \$590,625.
8. Oregon-Nashua Twp Paving (Section 24-26000-00-GM) (Contr: Martin & Company)
  - a. Work completed.
  - b. Work completed: \$109,237. Remaining work: \$0.
9. Scott Township Paving (Section 24-22000-01-GM) (Contr: Martin & Company)
  - a. Contracts executed. Work will begin around May 20<sup>th</sup>.
  - b. Work completed: \$0. Remaining work: 168,657.
10. County Striping (Contractor: America's Parking Remarking)
  - a. Contracts executed.
  - b. Work completed: \$0. Remaining work: \$54,856
11. Rockvale Twp Storm Sewer (Section 24-21134-00-SS) (Contr: O'Brien Civil Works)
  - a. Project cancelled.
  - b. Work completed: \$0. Work remaining: \$0.
12. Razorville Rd Bridge Rehabilitation – Rockvale Township (Section 23-21133-00-BR)
  - a. Letting held on May 10, 2024..
  - b. Work completed: \$0. Remaining work: \$370,570.
13. Flagg Rd & 20<sup>th</sup> Street (Contr.: TBD)
  - a. Working on design.
  - b. Hoping for a 2024 letting date.

Road & Bridge Committee Project Status  
May 14, 2024

- 14. Crack Sealing (Day Labor) – Crack sealing wrapping up for season.
- 15. Various County Pipe Culverts & Grading (Day Labor)
- 16. County Patching (Day Labor)

Total work under contract: \$4,745,287  
Total contracted work completed: \$109,237  
Remaining contracted work: \$4,636,050



*Leyle Hopkins*

5/14/2024

# Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
<b>Fund 200 - County Highway</b>										
Department <b>17 - Highway</b>										
Account <b>4210 - Disposal Service</b>										
1140 - CITY OF OREGON	OREHWY2403	Disposal Services - Sewer Fee	Paid by Check # 113906		04/17/2024	04/17/2024	04/17/2024		04/16/2024	53.70
4440 - NORTHERN ILLINOIS DISPOSAL SVC	22859275T086	Disposal Services - Dumpster	Paid by Check # 113923		04/17/2024	04/17/2024	04/17/2024		04/16/2024	448.99
Account <b>4210 - Disposal Service</b> Totals									Invoice Transactions 2	\$502.69
Account <b>4212 - Electricity</b>										
1156 - COMED	COMHWY2403	Electricity - Monthly Usage	Paid by Check # 113907		04/17/2024	04/17/2024	04/17/2024		04/16/2024	652.71
Account <b>4212 - Electricity</b> Totals									Invoice Transactions 1	\$652.71
Account <b>4214 - Gas (Heating)</b>										
1898 - NICOR	NICHWY2404	Natural Gas - Monthly Usage	Paid by Check # 113922		04/17/2024	04/17/2024	04/17/2024		04/16/2024	791.75
Account <b>4214 - Gas (Heating)</b> Totals									Invoice Transactions 1	\$791.75
Account <b>4316.10 - Engineering Services Project - Section #</b>										
2647 - MARTIN AND COMPANY EXCAVATING	20116192	24-21000-01-GM Razorville Rd - Core Drilling	Paid by Check # 113918		04/17/2024	04/17/2024	04/17/2024		04/16/2024	769.50
Account <b>4316.10 - Engineering Services Project - Section #</b> Totals									Invoice Transactions 1	\$769.50
Account <b>4412 - Official Publications</b>										
1502 - OGLE COUNTY LIFE	INV290951	Legal Publications	Paid by Check # 113924		04/17/2024	04/17/2024	04/17/2024		04/16/2024	75.00
1502 - OGLE COUNTY LIFE	INV291763	Legal Publications	Paid by Check # 113924		04/17/2024	04/17/2024	04/17/2024		04/16/2024	75.00
Account <b>4412 - Official Publications</b> Totals									Invoice Transactions 2	\$150.00
Account <b>4474 - Deer Expense</b>										
1876 - ROCHELLE WASTE DISPOSAL, LLC	3589	Deer Expense	Paid by Check # 113927		04/17/2024	04/17/2024	04/17/2024		04/16/2024	21.00
1876 - ROCHELLE WASTE DISPOSAL, LLC	3609	Deer Expense	Paid by Check # 113927		04/17/2024	04/17/2024	04/17/2024		04/16/2024	10.50
Account <b>4474 - Deer Expense</b> Totals									Invoice Transactions 2	\$31.50
Account <b>4540 - Repairs &amp; Maint - Facilities</b>										
4606 - PEGGY S. CORCORAN	3252024	Janitorial Services	Paid by Check # 113911		04/17/2024	04/17/2024	04/17/2024		04/16/2024	800.00
1259 - FYR-FYTER INC.	83862	Fire Extinguisher Service	Paid by Check # 113914		04/17/2024	04/17/2024	04/17/2024		04/16/2024	1,184.60
Account <b>4540 - Repairs &amp; Maint - Facilities</b> Totals									Invoice Transactions 2	\$1,984.60
Account <b>4545.30 - Petroleum Products - Motor Oil</b>										
1924 - KELLEY WILLIAMSON COMPANY	IN-336881	Oil	Paid by Check # 113916		04/17/2024	04/17/2024	04/17/2024		04/16/2024	3,266.74
Account <b>4545.30 - Petroleum Products - Motor Oil</b> Totals									Invoice Transactions 1	\$3,266.74





# Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>200 - County Highway</b>										
Department <b>17 - Highway</b>										
Account <b>4610.10 - Maint of Roads &amp; Bridges Road Rock</b>										
2051 - ROCK CUT QUARRIES	4962	Road Rock	Paid by Check # 113928		04/17/2024	04/17/2024	04/17/2024		04/16/2024	19.04
Account <b>4610.10 - Maint of Roads &amp; Bridges Road Rock</b> Totals									Invoice Transactions 1	\$19.04
Account <b>4610.70 - Maint of Roads &amp; Bridges Crack Filler Material</b>										
2521 - SHERWIN INDUSTRIES, INC.	SS101752	Crack Filler Material	Paid by Check # 113929		04/17/2024	04/17/2024	04/17/2024		04/16/2024	23,287.50
Account <b>4610.70 - Maint of Roads &amp; Bridges Crack Filler Material</b> Totals									Invoice Transactions 1	\$23,287.50
Account <b>4610.90 - Maint of Roads &amp; Bridges JULIE</b>										
5197 - ADESTA LLC	INV3-960002298	JULIE Locates	Paid by Check # 113899		04/17/2024	04/17/2024	04/17/2024		04/16/2024	1,914.99
5197 - ADESTA LLC	INV3-960002889	JULIE Locates	Paid by Check # 113900		04/17/2024	04/17/2024	04/17/2024		04/16/2024	1,457.11
Account <b>4610.90 - Maint of Roads &amp; Bridges JULIE</b> Totals									Invoice Transactions 2	\$3,372.10
Account <b>4620.10 - Repair Parts - License Vehicles</b>										
1100 - BONNELL INDUSTRIES INC.	0215478-IN	#19 License Vehicle Repair	Paid by Check # 113905		04/17/2024	04/17/2024	04/17/2024		04/16/2024	111.67
5536 - FLEETPRIDE, INC	115112381	#17 License Vehicle Repair	Paid by Check # 113913		04/17/2024	04/17/2024	04/17/2024		04/16/2024	28.78
1515 - SNYDER PHARMACY - OREGON	00249750	#10 License Vehicle Repair	Paid by Check # 113931		04/17/2024	04/17/2024	04/17/2024		04/16/2024	38.99
Account <b>4620.10 - Repair Parts - License Vehicles</b> Totals									Invoice Transactions 3	\$179.44
Account <b>4620.20 - Repair Parts - Heavy Equipment</b>										
5110 - BECKER STORAGE, WELDING & EQUIPMENT	130442a	#47 Power Pack Kohler Engine	Paid by Check # 113903		04/17/2024	04/17/2024	04/17/2024		04/16/2024	150.00
5694 - BOBCAT OF DIXON	03-274055	#42 Track Loader Filters	Paid by Check # 113904		04/17/2024	04/17/2024	04/17/2024		04/16/2024	180.83
2049 - IDEAL METAL FAB., INC.	48535	Motor Grader Repair	Paid by Check # 113915		04/17/2024	04/17/2024	04/17/2024		04/16/2024	77.50
1463 - NAPA AUTO PARTS	464-47709	#840 Crack Sealer Filters	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	13.86
1463 - NAPA AUTO PARTS	464-47718	#840 Crack Sealer Filters	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	14.31
1463 - NAPA AUTO PARTS	464-47721	#840 Crack Sealer Filters	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	86.31
1463 - NAPA AUTO PARTS	464-47984	#840 Crack Sealer Repair	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	102.59
1463 - NAPA AUTO PARTS	464-49820	Return - #840 Crack Sealer Repair	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	(102.59)
1869 - WEST SIDE TRACTOR SALES	223227	#36 Roller Filters	Paid by Check # 113932		04/17/2024	04/17/2024	04/17/2024		04/16/2024	110.63



# Accounts Payable by G/L Distribution Report

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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>200 - County Highway</b>										
Department <b>17 - Highway</b>										
Account <b>4620.20 - Repair Parts - Heavy Equipment</b>										
1869 - WEST SIDE TRACTOR SALES	223228	#54 Motor Grader Repair	Paid by Check # 113932		04/17/2024	04/17/2024	04/17/2024		04/16/2024	8,349.30
1869 - WEST SIDE TRACTOR SALES	223507	#54 Motor Grader Repair	Paid by Check # 113932		04/17/2024	04/17/2024	04/17/2024		04/16/2024	479.05
1869 - WEST SIDE TRACTOR SALES	223547	#33 Roller Repair	Paid by Check # 113932		04/17/2024	04/17/2024	04/17/2024		04/16/2024	710.17
Account <b>4620.20 - Repair Parts - Heavy Equipment</b> Totals										Invoice Transactions 12
										\$10,171.96
Account <b>4620.30 - Repair Parts - Tractor, Mower &amp; Broom</b>										
5110 - BECKER STORAGE, WELDING & EQUIPMENT	130442b	Tractor Repair	Paid by Check # 113903		04/17/2024	04/17/2024	04/17/2024		04/16/2024	1,260.00
2450 - DEKALB IMPLEMENT COMPANY	253694	Stock Tractor Repair	Paid by Check # 113912		04/17/2024	04/17/2024	04/17/2024		04/16/2024	770.63
1434 - MENARDS	73197	#115 Tractor Repair	Paid by Check # 113919		04/17/2024	04/17/2024	04/17/2024		04/16/2024	49.38
1463 - NAPA AUTO PARTS	464-47699	#112 Tractor Repair	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	43.49
1463 - NAPA AUTO PARTS	464-48303	#115 Tractor Filters	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	75.64
Account <b>4620.30 - Repair Parts - Tractor, Mower &amp; Broom</b> Totals										Invoice Transactions 5
										\$2,199.14
Account <b>4620.70 - Repair Parts - Fuel Pumps</b>										
5913 - OIL EQUIPMENT CO., INC	0337949-IN	Fuel Pump Repair	Paid by Check # 113925		04/17/2024	04/17/2024	04/17/2024		04/16/2024	933.81
5913 - OIL EQUIPMENT CO., INC	0337951-IN	Fuel Pump Repair	Paid by Check # 113925		04/17/2024	04/17/2024	04/17/2024		04/16/2024	1,508.62
5913 - OIL EQUIPMENT CO., INC	0338004-IN	Fuel Pump Repair	Paid by Check # 113925		04/17/2024	04/17/2024	04/17/2024		04/16/2024	234.62
Account <b>4620.70 - Repair Parts - Fuel Pumps</b> Totals										Invoice Transactions 3
										\$2,677.05
Account <b>4640.10 - Sign &amp; Striping Material - Street &amp; Traffic Lighting</b>										
1156 - COMED	COMHWY2403 4	St & Traffic Lighting	Paid by Check # 113908		04/17/2024	04/17/2024	04/17/2024		04/16/2024	29.03
1156 - COMED	COMHWY2403 7	St & Traffic Lighting	Paid by Check # 113909		04/17/2024	04/17/2024	04/17/2024		04/16/2024	119.33
1156 - COMED	COMHWY2403 9	St & Traffic Lighting	Paid by Check # 113910		04/17/2024	04/17/2024	04/17/2024		04/16/2024	41.97
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2404a	St & Traffic Lighting	Paid by Check # 113926		04/17/2024	04/17/2024	04/17/2024		04/16/2024	66.41
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2404b	St & Traffic Lighting	Paid by Check # 113926		04/17/2024	04/17/2024	04/17/2024		04/16/2024	9.19
Account <b>4640.10 - Sign &amp; Striping Material - Street &amp; Traffic Lighting</b> Totals										Invoice Transactions 5
										\$265.93
Account <b>4650.20 - Hardware &amp; Shop Supplies Shop Supplies</b>										
1047 - ACE HARDWARE AND OUTDOOR CTR	729522	Shop Supplies	Paid by Check # 113898		04/17/2024	04/17/2024	04/17/2024		04/16/2024	116.95



# Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/24 - 04/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund <b>200 - County Highway</b>										
Department <b>17 - Highway</b>										
Account <b>4650.20 - Hardware &amp; Shop Supplies Shop Supplies</b>										
4667 - AIRGAS USA, LLC	5506668014	Cylinder Rental	Paid by Check # 113901		04/17/2024	04/17/2024	04/17/2024		04/16/2024	178.38
2050 - LAWSON PRODUCTS, INC.	9311411569	Shop Supplies	Paid by Check # 113917		04/17/2024	04/17/2024	04/17/2024		04/16/2024	128.54
1463 - NAPA AUTO PARTS	464-47743	Shop Supplies	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	27.54
1463 - NAPA AUTO PARTS	464-47887	Shop Supplies	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	68.39
1463 - NAPA AUTO PARTS	464-47929	Return - Shop Supplies	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	(110.09)
1463 - NAPA AUTO PARTS	464-48339	Shop Supplies	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	7.29
1463 - NAPA AUTO PARTS	464-49522	Shop Supplies	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	23.70
1463 - NAPA AUTO PARTS	464-49818	Hyd Hose Fittings	Paid by Check # 113921		04/17/2024	04/17/2024	04/17/2024		04/16/2024	78.60
1515 - SNYDER PHARMACY - OREGON	00246066	Shop Supplies	Paid by Check # 113931		04/17/2024	04/17/2024	04/17/2024		04/16/2024	13.00
1515 - SNYDER PHARMACY - OREGON	00247154	Shop Supplies	Paid by Check # 113930		04/17/2024	04/17/2024	04/17/2024		04/16/2024	59.98
1515 - SNYDER PHARMACY - OREGON	00247289	Shop Supplies	Paid by Check # 113931		04/17/2024	04/17/2024	04/17/2024		04/16/2024	6.99
1515 - SNYDER PHARMACY - OREGON	00248118	Shop Supplies	Paid by Check # 113931		04/17/2024	04/17/2024	04/17/2024		04/16/2024	29.98
Account <b>4650.20 - Hardware &amp; Shop Supplies Shop Supplies</b> Totals								Invoice Transactions	13	\$629.25
Account <b>4660.10 - Tires &amp; Tubes - Pickups</b>										
2971 - MOORE TIRES, INC.	6026246	#20 Pickup Tires	Paid by Check # 113920		04/17/2024	04/17/2024	04/17/2024		04/16/2024	42.00
Account <b>4660.10 - Tires &amp; Tubes - Pickups</b> Totals								Invoice Transactions	1	\$42.00
Account <b>4730.30 - Equipment - New &amp; Used Radio Equipment</b>										
1206 - BARBECK	202000379-1	#15 New Radio Install	Paid by Check # 113902		04/17/2024	04/17/2024	04/17/2024		04/16/2024	194.67
Account <b>4730.30 - Equipment - New &amp; Used Radio Equipment</b> Totals								Invoice Transactions	1	\$194.67
Department <b>17 - Highway</b> Totals								Invoice Transactions	59	\$51,187.57
Fund <b>200 - County Highway</b> Totals								Invoice Transactions	59	\$51,187.57
Grand Totals								Invoice Transactions	59	\$51,187.57

**State's Attorney - Court Services - FOCUS House – Judiciary – Public Defender  
& Circuit Clerk Committee  
Tentative Minutes  
May 14, 2024**

1. Call Meeting to Order: Chairperson Corbitt called the meeting to order at 11:00 a.m.
2. Roll Call - Present: Billeter, Huber (11:02), Larson, Simms, Oltmanns, Smith (11:14) and Corbitt. Absent: None Others Present: Circuit Clerk Kim Stahl, Director of Court Services Cindy Bergstrom, FOCUS House Director Brenda Mason (11:08), Honorable John B. Roe IV, State's Attorney Mike Rock, Lloyd Droege and Arlene Sangmeister
3. Approval of Minutes – April 9, 2024. Motion by Larson to approve the minutes, 2<sup>nd</sup> by Oltmanns. Motion carried.
4. Public Comment: None
5. Monthly Invoices:
  - Judiciary: \$1,276.89 - Motion by Billeter to approve, 2<sup>nd</sup> by Simms. Motion carried.
  - Public Defender: \$7,540.73 - Motion by Oltmanns to approve, 2<sup>nd</sup> by Simms. Motion carried.
  - Circuit Clerk: \$831.85 - Motion by Larson to approve, 2<sup>nd</sup> by Billeter. Motion carried.
  - State's Attorney: \$5,953.14 - Motion by Simms to approve, 2<sup>nd</sup> by Oltmanns. Motion carried.
  - Probation: \$350.00 – Motion by Larson to approve, 2<sup>nd</sup> by Billeter. Motion carried.
  - FOCUS House: \$6,291.99 - Motion by Simms to approve, 2<sup>nd</sup> by Huber. Motion carried.
    - Oltmanns abstains from FOCUS House bills due to employment.
6. Department Reports:
  - Judiciary – Judge Roe shared the office will be seeing several retirements within the next few months and just wanted everyone to know ahead of time they will be undergoing changes. He shared they are pretty busy and they have seen a lot of recent changes in the pretrial release laws. Drug Court participants are down due to this but we are still seeing steady or higher numbers in the DUI court.

Smith thanked Judge Roe for seeing the need of the drug court ahead of its time and implementing a good program to help people.
  - Public Defender – Not present.
  - Circuit Clerk – Circuit Clerk Kim Stahl explained that she had sent the audit to the committee to review. She was happy to report there were no issues found in the audit. She reported her Paycourt numbers \$143,800 in collection there. Stahl also wanted to inform the committee the recommendation going to Finance from the Personnel committee was a 1-year resolution for a 2% raise of her salary. Stahl also commented she had hired a new staff member and the money is in her budget.
  - State's Attorney – Rock the office has been updating their training hours for continuing education in Winnebago. There are a few cases being pushed to trial one in which they know will be in August. Rock also shared there is an illness in his office that will make this summer a little hectic in his office.

- Probation - Director of Court Services Cindy Bergstrom shared the State came and looked at things for the new Pre-trial position. It is looking like the position will be starting around June and they will be located within her office. She shared the review of her office policies and procedures within the next few weeks they should be getting results.

Smith asked if the State is placing an employee in your office are they paying you rent and Bergstrom replied there will be some sort of contract regarding “rent”.

- FOCUS House – Mason shared as she reported last month they are seeing a rise in numbers for the summer. They have at least three new kids coming within a month or so. Mason shared they have hired on three new part-time individuals that are being looked at for full-time after a trial period. Once we are ready to transition them to full-time there is a chance of opening Miller house.

Corbitt asked how the spaghetti lunch went and Mason shared they did over a 1,000 meals where served between delivery and drive-thru.

- County Paid Professional Memberships Dues and Benefits - Corbitt shared an email from Oltmanns with a collection of all the data that was gathered last month. Corbitt stated she agreed with Oltmanns that we stop paying the Ogle County Bar Association dues. Corbitt shared she didn’t feel like it was right to make a decision on this with Isley not present to share her input. This will be looked at next month again. Oltmanns stated he just would like to see the same treatment across all departments for the sake of fairness.
- Corbitt asked the chairman of the Finance committee to give a brief presentation on the status of the County’s financial status. Billeter shared in summary we are looking at two main problems and they are from both the income and expense side of things. He stated on the income side Constellation is bringing in less income and the landfill fees have decreased since Waste Management took over ownership of the landfill. Billeter shared we used to get \$3 million and our fees have diminished to a little over a million dollars. On the expense side we built the jail with the understanding that we would not levy for tax payer dollars and not receiving the projected revenue from the jail. From what has been gathered from the Task Force the costs of running the jail is somewhere between \$300,000 and \$400,000 a month and we are receiving roughly \$30,000 to \$50,000 a year in revenue. Billeter shared the hard task ahead of us is to eliminate some of the expenses and increase income and that is what the Task Force is looking into how to do this everywhere and not just the jail even though that is the obvious source of loss. Billeter shared they are in the works of negotiating with Waste Management to get what is owed to the County.

Smith moved to recommend the appointment of James May to the Board of Review again and Oltmanns seconds. Motion carried.

7. Closed Session: None.
8. Open Session: None
9. New Business: Corbitt commented they will be meeting to review closed minutes with the State’s Attorney on May 21<sup>st</sup> at 4 pm.
10. Old Business: None.
11. Adjournment: Chairperson Corbitt adjourned. Time 11:58 a.m.

Respectfully submitted,  
June Jacobs

Susie,

Just wanted to touch base in reference to these memberships that the various departments are involved with. Thanks again for staying on top of this.

For the circuit clerk I am in favor of the county to continue paying for the zone dues \$75.00 and the Illinois Association of Court Clerks \$450.00. Is there another fund she could pay these out of?

For the judges, states attorney, and public defender office I believe we should pay the Illinois State Bar Association. Also, need to pay the Attorney Registration and Disciplinary Commission.

I would be opposed to continue to pay for the Ogle County Bar Association. This would be a savings in both the public defender office and the judicial office. Currently the states attorney does not pay for it for his staff.

For the judges I looked on the website about the Illinois Judges Association. It shows that they do answer questions about ethics and stuff. I didn't see any where that they mentioned continuing education. Not sure what the judges need for continuing education or all the benefits the group offers so I am unable to give you an opinion on this membership at this time.

It appears the council of chief defenders doesn't offer continuing education. However, we do pay I believe for the Illinois State's Attorney membership for Mike Rock. I think some conversation on this would be good.

I am hopeful that maybe in the case of the judges, public defender, and circuit clerk we could shift some of these membership to some of the accounts they control within their office. These are all just quick thoughts.

*Zachary S. Oltmanns*  
Ogle County Board





SUPERVISOR OF ASSESSMENTS AND PLANNING &  
ZONING COMMITTEE  
of the  
OGLE COUNTY BOARD

**SUPERVISOR OF ASSESSMENTS AND  
PLANNING & ZONING COMMITTEE REPORT  
MAY 14, 2024**

The regular monthly meeting of the Supervisor of Assessments and Planning & Zoning Committee of the Ogle County Board was held on Tuesday, May 14, 2024 at 10:00 A.M. the Old Ogle County Courthouse, Third Floor County Board Room #317, 105 S. Fifth St., Oregon, IL.

The Order of Business is as follows:

1. ROLL CALL AND DECLARATION OF A QUORUM

Chairman Janes called the meeting to order at 10:00 A.M. Roll call indicated seven members of the Committee were present: Fritz, Smith, Hopkins, Asp, Reeverts, Youman and Janes.

2. READING AND APPROVAL OF REPORT OF APRIL 9, 2024 MEETING AS MINUTES

Mr. Janes asked for a motion regarding the report of the April 9, 2024 regular meeting. Mr. Fritz made a motion to approve the report as presented. Seconded by Mr. Asp. The motion to approve carried 7-0 via voice vote.

3. REVIEW AND APPROVAL OF CLOSED MINUTES PER 5 ILCS 120/2 & (21) (IF NEEDED)

Approval of Closed Minutes

SUPERVISOR OF ASSESSMENTS PORTION OF MEETING:

4. CONSIDERATION OF MONTHLY BILLS OF SUPERVISOR OF ASSESSMENTS, AND ACTION

Ms. Black presented the monthly bills of the Supervisor of Assessments for consideration in the amount of \$1,360.75. Mr. Asp made a motion to approve the payment of the bills as presented. Seconded by Mr. Smith. The motion to approve carries 7-0 via voice call vote.

5. UNFINISHED BUSINESS

Ms. Black stated the resolution discussed last month regarding to opt-out of affordable rental housing special assessment has been finalized and will be going to the county board.

Ms. Black stated tax bills have been mailed. New employee has been hired and will be starting next week. 2025 farmland values from department of revenue have been received and will be holding review committee next week. Discussion ensued regarding the tax increases.

6. NEW BUSINESS

None.

PLANNING & ZONING PORTION OF MEETING:

7. CONSIDERATION OF MONTHLY BILLS OF PLANNING & ZONING DEPARTMENT, AND ACTION

Mr. Miller presented the monthly bills of the Planning & Zoning Department for consideration in the amount of \$338.66. Mr. Hopkins made a motion to approve the payment of the bills presented. Seconded by Mr. Reeverts. The motion to approve carries 7-0 via roll call vote.

8. UNFINISHED BUSINESS (CONSIDERATION AND POSSIBLE ACTION)

Zoning Ordinance/Text Amendment

- Proposed changes

Mr. Miller presented a status report for the committee. Mr. Janes stated this is still a work in progress and this is just an update. Mr. Miller stated we have a meeting with a company later this month that could have an impact on this; there is no information available at this time. Discussion ensued.

9. NEW BUSINESS (CONSIDERATION AND POSSIBLE ACTION)

Revocation of #04-12 Special Use for Maria Pena to allow ancillary amusement activities (Rodeo) in the AG-1 District – County Board approved 6/19/12  
Location: 16989 E. Ritchie Rd. – Section 32 Dement Township

Ms. Pena and Sheriff Vanvickle were present. Sheriff Vanvickle reviewed an incident report regarding a recent incident that occurred at this site which required multiple police departments to intervene and resulted in multiple DUI arrests.

Mr. Miller read the ordinance regarding the revocation of a special use permit. Ms. Pena was notified on May 7<sup>th</sup> about this meeting and informing her that the use has become incompatible and possible revocation.

Ms. Pena stated this was an isolated incident involving two girls fighting and became a problem with people trying to record the incident. There have been no issues in 12 years. Discussion ensued regarding the number of people at the event, allowing alcohol, and the amount of security needed for these events.



Mr. Miller stated there is currently no other procedure for revocation.

Mr. Youman made a motion to issue a formal concern about the special use and request for corrective action and/or revoke the special use. Seconded by Fritz. Mr. Reeverts would like to amend the motion and issue a 90 day suspension period so they can get the corrective action in place before we revoke the special use. Once the corrective action is in place and approved by the Zoning Administrator and the Sheriff, the request will need to be approved by this committee. Seconded by Hopkins. Discussion ensued regarding the process. Mr. Miller stated a tentative schedule of events should be included with the corrective plan. The motion to approve the amended motion carries 7-0 via voice call vote.

#### Information regarding outside attorney representation

Mr. Youman stated we have asked the Executive Committee to request bids for outside representation. Two organizations are working on bids for us. We have not committed to anything at this time. This is to be pro-active regarding ZBA decisions and county recourses. Discussion ensued

#### Support help for excessive applications

Mr. Youman stated we are getting a bid for help in streamlining the solar applications and assistance with the text amendment. Discussion ensued regarding the fees to be charged and who we are getting bids from.

#### Ordinance to restore vote of APZ Committee

Mr. Youman stated this is to repeal the 2018 ordinance regarding committee voting and reviewed the process. Mr. Youman made a motion to move this onto the Executive Committee. Seconded by Smith. Mr. Reeverts would like to have more time to review the proposal and made a motion to postpone a decision until the June meeting. There was no second so the motion dies. Motion to approve the original motion to send the request to the Executive Committee. The motion carries 6-1 via voice vote.

Discussion ensued regarding vote of consensus vs. roll call vote.

#### 10. MOBILE HOME APPLICATIONS (CONSIDERATION AND POSSIBLE ACTION)

None.

#### 11. SUBDIVISION PLATS (CONSIDERATION AND POSSIBLE ACTION)

None.

#### 12. PETITIONS FOR REFERRAL TO THE COUNTY BOARD (Discussion & Recommendation)

**#04-24 SPECIAL USE - Yellow Rock Solar, LLC, % Ryan Anderson, 3402 Pico Blvd., Santa Monica, CA** for a Special Use Permit in the AG-1 Agricultural district to allow construction and operation of a 4.99MWac Community Solar Facility project on the property described as follows and being leased by the petitioner(s):

Part of the West Half (W1/2) of the Southwest Quarter (SW1/4) of Section 14  
Oregon-Nashua Township 23 North, Range 10 East of the 4<sup>th</sup> P.M., Ogle County,  
IL, approximately 40 acres of the 156.13 acre site, more or less  
Property Identification Number: Part of 16-14-400-010  
Common Location: 2900 block of S. Daysville Rd.

ZBA denied 3-2 as all the standards were not met.

Mr. Janes stated I am very familiar with this site and gave a brief description. I would like for us have a process to look at these sites and put them in the proper area.

Attorney Standiford of Schain Banks stated we are looking at revising the site plan and can provide that for the meeting next week. Mr. Miller stated if the new site is within the original legal description then you can revise it but if the change is outside that original area, it would return to the ZBA. Attorney Standiford stated there is no guarantee that the ZBA decision will be any different. Discussion ensued regarding the ZBA standard not met. Mr. Youman suggests a meeting with the ZBA Chairman to determine if a revised site plan would change the outcome of the vote. Ryan Anderson of Yellow Rock Solar was present and stated the LESA score was on 40 acres and not 156.

Mr. Reeverts made a motion to postpone referral to the County Board until ZBA has a new ruling on the new site plan and Findings of Fact. Seconded by Asp. Motion to postpone carries 7-0 via voice vote.

13. PENDING PETITIONS

**#01-24AM - Sean Considine, 3064 E. Water Rd., Byron, IL** for an Amendment to the Zoning District to rezone from AG-1 Agricultural District to R-1 Rural Residential District on the property described as follows and owned by the petitioner:

Part of the East Half (E1/2) of the Southeast Quarter (SE1/4) of Section 24 Byron Township 25 North, Range 10 East of the 4<sup>th</sup> P.M., Ogle County, IL, 21.22 acres, more or less

Property Identification Number: 04-24-400-011

Common Location: 2809 E. Water Rd.

14. PUBLIC COMMENT

Ben Youman stated regarding upcoming matter involving Constellation, I will have to abstain from voting on any issue.

Ryan Reeverts stated regarding the revocation of the special use permit, we need to put a process in place for revocation and ensure all necessary parties are involved.

15. ADJOURN - 11:12A.M. The next meeting of the Supervisor of Assessments and Planning & Zoning Committee of the Ogle County Board will be June 18, 2024 at 10:00 A.M. at the Old Ogle County Courthouse, Third Floor County Board Room #317, 105 S. Fifth St., Oregon, IL.

<p style="text-align: right;">Page 1</p> <p>1 STATE OF ILLINOIS        }  2 COUNTY OF OGLE         } 04-24 SU  3  4  5 In the Matter of the Petition  6                               of  7 Yellow Rock Solar, LLC, % Ryan Anderson  8 Oregon-Nashua Township  9 Ogle County, Illinois  10  11                               Testimony of Witnesses  12                               Produced, Sworn and  13                               Examined on this 25th day  14                               of April, A.D., 2024,  15                               before the Ogle County  16                               Zoning Board of Appeals  17 Present:  18 Paul Soderholm  19 Randall Bulthaus  20 Jamey Sulser  21 Mark Probasco  22 Randy Ocken, Chairman  23 Mark Miller, Zoning Administrator  24</p>	<p style="text-align: right;">Page 3</p> <p style="text-align: center;">INDEX</p> <p>1  2  3       Witness                               Examination  4 Ryan Anderson ..... 11  5     By Paul Soderholm..... 29  6     By Randy Ocken ..... 39  7     By Randall Bulthaus..... 42  8     By Paul Soderholm..... 52  9     By Randall Bulthaus..... 57  10    By Patrick Chierny (phonetic)..... 61  11    By Randall Bulthaus..... 63  12  13       Witness                               Examination  14 Chuck Anzelc..... 44  15     By Randall Bulthaus..... 47  16     By Paul Soderholm..... 49  17  18  19  20  21  22  23 End ..... 88  24  <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p> </p>
<p style="text-align: right;">Page 2</p> <p>1 APPEARANCES:  2 ATTORNEY NICHOLAS D. STANDIFORD  3 of the firm of Schain Banks  4 70 West Madison Street, Suite 5400  5 Chicago, Illinois 60602  6 312.345.5737  7 ntsandiford@schainbanks.com  8  9  10  11  12  13  14  15  16  17  18  19  20  21  22  23  24  <p style="text-align: center;">Counsel for the Applicant.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p> </p>	<p style="text-align: right;">Page 4</p> <p>1       MR. OCKEN: I call this April 25th, 2024,  2 meeting of the Ogle County Zoning Board of  3 Appeals to order at 6 p.m.  4       Mr. Miller, please call the roll.  5       MR. MILLER: Bulthaus?  6       MR. BULTHAUS: Here.  7       MR. MILLER: Probasco?  8       MR. PROBASCO: Here.  9       MR. MILLER: Soderholm?  10      MR. SODERHOLM: Here.  11      MR. MILLER: Sulser?  12      MR. SULSER: Here.  13      MR. MILLER: Ocken?  14      MR. OCKEN: Here.  15      MR. MILLER: Five present.  16      MR. OCKEN: We have five members present;  17 there is a quorum.  18      Please rise for the Pledge of Allegiance.  19           (The Pledge of Allegiance was  20           recited.)  21      MR. OCKEN: The verbatim transcript  22 serving as minutes of the last meeting is on  23 file and will not be read at this time.  24      I will entertain a motion to approve the  <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p> </p>

<p style="text-align: right;">Page 5</p> <p>1 minutes of last ZBA meeting.</p> <p>2 MR. SODERHOLM: So moved.</p> <p>3 MR. OCKEN: Mr. Soderholm moves. Is there</p> <p>4 a second?</p> <p>5 MR. PROBASCO: I second.</p> <p>6 MR. OCKEN: Mr. Probasco seconds.</p> <p>7 All in favor say aye.</p> <p>8 (All those simultaneously</p> <p>9 responded.)</p> <p>10 MR. OCKEN: Motion passes.</p> <p>11 All testimony will be taken under oath.</p> <p>12 Please come forward to testify, and state your</p> <p>13 name and address to the recording secretary.</p> <p>14 Please spell your last name.</p> <p>15 When testifying, please speak clearly and</p> <p>16 loudly enough to be heard. This hearing is the</p> <p>17 only opportunity to place testimony and evidence</p> <p>18 on the record. There will not be another</p> <p>19 opportunity beyond tonight's hearing to submit</p> <p>20 additional evidence or testimony for</p> <p>21 consideration.</p> <p>22 Please turn off or silence all electronic</p> <p>23 devices.</p> <p>24 The procedures on hearings that will be</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 7</p> <p>1 allowed ten minutes to question the Petitioner.</p> <p>2 Those who wish to speak for or against the</p> <p>3 petition will be allowed five minutes. After</p> <p>4 everyone has been given the opportunity to be</p> <p>5 heard, the public portion of this hearing will</p> <p>6 be closed, the Board will go through the</p> <p>7 findings of fact and vote on this petition.</p> <p>8 Mr. Miller, what is the first order of</p> <p>9 business?</p> <p>10 MR. MILLER: The first order of business</p> <p>11 is to consider the request filed March 15th,</p> <p>12 2024, of Yellow Rock Solar, LLC, 3402 Pico</p> <p>13 Boulevard, Santa Monica, California, for a</p> <p>14 Special Use Permit in the AG-1 Agricultural</p> <p>15 District to allow the construction and operation</p> <p>16 of a 4.99-megawatt AC community solar facility</p> <p>17 project on the property described as follows and</p> <p>18 being leased by the Petitioner:</p> <p>19 Part of the West Half of the Southwest</p> <p>20 Quarter of Section 14, Oregon-Nashua Township 23</p> <p>21 North, Range 10 East of the 4th P.M., Ogle</p> <p>22 County, Illinois, approximately 40 acres of the</p> <p>23 156.13-acre site, more or less.</p> <p>24 Common location is the 2000 block of South</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 6</p> <p>1 followed tonight is as found in the ZBA Rules of</p> <p>2 Procedures or Citizen's Guide to the Zoning</p> <p>3 Board of Appeals, which are available on the</p> <p>4 desk near the entrance to this room.</p> <p>5 If anyone has trouble hearing, please let</p> <p>6 us know.</p> <p>7 As this is a solar hearing this evening,</p> <p>8 the Illinois Legislature passed Public Act</p> <p>9 Number 102-1123, and it was signed into law by</p> <p>10 Governor Pritzker on January 27th, 2023. This</p> <p>11 law establishes siting standards for commercial</p> <p>12 wind and solar energy facilities. A County</p> <p>13 Board cannot have siting standards which are</p> <p>14 more restrictive than those established by the</p> <p>15 State of Illinois. Therefore, this Zoning Board</p> <p>16 of Appeals has no authority to deny a wind or</p> <p>17 solar energy petition as long as it meets the</p> <p>18 siting standards specified in the law.</p> <p>19 As such, this will be an informational</p> <p>20 hearing. The Petitioner will explain the</p> <p>21 details of the proposed commercial energy</p> <p>22 facility. The Board will be given an</p> <p>23 opportunity for questions and/or comments.</p> <p>24 Anyone who's filed for an appearance will be</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 8</p> <p>1 Daysville Road.</p> <p>2 For the record, a sign was posted along</p> <p>3 the frontage of the property indicating that a</p> <p>4 zoning hearing is to be held regarding this</p> <p>5 property. All adjoining owners have been</p> <p>6 notified of the hearing this evening and the</p> <p>7 specifics of the petition. And a legal notice</p> <p>8 was published in the Ogle County Life in the</p> <p>9 April 1st edition, notifying the public of the</p> <p>10 hearing this evening and the specifics of the</p> <p>11 petition.</p> <p>12 Under the Staff Report, a copy of which</p> <p>13 the members should all have:</p> <p>14 Existing Land Use: Vacant.</p> <p>15 Surrounding Land Use and Zoning: The site</p> <p>16 is located in a predominantly agricultural and</p> <p>17 residential area. Land to the north is zoned</p> <p>18 AG-1 and is in agricultural use as a prairie</p> <p>19 preserve. Land to the east and south is zoned</p> <p>20 AG-1 and is in agricultural use. Land to the</p> <p>21 west is zoned R-2 and is in residential use.</p> <p>22 Comprehensive Plan: The parcel upon which</p> <p>23 the Special Use Permit is applied for is not</p> <p>24 located within a mile and a half of an</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 9</p> <p>1 incorporated municipality.</p> <p>2 The Ogle County Amendatory Comprehensive</p> <p>3 Plan designates the site and surrounding area</p> <p>4 for agricultural and agriculturally-related open</p> <p>5 space uses.</p> <p>6 No zoning history.</p> <p>7 Transportation: South Daysville Road is a</p> <p>8 County highway and is functionally classified as</p> <p>9 a Major Collector.</p> <p>10 Physical Characteristics: This analysis</p> <p>11 is relative to the proposed Special Use area</p> <p>12 which is approximately 40 acres. The site is in</p> <p>13 row crop production and located in an area of</p> <p>14 relatively flat terrain. There are no mapped</p> <p>15 wetlands or floodplain areas present on the</p> <p>16 site.</p> <p>17 I have a letter from the Ogle County</p> <p>18 Highway Department dated April 25th, 2024:</p> <p>19 This office has completed its review</p> <p>20 of the above Special Use request and offer</p> <p>21 the following comments be considered by</p> <p>22 the Ogle County Board prior to approval of</p> <p>23 this request.</p> <p>24 Number 1. The Applicant shall be</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 11</p> <p>1 30 days prior to issuance of the building</p> <p>2 permits.</p> <p>3 Should the Applicant or their</p> <p>4 representative have any questions</p> <p>5 regarding these comments, please do not</p> <p>6 hesitate to contact this office.</p> <p>7 Respectfully yours, Jeremy A.</p> <p>8 Ciesiel, P.E., County Engineer.</p> <p>9 And that is all I have, Mr. Chairman.</p> <p>10 MR. OCKEN: Okay. Would the Petitioner</p> <p>11 please step forward to the podium. Please raise</p> <p>12 your right hand.</p> <p>13 RYAN ANDERSON,</p> <p>14 being first duly sworn, testified as follows:</p> <p>15 MR. OCKEN: Please state your name and</p> <p>16 address to the recording secretary.</p> <p>17 MR. ANDERSON: My name is Ryan Anderson.</p> <p>18 My business address is 3402 Pico Boulevard,</p> <p>19 Santa Monica, California, 90405.</p> <p>20 MR. OCKEN: Is that speaker on? Is the</p> <p>21 red light on?</p> <p>22 MR. ANDERSON: Now it is. Do you want me</p> <p>23 to repeat that?</p> <p>24 MR. OCKEN: Thank you. Please explain the</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 10</p> <p>1 advised of the Ogle County Comprehensive</p> <p>2 Stormwater Management Ordinance provisions</p> <p>3 which will apply to this request.</p> <p>4 Number 2. The Applicant and property</p> <p>5 owner will need to contact the Ogle County</p> <p>6 Highway Department for an access permit</p> <p>7 off of Daysville Road for the entrance of</p> <p>8 the proposed solar development.</p> <p>9 Number 3. The Applicant shall</p> <p>10 identify all public roads that will be</p> <p>11 used for transporting solar and substation</p> <p>12 parts, as well as equipment for</p> <p>13 construction, and receive approval from</p> <p>14 the affected road commissioners and county</p> <p>15 engineer prior to the issuance of the</p> <p>16 Special Use Permit. These will be</p> <p>17 designated as the haul routes for this</p> <p>18 project, and all activity related to the</p> <p>19 solar development shall utilize only the</p> <p>20 approved roadways.</p> <p>21 And Number 4. If the Special Use is</p> <p>22 approved, the Applicant shall enter into a</p> <p>23 Road Use Agreement with the County and</p> <p>24 each affected road district not less than</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 12</p> <p>1 project.</p> <p>2 MR. ANDERSON: How much time do I have?</p> <p>3 Is it five minutes?</p> <p>4 MR. OCKEN: Pardon me?</p> <p>5 MR. ANDERSON: Is there any limit to the</p> <p>6 amount of time I have?</p> <p>7 MR. OCKEN: No, there's no time limit.</p> <p>8 MR. ANDERSON: Okay. Also, I just want to</p> <p>9 -- I have some presentation materials. My</p> <p>10 attorney is also assisting for this</p> <p>11 presentation, is going to hold them up to the</p> <p>12 side, unless there's some other way of doing it.</p> <p>13 MR. OCKEN: Okay.</p> <p>14 MR. ANDERSON: I'll start. Grab the site</p> <p>15 plan.</p> <p>16 My name is Ryan Anderson. I represent</p> <p>17 Yellow Rock Solar and Cypress Creek Renewables.</p> <p>18 My plan for this presentation is to</p> <p>19 highlight some of the factors, just to make sure</p> <p>20 that we've met all those requirements, and then</p> <p>21 spend the balance of the portion talking about</p> <p>22 the impacts of solar use on prime farmland in</p> <p>23 Ogle County. I think that's an operative issue,</p> <p>24 at least from what I have seen.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 13</p> <p>1 So going through some of the requirements  2 for the commercial SES summary. Yellow Rock  3 Solar is a 4.99-megawatt community solar  4 project. Currently we have an interconnection  5 agreement with ComEd to connect at the Ogleville  6 County -- Ogleville ComEd Substation, which is  7 about 2.21 miles away.  8 MR. OCKEN: I'm going to ask you to speak  9 a little closer to the microphone. I think  10 we're having a little bit of trouble hearing.  11 MR. ANDERSON: I might be too tall.  12 MR. OCKEN: And if you can speak maybe a  13 little slower, please.  14 MR. ANDERSON: Yes, sir.  15 MR. SODERHOLM: Thank you.  16 MR. ANDERSON: I'll take a moment, just so  17 I can slow down.  18 MR. STANDIFORD: Too tall.  19 MR. ANDERSON: Yeah, that's what I  20 thought.  21 Like I said, it's connected to the  22 Ogleville ComEd substation, which is about 2.21  23 miles away. You can find the interconnection  24 agreement attached as Exhibit A in the appendix  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 15</p> <p>1 the project was developed.  2 The second part of that, and it kind of  3 ties into it, is the Agricultural Impact  4 Mitigation Agreement, which also has  5 requirements for a decommission plan. In the  6 Agricultural Impact Mitigation Agreement,  7 there's standards for topsoil removal and  8 replacement. There's also standards for  9 underground cabling depths, specifically for  10 prime farmland. In this case, it is classified  11 as prime farmland.  12 If you can show the site plan, just for  13 reference.  14 It is classified as prime farmland, so  15 therefore all cabling will need to be buried at  16 a 5-foot depth. That's in the Agricultural  17 Impact Mitigation Agreement.  18 Also, it's not specific to prime farmland,  19 but there are standards for topsoil removal  20 during construction, to the extent that there's  21 limits on the amount of soil we can take away  22 from the property, as spelled out in the Impact  23 Mitigation Agreement.  24 In that same fashion, there's  In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 14</p> <p>1 in the zoning application.  2 I have already explained Cypress Creek  3 Renewables, but the landowner in this project,  4 who we have a lease agreement with, is Charles  5 Anzelc, Jr. He owns a fabrication shop in  6 Rockdale, Illinois. Unfortunately he couldn't  7 make it here tonight.  8 Like I said, he does has a fabrication  9 shop. I did spend some time with him, and he's  10 excited about the opportunity to have a  11 possibility to develop solar in this county.  12 Cypress Creek Renewables, as just a  13 general statement, we have developed 150  14 projects in 23 states. Currently we have  15 11.5 gigawatts of power.  16 Going on to this project specifics, I want  17 to highlight the decommissioning plan which we  18 have submitted as part of the application. So  19 in any solar site, as part of the zoning  20 requirements, we need to enter into a  21 decommissioning plan which states that we bought  22 the business, if something catastrophic happens,  23 there's funds available to reclaim the site and  24 to return it to the condition that it was before  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 16</p> <p>1 decommissioning requirements which spawn, that  2 kind of dovetails with the decommissioning plan.  3 I did attach and you did receive a  4 Resource Report from the Ogle County Soil and  5 Water Conservation District. It's attached in  6 response to Line Item B on the checklist in our  7 application.  8 I did want to highlight some brief points  9 about it, but I will talk about it later. They  10 did identify that the soil score was 89.64 out  11 of 100 points, which is considered prime  12 farmland. I believe the minimum threshold for  13 prime farmland is 80.  14 MR. SODERHOLM: Can you understand him?  15 MR. OCKEN: Are you having trouble  16 hearing?  17 MR. SODERHOLM: Yeah.  18 MR. OCKEN: Could you speak a little bit  19 slower? We are having a little bit of a  20 difficult time. You can take all the time you  21 need.  22 MR. ANDERSON: Too much coffee in the  23 afternoon.  24 Like I said, the 89.64 out of a hundred  In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 17</p> <p>1 points is considered prime farmland in Illinois.  2 That's a national standard. They measure  3 certain components of the soil that make up  4 that. So it's considered prime farmland.  5 The avoidance of protected lands, we did  6 file a report, which also includes the EcoCAT  7 report and the U.S. Fish and Wildlife report.  8 That's all in the report. Which is evidence  9 that we will avoid protected lands.  10 They didn't identify any particular  11 species that will be impacted by this agreement,  12 but we did have that attached with the  13 application.  14 As far as any potential fencing plan or  15 noise plan, there won't be any lighting that  16 would be required at the site. As far as the  17 fence details, it will be an 8-foot chain link  18 security fence, which is required by the  19 National Electric Code, as well as the Ogle  20 County Zoning Ordinance. The panels themselves,  21 they track the sun. So at maximum tilt, they go  22 up to 15 feet. Then in the morning -- or I'm  23 sorry. In the middle of the day they're  24 relatively horizontal. Then in the morning and  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 19</p> <p>1 MR. OCKEN: Okay.  2 MR. ANDERSON: So backing up a second.  3 There are three main limiting factors for why we  4 choose our solar sites, why we can't just pick  5 particularly-desirable land, from a County  6 perspective, that says we need to go on  7 non-prime farmland.  8 Those three limiting factors are, first,  9 we need a willing landowner who wants to work  10 with us. Because 99 percent of solar  11 agreements, we need to have a lease agreement,  12 where we have a long-term lease with the  13 landowner. So we first need to find a  14 landowner.  15 Second and third, they are very similar,  16 they all deal with interconnection. The  17 farmland needs to be on a point of  18 interconnection, with utility poles running  19 against the property. So to the extent that any  20 of the prime farmland classifications in Ogle  21 County are not near utility lines, automatically  22 they wouldn't be viable candidates for solar  23 development. So there is that first natural  24 eliminating factor there.  In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 18</p> <p>1 afternoon, they track. So they will be at  2 15 feet at maximum tilt.  3 Unless there's any specific questions  4 about the application requirements themselves,  5 kind of the nuts and bolts, due diligence,  6 whether or not we met that, I do want to move on  7 to a discussion about the impacts on the soil in  8 Ogle County, if that's acceptable?  9 If you can hold up the smaller -- yeah,  10 that one.  11 And I did attempt to make them visible, to  12 the extent I could, but if you could bear with  13 me on this discussion.  14 So this is not part of the application.  15 This is just a general discussion to talk about  16 the solar impacts on prime farmland.  17 Is there a question?  18 MR. MILLER: Yeah. Will we be able to  19 keep these as evidence?  20 MR. ANDERSON: Absolutely. Absolutely. I  21 also have -- that chart comes from a study,  22 which I do have a copy of. So if there's  23 further questions, I can supplement the study,  24 but I am going to talk about it here basically.  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 20</p> <p>1 Second, especially in ComEd territory,  2 there's just not a lot of capacity available in  3 ComEd. So that's pretty much the main limiting  4 factor as to why there won't be solar farms on  5 every property, is that there just isn't  6 capacity to further develop solar farms.  7 So this property, we got in early enough  8 to where we have a viable interconnection  9 agreement. It is viable that future further  10 development is limited on the natural selection  11 factor, that there's just not a capacity on  12 ComEd territory.  13 On that chart that we just passed around,  14 it's from Midwest Solar Study that was conducted  15 in 2020. The principal they were looking at was  16 the possible use of transforming traditional  17 agricultural farmland into grasslands. And they  18 started that study by stating that over  19 99 percent of grasslands in the Midwest have  20 been evaporated and primarily transformed to  21 agricultural use.  22 So if you can think about this project,  23 although there are solar panels sitting on top  24 of the land, the principal conversion from a  In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 21</p> <p>1 soil perspective is going from an agricultural 2 use to native pollinators and native species to 3 Illinois. That will be on the footprint on the 4 ground of these projects. 5 That's why the Ogle County Zoning 6 Ordinance and the State Siting Statute, in 7 conjunction with the Agricultural Impact 8 Mitigation Agreement, plant native grassland in 9 these territories, so they are not just 10 principal one-use projects that are just solar 11 panels. They do want to have some 12 transformation on the soil. 13 I believe that you mentioned in your intro 14 that there's the Prairie Preservation Society of 15 Ogle County that's directly to the north. So 16 actually I did spend some time with them. I 17 went and volunteered with them. Their main 18 mission is exactly what we're trying to do under 19 the solar farm. 20 And they have identified through -- they 21 do have a business operation of a Christmas tree 22 farm there. But the principal operation, the 23 philanthropic efforts, are to preserve native 24 grasslands. In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 23</p> <p>1 enhancement around soybean fields in Ohio 2 increased visitation from the insects to soybean 3 flowers and actually increased the productivity 4 of the soybean yields by up to 23 percent in 5 that space. 6 So if you see on this parcel, as an 7 example, there's 150 acres total. We're going 8 to allocate, or our goal is to allocate 9 approximately 40 acres to this project. All the 10 rest of that, which is currently being used for 11 corn production, is going to become, 12 hypothetically, according to this study, more 13 productive because there's going to be more 14 native pollinators there and there's going to be 15 more natural insects that will affect the 16 pollinator production. 17 Also, they did examine the carbon 18 retention on that, and they found that the 19 native pollinator species actually capture 20 significantly more carbon from the air than 21 traditional agriculture. 22 And that's what that chart represents. 23 MR. STANDIFORD: Do you want to go into a 24 little more detail about the chart and what they In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 22</p> <p>1 And I did share the soil mix with them to 2 see if they had any objections, if there were 3 going to be any cross pollinations with what we 4 aim to do and what they did. I didn't receive 5 any objection. So I did reach out to them to 6 make sure, at least from this perspective, that 7 it's compatible. 8 In talking about that study, there's 9 comparisons between traditional agricultural use 10 and then a historical use of solar development 11 that has turf grass under the panels to grow 12 farm for golf courses or what have you. Now 13 there's a push for native pollinators. 14 They examined three main things, was the 15 segment export, which is how much soil runs off 16 the land in both agricultural turf and 17 pollinator. That's how much actual physical 18 soil is leaving the land on account of rainfall 19 or other national events. 20 They also examine the impact of 21 pollinators on the property. For example -- and 22 this would be beneficial to the surrounding 23 agricultural land around the solar development. 24 In that study, they cite that pollinator habitat In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 24</p> <p>1 should be looking at? 2 MR. ANDERSON: Yeah, I wish I had it in 3 front of me. I wish I had it in front of me. 4 Give me just one moment, I can grab it. 5 They can have it. 6 MR. STANDIFORD: So what are they looking 7 at here? 8 MR. ANDERSON: Give me one more moment. 9 I'll have a reference. 10 Okay. So basically the A, B, C, D. On 11 the A scenario, the yellow, green and -- 12 MR. OCKEN: Want to bring that back -- 13 MR. STANDIFORD: Yes, I will. 14 MR. OCKEN: -- so we can kind of all see 15 it? 16 MR. STANDIFORD: You betcha. 17 MR. OCKEN: Just right here in the middle. 18 MR. STANDIFORD: This is why I get paid 19 the big bucks, right here. 20 MR. ANDERSON: In the upper left, you'll 21 see the pollinator index. And the actual 22 meaning of the 0.125, I'm not an environmental 23 scientist, so I don't know what the actual 24 impact of that will be, but you can see, at In Totidem Verbis, LLC (ITV)</p>



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<p>1 least a proportional impact, the agricultural</p> <p>2 scenario versus the native grassland. You can</p> <p>3 see significant improvement in the amount of</p> <p>4 pollinator activity that's going to be happening</p> <p>5 around these solar sites.</p> <p>6 MR. OCKEN: Just a clarification on your</p> <p>7 chart. We have three colors there. We have a</p> <p>8 yellow, a green and a pink. Do you want to</p> <p>9 explain what those three colors represent?</p> <p>10 MR. ANDERSON: Yes, sir. So the yellow is</p> <p>11 -- across all four charts, the yellow is</p> <p>12 agriculture. That would be assuming no solar</p> <p>13 development or -- the basis of the study was no</p> <p>14 solar development.</p> <p>15 MR. OCKEN: So that would be, like, row</p> <p>16 crop production?</p> <p>17 MR. ANDERSON: Just row crop production.</p> <p>18 Corn, soybeans. And this is all from the</p> <p>19 Midwest.</p> <p>20 MR. OCKEN: That's the yellow part, okay.</p> <p>21 MR. ANDERSON: The green part is turf</p> <p>22 grass, which is kind of in the middle. If you</p> <p>23 were to see a similar solar petition maybe ten</p> <p>24 years ago, they might have been talking about</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p>1 lowest; is that correct?</p> <p>2 MR. ANDERSON: That's correct, yes.</p> <p>3 MR. OCKEN: Okay.</p> <p>4 MR. ANDERSON: On the bottom, the next</p> <p>5 square, I think this might be the most</p> <p>6 constructive for concerns about prime farmland.</p> <p>7 Because this is actual -- the natural forests</p> <p>8 and how they keep soil on the land or don't.</p> <p>9 And that's largely an impact of the deeper-root</p> <p>10 structures that the native grasslands will have.</p> <p>11 When you have traditional agricultural,</p> <p>12 there's not much competition due to natural</p> <p>13 weeding, due to glyphosate spread on the</p> <p>14 property. The plants just don't need to develop</p> <p>15 that deep of roots. And that's beneficial in a</p> <p>16 commercial sense, from a traditional farming</p> <p>17 perspective. But it does have impacts on</p> <p>18 amount of sediment that's exported to the</p> <p>19 remaining lands. If you think of rainfall on a</p> <p>20 poorly-situated set of properties, you might</p> <p>21 have significant sediment export.</p> <p>22 If you were -- with the solar panels, if</p> <p>23 you were to plant native grasses, which is</p> <p>24 required, you would have deeper roots, you would</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
Page 26	Page 28
<p>1 turf grass under the panels, but it's kind of</p> <p>2 gone by the wayside. But they do have a</p> <p>3 historical reference for data on the impact of</p> <p>4 that on the surrounding land.</p> <p>5 Then this pink or orangish color, that's</p> <p>6 what we're proposing to do here, and that's</p> <p>7 what's required by the State of Illinois and</p> <p>8 also the Ogle County Zoning Ordinance.</p> <p>9 MR. OCKEN: Okay.</p> <p>10 MR. ANDERSON: So as you can see across</p> <p>11 all of the four boxes -- and I'll go to Box D,</p> <p>12 the carbon solar prevention, this is what you</p> <p>13 see about, you know, renewable energy planting,</p> <p>14 capturing carbon from the air. There's an index</p> <p>15 there that shows it does capture a large</p> <p>16 carbon --</p> <p>17 MR. OCKEN: So that's the graph in the</p> <p>18 upper right-hand corner?</p> <p>19 MR. ANDERSON: Yes.</p> <p>20 MR. OCKEN: And that's carbon retention?</p> <p>21 MR. ANDERSON: Carbon retention.</p> <p>22 MR. OCKEN: So we're basically seeing that</p> <p>23 the pollinators have the highest carbon</p> <p>24 retention and traditional agricultural has the</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p>1 have plants that have historically grown in</p> <p>2 Illinois that are not genetically modified.</p> <p>3 Although, there is benefits to, obviously, corn</p> <p>4 production. I'm not disparaging that.</p> <p>5 But there are plants that have a more</p> <p>6 natural use of the environment. Therefore, they</p> <p>7 develop deeper roots and there's less sediment</p> <p>8 export that comes from, in this case would be a</p> <p>9 solar use.</p> <p>10 On the final scenario, this is water</p> <p>11 retention. It's the same concept of the</p> <p>12 sediment export. Because as rain falls and you</p> <p>13 have natural plantings, more of the rain</p> <p>14 actually stays on the land. As less water runs</p> <p>15 off the land, naturally more of the prime soil</p> <p>16 that's very important to Ogle County actually</p> <p>17 will stay on the property.</p> <p>18 MR. STANDIFORD: Is that it with this one?</p> <p>19 MR. ANDERSON: That is the end of that</p> <p>20 one.</p> <p>21 MR. OCKEN: Before we leave that, do any</p> <p>22 of the Board members have questions about this</p> <p>23 chart?</p> <p>24 MR. SODERHOLM: Yeah, I do.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 29</p> <p>1 MR. OCKEN: Go ahead.</p> <p>2 EXAMINATION</p> <p>3 BY MR. SODERHOLM:</p> <p>4 Q. Do you know the difference between a pollinator</p> <p>5 and grass?</p> <p>6 A. I mean, pollinators --</p> <p>7 Q. Your two main categories of prairie, one is a</p> <p>8 short grass prairie or a tall grass prairie and</p> <p>9 then there's pollinators. Grasses will go down</p> <p>10 in some cases 16 feet and they are about 8 or</p> <p>11 9 feet high.</p> <p>12 I kind of doubt you're going to put any</p> <p>13 grasslands in the middle of your solar array,</p> <p>14 so.</p> <p>15 A. Well, I'm happy to address that and talk about</p> <p>16 that.</p> <p>17 Q. You mentioned different aspects of water</p> <p>18 retention, and the water retention is probably</p> <p>19 done best with tall grass.</p> <p>20 A. Yes, I know that --</p> <p>21 Q. You're probably not going to be using --</p> <p>22 A. Yes, sir, and I appreciate the question.</p> <p>23 Q. I'm also going to ask you sometime in this, and</p> <p>24 I might as well ask right now, what is going to</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 31</p> <p>1 with native plants and pollinators and grasses,</p> <p>2 it sounds good, but --</p> <p>3 A. Well --</p> <p>4 Q. -- just show it to me?</p> <p>5 A. The one thing I can say, I can show it to you.</p> <p>6 But as an alternative, if there are specific</p> <p>7 species that we can coordinate with Ogle County</p> <p>8 that would be most appealing, that would -- we</p> <p>9 would be certainly willing to work with that, in</p> <p>10 the same way we are willing to work with the</p> <p>11 Prairie Foundation Society. If there's any</p> <p>12 species that -- because they are the native</p> <p>13 plant experts. If they were here, they could</p> <p>14 probably jump in and speak to that. Or if I had</p> <p>15 an environmental person with me, they could</p> <p>16 speak to that.</p> <p>17 Although I do know, as part of the</p> <p>18 requirements to submit to the State of Illinois</p> <p>19 for the Adjustable Block Program, there is a</p> <p>20 specific list to Illinois of Illinois native</p> <p>21 plants that's required. Then they take that</p> <p>22 giant list and they look at the exact area, in</p> <p>23 this case it will be Ogle County, and they look</p> <p>24 for Ogle County native species.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 30</p> <p>1 be your seed source?</p> <p>2 A. I have -- I consulted with -- we have an actual</p> <p>3 seed mix that's prescribed by the State of</p> <p>4 Illinois.</p> <p>5 Q. Do you use local genotype?</p> <p>6 A. I can't speak to the species, but I can bring</p> <p>7 them up.</p> <p>8 Q. Every solar farm talks about planting native</p> <p>9 species. I haven't found one yet that can, you</p> <p>10 know, say that they will be using Prairie Moon</p> <p>11 Nursery out of Wenona or Taylor Creek Nursery</p> <p>12 out of Broadhead, Wisconsin, which utilizes</p> <p>13 native genotype.</p> <p>14 A. If you -- if you give me one minute, I can give</p> <p>15 you a breakdown of the exact list of species and</p> <p>16 where they come from, which I can supplement as</p> <p>17 part of our environmental review with the</p> <p>18 requirements from the State of Illinois.</p> <p>19 Q. I know some people use -- you know, get the</p> <p>20 Pheasants Forever seed mix, in which there is</p> <p>21 invasive species. So, you know, anyway. Enough</p> <p>22 said.</p> <p>23 A. As a --</p> <p>24 Q. It sounds good to say, We're going to plant it</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 32</p> <p>1 I'm sorry, I can't speak to the exact</p> <p>2 ones. I do have a list exactly for this project</p> <p>3 that was prepared for it that, if approved,</p> <p>4 these will be the species without intervention</p> <p>5 that we will plant. And I can supplement that</p> <p>6 or bring it up now.</p> <p>7 MR. STANDIFORD: Nick Standiford. I'm a</p> <p>8 zoning attorney at Schain Banks, 70 West Madison</p> <p>9 in Chicago.</p> <p>10 Is it Mr. Soderholm? Soderholm? Is that</p> <p>11 how you say it?</p> <p>12 MR. SODERHOLM: Yes, sir.</p> <p>13 MR. STANDIFORD: So if the Applicant</p> <p>14 wants -- if the Board wants to have a condition</p> <p>15 that the -- like you suggest, about using the</p> <p>16 native seeds, I think that the Applicant would</p> <p>17 be willing to do that to ensure that the --</p> <p>18 MR. SODERHOLM: I would probably -- if</p> <p>19 this is passed, I would put that stipulation on.</p> <p>20 MR. STANDIFORD: Absolutely.</p> <p>21 MR. ANDERSON: That would be no issue.</p> <p>22 During the building permit process, we would</p> <p>23 have that same kind of consultation to make sure</p> <p>24 that what we are planting matches up with what</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 33</p> <p>1 Ogle County wishes.</p> <p>2 MR. STANDIFORD: And doesn't get you</p> <p>3 invasive species. So we understand that, and</p> <p>4 that's a good idea.</p> <p>5 MR. ANDERSON: If you could get the green</p> <p>6 map over here.</p> <p>7 I do want to back up one second to the</p> <p>8 other limiting factor, in that this project is</p> <p>9 considered in light of prime farmland. Nick is</p> <p>10 going to hold up -- and I'm sure you're</p> <p>11 familiar. This is from the 2023 Comprehensive</p> <p>12 Plan from Ogle County. This is just a map of</p> <p>13 the farmland classification soils in Ogle</p> <p>14 County.</p> <p>15 So as you can see, everything that's</p> <p>16 either dark green or a light green is considered</p> <p>17 either absolute prime farmland or near prime</p> <p>18 farmland with some improvement required. The</p> <p>19 areas in orange, I believe, are State-protected</p> <p>20 farmland, which would also be, in my view,</p> <p>21 similarly viewed to developing on prime</p> <p>22 farmland.</p> <p>23 Then the other black areas are the kind of</p> <p>24 developed areas you'll see around the main</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 35</p> <p>1 comes from the -- that's the 89.64 --</p> <p>2 MR. SODERHOLM: The site, as you propose</p> <p>3 it, is primarily almost all prime farmland.</p> <p>4 MR. ANDERSON: It is all prime farmland.</p> <p>5 MR. SODERHOLM: Yeah.</p> <p>6 MR. ANDERSON: We can see that. I don't</p> <p>7 think there's any contention that -- we are</p> <p>8 trying to develop on prime farmland, so I do</p> <p>9 want to focus on the effects of it. It is prime</p> <p>10 farmland, so that is an issue.</p> <p>11 MR. STANDIFORD: Just the reason that we</p> <p>12 just want to show the larger map is, it is hard</p> <p>13 to find non-prime farmland in the county. It's</p> <p>14 just so lush here.</p> <p>15 And I did see two eagles on the way, which</p> <p>16 is pretty cool.</p> <p>17 MR. ANDERSON: One last point on the same</p> <p>18 general note, and then I just want to wrap up</p> <p>19 with some general comments, is there are some</p> <p>20 claims that solar farms will harm or reduce</p> <p>21 agricultural production, thereby hurting rural</p> <p>22 communities like this. And there was another</p> <p>23 study that I am going to reference that I can</p> <p>24 supplement.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 34</p> <p>1 municipal centers, non-farmland issues.</p> <p>2 But I just wanted to speak to the</p> <p>3 challenge of specifically Ogle County. We want</p> <p>4 to work with the County as much as possible, but</p> <p>5 Ogle County is rich in prime farmland. So that</p> <p>6 is just a reality.</p> <p>7 So the extent that we're working with</p> <p>8 agricultural landowners, trying to find low LESA</p> <p>9 scores or something that would be more</p> <p>10 acceptable to the Board, it is a challenge in</p> <p>11 Ogle County. Because as you can see, just a</p> <p>12 rough estimate, over 90 percent of the total</p> <p>13 land in Ogle County is prime farmland. So I</p> <p>14 just wanted to make that known.</p> <p>15 MR. STANDIFORD: Are there any questions</p> <p>16 about this?</p> <p>17 MR. OCKEN: Did you have a question?</p> <p>18 MR. SODERHOLM: This is specific to that</p> <p>19 site. It shows the soil map.</p> <p>20 MR. ANDERSON: Correct. That's from</p> <p>21 the --</p> <p>22 MR. SODERHOLM: It's measurably better</p> <p>23 than that one right there.</p> <p>24 MR. ANDERSON: Yeah, and I believe that</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 36</p> <p>1 In 2021, the U.S. Department of Energy ran</p> <p>2 a study. They have national goals for renewable</p> <p>3 energy that include solar, and they have 1570</p> <p>4 gigawatts of solar energy that they identified</p> <p>5 they need by 2050. So obviously Illinois would</p> <p>6 play a percentage in that for the national</p> <p>7 goals.</p> <p>8 Just for perspective, this project is</p> <p>9 4.99 megawatts. 1 gigawatt is 1,000 megawatts.</p> <p>10 So multiply 1,000 times 1570, and then you get</p> <p>11 some estimation of these type of projects.</p> <p>12 But obviously the majority of that goal</p> <p>13 would be made up of utility-scale projects,</p> <p>14 probably largely in Texas and a lot of those</p> <p>15 areas.</p> <p>16 But this is on the national goal. So if</p> <p>17 they assumed that all of the -- to meet that</p> <p>18 goal, they would need 10.3 million acres of</p> <p>19 farmland across the United States to meet that</p> <p>20 1570-gigawatt goal. This would be -- assuming</p> <p>21 that under the most aggressive scenario, if all</p> <p>22 of this was used for solar production, only</p> <p>23 1.15 percent of total farmland in the United</p> <p>24 States would be converted to solar use. That</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 37</p> <p>1 would leave 98, the majority share, of some 2 percentage of untouched -- agricultural 3 production that would remain untouched by a 4 solar development. 5 So I just want to highlight that, as well 6 as the other limiting factors in Ogle County. 7 There is natural stops. I did read in the 8 record at past hearings that there's some 20 or 9 30 pending solar applications. I do know that 10 some percentage of those probably aren't going 11 to come to completion, and there's natural 12 limiting factors just in general. But I do want 13 to focus on this project. 14 The last point I want to do is just 15 talk -- I want to share some pictures here and 16 talk about what's possible to do under solar 17 panels. This is not an example of what we would 18 be able to do under Yellow Rock Solar. These 19 are pictures from a 5-acre solar farm in 20 Colorado. 21 You can see there, if you were to ask any 22 of those Colorado farmers what they think of 23 Illinois soil, they would be jealous because 24 they're dealing with soil that's from the steps In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 39</p> <p>1 solar farms are. And there are economic 2 opportunities and stuff that will come up in the 3 future for additional economic development under 4 these solar farms. I just want to highlight 5 this as an example, that not everything is just 6 concrete and steel, that there can be additional 7 uses for the land. 8 And we propose that with the native 9 plantings and with this agrivoltaics production, 10 as well as some of the issues we have discussed, 11 that we feel that Yellow Rock Solar would be a 12 good addition to Knox County (sic), and we 13 request that you recommend this project for 14 approval. 15 Thank you. Are there any questions? 16 EXAMINATION 17 BY MR. OCKEN: 18 Q. Just in regards to that photo that we just 19 looked at -- 20 A. Yes, sir. 21 Q. -- what are the approximate size of each of 22 those solar panels? 23 A. They would be similar in size to what you would 24 see on each project. They are relative -- they In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 38</p> <p>1 of the Rocky Mountains that are full of rock, 2 that they can't do much with. 3 Under even these solar panels, you can see 4 under the perimeters they have a small vegetable 5 farm. Around the outside they have blackberry 6 bushes. You can see actual agricultural 7 production use, traditional-style farming on the 8 ground under these solar panels. 9 So if you can extrapolate that, that's a 10 5-acre project. This one will be 40. I know 11 there are much larger projects pending in Ogle 12 County. There are additional uses for this 13 land. Currently the plan, as prescribed by the 14 state of Illinois, is to plant native grasses 15 and also have a component of agrivoltaics. 16 Agrivoltaics, meaning dual use of land. Agri is 17 obviously the farm production. Voltaics comes 18 from the solar, or PV. So this would be a 19 dual-use classification of land. 20 Right now our goal on this project is to 21 implement sheep grazing. This would be the 22 State requirement for agrivoltaics. 23 But you can see, this is a potentially 24 20-year or 40-year project, as many of these In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 40</p> <p>1 don't change much in size. The one difference 2 there is, those ones don't tilt. They were 3 built before the technology was widely adopted. 4 And this is more of -- this one is 5 basically in someone's backyard on a larger 6 farm. These were used as an educational 7 opportunity to invite people like me -- I'm in 8 one of those pictures, if you can't tell. But 9 to invite people like me just to find out what's 10 possible for use of solar farms. 11 Q. Okay. So in this proposed project that we're 12 looking at on Daysville Road, if this is a solar 13 panel, so in the morning -- this is east. So in 14 the morning it would be facing like this, is 15 that right, and then throughout the day it would 16 rotate, and then in the afternoon it would be 17 facing like this? 18 A. That's exactly correct, yes. 19 Q. Okay. Is there a provision for these types of 20 panels that if a really high wind comes up, will 21 they go flat? 22 A. Yes. 23 Q. So there's a monitor to monitor the wind speed 24 if it gets too high? In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 41</p> <p>1 A. Yes.</p> <p>2 Q. Because otherwise I would think they would just</p> <p>3 blow them off.</p> <p>4 A. No, I forget the exact name of what monitors</p> <p>5 the wind, but there are temperature monitors,</p> <p>6 wind monitors, weather event monitors, and all</p> <p>7 of that is tied into a grid which feeds back --</p> <p>8 in this case, Cypress Creek Renewables has a</p> <p>9 national monitoring center in North Carolina</p> <p>10 which operates 24/7.</p> <p>11 So anything like that, their job is to</p> <p>12 monitor weather patterns to see if anything like</p> <p>13 that -- and there is an automatic shutoff of the</p> <p>14 panels, to where if there is excessive wind that</p> <p>15 they would lock up. And then other</p> <p>16 environmental factors, you know, too much heat</p> <p>17 or if there's too much pollen that comes on the</p> <p>18 panels that interferes with production, they</p> <p>19 would send someone out to clean the panels,</p> <p>20 stuff like that.</p> <p>21 Q. As I look at the site map, do I read this</p> <p>22 correctly that there is a -- it's labeled as a</p> <p>23 vegetative buffer along Daysville Road?</p> <p>24 A. Correct.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 43</p> <p>1 be between 8 and 10 feet, although it is</p> <p>2 specifically called out in the Zoning Ordinance.</p> <p>3 Q. How high was it?</p> <p>4 A. I believe it was between 8 and 10 feet arbor</p> <p>5 vitae, or some combination of other species.</p> <p>6 Q. That's all the farther they'll go?</p> <p>7 A. I'm sorry?</p> <p>8 Q. That's all the farther they would grow high?</p> <p>9 A. Well, they would take some time to grow to that</p> <p>10 height, so, for some natural growth.</p> <p>11 Q. Well, I have got solar panels at my house, and</p> <p>12 I had to keep them so many feet away from my</p> <p>13 windbreak or else come this time of night they</p> <p>14 are not going to generate anything because of</p> <p>15 the shadow of the trees.</p> <p>16 A. Well, you can see on the site plan, it should</p> <p>17 be a vegetative buffer and then -- I know it's</p> <p>18 relatively small on the zoning application, but</p> <p>19 then there's a fence, and there should be some</p> <p>20 setback between the vegetative buffer, then the</p> <p>21 fence, then the solar panels, which all have</p> <p>22 been engineered to maximize that kind of</p> <p>23 issue -- or minimize that issue, I believe.</p> <p>24 MR. STANDIFORD: Mr. Chairman, I believe</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 42</p> <p>1 Q. Can you elaborate on what type of buffer that</p> <p>2 would be?</p> <p>3 A. Well, it's -- our intention would be to satisfy</p> <p>4 whatever the requirements would be of the Ogle</p> <p>5 County Zoning Code for the building permit</p> <p>6 process. So that's why we have it as a</p> <p>7 vegetative buffer.</p> <p>8 I do know that standard practice is to put</p> <p>9 alternating rows of arbor vitae. But any</p> <p>10 specific vegetative buffer, potentially with</p> <p>11 input from the neighbors or from the County, we</p> <p>12 would be open to -- similar to making changes on</p> <p>13 the pollinator species.</p> <p>14 Q. According to this plan, is that a vegetative</p> <p>15 buffer just along Daysville Road then?</p> <p>16 A. That is correct, although if there's -- we</p> <p>17 would be willing to supplement that. But at</p> <p>18 least from our reading of the Zoning Code, it's</p> <p>19 only required along the road.</p> <p>20 MR. OCKEN: Okay. Questions?</p> <p>21 EXAMINATION</p> <p>22 BY MR. BULTHAUS:</p> <p>23 Q. How high is this buffer?</p> <p>24 A. How high is the buffer? I believe it needs to</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 44</p> <p>1 our landowner is here as well, if he could get</p> <p>2 up and say a word.</p> <p>3 Do you want to introduce yourself, be</p> <p>4 sworn in as well, and state your name and</p> <p>5 address?</p> <p>6 CHUCK ANZELC,</p> <p>7 being first duly sworn, testified as follows:</p> <p>8 MR. OCKEN: Please state your name and</p> <p>9 address.</p> <p>10 MR. ANZELC: My name is Chuck Anzelc,</p> <p>11 A-N-Z-E-L-C, at 25556 Northcrest Drive in</p> <p>12 Minooka, Illinois.</p> <p>13 Okay. Really, frankly, I don't have a</p> <p>14 whole lot of questions for you guys. I actually</p> <p>15 have more for him, obviously, since they're</p> <p>16 going to develop my land.</p> <p>17 But I will tell you this, earlier today I</p> <p>18 took the drive up from Joliet and I met with a</p> <p>19 tiling company that's based here, I think, in</p> <p>20 Oregon. Bob Rogers is renting my land. He's my</p> <p>21 tenant. He had mentioned about a week ago or</p> <p>22 so, there's some water issues on the back 40,</p> <p>23 way, way back on the east side. We're going to</p> <p>24 address those. We're going to run a main about</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 45</p> <p>1 40, 50 feet into my land. So eventually, if  2 need be, we can go ahead and retile that back  3 side. It's not bad, but the -- immediately to  4 the -- I'm not from this area. Immediately to  5 the east, that land is pretty bad. There's a  6 lot of water.  7 So we're going to get that fixed up, and  8 hopefully that will make things better for these  9 guys to go ahead and get something going.  10 MR. OCKEN: Okay. Did he --  11 MR. SODERHOLM: Does that mean you're  12 going to drain that wetland?  13 MR. ANZELC: Well, my land is not that  14 wet. It's really not wetland on that side, on  15 my side. It's kind of -- it kind of terminates  16 right at the border of my property and -- I  17 don't have the --  18 Who owns the land to the east of me?  19 MR. SODERHOLM: There is nothing to the  20 east. To the direct north of you there's a  21 fairly significant wetland.  22 MR. ANZELC: It would be -- right over  23 here. Hold on, let me get the plat.  24 MR. OCKEN: It would be this land.  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 47</p> <p>1 MR. STANDIFORD: Explain why you want the  2 project.  3 MR. ANZELC: Okay. Yeah, solar power is  4 the way to be. I mean, you know, there's pros  5 and cons to everything, but I think it's going  6 to happen. Hopefully it will. And it will help  7 our environment out. You know, just like you  8 see the turbines, the wind power. So we'll make  9 this all happen.  10 MR. STANDIFORD: Why do you want it  11 personally?  12 MR. ANZELC: Why do I want it personally?  13 MR. STANDIFORD: It's more money, right?  14 MR. ANZELC: Well, of course. That's the  15 name of the game in the United States. So  16 anyway, yeah, so that's where we're at.  17 MR. OCKEN: Okay. Mr. Bulthaus, do you  18 have a question?  19 EXAMINATION  20 BY MR. BULTHAUS:  21 Q. Which way are you going to take that tile, east  22 or west, towards Daysville Road? Which way does  23 it slope?  24 A. The tile -- yeah, the main will run from north  In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 46</p> <p>1 MR. SODERHOLM: Right here, this area  2 right here.  3 MR. OCKEN: Yeah, but this is all his. So  4 whoever he's talking about to the east of him,  5 which would be over here off the map.  6 MR. ANZELC: I am sure you guys know Adam  7 Herwig. He owns the property to the east of me.  8 He has a lot of drainage water issues here. So  9 we're going to try to fix both at the same time,  10 if at all possible.  11 I can't remember, who's the name of the  12 tiling company? I can't remember. Yeah, I  13 don't know. But anyway, I know he's from  14 Oregon. So, yeah, that's what's going on thus  15 far.  16 And it's kind of ironic that this has all  17 happened because when I got -- I found out about  18 these guys developing my property. I didn't  19 realize at the time. Bob had called me the next  20 day to say, Hey, you know what, let's take a  21 look at tiling first. I said, Well, before you  22 do anything, we've got a meeting here Thursday  23 night at 6 o'clock. So here we are.  24 MR. OCKEN: Okay.  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 48</p> <p>1 to south, and then the tiles will run east and  2 west through the property.  3 But that's not going to happen this year.  4 It's probably going to happen next year.  5 Q. So where's --  6 A. Because he already planted. Bob planted  7 already.  8 Q. Where is it going to drain out at? It's got to  9 go to a roadway or creek or someplace?  10 A. That's a good question. It's going to go --  11 can I take it up there to you guys?  12 What he proposed is going to go this way.  13 There's, like, a --  14 Q. Daysville Road?  15 A. Yeah.  16 MR. SODERHOLM: Where's the source?  17 MR. ANZELC: I'm sorry, wait a minute.  18 Wait, wait, wait, wait. Okay. We're looking at  19 it like this.  20 Okay. He's going to run the main this  21 way, and he's going to drain out that way.  22 MR. SODERHOLM: No.  23 MR. ANZELC: No?  24 MR. SODERHOLM: That's not even your land.  In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 49</p> <p>1 MR. ANZELC: No, but the main is going to</p> <p>2 kind of parallel our property line.</p> <p>3 MR. OCKEN: He's dealing with his</p> <p>4 neighbors here.</p> <p>5 MR. ANZELC: Oh, yeah, we're in</p> <p>6 conjunction with three other people, yeah, that</p> <p>7 has to go through.</p> <p>8 MR. BULTHAUS: You got --</p> <p>9 EXAMINATION</p> <p>10 BY MR. SODERHOLM:</p> <p>11 Q. Is there plans to extend this solar farm</p> <p>12 further to the east?</p> <p>13 A. No. No, because it's not going to be allowed.</p> <p>14 MR. ANDERSON: What we need to approve, a</p> <p>15 4.99-megawatt capacity which we're aiming for,</p> <p>16 is approximately 40 acres. So there would be</p> <p>17 no --</p> <p>18 Q. (By Mr. Soderholm:) Will you be draining any</p> <p>19 of that wetland there to the north of your</p> <p>20 array?</p> <p>21 MR. ANDERSON: I can speak particular in</p> <p>22 the solar farm area. As part of the AIMA, there</p> <p>23 is going to be a drain tile investigation.</p> <p>24 MR. SODERHOLM: Show me on this map where</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 51</p> <p>1 MR. OCKEN: Other questions from the</p> <p>2 Board?</p> <p>3 MR. BULTHAUS: Yeah. On the north side of</p> <p>4 that, there seems like there's quite a distance</p> <p>5 between the fence and the solar array, where on</p> <p>6 the south side it's right up against the fence.</p> <p>7 MR. ANDERSON: Yeah, there's a -- there's</p> <p>8 some engineering for the layout of the solar</p> <p>9 panels. It's not exactly symmetrical around</p> <p>10 there. They do have to account for wetlands and</p> <p>11 natural variations.</p> <p>12 But if I can say one thing further on the</p> <p>13 drain tile issue, that if this project is</p> <p>14 approved, the next step, as part of the</p> <p>15 Agricultural requirements or the Impact</p> <p>16 Mitigation requirements, is to conduct a drain</p> <p>17 tile investigation survey, where if there are</p> <p>18 any drain tiles that will be impacted by, for</p> <p>19 example, the piles being driven into the ground,</p> <p>20 we have to, as required by the State Statute and</p> <p>21 this agreement that we signed, to reroute the</p> <p>22 drain tiles.</p> <p>23 And to the extent that the County -- like,</p> <p>24 we will supplement the drain tile investigation</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 50</p> <p>1 you're going to drain and where the tile is</p> <p>2 going to go.</p> <p>3 MR. ANZELC: What he proposed --</p> <p>4 MR. BULTHAUS: Right there, going down</p> <p>5 through here, and going out that way to the</p> <p>6 east.</p> <p>7 MR. ANZELC: He's going to run --</p> <p>8 MR. BULTHAUS: Is what you're saying.</p> <p>9 This is east. This is west.</p> <p>10 MR. ANZELC: Okay. Got it.</p> <p>11 Okay. So yeah, this area is wet, a little</p> <p>12 bit, right through here, not bad. He's going to</p> <p>13 run a main -- no, I'm sorry. He's going to go</p> <p>14 this way.</p> <p>15 MR. BULTHAUS: North?</p> <p>16 MR. ANZELC: Yeah, north.</p> <p>17 MR. SODERHOLM: Over to John Barnhart's?</p> <p>18 MR. ANZELC: Yeah, you know what, I think</p> <p>19 he did say we're going to go through some of his</p> <p>20 property.</p> <p>21 MR. SODERHOLM: You're not going to drain</p> <p>22 any of the wetland, are you?</p> <p>23 MR. ANZELC: No. It's not going to solar,</p> <p>24 no.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 52</p> <p>1 survey, but you will see exactly where the drain</p> <p>2 tiles are, our plans for rerouting them if</p> <p>3 needed, and the drainage plan for any changes in</p> <p>4 the drain tile.</p> <p>5 MR. OCKEN: Okay. Other questions?</p> <p>6 MR. SODERHOLM: Yeah.</p> <p>7 MR. OCKEN: Mr. Soderholm.</p> <p>8 RYAN ANDERSON,</p> <p>9 having been previously duly sworn, testified as</p> <p>10 follows:</p> <p>11 EXAMINATION</p> <p>12 BY MR. SODERHOLM:</p> <p>13 Q. I'm looking at Page 2 of the Staff Report.</p> <p>14 40 acres of 156.13-acre site. And you just said</p> <p>15 there are no plans for future expansion to the</p> <p>16 east?</p> <p>17 A. That's correct. So at this -- the exact</p> <p>18 acreage might be plus or minus --</p> <p>19 Q. I don't want to quibble about that.</p> <p>20 A. Yeah, you are correct.</p> <p>21 Q. You got vast areas to the east all the way to</p> <p>22 that road up there?</p> <p>23 A. Yeah, and that will all be farmed.</p> <p>24 MR. OCKEN: That would be another petition</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 53</p> <p>1 if they wanted to expand.</p> <p>2 MR. SODERHOLM: Okay. I'm just wanting to</p> <p>3 know.</p> <p>4 MR. OCKEN: They would have to come back.</p> <p>5 MR. SODERHOLM: I'm going to refer a</p> <p>6 little bit to the Ogle County Amendatory</p> <p>7 Comprehensive Plan. And if you'd bear with me,</p> <p>8 I'd like to read it, a portion of it.</p> <p>9 The purpose and intent of the AG-1 AG</p> <p>10 District is to help implement the goals and</p> <p>11 objectives of Ogle County Amendatory</p> <p>12 Comprehensive Plan. The long-range goal for</p> <p>13 agricultural land use in the county is to</p> <p>14 preserve the most valuable natural areas, that</p> <p>15 of fertile lands, for agricultural pursuits and</p> <p>16 to protect the land best suited for farming from</p> <p>17 premature urbanization and encroachment of</p> <p>18 incompatible land uses which would hinder farm</p> <p>19 operation and irretrievably deplete agricultural</p> <p>20 land.</p> <p>21 The Agricultural District regulations are,</p> <p>22 therefore, designed to regulate the use of land</p> <p>23 and buildings within areas of the county where</p> <p>24 soil and topographic conditions are best suited</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 55</p> <p>1 are compliant with the State law standards.</p> <p>2 MR. SODERHOLM: And I would add that you</p> <p>3 find land that is highly erodible or hilly land</p> <p>4 or something like that and put your site on less</p> <p>5 desirable land rather than flat, prime farmland.</p> <p>6 MR. STANDIFORD: Understood. And the</p> <p>7 solar farms, they need to be on flat land. If</p> <p>8 you go throughout the state, they'll tell you</p> <p>9 that they need to be relatively flat or the</p> <p>10 facility doesn't work.</p> <p>11 MR. SODERHOLM: Find highly erodible land</p> <p>12 and put it there or an abandoned drag strip or a</p> <p>13 toxic waste site or something like that, but not</p> <p>14 on prime farmland.</p> <p>15 MR. STANDIFORD: Yes, sir. And there are</p> <p>16 projects that are going in these types of areas.</p> <p>17 But at the same time, as you heard from</p> <p>18 Mr. Anderson, this doesn't erode the land. It</p> <p>19 doesn't erode the prime farmland. It saves it</p> <p>20 for 40 years.</p> <p>21 MR. SODERHOLM: But it's taking land out</p> <p>22 of production.</p> <p>23 MR. STANDIFORD: But the owner has</p> <p>24 property rights too, and he wants to see the</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 54</p> <p>1 to the pursuit of ag land uses. It is essential</p> <p>2 that scattered indiscriminate urban development</p> <p>3 within areas best suited for agriculture be</p> <p>4 precluded and that orderly urban development be</p> <p>5 facilitated.</p> <p>6 It is hereby declared the legislative</p> <p>7 intent and purpose of the AG-1 District land</p> <p>8 district that land in the county which is</p> <p>9 productive should remain in productivity until</p> <p>10 such time as the natural growth of</p> <p>11 municipalities preclude preservation thereof.</p> <p>12 That was written on May 18, 2010.</p> <p>13 MR. STANDIFORD: Mr. Soderholm, can I</p> <p>14 respond to that?</p> <p>15 MR. SODERHOLM: Huh?</p> <p>16 MR. STANDIFORD: Can I respond to that?</p> <p>17 MR. SODERHOLM: Sure can.</p> <p>18 MR. STANDIFORD: Thank you, sir.</p> <p>19 The only response would be that there's</p> <p>20 been a legislative directive by the County Board</p> <p>21 to do solar farms as Special Uses in the</p> <p>22 Agricultural Districts. There's already been a</p> <p>23 legislative decision that these are good</p> <p>24 projects for agricultural land so long as they</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 56</p> <p>1 solar farm there. He doesn't want to farm it.</p> <p>2 He'd rather use the farm -- he'd rather farm the</p> <p>3 sun's energy to generate power to help the</p> <p>4 residents in the county.</p> <p>5 MR. SODERHOLM: Okay. You want to --</p> <p>6 you're talking about the sun's energy. This is</p> <p>7 a gentleman by the name of Bryce. I believe</p> <p>8 he's a scientist. Showed that wind and solar</p> <p>9 subsidies are many times higher than oil,</p> <p>10 natural gas and coal, but nuclear energy stands</p> <p>11 alone as the undisputed champion of producing</p> <p>12 more American electricity per subsidy dollar</p> <p>13 spent.</p> <p>14 The efficiency of high energy wind</p> <p>15 conversion -- wind conversion systems and solar</p> <p>16 is not the most efficient.</p> <p>17 MR. STANDIFORD: Agree, agree, but they</p> <p>18 are efficient. It's amazing what you can do in</p> <p>19 Illinois, where there's not as much sun as</p> <p>20 Arizona or Colorado.</p> <p>21 MR. SODERHOLM: I have solar panels on my</p> <p>22 place, and when it snows I don't get any</p> <p>23 electricity.</p> <p>24 MR. STANDIFORD: It hardly snowed last</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>



<p style="text-align: right;">Page 57</p> <p>1 year though, and the reason is because some  2 people think that global warming is a real thing  3 and it's happening and we got to do what we got  4 to do to try to mitigate that. And that's why  5 the State of Illinois is saying, We need more  6 solar farms, we need more wind farms.  7 You have identified a property owner who  8 wants a solar farm. You have identified an  9 operator who wants to invest money in the  10 county, and he's told you that it's not going to  11 hurt the prime farmland. This is a good site.  12 There's no neighbors here saying they don't want  13 it to be approved, which sometimes happens with  14 these solar farms. So I would submit that this  15 is a good project.  16 MR. OCKEN: Other questions from the  17 Board? Mr. Bulthaus?  18 EXAMINATION  19 BY MR. BULTHAUS:  20 Q. What's the -- on the east end of that solar  21 panel, what's that vacant spot? I mean, it's  22 right in the middle.  23 A. Make sure we're talking about the same area.  24 So there is a vacant spot in the middle.  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 59</p> <p>1 can place as requirements, it does require  2 vegetative screening around the entire property  3 -- or around the entire site.  4 MR. ANDERSON: That -- in thinking back on  5 it, I must have just misspoke. If you look at  6 this drawing, the actual border of that  7 vegetative screen, the lines all kind of run  8 together.  9 But thinking back on it, now that you made  10 that comment, the vegetative screen does run  11 along the side. If you would like us to make  12 that more clearer, we can do that.  13 MR. MILLER: No, it's fine.  14 MR. OCKEN: Okay. Other questions from  15 the Board?  16 MR. BULTHAUS: How much is this project  17 worth? Dollars?  18 MR. ANDERSON: The investment is a  19 \$10 million, basically estimate of construction  20 costs and total investment from Cypress Creek on  21 the project.  22 As far as tax revenue over the project, it  23 will be approximately, for the use and size of  24 the project, I want to say \$620,000 over the  In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 58</p> <p>1 I don't have any exact explanation. I do know  2 that this design is subject to change. But  3 these solar panels are laid out to maximum  4 production. That's why we avoided, obviously,  5 the wetland areas and part of the setback.  6 But there is -- at least from the extent  7 that we can use this footprint, this layout is  8 optimized to produce 4.99 megawatts of power.  9 If we were to fill in that area, it would bump  10 it above the 5 megawatts.  11 So based on this footprint, based on the  12 engineering perspective, that would be the most  13 efficient layout. But if there's some  14 opposition to that specific design, we would be  15 willing to make changes to this design to the  16 extent that it could get approved. This isn't  17 final and we would work with the County.  18 So if there's any particulars about that  19 layout that are objectionable, it's not set in  20 stone.  21 MR. OCKEN: Mr. Miller?  22 MR. MILLER: I do have one, for  23 clarification. The Ordinance, the very first  24 thing of one of the few things that the County  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 60</p> <p>1 lifespan of the project. So that would be  2 front-loaded and it would decrease year after  3 year. But the total investment would be about  4 \$10 million.  5 MR. BULTHAUS: Do you -- how can I say  6 this? Permit -- the permit, did that increase?  7 MR. MILLER: 5 percent, yeah.  8 MR. OCKEN: Oh, the permit fee.  9 Other questions?  10 (No verbal response.)  11 MR. OCKEN: Okay. If you'd just hang on  12 just one second.  13 Has anyone filed for an appearance?  14 MR. MILLER: We have one. Mr. Patrick  15 Chierny (phonetic).  16 MR. OCKEN: Mr. Chierny, please come  17 forward. Please raise your right hand.  18 (Patrick Chierny was duly sworn.)  19 MR. OCKEN: Please state your name and  20 address to the recorder.  21 MR. CHIERNY: My name is Patrick Chierny.  22 I'm the -- my land connects right to  23 Mr. Anzelc's land.  24 And the only question that I have is in  In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 61</p> <p>1 regards to --</p> <p>2 MR. OCKEN: Excuse me. You have a</p> <p>3 question for the Petitioner; is that correct?</p> <p>4 MR. CHERNY: Correct.</p> <p>5 MR. OCKEN: Yes, if you want to come back</p> <p>6 up, yes.</p> <p>7 EXAMINATION</p> <p>8 BY MR. CHERNY:</p> <p>9 Q. My question is, when you start doing this if</p> <p>10 this project is approved, how deep into the</p> <p>11 ground are you going to put the posts for the</p> <p>12 solar panels?</p> <p>13 And then what are you going to do if you</p> <p>14 hit a tile and the tile groundwater flows</p> <p>15 through my property, are you going to damage my</p> <p>16 property? Or who is going to be responsible?</p> <p>17 Are you responsible for that?</p> <p>18 A. Short answer is yes.</p> <p>19 Q. Okay. That's my main question, is who's going</p> <p>20 to be responsible if you damage, you know, a</p> <p>21 tiling system? It flows together.</p> <p>22 A. Right.</p> <p>23 Q. We connect, you know, and that's my main</p> <p>24 concern.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 63</p> <p>1 tile. We're obligated to do that already with</p> <p>2 that agreement and with the lease agreement. So</p> <p>3 any damage to neighbors or to Mr. Anzelc,</p> <p>4 himself, will be compensated and the</p> <p>5 responsibility of Cypress Creek.</p> <p>6 MR. STANDIFORD: Does that answer your</p> <p>7 question?</p> <p>8 MR. CHERNY: I'm fine. Thank you very</p> <p>9 much.</p> <p>10 EXAMINATION</p> <p>11 BY MR. BULTHAUS:</p> <p>12 Q. My question. Do you get a tile man from your</p> <p>13 company or do you get a certified tiling guy?</p> <p>14 Because these windmills that went up over</p> <p>15 the years down by Paw Paw, Illinois, they went</p> <p>16 through the tile and they just put PVC pipe down</p> <p>17 and threw the dirt down and away they went.</p> <p>18 They really didn't fix it.</p> <p>19 See what I'm saying? They didn't really</p> <p>20 fix what they damaged.</p> <p>21 A. Well, I can't speak to the development of</p> <p>22 the --</p> <p>23 Q. I'm just saying, do you get people that's local</p> <p>24 and know what they are doing or do you get</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 62</p> <p>1 A. I'd be happy to speak on that, if I could?</p> <p>2 So in the agreement with Mr. Anzelc, as</p> <p>3 well as from the Agricultural Impact Mitigation</p> <p>4 Agreement that we have with the State, as I</p> <p>5 said, we're going to do a drain tile</p> <p>6 investigation to -- as diligence, to make sure</p> <p>7 that before we drive those piles into the</p> <p>8 ground -- if memory serves me right, I believe</p> <p>9 they're 10 to 15 feet into the ground. They are</p> <p>10 a little bit deeper around there -- but we will</p> <p>11 identify all existing drain tile on the site.</p> <p>12 There are projects we are doing this on right</p> <p>13 now that are in similar stages of development.</p> <p>14 But we do have -- there's one main person</p> <p>15 that does this, Huddleston McBride. He's a</p> <p>16 state of Illinois drain tile investigator. He</p> <p>17 does a lot of these projects. He's very good at</p> <p>18 identifying drain tiles. He goes out there with</p> <p>19 a large crew to make sure that we don't hit</p> <p>20 anything.</p> <p>21 To the extent that his work isn't perfect</p> <p>22 and we damage something during the construction,</p> <p>23 there are provisions in the lease, as well as</p> <p>24 with the State of Illinois, to repair any drain</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 64</p> <p>1 some --</p> <p>2 A. As far as the drain tile investigation, that</p> <p>3 part of it, there's really only one person in</p> <p>4 Illinois that's doing this, and it's called</p> <p>5 Huddleston McBride. He's local to the extent</p> <p>6 that he does all of Illinois.</p> <p>7 He's very experienced. He's been doing</p> <p>8 this for, I think 30 or 40 years. He has very</p> <p>9 comprehensive reports that we would be happy to</p> <p>10 share.</p> <p>11 But as far as if anything needs to be</p> <p>12 repaired or installed new, that would be an</p> <p>13 outside vendor that would likely be local to</p> <p>14 Illinois. But that's too far down the chain for</p> <p>15 me to speak exactly on who would handle that</p> <p>16 installation of it.</p> <p>17 Q. How soon you said this would start if you got</p> <p>18 approval?</p> <p>19 A. The next hurdle would be -- we would need to</p> <p>20 submit to the Adjustable Block Program this</p> <p>21 June, and we would basically get a renewable</p> <p>22 energy credit sometime in the summer. We need</p> <p>23 to work with ComEd for a little bit more work on</p> <p>24 the interconnection.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 65</p> <p>1 But the short answer to your question,  2 this would probably be a next year construction  3 project, be placed in service potentially first  4 quarter of the year after or fourth quarter  5 of --  6 Q. The reason I ask you, I get the Chicago  7 Tribune. There was a big article about solar  8 panels and the backlog of solar panels in this  9 section because the company that oversees that,  10 PJM?  11 A. PJM, yup, the energy market.  12 Q. They're four or five years behind, and they are  13 lucky if there's 10 percent that get approved  14 every year.  15 A. Well, this is the exact issue with what I was  16 talking about for natural limiters, how there's  17 no space in ComEd.  18 So I believe what you must be referencing  19 are not the solar panels themselves but the  20 transformers and the other high-ticket  21 electrical equipment that's needed at the  22 substations or even building substations  23 themselves, which is required in some cases.  24 But on transformers, you can see anywhere  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 67</p> <p>1 (No verbal response.)  2 MR. OCKEN: Anyone who wishes to speak  3 against this petition?  4 (No verbal response.)  5 MR. OCKEN: Are there any other questions  6 or comments from the Board?  7 (No verbal response.)  8 MR. OCKEN: Hearing none, we are about to  9 close the public portion of this hearing, after  10 which there will be no further public comment or  11 testimony.  12 Is there anybody who wishes to be heard  13 before we proceed?  14 (No verbal response.)  15 MR. OCKEN: Hearing none, at this time I  16 will entertain a motion to close the public  17 portion of this hearing.  18 MR. SULSER: So moved.  19 MR. OCKEN: Mr. Sulser moves.  20 Is there a second?  21 MR. BULTHAUS: Second.  22 MR. OCKEN: Mr. Bulthaus seconds. All in  23 favor say aye.  24 (All those simultaneously  In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 66</p> <p>1 from a 12- to 24-month lead time. But in this  2 case, since we were in early with ComEd, those  3 wheels have already started moving. So those  4 long-lead ticket items, to the extent they need  5 to be ordered, they have already been ordered.  6 I'm in active conversation with ComEd to  7 schedule that part of it.  8 So there is a significant backlog on that  9 equipment which causes problems in the solar  10 industry. And with anybody who's trying to  11 connect to the grid, that's a real big issue.  12 Q. Because there's a big one here in Lee County  13 and it's, what, three years behind schedule?  14 A. That doesn't surprise me.  15 Q. Yeah.  16 MR. OCKEN: Other questions? Any other  17 questions from the Board.  18 (No verbal response.)  19 MR. OCKEN: Okay. You may be seated.  20 Thank you.  21 I believe everyone that's present this  22 evening has had an opportunity to speak. But is  23 there anyone here who wishes to speak in favor  24 of this petition?  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 68</p> <p>1 responded.)  2 MR. OCKEN: The motion passes.  3 The public part of this hearing is now  4 closed. No additional public comment, testimony  5 or evidence will be presented.  6 Before we go to the findings of fact, this  7 petition has met all of the requirements in the  8 Solar Ordinance. Is there anyone on the Board  9 who sees any reason to deny this petition?  10 MR. SODERHOLM: I do.  11 MR. OCKEN: Your reason?  12 MR. SODERHOLM: Because it runs counter to  13 what the Ogle County Amendatory document states,  14 that prime farmland -- this is an agricultural  15 county and that prime farmland needs to be  16 preserved.  17 If you have a bicycle wheel and you take  18 one spoke out, that bike is going to ride pretty  19 good. You take another spoke out, and it might  20 be a little bit wobbly. You take three or four  21 spokes out, and it's going to fall off the hub  22 real quick. And that's a little bit, a little  23 bit here, a little bit there, it's okay. But --  24 and pretty soon you're going to have a problem.  In Totidem Verbis, LLC (ITV)</p>

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<p>1 MR. OCKEN: You understand that this --</p> <p>2 MR. SODERHOLM: I understand, and I</p> <p>3 totally disagree with the governor's ruling that</p> <p>4 -- they have emasculated the County Board. They</p> <p>5 have emasculated every County Board in the state</p> <p>6 of Illinois, and I think it's wrong. And for me</p> <p>7 to sit here and not say something about it, I</p> <p>8 got to look in the mirror every morning and say</p> <p>9 I'm proud of what I see, and I will vote</p> <p>10 against -- you know, governor --</p> <p>11 You talk about this solar is really the</p> <p>12 most efficient thing. It's not true. Nuclear</p> <p>13 power is the way to go. President Obama even</p> <p>14 supported it. And President -- and Governor</p> <p>15 Pritzker vetoed any large nuclear facility</p> <p>16 plants going forward. There is a certain size</p> <p>17 below which he would approve.</p> <p>18 But, you know, you got the best form of</p> <p>19 energy. Follow the money, you know. And that's</p> <p>20 a pretty strong accusation, but follow the</p> <p>21 money.</p> <p>22 MR. SULSER: I agree.</p> <p>23 MR. SODERHOLM: Why is this being pushed</p> <p>24 on us and I -- enough said.</p> <p>In Totidem Verbis, LLC (ITV)</p>	<p>1 taxes, you know.</p> <p>2 MR. OCKEN: We're talking about this</p> <p>3 particular parcel though. So he -- he has to</p> <p>4 pay taxes on this land, so wouldn't he have the</p> <p>5 right to do as he sees fit?</p> <p>6 This is -- will you agree that this is not</p> <p>7 going to damage the land?</p> <p>8 MR. SODERHOLM: Go back to the amendatory</p> <p>9 ruling.</p> <p>10 MR. OCKEN: Will you agree with me that</p> <p>11 this solar farm is not going to damage this</p> <p>12 land?</p> <p>13 MR. SODERHOLM: Yes, I agree with that.</p> <p>14 MR. OCKEN: Okay. Would you agree that we</p> <p>15 are actually -- with a solar farm we would</p> <p>16 actually be preserving, protecting and improving</p> <p>17 this land?</p> <p>18 MR. SODERHOLM: No.</p> <p>19 MR. OCKEN: Why not?</p> <p>20 MR. SODERHOLM: Is this grill Paul time or</p> <p>21 what?</p> <p>22 MR. OCKEN: Well, you raised a question.</p> <p>23 I'm just asking.</p> <p>24 MR. SULSER: There isn't real scientific</p> <p>In Totidem Verbis, LLC (ITV)</p>
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<p>1 MR. OCKEN: What I was going to say is, we</p> <p>2 all realize that this is good farm ground,</p> <p>3 there's no doubt about that, but you do</p> <p>4 understand that this 40-acre solar farm would</p> <p>5 take up one-hundredth of 1 percent of the</p> <p>6 tillable land in Ogle County?</p> <p>7 MR. SODERHOLM: Little bit here, little</p> <p>8 bit there.</p> <p>9 MR. OCKEN: It would take a hundred of</p> <p>10 these 40-acre solar farms to take up 1 percent</p> <p>11 of the land in Ogle County.</p> <p>12 And the other factor that I think we need</p> <p>13 to consider here are the rights of the property</p> <p>14 owner. Does he not have the right to do with</p> <p>15 his land as he sees it?</p> <p>16 MR. SODERHOLM: That can be debated. Do</p> <p>17 we have a right to desecrate -- and I am not</p> <p>18 saying this is desecration, but do we have the</p> <p>19 right to do anything to the land as long as we</p> <p>20 own it? We're just a guest here. We're just</p> <p>21 passing through in a long timeline.</p> <p>22 MR. OCKEN: But the landowner is paying</p> <p>23 taxes on this land.</p> <p>24 MR. SODERHOLM: Yeah, but we all pay</p> <p>In Totidem Verbis, LLC (ITV)</p>	<p>1 proof that it would be better off after the</p> <p>2 fact.</p> <p>3 MR. OCKEN: You think it would not be?</p> <p>4 MR. SULSER: No, I do not.</p> <p>5 MR. PROBASCO: Would it be said though</p> <p>6 that if he leased the property out to a farmer</p> <p>7 that wasn't taking care of the land, that he</p> <p>8 could ruin the land in the next 10 years, 15</p> <p>9 years?</p> <p>10 MR. OCKEN: That could be.</p> <p>11 MR. PROBASCO: Take all the nutrients out?</p> <p>12 MR. OCKEN: Yes. Mr. Sulser, if you talk</p> <p>13 to any soil scientists -- and I have talked to</p> <p>14 soil scientists -- you will not find one that</p> <p>15 will say that this land will come out of this</p> <p>16 20-acre lease in worse condition than it went</p> <p>17 in.</p> <p>18 MR. SULSER: But you have to be -- I mean,</p> <p>19 it hasn't been studied for 20 years.</p> <p>20 MR. OCKEN: People know that when you let</p> <p>21 land lay fallow, it improves the land.</p> <p>22 With the chart that he showed us, there</p> <p>23 will be less erosion, you'll increase microbial</p> <p>24 activity, you'll increase organic matter, you'll</p> <p>In Totidem Verbis, LLC (ITV)</p>

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<p>1 improve this land.</p> <p>2 And I think another factor that needs to</p> <p>3 be considered are the rights of the property</p> <p>4 owner. This property owner can rent this land</p> <p>5 out for agricultural purposes for approximately</p> <p>6 \$300 an acre per year. That's a round number,</p> <p>7 but I think it's pretty close to average land</p> <p>8 rent in Ogle County.</p> <p>9 Now, I don't know what the financial</p> <p>10 arrangement is in this particular case. I got a</p> <p>11 letter of inquiry from a solar company just</p> <p>12 within the last couple of weeks -- and point of</p> <p>13 fact: I do not intend to place a solar</p> <p>14 installation on my property. I just don't</p> <p>15 intend to do it.</p> <p>16 But I did get a letter, and that letter</p> <p>17 stated that they were paying up to \$3,000 an</p> <p>18 acre per year.</p> <p>19 So you're talking about the landowner</p> <p>20 renting his land out, 40 acres at \$300 an acre,</p> <p>21 \$12,000 a year, or with a solar farm, if he's</p> <p>22 getting 300, \$3,000 an acre you're talking about</p> <p>23 \$120,000 a year.</p> <p>24 MR. SODERHOLM: Why don't we just go wall</p> <p>In Totidem Verbis, LLC (ITV)</p>	<p>1 MR. BULTHAUS: No. The only thing about</p> <p>2 being out for 20 years, it improves that land,</p> <p>3 but then you have lost that productivity for</p> <p>4 20 years.</p> <p>5 MR. OCKEN: And I hear the productivity, I</p> <p>6 hear that a lot. The problem I have with the</p> <p>7 productivity is, this year the price a farmer</p> <p>8 can get for his corn is below the cost of</p> <p>9 production. There's plenty of corn in this</p> <p>10 country. We do not have a shortage of corn. We</p> <p>11 have got plenty of corn. There is a shortage of</p> <p>12 electricity, and here we have an opportunity to</p> <p>13 use this land to produce electricity, generating</p> <p>14 income for the County, the Township, and for the</p> <p>15 taxing bodies, as well as the property owner. I</p> <p>16 don't think that putting 40 acres of this ground</p> <p>17 into a solar farm is going to cause a worldwide</p> <p>18 famine.</p> <p>19 Does anyone have any other reasons to deny</p> <p>20 this petition?</p> <p>21 MR. SODERHOLM: With the urban sprawl,</p> <p>22 when I started driving out here 25 years ago, I</p> <p>23 saw land being gobbled up from Downers Grove all</p> <p>24 the way to Naperville, into Aurora, and then to</p> <p>In Totidem Verbis, LLC (ITV)</p>
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<p>1 to wall solar farms?</p> <p>2 MR. OCKEN: No, that's not the point.</p> <p>3 That's not the point at all. We're not talking</p> <p>4 about that. We're talking about this 40-acre</p> <p>5 solar farm and the rights of the property owner.</p> <p>6 If the County feels that this land needs</p> <p>7 to stay in productive row crop agricultural,</p> <p>8 would the County be willing to pay the landowner</p> <p>9 \$3,000 per acre a year?</p> <p>10 MR. BULTHAUS: But the Comprehensive Plan</p> <p>11 states highly productive land.</p> <p>12 Now, last month when we approved the one,</p> <p>13 that wasn't highly productive and that had a</p> <p>14 little roll to it. That there is what I think</p> <p>15 Paul is looking for, not this prime farmland.</p> <p>16 But you also state it's the landowner's</p> <p>17 rights. And me, being a farmer, I see both</p> <p>18 ways. We're kind of sitting here trying to</p> <p>19 juggle this, trying to protect the farmland but</p> <p>20 yet it's still his rights, and it's very</p> <p>21 difficult.</p> <p>22 MR. SULSER: Can't eat solar panels.</p> <p>23 MR. BULTHAUS: Huh?</p> <p>24 MR. SULSER: You can't eat solar panels.</p> <p>In Totidem Verbis, LLC (ITV)</p>	<p>1 Big Rock, and now you're seeing a burgeoning</p> <p>2 coming up in DeKalb, as well as Rochelle. It's</p> <p>3 not going to take too much imagination to spot</p> <p>4 -- some company is going to want to put in a big</p> <p>5 plant somewhere, and then you watch your land</p> <p>6 values go up. And the farmer who's lucky enough</p> <p>7 to have them pay \$50,000 an acre for that land</p> <p>8 is -- he's going to grab it and he'll live happy</p> <p>9 ever after in Phoenix.</p> <p>10 MR. OCKEN: If we're --</p> <p>11 MR. SODERHOLM: You know, it could happen.</p> <p>12 You know, stuff happens.</p> <p>13 MR. OCKEN: When we talk about</p> <p>14 urbanization, we're talking about permanently</p> <p>15 removing that land from productivity.</p> <p>16 MR. SODERHOLM: Yeah.</p> <p>17 MR. OCKEN: That's not going to come back.</p> <p>18 When you build a housing development, when</p> <p>19 you build a shopping mall, asphalt parking lots,</p> <p>20 that land is not going to go back into</p> <p>21 productivity. That's a different thing.</p> <p>22 Here we're taking it out of productivity</p> <p>23 for a certain length of time, generating an</p> <p>24 income. Really a solar farm is technically like</p> <p>In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 77</p> <p>1 a CD for the land. It's an investment. We need</p> <p>2 to think long term instead of short term. But</p> <p>3 there's no harm done to the land.</p> <p>4 Any other questions or comments from the</p> <p>5 Board?</p> <p>6 (No verbal response.)</p> <p>7 MR. OCKEN: Okay. Hearing none, the Board</p> <p>8 will now go through the findings of fact. For</p> <p>9 each of the six standards, we have two prepared</p> <p>10 statements: one statement to approve this</p> <p>11 petition and one statement to deny this</p> <p>12 petition.</p> <p>13 For each standard, a Board member will</p> <p>14 read either the statement to approve or the</p> <p>15 statement to deny, whichever he believes is most</p> <p>16 applicable in this situation. The Board members</p> <p>17 will either agree or disagree --</p> <p>18 Did you have another comment?</p> <p>19 MR. SODERHOLM: No. He's asking if he can</p> <p>20 look over my shoulder here.</p> <p>21 MR. OCKEN: The Board members will either</p> <p>22 agree or disagree. All six standards must be</p> <p>23 met in order to approve the petition. If a</p> <p>24 Board member wishes to discuss the standards</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 79</p> <p>1 location of the site with respect to streets</p> <p>2 giving access to it are such that the Special</p> <p>3 Use will not dominate the immediate neighborhood</p> <p>4 so as to prevent development and use of</p> <p>5 neighboring property in accordance with the</p> <p>6 applicable zoning district regulations. In</p> <p>7 determining whether the Special Use will so</p> <p>8 dominate the immediate neighborhood,</p> <p>9 consideration shall be given to: A) The</p> <p>10 location, nature and height of building,</p> <p>11 structures, walls and fences on the site; and,</p> <p>12 B) The nature and extent of proposed</p> <p>13 landscaping and screening on the proposed site.</p> <p>14 MR. PROBASCO: The proposed commercial</p> <p>15 solar garden will be enclosed by a security</p> <p>16 fence, and will be well buffered from nearby</p> <p>17 uses. The proposed commercial solar farm will</p> <p>18 not adversely impact agricultural uses on</p> <p>19 adjacent properties or other properties in the</p> <p>20 vicinity.</p> <p>21 Standard met.</p> <p>22 (All those simultaneously</p> <p>23 agreed.)</p> <p>24 MR. MILLER: All agree.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 78</p> <p>1 before voting, please indicate so.</p> <p>2 Mr. Miller, please read the first</p> <p>3 standard.</p> <p>4 MR. MILLER: That the proposed Special Use</p> <p>5 will not be unreasonably detrimental to the</p> <p>6 value of other property in the neighborhood in</p> <p>7 which it is to be located or the public health,</p> <p>8 safety, morals, comfort or general welfare at</p> <p>9 large.</p> <p>10 MR. PROBASCO: The Petitioner has</p> <p>11 adequately demonstrated that a commercial solar</p> <p>12 garden will not be unreasonably detrimental to</p> <p>13 the value of the property in the vicinity and</p> <p>14 will not be detrimental to the public health,</p> <p>15 safety, morals or general welfare at large.</p> <p>16 I agree.</p> <p>17 (All those simultaneously</p> <p>18 agreed.)</p> <p>19 MR. MILLER: All agree.</p> <p>20 MR. OCKEN: All agree.</p> <p>21 MR. MILLER: Number 2) That the location</p> <p>22 and size of the Special Use, the nature and</p> <p>23 intensity of the operation involved in or</p> <p>24 conducted in connection with it, and the</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 80</p> <p>1 Number 3) That off-street parking and</p> <p>2 loading areas will be provided in accordance</p> <p>3 with the standards set forth in these</p> <p>4 regulations.</p> <p>5 MR. SODERHOLM: The site is large enough</p> <p>6 so that adequate off-street parking and loading</p> <p>7 areas can be provided.</p> <p>8 That standard is met.</p> <p>9 (All those simultaneously</p> <p>10 agreed.)</p> <p>11 MR. MILLER: All agree.</p> <p>12 Number 4) That adequate utilities,</p> <p>13 ingress/egress to the site, access roads,</p> <p>14 drainage and other such necessary facilities</p> <p>15 have been or will be provided.</p> <p>16 MR. PROBASCO: The Petitioner has</p> <p>17 adequately demonstrated that adequate utilities,</p> <p>18 ingress/egress to the site from Daysville Road,</p> <p>19 access roads, drainage and other such necessary</p> <p>20 facilities have been or will be provided.</p> <p>21 Standard met.</p> <p>22 (All those simultaneously</p> <p>23 agreed.)</p> <p>24 MR. MILLER: All agree.</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 81</p> <p>1 Number 5) That the proposed use can be  2 operated in a manner that is not detrimental to  3 the permitted developments and uses in the  4 zoning district, can be developed and operated  5 in a manner that is visually compatible with the  6 permitted uses in the surrounding area, and is  7 deemed essential or desirable to preserve and  8 promote the public health, safety and general  9 welfare of Ogle County.  10 MR. PROBASCO: The Petitioner has  11 adequately demonstrated that the proposed use  12 will not adversely affect development and use of  13 other properties; will not generate noise, odors  14 or traffic; will be visually compatible with the  15 area; and is deemed essential and desirable to  16 preserve and promote the public health, safety  17 and general welfare of Ogle County.  18 Standard met.  19 MR. OCKEN: I agree.  20 MR. SULSER: Disagree.  21 MR. OCKEN: Mr. Bulthaus?  22 MR. BULTHAUS: What?  23 MR. OCKEN: Agree? Disagree?  24 MR. BULTHAUS: Yeah.  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 83</p> <p>1 the very bottom, where it says Comprehensive  2 Plan, it says, The Ogle County Amendatory  3 Comprehensive Plan designates the site and  4 surrounding area for AG and agriculturally  5 related open spaces -- open space uses.  6 MR. OCKEN: And a solar farm is a  7 permitted use in agricultural areas.  8 MR. SODERHOLM: Let me finish please.  9 And then I had site maps. I went down to  10 the USDA, and I have site maps, which we have  11 already said, and they admit, this is prime  12 farmland.  13 And then the last -- the last reason is  14 the LESA score of 89.64 out of 100, which is  15 pretty high, very high. Prime farmland. Once  16 again, prime farmland.  17 MR. OCKEN: But how does --  18 MR. SODERHOLM: That's the basis for me  19 reading B on Item Number 6.  20 MR. OCKEN: But how does it not comply  21 with the provisions?  22 MR. SODERHOLM: That's for the people that  23 vote to comply with. I don't think I need to be  24 grilled on this.  In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 82</p> <p>1 MR. OCKEN: Agree?  2 MR. SODERHOLM: Agree.  3 MR. OCKEN: I'm just checking, because  4 Mr. Sulser disagreed.  5 MR. SULSER: Yes.  6 MR. OCKEN: Mr. Probasco?  7 MR. PROBASCO: Agree.  8 MR. OCKEN: So that's four to one.  9 MR. MILLER: And Number 6) That the  10 proposed Special Use complies with all  11 provisions of the applicable district  12 regulations.  13 MR. SODERHOLM: The proposed Special Use  14 does not comply with all the provisions of the  15 AG-1 Ag District regulations, specifically  16 Page 2, Page 3, soil site maps and LESA score of  17 89.64 out of 100.  18 MR. BULTHAUS: Standard not met.  19 MR. OCKEN: Clarification. So it does not  20 comply with which provisions?  21 MR. SODERHOLM: Well, I have on Page 2, I  22 circled 40 acres at 156. I asked if there are  23 going to be future plans for more solar, and I  24 was told no, there was no other plans. But at  In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 84</p> <p>1 MR. OCKEN: I'm not grilling you. I'm  2 just asking you to specify your reasons.  3 MR. SODERHOLM: I just gave you the  4 reasons.  5 MR. OCKEN: But I don't see how that --  6 MR. SODERHOLM: It is not consistent with  7 the Ogle County Amendatory plan, for number one.  8 That's the big one. That is the big one.  9 MR. OCKEN: It is consistent. Solar farm  10 is a permitted use in AG-1.  11 MR. SODERHOLM: You know, we can vote for  12 or against any issue that comes before this. It  13 happens to be that our governor and the  14 government of Illinois has said that we don't  15 have any power to say anything, and I'm  16 exercising my right to see it as I'm voting. So  17 that's all.  18 MR. OCKEN: Okay. I disagree.  19 Mr. Bulthaus?  20 MR. BULTHAUS: I agree with Paul.  21 MR. SULSER: I agree with Paul.  22 MR. PROBASCO: I disagree with Paul.  23 MR. BULTHAUS: Three to two.  24 MR. OCKEN: Standard 6 has not been met.  In Totidem Verbis, LLC (ITV)</p>

<p style="text-align: right;">Page 85</p> <p>1 I will entertain a motion to deny this petition.</p> <p>2 MR. STANDIFORD: Mr. Chairman, is there a</p> <p>3 motion to reconsider an order based on the State</p> <p>4 law?</p> <p>5 MR. OCKEN: The public portion is closed.</p> <p>6 MR. STANDIFORD: Yes, sir, thank you.</p> <p>7 MR. SODERHOLM: Mr. Chairman, I move that</p> <p>8 we deny Petition Number 04-24, Special Use,</p> <p>9 applied for by Yellow Rock Solar out of Santa</p> <p>10 Monica, California, in light of the fact that</p> <p>11 only five of the standards have been met and one</p> <p>12 was denied.</p> <p>13 MR. OCKEN: Mr. Soderholm moves. Is there</p> <p>14 a second?</p> <p>15 MR. SULSER: I second.</p> <p>16 MR. OCKEN: Mr. Sulser seconds.</p> <p>17 Does the Board have any other questions or</p> <p>18 comments?</p> <p>19 (No verbal response.)</p> <p>20 MR. OCKEN: Hearing none, we have before</p> <p>21 us a nonbinding protest motion.</p> <p>22 Mr. Miller, please call the roll.</p> <p>23 MR. MILLER: Bulthaus?</p> <p>24 MR. BULTHAUS: Which way is this? Is it</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 87</p> <p>1 at those meetings, but you are welcome to do so</p> <p>2 if you wish.</p> <p>3 Mr. Miller, do we have any other business</p> <p>4 this evening?</p> <p>5 MR. MILLER: We do not.</p> <p>6 MR. OCKEN: Having no other business</p> <p>7 before us, I call this meeting adjourned at</p> <p>8 7:21 p.m.</p> <p>9 (The hearing was concluded at</p> <p>10 7:21 p.m.)</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>
<p style="text-align: right;">Page 86</p> <p>1 no or yes?</p> <p>2 MR. MILLER: A yes would be --</p> <p>3 MR. SODERHOLM: It's yes.</p> <p>4 MR. MILLER: -- deny.</p> <p>5 MR. BULTHAUS: I deny.</p> <p>6 MR. MILLER: Probasco?</p> <p>7 MR. PROBASCO: No, I do not deny.</p> <p>8 MR. MILLER: Soderholm?</p> <p>9 MR. SODERHOLM: Yes.</p> <p>10 MR. MILLER: Sulser?</p> <p>11 MR. SULSER: Yes.</p> <p>12 MR. MILLER: Ocken?</p> <p>13 MR. OCKEN: No.</p> <p>14 (By voice vote three ayes, two</p> <p>15 nays.)</p> <p>16 MR. MILLER: Three to two.</p> <p>17 MR. OCKEN: The petition to deny has</p> <p>18 received a vote of three to two.</p> <p>19 This petition will go to the Assessment</p> <p>20 Planning and Zoning Committee on Tuesday,</p> <p>21 May 14th, at 10 a.m. in this room; and to the</p> <p>22 County Board on Tuesday, May 21st, at 5:30 in</p> <p>23 this room.</p> <p>24 It's not necessary for you to be present</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>	<p style="text-align: right;">Page 88</p> <p>1 Now on this 25th day of April, A.D., 2024, I do</p> <p>2 signify that the foregoing testimony was given</p> <p>3 before the Ogle County Zoning Board of Appeals.</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8 Randy Ocken, Chairman</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13 Mark Miller,</p> <p>14 Zoning Administrator</p> <p>15</p> <p>16</p> <p>17 <del>Callie S. Bodmer</del></p> <p>18 Callie S. Bodmer</p> <p>19 Certified Shorthand Reporter</p> <p>20 Registered Professional Reporter</p> <p>21 IL License No. 084-004489</p> <p>22 P.O. Box 381</p> <p>23 Dixon, Illinois 61021</p> <p>24</p> <p style="text-align: center;">In Totidem Verbis, LLC (ITV)</p>