

This meeting will be taped
Please turn off all electronic communication devices and place cell phones on vibrate

Ogle County Board Meeting Agenda
Tuesday, May 19, 2020 at 5:30 p.m.
Ogle County Courthouse

**THIS IS A CALL IN VIRTUAL MEETING PER THE GOVERNOR'S
EXECUTIVE ORDER 2020-07 DATED MARCH 16, 2020**

The meeting will be "Call in Only"

All persons who want to listen to this Audio meeting

Dial: 1-312-626-6799

Meeting ID: 852 6258 3111

Password: 864970

Those who would like to ask questions can email questions to the following email address up to 1:00 p.m. on Monday May 18, 2020, and they will be read during the Public Comment portion of the Agenda – ocbc@oglecounty.org or the public will be allowed to comment during public comment.

Call to Order:

Roll Call:

Invocation & Pledge of Allegiance: Oltmanns

Presentation - County Audit FY2019 - Brian D. LeFevre, CPA, MBA - Sikich, LLC

Presentation - Small Business Development Stabilization Program – Chris Manheim

Consent Agenda Items – by Roll Call Vote

1. Approval of April 21, 2020 Ogle County Board Meeting Minutes
2. Accept Monthly Reports – Treasurer, County Clerk & Recorder and Circuit Clerk
3. Appointments -
 - Ashton Fire Protection District - Clifford Jones - R-2020-0501
 - Board of Review - Mitchell Montgomery - R-2020-0502
 - Farmland Assessment Review Board - Craig Danekas - R-2020-0503
 - Farmland Assessment Review Board - Dewayne Adams - R-2020-0504
 - Farmland Assessment Review Board - Shirley Bartelt - R-2020-0505
 - Forrester Fire Protection District - Derald DeVries - R-2020-0506
 - German Valley Fire Protection District - Tim Coffman - R-2020-0507

- Leaf River Fire Protection District - Colleen Tryggestad - R-2020-0508
 - Lost Lake River Conservancy District - Tyler VanKirk - R-2020-0509
 - Oregon Fire Protection District - William Sigler - R-2020-0510
 - Planning Commission - Dale Flanagan - R-2020-0511
 - Planning Commission - Paul White - R-2020-0512
 - Zoning Board of Appeals - Paul Soderholm - R-2020-0513
 - Zoning Board of Appeals - Randall Bulthaus - R-2020-0514
4. Resignations -
- County Board District #6 - Todd McLester - R-2020-0515
5. Vacancies -
- Zoning Board of Appeals (Alternate 1) - 1 Vacancy
 - Board of Health - 1 Vacancy
 - Mental Health 708 Board - 1 Vacancy
 - Byron Museum District - 1 Vacancy
 - Housing Authority Board - 1 Vacancy
 - Franklin Grove Fire Protection District - 1 Vacancy
 - Planning Commission - 1 Vacancy
 - 9-1-1 ETS Board - 4 Vacancies
- Application and Resumé deadline – Friday, May 29, 2020, at 4:30 p.m. in the County Clerk’s Office located at 105 S. 5th St – Suite 104, Oregon, IL
6. Ogle County Claims –
- Department Claims - \$83,437.03
 - County Board Payments - \$89,438.15
 - County Highway Fund - \$182,737.14
7. Communications -
- Sales Tax for February 2019 \$46,554.24 and \$80,591.82
 - Sales Tax for February 2020 \$28,416.36 and \$63,490.33
 - Audit - 19 CYO Audit Report
 - Audit - 19 CYO County Board Member Report
 - Audit - 19 CYO Grant Accountability & Transparency Act - Year End Report
 - Audit - 19 CYO Circuit Clerk Audit

Public Comment –

Reports and Recommendations of Committees –

- **Finance & Insurance:**

- Ogle County Elected Official's Salary - Circuit Clerk & Coroner - O-2020-0501
- FY2020 Budget Amendment - O-2020-0502

- **Long Range Planning:**

- Long Range Invoices - R-2020-0516
- Judicial Center Annex Capital Expense Bills - R-2020-0517
- Project Update
- Change Order - R-2020-0518
- Demolition & Removal of 507 Jefferson House - R-2020-0519
- Installation of Cameras at Ogle County Court House - R-2020-0520

- **Executive**

- Lee/Ogle Enterprise Zone - Duke Solar - O-2020-0503
- County & City of Oregon Iron Mike Maintenance Procedure - R-2020-0521
- Small Business Grant - R-2020-0522

Unfinished and New Business:

Chairman Comments:

Vice-Chairman Comments:

Adjournment:

Motion to adjourn until **Tuesday, June 16, 2020**, at 5:30 p.m.
Agenda will be posted at the following locations on Friday after 4:00 p.m.:
105 S. 5th Street, Oregon, IL
www.oglecounty.org



May 2020 - County Board Report

Payment Date Range 05/19/20 - 05/19/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 01 - County Clerk/Recorder										
Account 4510 - Office Supplies										
1147 - OGLE COUNTY TREASURER	2020-00001063	POSTAGE - JAN 15- APRIL 22	Paid by Check # 158544		04/22/2020	05/19/2020	05/19/2020		05/19/2020	207.85
Account 4510 - Office Supplies Totals								Invoice Transactions	1	<u>\$207.85</u>
Department 01 - County Clerk/Recorder Totals								Invoice Transactions	1	<u>\$207.85</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
Fund 100 - General Fund										
Department 03 - Treasurer										
Account 4510 - Office Supplies										
3924 - LINDA L. BECK	LOCKSECMLBX	REIMBURSEMENT FOR LOCKING SECURE DROP BOX	Paid by Check # 158511		05/19/2020	05/19/2020	05/19/2020		05/19/2020	967.99
3924 - LINDA L. BECK	SANITIZER	REIMB. FOR SANITIZER - KENNAY FARMS DISTILLING	Paid by Check # 158511		05/19/2020	05/19/2020	05/19/2020		05/19/2020	65.00
1246 - FISCHER'S	0724806-001	SHREDDER BAGS	Paid by Check # 158529		05/19/2020	05/19/2020	05/19/2020		05/19/2020	32.65
Account 4510 - Office Supplies Totals								Invoice Transactions	3	\$1,065.64
Account 4516 - Postage										
1147 - OGLE COUNTY TREASURER	04-2020/TREAS	POSTAGE DUE - 1/15/2020 TO 4/22/2020	Paid by Check # 158544		05/19/2020	05/19/2020	05/19/2020		05/19/2020	395.55
Account 4516 - Postage Totals								Invoice Transactions	1	\$395.55
Department 03 - Treasurer Totals								Invoice Transactions	4	\$1,461.19



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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 100 - General Fund										
Department 04 - HEW										
Sub-Department 20 - Regional Supt of Schools										
Account 4220 - Rent										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2020	APRIL 2020 REIMBURSEMENTS	Paid by Check # 158558		05/19/2020	05/19/2020	05/19/2020		05/19/2020	666.66
Account 4220 - Rent Totals										<u>666.66</u>
Invoice Transactions 1										
Account 4314 - Contractual Services										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2020	APRIL 2020 REIMBURSEMENTS	Paid by Check # 158558		05/19/2020	05/19/2020	05/19/2020		05/19/2020	856.71
Account 4314 - Contractual Services Totals										<u>856.71</u>
Invoice Transactions 1										
Account 4422 - Travel Expenses, Dues & Seminars										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2020	APRIL 2020 REIMBURSEMENTS	Paid by Check # 158558		05/19/2020	05/19/2020	05/19/2020		05/19/2020	332.23
Account 4422 - Travel Expenses, Dues & Seminars Totals										<u>332.23</u>
Invoice Transactions 1										
Account 4510 - Office Supplies										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2020	APRIL 2020 REIMBURSEMENTS	Paid by Check # 158558		05/19/2020	05/19/2020	05/19/2020		05/19/2020	488.43
Account 4510 - Office Supplies Totals										<u>488.43</u>
Invoice Transactions 1										
Sub-Department 20 - Regional Supt of Schools Totals										<u>\$2,344.03</u>
Invoice Transactions 4										
Department 04 - HEW Totals										<u>\$2,344.03</u>
Invoice Transactions 4										



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Fund 100 - General Fund										
Department 06 - Judiciary & Jury										
Account 4324 - Appointed Attorneys										
4766 - ANGELA M. MILLER	244	Transcript Fee for appeal (17JA26;18JA7	Paid by Check # 158539		05/06/2020	05/19/2020	05/19/2020		05/19/2020	24.00
1550 - MONICA POPE	17JA2618JA7	Transcript Fee for appeal (17JA26;18JA7)	Paid by Check # 158554		05/06/2020	05/19/2020	05/19/2020		05/19/2020	500.00
Account 4324 - Appointed Attorneys Totals									Invoice Transactions 2	<u>\$524.00</u>
Account 4510 - Office Supplies										
1246 - FISCHER'S	0725363	Office Supplies	Paid by Check # 158529		05/06/2020	05/19/2020	05/19/2020		05/19/2020	56.20
1147 - OGLE COUNTY TREASURER	POSTAPR2020	Postage Overages - 4/22/2020	Paid by Check # 158544		05/06/2020	05/19/2020	05/19/2020		05/19/2020	3.50
Account 4510 - Office Supplies Totals									Invoice Transactions 2	<u>\$59.70</u>
Account 4535 - Law Library Materials										
1728 - THOMSON REUTERS - WEST	842259189	Patron Access - West Proflex - April, 2020	Paid by Check # 158568		05/06/2020	05/19/2020	05/19/2020		05/19/2020	280.00
Account 4535 - Law Library Materials Totals									Invoice Transactions 1	<u>\$280.00</u>
Account 4720 - Office Equipment										
3260 - LAURENCE G. CALLANT	4132020	Reimbursement for purchase of equipment for Zoom	Paid by Check # 158516		05/06/2020	05/19/2020	05/19/2020		05/19/2020	74.97
3991 - CARD SERVICE CENTER	MAY2020	Reimbursement of purchase of equipment for Zoom	Paid by Check # 158517		05/06/2020	05/19/2020	05/19/2020		05/19/2020	464.84
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	67694883	Lease Agreement - Copiers (5/1/2020 through 5/31/2020)	Paid by Check # 158524		05/06/2020	05/19/2020	05/19/2020		05/19/2020	220.00
Account 4720 - Office Equipment Totals									Invoice Transactions 3	<u>\$759.81</u>
Department 06 - Judiciary & Jury Totals									Invoice Transactions 8	<u>\$1,623.51</u>



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Fund 100 - General Fund										
Department 07 - Circuit Clerk										
Account 4516 - Postage										
1147 - OGLE COUNTY TREASURER	2020-00001069	Postage	Paid by Check # 158544		05/06/2020	05/19/2020	05/19/2020		05/19/2020	7.00
1544 - PITNEY BOWES INC.	2020-00001070	Postage	Paid by Check # 158552		05/06/2020	05/19/2020	05/19/2020		05/19/2020	4,900.00
Account 4516 - Postage Totals							Invoice Transactions 2			<u>\$4,907.00</u>
Department 07 - Circuit Clerk Totals							Invoice Transactions 2			<u>\$4,907.00</u>



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Fund 100 - General Fund										
Department 09 - Focus House										
Account 4212 - Electricity										
1849 - ROCHELLE MUNICIPAL UTILITIES	9st due 5/7/20	Electricity	Paid by Check # 158561		05/19/2020	05/19/2020	05/19/2020		05/19/2020	450.45
1849 - ROCHELLE MUNICIPAL UTILITIES	BLC due 5/20/20	Electricity	Paid by Check # 158561		05/19/2020	05/19/2020	05/19/2020		05/19/2020	896.29
Account 4212 - Electricity Totals									Invoice Transactions 2	\$1,346.74
Account 4214 - Gas (Heating)										
1898 - NICOR	9st due 6/15/20	Gas Heating	Paid by Check # 158541		05/19/2020	05/19/2020	05/19/2020		05/19/2020	270.88
Account 4214 - Gas (Heating) Totals									Invoice Transactions 1	\$270.88
Account 4216 - Telephone										
1941 - FRONTIER	4604 due 5/22/20	Telephone	Paid by Check # 158531		05/19/2020	05/19/2020	05/19/2020		05/19/2020	173.10
Account 4216 - Telephone Totals									Invoice Transactions 1	\$173.10
Account 4326 - Medical Contracts										
3035 - NANCY WILLIAMS	May 2020	Medical Contract	Paid by Check # 158578		05/19/2020	05/19/2020	05/19/2020		05/19/2020	500.00
Account 4326 - Medical Contracts Totals									Invoice Transactions 1	\$500.00
Account 4435 - Transportation of Detainees										
3390 - WEX BANK	65240479	Transportation	Paid by Check # 158576		05/19/2020	05/19/2020	05/19/2020		05/19/2020	151.16
Account 4435 - Transportation of Detainees Totals									Invoice Transactions 1	\$151.16
Account 4520 - Janitorial Supplies										
1249 - FOCUS HOUSE	Reimburse #3880	Janitorial Supplies	Paid by Check # 158530		05/19/2020	05/19/2020	05/19/2020		05/19/2020	10.04
1013 - ROCHELLE JANITORIAL SUPPLY	031220-13	Janitorial Supplies (COVID 19)	Paid by Check # 158560		05/19/2020	05/19/2020	05/19/2020		05/19/2020	216.67
1013 - ROCHELLE JANITORIAL SUPPLY	0423204	Janitorial Supplies	Paid by Check # 158560		05/19/2020	05/19/2020	05/19/2020		05/19/2020	35.82
Account 4520 - Janitorial Supplies Totals									Invoice Transactions 3	\$262.53
Account 4540 - Repairs & Maint - Facilities										
1249 - FOCUS HOUSE	Reimb #3882	Maintenance	Paid by Check # 158530		05/19/2020	05/19/2020	05/19/2020		05/19/2020	156.00
4440 - NORTHERN ILLINOIS DISPOSAL SVC	19735099	Maintenance	Paid by Check # 158542		05/19/2020	05/19/2020	05/19/2020		05/19/2020	295.50
2148 - OMEGA PEST CONTROL	040000	Maintenance	Paid by Check # 158545		05/19/2020	05/19/2020	05/19/2020		05/19/2020	125.00
2148 - OMEGA PEST CONTROL	039599	Maintenance	Paid by Check # 158545		05/19/2020	05/19/2020	05/19/2020		05/19/2020	125.00
4607 - PER MAR SECURITY SERVICES	2273172	Maintenance	Paid by Check # 158549		05/19/2020	05/19/2020	05/19/2020		05/19/2020	330.07
4607 - PER MAR SECURITY SERVICES	2273173	Maintenance	Paid by Check # 158549		05/19/2020	05/19/2020	05/19/2020		05/19/2020	54.00



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Fund 100 - General Fund										
Department 09 - Focus House										
Account 4540 - Repairs & Maint - Facilities										
5351 - ROCHELLE ACE HARDWARE	012686	MAINTENANCE	Paid by Check # 158559		05/19/2020	05/19/2020	05/19/2020		05/19/2020	42.98
5351 - ROCHELLE ACE HARDWARE	012763	Maintenance	Paid by Check # 158559		05/19/2020	05/19/2020	05/19/2020		05/19/2020	7.99
5351 - ROCHELLE ACE HARDWARE	012770	Maintenance	Paid by Check # 158559		05/19/2020	05/19/2020	05/19/2020		05/19/2020	11.58
Account 4540 - Repairs & Maint - Facilities Totals									Invoice Transactions 9	\$1,148.12
Account 4550 - Food for County Prisoners										
3182 - PERFORMANCE FOOD SERVICE - TPC	6357706	Food for residents	Paid by Check # 158550		05/19/2020	05/19/2020	05/19/2020		05/19/2020	149.32
3182 - PERFORMANCE FOOD SERVICE - TPC	6366056	Food for residents	Paid by Check # 158550		05/19/2020	05/19/2020	05/19/2020		05/19/2020	156.98
3182 - PERFORMANCE FOOD SERVICE - TPC	6362973	Food for residents	Paid by Check # 158550		05/19/2020	05/19/2020	05/19/2020		05/19/2020	859.50
3182 - PERFORMANCE FOOD SERVICE - TPC	6370679	Food for residents	Paid by Check # 158550		05/19/2020	05/19/2020	05/19/2020		05/19/2020	136.52
Account 4550 - Food for County Prisoners Totals									Invoice Transactions 4	\$1,302.32
Account 4710 - Computer Hardware & Software										
5074 - SOLUTION SPECIALTIES, INC.	1911140659100 88A	Tracker - FH	Paid by Check # 158565		05/19/2020	05/19/2020	05/19/2020		05/19/2020	262.64
Account 4710 - Computer Hardware & Software Totals									Invoice Transactions 1	\$262.64
Account 4743 - Safety Equipment										
5067 - VENDOR SERVICES GROUP	782841	Safety Equipment	Paid by Check # 158574		05/19/2020	05/19/2020	05/19/2020		05/19/2020	138.88
Account 4743 - Safety Equipment Totals									Invoice Transactions 1	\$138.88
Account 4755 - Vehicle Purchase										
3582 - OGLE COUNTY TREASURER	Vehicle Purchase	Vehicle Purchase	Paid by Check # 158543		05/19/2020	05/19/2020	05/19/2020		05/19/2020	20,964.81
Account 4755 - Vehicle Purchase Totals									Invoice Transactions 1	\$20,964.81
Department 09 - Focus House Totals									Invoice Transactions 25	\$26,521.18



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Fund 100 - General Fund										
Department 10 - Assessment										
Account 4510 - Office Supplies										
1177 - CULLIGAN	044412-03	March Water Bill	Paid by Check # 158521		05/08/2020	05/19/2020	05/19/2020		05/19/2020	10.50
1147 - OGLE COUNTY TREASURER	405.10	Postage 1-15-2020 to 4-22-2020	Paid by Check # 158544		05/08/2020	05/19/2020	05/19/2020		05/19/2020	405.10
1589 - ROCHELLE NEWS-LEADER	5327a	52 Week Subscription	Paid by Check # 158562		05/08/2020	05/19/2020	05/19/2020		05/19/2020	134.00
Account 4510 - Office Supplies Totals							Invoice Transactions 3			<u>\$549.60</u>
Account 4720 - Office Equipment										
5017 - GOVCONNECTION, INC.	25010767.01-W1	Fixed Dome Camera	Paid by Check # 158533		05/08/2020	05/19/2020	05/19/2020		05/19/2020	467.27
Account 4720 - Office Equipment Totals							Invoice Transactions 1			<u>\$467.27</u>
Department 10 - Assessment Totals							Invoice Transactions 4			<u>\$1,016.87</u>



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Fund 100 - General Fund										
Department 11 - Zoning										
Account 4422 - Travel Expenses, Dues & Seminars										
2781 - MARK MILLER	4085	April 2020 mileage (172 miles @ .575)	Paid by Check # 158540		05/11/2020	05/19/2020	05/19/2020		05/19/2020	98.90
Account 4422 - Travel Expenses, Dues & Seminars Totals										Invoice Transactions 1
										<u>\$98.90</u>
Account 4510 - Office Supplies										
1246 - FISCHER'S	724886	April 2020 statement	Paid by Check # 158529		04/20/2020	05/19/2020	05/19/2020		05/19/2020	19.88
1147 - OGLE COUNTY TREASURER	4084	Statement 1/15/20 to 4/22/20	Paid by Check # 158544		04/22/2020	05/19/2020	05/19/2020		05/19/2020	187.95
Account 4510 - Office Supplies Totals										Invoice Transactions 2
										<u>\$207.83</u>
Account 4724 - Office Equipment Maintenance										
5069 - GFC LEASING WI	589879z	Copier Lease 6/5/20 to 9/4/20	Paid by Check # 158532		04/21/2020	05/19/2020	05/19/2020		05/19/2020	359.99
Account 4724 - Office Equipment Maintenance Totals										Invoice Transactions 1
Department 11 - Zoning Totals										Invoice Transactions 4
										<u>\$666.72</u>



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Fund 100 - General Fund										
Department 12 - Sheriff										
Account 4510 - Office Supplies										
1246 - FISCHER'S	05/2020	Acct # OCSHERIFF	Paid by Check # 158529		05/19/2020	05/19/2020	05/19/2020		05/19/2020	108.12
1147 - OGLE COUNTY TREASURER	4/22/20	January 15, 2020 - April 22, 2020	Paid by Check # 158544		05/19/2020	05/19/2020	05/19/2020		05/19/2020	820.52
5251 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC	05/01/2020	Account ID: 802886	Paid by Check # 158570		05/19/2020	05/19/2020	05/19/2020		05/19/2020	75.00
2290 - UPS	0000Y7468170	Shipper # Y74680	Paid by Check # 158573		05/19/2020	05/19/2020	05/19/2020		05/19/2020	22.53
Account 4510 - Office Supplies Totals									Invoice Transactions 4	\$1,026.17
Account 4545.10 - Petroleum Products - Gasoline										
1125 - CARROLL SERVICE CO	05/2020	Acct # 2631504	Paid by Check # 158519		05/19/2020	05/19/2020	05/19/2020		05/19/2020	1,756.53
3105 - CONSERV FS INC.	05/2020	Acct # 1896103	Paid by Check # 158520		05/19/2020	05/19/2020	05/19/2020		05/19/2020	11,722.89
3390 - WEX BANK	65225884	Acct # 0414-00-630179-0	Paid by Check # 158577		05/19/2020	05/19/2020	05/19/2020		05/19/2020	22.56
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 3	\$13,501.98
Account 4570 - Uniforms										
1572 - RAY O'HERRON COMPANY INC	2021099-IN	Customer # 00-61061SH	Paid by Check # 158557		05/19/2020	05/19/2020	05/19/2020		05/19/2020	259.59
3354 - UNIFORM DEN EAST, INC.	66158-01	Cust Code: OGLECOSD	Paid by Check # 158572		05/19/2020	05/19/2020	05/19/2020		05/19/2020	194.40
3354 - UNIFORM DEN EAST, INC.	66596	Cust Code: OGLECOSD	Paid by Check # 158572		05/19/2020	05/19/2020	05/19/2020		05/19/2020	336.90
Account 4570 - Uniforms Totals									Invoice Transactions 3	\$790.89
Account 4575 - Weapons & Ammunition										
4145 - ATLANTIC SIGNAL	S27195	Centurion Push to Talk w/Volume Control	Paid by Check # 158509		05/19/2020	05/19/2020	05/19/2020		05/19/2020	5,173.00
5457 - BROWNELLS, INC.	18921087.01	61061-COUN	Paid by Check # 158513		05/19/2020	05/19/2020	05/19/2020		05/19/2020	39.99
5457 - BROWNELLS, INC.	18998197.00	61061-COUN	Paid by Check # 158513		05/19/2020	05/19/2020	05/19/2020		05/19/2020	155.40
4261 - RAT (RESEARCH AND TESTING) WORX, INC.	6310	weapon repair parts	Paid by Check # 158556		05/19/2020	05/19/2020	05/19/2020		05/19/2020	398.75
4261 - RAT (RESEARCH AND TESTING) WORX, INC.	6242	Tavor 7 Rifle	Paid by Check # 158556		05/19/2020	05/19/2020	05/19/2020		05/19/2020	1,558.00
4261 - RAT (RESEARCH AND TESTING) WORX, INC.	6153	Weapon Repair	Paid by Check # 158556		05/19/2020	05/19/2020	05/19/2020		05/19/2020	249.00
1572 - RAY O'HERRON COMPANY INC	2021058-IN	Customer # 00-61061SH	Paid by Check # 158557		05/19/2020	05/19/2020	05/19/2020		05/19/2020	166.63
Account 4575 - Weapons & Ammunition Totals									Invoice Transactions 7	\$7,740.77



May 2020 - County Board Report

Payment Date Range 05/19/20 - 05/19/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 12 - Sheriff										
Account 4585 - Vehicle Maintenance										
1121 - BYRON QUICK LUBE	28343	OCS Vehicle Maintenance	Paid by Check # 158515		05/19/2020	05/19/2020	05/19/2020		05/19/2020	43.71
3565 - DIXON AUTOBODY CLINIC	05/08/2020	2000 Dodge Dakota	Paid by Check # 158527		05/19/2020	05/19/2020	05/19/2020		05/19/2020	170.00
1218 - DYER'S AUTOMOTIVE	5939	OCS Vehicle Maintenance	Paid by Check # 158528		05/19/2020	05/19/2020	05/19/2020		05/19/2020	101.65
1218 - DYER'S AUTOMOTIVE	5935	OCS Vehicle Maintenance	Paid by Check # 158528		05/19/2020	05/19/2020	05/19/2020		05/19/2020	56.65
4816 - KUNES COUNTRY AUTO GROUP	40344	OCS Vehicle Maintenance	Paid by Check # 158536		05/19/2020	05/19/2020	05/19/2020		05/19/2020	42.90
4816 - KUNES COUNTRY AUTO GROUP	40382	OCS Vehicle Maintenance	Paid by Check # 158536		05/19/2020	05/19/2020	05/19/2020		05/19/2020	467.45
4816 - KUNES COUNTRY AUTO GROUP	40443	OCS Vehicle Maintenance	Paid by Check # 158536		05/19/2020	05/19/2020	05/19/2020		05/19/2020	91.24
4816 - KUNES COUNTRY AUTO GROUP	40467	OCS Vehicle Maintenance	Paid by Check # 158536		05/19/2020	05/19/2020	05/19/2020		05/19/2020	92.12
4816 - KUNES COUNTRY AUTO GROUP	40217	OCS Vehicle Maintenance	Paid by Check # 158536		05/19/2020	05/19/2020	05/19/2020		05/19/2020	42.90
4816 - KUNES COUNTRY AUTO GROUP	40141	OCS Vehicle Maintenance	Paid by Check # 158536		05/19/2020	05/19/2020	05/19/2020		05/19/2020	96.25
1427 - MASTERBEND	47852	OCS Vehicle Maintenance	Paid by Check # 158537		05/19/2020	05/19/2020	05/19/2020		05/19/2020	46.00
4229 - PRESCOTT BROTHERS FORD	71286	OCS Vehicle Maintenance	Paid by Check # 158555		05/19/2020	05/19/2020	05/19/2020		05/19/2020	48.20
Account 4585 - Vehicle Maintenance Totals								Invoice Transactions	12	\$1,299.07
Account 4724 - Office Equipment Maintenance										
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	67856779	Contract # 25418166	Paid by Check # 158526		05/19/2020	05/19/2020	05/19/2020		05/19/2020	184.30
Account 4724 - Office Equipment Maintenance Totals								Invoice Transactions	1	\$184.30
Sub-Department 60 - OEMA										
Account 4216.30 - Telephone Cell Phones & Pagers										
1265 - VERIZON	9853224345	Acct # 686542129	Paid by Check # 158575		05/19/2020	05/19/2020	05/19/2020		05/19/2020	84.37
Account 4216.30 - Telephone Cell Phones & Pagers Totals								Invoice Transactions	1	\$84.37
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	05/2020OEMA	Acct # 1896103	Paid by Check # 158520		05/19/2020	05/19/2020	05/19/2020		05/19/2020	92.57
3390 - WEX BANK	6522884/OEMA	Acct # 0414-00-630179-0	Paid by Check # 158576		05/19/2020	05/19/2020	05/19/2020		05/19/2020	131.11
Account 4545.10 - Petroleum Products - Gasoline Totals								Invoice Transactions	2	\$223.68
Sub-Department 60 - OEMA Totals								Invoice Transactions	3	\$308.05
Department 12 - Sheriff Totals								Invoice Transactions	33	\$24,851.23



May 2020 - County Board Report

Payment Date Range 05/19/20 - 05/19/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 13 - Coroner										
Account 4355 - Autopsy Fees										
3048 - HOFFMAN BURIAL SUPPLIES INC	April 14, 2020	Remainder of bill for Body Bags	Paid by Check # 158535		05/12/2020	05/19/2020	05/19/2020		05/19/2020	2,706.66
2666 - MARK PETERS, MD S.C.	April2020	Autopsies for Oleson and Brown	Paid by Check # 158551		05/12/2020	05/19/2020	05/19/2020		05/19/2020	1,400.00
1109 - STERICYCLE, INC.	4009308948	Waste Pickup	Paid by Check # 158566		05/12/2020	05/19/2020	05/19/2020		05/19/2020	135.96
Account 4355 - Autopsy Fees Totals							Invoice Transactions 3			\$4,242.62
Account 4458 - Coroner Lab Fees										
3349 - AXIS FORENSIC TOXICOLOGY, INC.	60532	Labs for Oleson	Paid by Check # 158510		05/12/2020	05/19/2020	05/19/2020		05/19/2020	340.00
3349 - AXIS FORENSIC TOXICOLOGY, INC.	60421	Labs for J. Johnson	Paid by Check # 158510		05/12/2020	05/19/2020	05/19/2020		05/19/2020	340.00
Account 4458 - Coroner Lab Fees Totals							Invoice Transactions 2			\$680.00
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	May 7, 2020	Fuel 184.5 gallons @ \$1.87	Paid by Check # 158520		05/12/2020	05/19/2020	05/19/2020		05/19/2020	345.02
Account 4545.10 - Petroleum Products - Gasoline Totals							Invoice Transactions 1			\$345.02
Department 13 - Coroner Totals							Invoice Transactions 6			\$5,267.64



May 2020 - County Board Report

Payment Date Range 05/19/20 - 05/19/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 14 - State's Attorney										
Account 4510 - Office Supplies										
1177 - CULLIGAN	2020-00001088	Water - March & April	Paid by Check # 158522		05/19/2020	05/19/2020	05/19/2020		05/19/2020	68.70
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	67694889	Copier Lease May 2020	Paid by Check # 158525		05/19/2020	05/19/2020	05/19/2020		05/19/2020	621.99
1246 - FISCHER'S	0725030-001	\office supplies	Paid by Check # 158529		05/19/2020	05/19/2020	05/19/2020		05/19/2020	54.15
Account 4510 - Office Supplies Totals								Invoice Transactions	3	<u>\$744.84</u>
Account 4538 - Legal Materials & Books										
1728 - THOMSON REUTERS - WEST	842243271	Westlaw April 2020	Paid by Check # 158569		05/19/2020	05/19/2020	05/19/2020		05/19/2020	1,179.57
Account 4538 - Legal Materials & Books Totals								Invoice Transactions	1	<u>\$1,179.57</u>
Department 14 - State's Attorney Totals								Invoice Transactions	4	<u>\$1,924.41</u>



May 2020 - County Board Report

Payment Date Range 05/19/20 - 05/19/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 16 - Finance										
Account 4251 - Enterprise Zone Administration										
1092 - BLACKHAWK HILLS	2020-8	2020 LEE OGLE ENTERPRISE ZONE ADMINISTRATION FEE	Paid by Check # 158512		05/19/2020	05/19/2020	05/19/2020		05/19/2020	7,743.41
Account 4251 - Enterprise Zone Administration Totals										Invoice Transactions 1
										<u>\$7,743.41</u>
Account 4312 - Auditing										
3369 - SIKICH, LLP	441164	2019 AUDIT - PROFESSIONAL SERVICES RENDERED THROUGH 4/30/2020	Paid by Check # 158564		05/19/2020	05/19/2020	05/19/2020		05/19/2020	1,779.00
Account 4312 - Auditing Totals										Invoice Transactions 1
										<u>\$1,779.00</u>
Account 4422 - Travel Expenses, Dues & Seminars										
1362 - BYRON CUSD #226	2020 FAIRCOM	REIMBURSEMENT FOR FAIRCOM COST - 2020 -2021 RENEWAL	Paid by Check # 158514		05/19/2020	05/19/2020	05/19/2020		05/19/2020	1,623.88
Account 4422 - Travel Expenses, Dues & Seminars Totals										Invoice Transactions 1
										<u>\$1,623.88</u>
Account 4510 - Office Supplies										
1147 - OGLE COUNTY TREASURER	04- 2020/CO.BOAR D	POSTAGE DUE FOR 1/15/2020 TO 4/22/2020	Paid by Check # 158544		05/19/2020	05/19/2020	05/19/2020		05/19/2020	616.25
Account 4510 - Office Supplies Totals										Invoice Transactions 1
										<u>\$616.25</u>
Account 4740 - Postage Meter & Rental										
1544 - PITNEY BOWES INC.	3103900179	CONTRACT #0040223283 - BILLING FOR 4/14/2020 TO 7/13/2020	Paid by Check # 158553		05/19/2020	05/19/2020	05/19/2020		05/19/2020	539.25
Account 4740 - Postage Meter & Rental Totals										Invoice Transactions 1
Department 16 - Finance Totals										Invoice Transactions 5
										<u>\$539.25</u>
										<u>\$12,301.79</u>



May 2020 - County Board Report

Payment Date Range 05/19/20 - 05/19/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 22 - Corrections										
Account 4444 - Medical Expense										
1513 - OREGON HEALTHCARE PHARMACY	05/2020	#GRP-OCJ #OCJ9999999	Paid by Check # 158546		05/19/2020	05/19/2020	05/19/2020		05/19/2020	612.89
1518 - OREGON SUPER VALU	05/2020	Acct # 040000000129	Paid by Check # 158547		05/19/2020	05/19/2020	05/19/2020		05/19/2020	19.74
Account 4444 - Medical Expense Totals									Invoice Transactions 2	<u>\$632.63</u>
Account 4510 - Office Supplies										
1246 - FISCHER'S	05/2020	Corr DIEONLY Custom Stamp AA	Paid by Check # 158529		05/19/2020	05/19/2020	05/19/2020		05/19/2020	14.95
Account 4510 - Office Supplies Totals									Invoice Transactions 1	<u>\$14.95</u>
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	05/2020	Corr ACCT # 1896103	Paid by Check # 158520		05/19/2020	05/19/2020	05/19/2020		05/19/2020	435.07
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 1	<u>\$435.07</u>
Account 4550 - Food for County Prisoners										
4587 - PAN-O-GOLD BAKING CO.	573398	Acct # 23777	Paid by Check # 158548		05/19/2020	05/19/2020	05/19/2020		05/19/2020	23.75
4587 - PAN-O-GOLD BAKING CO.	2369600	Acct # 23777	Paid by Check # 158548		05/19/2020	05/19/2020	05/19/2020		05/19/2020	20.10
4587 - PAN-O-GOLD BAKING CO.	544456	Acct # 23777	Paid by Check # 158548		05/19/2020	05/19/2020	05/19/2020		05/19/2020	30.89
4587 - PAN-O-GOLD BAKING CO.	2374197	Acct # 23777	Paid by Check # 158548		05/19/2020	05/19/2020	05/19/2020		05/19/2020	10.78
4587 - PAN-O-GOLD BAKING CO.	2362973	Acct # 23777	Paid by Check # 158548		05/19/2020	05/19/2020	05/19/2020		05/19/2020	28.78
Account 4550 - Food for County Prisoners Totals									Invoice Transactions 5	<u>\$114.30</u>
Account 4570 - Uniforms										
4206 - SANITARY CLEANERS	05/2020	Activity from 04/01/2020 to 04/30/2020	Paid by Check # 158563		05/19/2020	05/19/2020	05/19/2020		05/19/2020	225.12
Account 4570 - Uniforms Totals									Invoice Transactions 1	<u>\$225.12</u>
Account 4724 - Office Equipment Maintenance										
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	67856779/Corr	Contract # 25418166	Paid by Check # 158523		05/19/2020	05/19/2020	05/19/2020		05/19/2020	163.80
Account 4724 - Office Equipment Maintenance Totals									Invoice Transactions 1	<u>\$163.80</u>
Department 22 - Corrections Totals									Invoice Transactions 11	<u>\$1,585.87</u>



May 2020 - County Board Report

Payment Date Range 05/19/20 - 05/19/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 23 - Information Technology										
Account 4211 - Internet Service										
3260 - LAURENCE G. CALLANT	04-2020/ZOOM	REIMBURSEMENT FOR ZOOM SERVICE	Paid by Check # 158516		05/19/2020	05/19/2020	05/19/2020		05/19/2020	147.96
4740 - SYNDEO NETWORKS, INC.	10443	ANNUAL CHARGE FOR FIBER - GEIOD 268 TO RT 251 - 8/1/19 TO 8/1/20	Paid by Check # 158567		05/19/2020	05/19/2020	05/19/2020		05/19/2020	3,235.50
Account 4211 - Internet Service Totals									Invoice Transactions 2	\$3,383.46
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	05-2020/IT DEPT.	FUEL EXPENSE FOR 4/1/2020 TO 5/5/2020	Paid by Check # 158520		05/19/2020	05/19/2020	05/19/2020		05/19/2020	23.56
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 1	\$23.56
Account 4710 - Computer Hardware & Software										
3260 - LAURENCE G. CALLANT	04-2020/AMAZON	AMAZON REIMBURSEMENTS	Paid by Check # 158516		05/19/2020	05/19/2020	05/19/2020		05/19/2020	174.91
3991 - CARD SERVICE CENTER	05-2020/IT DEPT.	OGLE COUNTY IT DEPT. - ACCT #0106	Paid by Check # 158518		05/19/2020	05/19/2020	05/19/2020		05/19/2020	194.85
1434 - MENARDS	48074	TRIPLE GRIPS AND ALLIGATOR ANCHORS	Paid by Check # 158538		05/19/2020	05/19/2020	05/19/2020		05/19/2020	28.92
Account 4710 - Computer Hardware & Software Totals									Invoice Transactions 3	\$398.68
Account 4714 - Software Maintenance										
5017 - GOVCONNECTION, INC.	25004806.01-W1	VERITAS RENEWALS	Paid by Check # 158534		05/19/2020	05/19/2020	05/19/2020		05/19/2020	353.16
4918 - TYLER TECHNOLOGIES, INC.	045-298871	20028 - EXECUTIME TIME AND ATTENDANCE CONTRACT	Paid by Check # 158571		05/19/2020	05/19/2020	05/19/2020		05/19/2020	600.00
Account 4714 - Software Maintenance Totals									Invoice Transactions 2	\$953.16
Department 23 - Information Technology Totals									Invoice Transactions 8	\$4,758.86
Fund 100 - General Fund Totals									Invoice Transactions 119	\$89,438.15
Grand Totals									Invoice Transactions 119	\$89,438.15



April 1-20, 2020- Department Claims

Payment Date Range 04/01/20 - 04/20/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 02 - Building & Grounds										
Account 4210 - Disposal Service										
2810 - MORING DISPOSAL, INC.	60283	Acct # 173009	Paid by Check # 158349		04/01/2020	04/01/2020	04/01/2020		04/09/2020	822.86
4440 - NORTHERN ILLINOIS DISPOSAL SVC	19671504	Acct # 3086-491604 EOC Building	Paid by Check # 158352		04/01/2020	04/01/2020	04/01/2020		04/09/2020	32.18
Account 4210 - Disposal Service Totals									Invoice Transactions 2	\$855.04
Account 4212 - Electricity										
1156 - COMED	04- 20/235536800	Acct # 2355368000 / Weld Park	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	50.10
1156 - COMED	04- 20/2355368000	Acct # 2355368000 / Weld Park	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	50.10
Account 4212 - Electricity Totals									Invoice Transactions 2	\$100.20
Account 4212.10 - Electricity - Courthouse										
1156 - COMED	04- 20/2959724006	Acct # 2959724006	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	4,448.70
1156 - COMED	04- 20/0719158013	Acct # 0719158013	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	944.95
Account 4212.10 - Electricity - Courthouse Totals									Invoice Transactions 2	\$5,393.65
Account 4212.20 - Electricity - Judicial Center										
1156 - COMED	04- 20/3903001028	Acct # 3903001028	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	1,920.89
Account 4212.20 - Electricity - Judicial Center Totals									Invoice Transactions 1	\$1,920.89
Account 4212.50 - Electricity - Sheriff/Coroner Administration										
1156 - COMED	04- 20/2959457000	Acct # 2959457000	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	2,145.57
Account 4212.50 - Electricity - Sheriff/Coroner Administration Totals									Invoice Transactions 1	\$2,145.57
Account 4212.70 - Electricity - Maintenance Building										
1156 - COMED	04- 20/2707431018	Acct # 2707431018	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	506.49
1156 - COMED	0087085050	Acct #0087085050	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	366.76
Account 4212.70 - Electricity - Maintenance Building Totals									Invoice Transactions 2	\$873.25
Account 4212.90 - Electricity - Oregon Tower										
1156 - COMED	04- 20/1283010070	Acct # 1283010070/ Tower	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	254.40
1156 - COMED	04- 20/3125174006	Acct # 3125174006	Paid by Check # 158334		04/01/2020	04/01/2020	04/01/2020		04/09/2020	166.15
Account 4212.90 - Electricity - Oregon Tower Totals									Invoice Transactions 2	\$420.55
Account 4212.95 - Electricity - Rochelle/Hillcrest Tower										
1849 - ROCHELLE MUNICIPAL UTILITIES	04/2020Tower	Acct # 53352	Paid by Check # 158356		04/01/2020	04/01/2020	04/01/2020		04/09/2020	247.56
Account 4212.95 - Electricity - Rochelle/Hillcrest Tower Totals									Invoice Transactions 1	\$247.56



April 1-20, 2020- Department Claims

Payment Date Range 04/01/20 - 04/20/20

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Fund 100 - General Fund										
Department 02 - Building & Grounds										
Account 4214.20 - Gas (Heating) - Judicial Center										
1898 - NICOR	04-20/4747083	Acct # 68-92-62-8578 1	Paid by Check # 158351		04/01/2020	04/01/2020	04/01/2020		04/09/2020	552.42
Account 4214.20 - Gas (Heating) - Judicial Center Totals								Invoice Transactions 1		\$552.42
Account 4214.40 - Gas (Heating) - Rochelle Offices										
1898 - NICOR	05-20/5030132	Acct # 35-12-96-8594 3	Paid by Check # 158351		04/01/2020	04/01/2020	04/01/2020		04/09/2020	430.75
Account 4214.40 - Gas (Heating) - Rochelle Offices Totals								Invoice Transactions 1		\$430.75
Account 4214.50 - Gas (Heating) - Sheriff/Coroner Administration										
1898 - NICOR	04-20/4685089	Acct # 00-29-63-0776 2	Paid by Check # 158351		04/01/2020	04/01/2020	04/01/2020		04/09/2020	1,917.16
Account 4214.50 - Gas (Heating) - Sheriff/Coroner Administration Totals								Invoice Transactions 1		\$1,917.16
Account 4214.55 - Gas (Heating) - Jail										
4717 - CONSTELLATION ENERGY SERVICE	2839187	Acct # BG-15734	Paid by Check # 158335		04/01/2020	04/01/2020	04/01/2020		04/09/2020	2,389.14
- NATURAL GAS, LLC										
1898 - NICOR	04-20/3560634	Acct # 3943645802 8	Paid by Check # 158351		04/01/2020	04/01/2020	04/01/2020		04/09/2020	220.39
1898 - NICOR	05-20/3560634	Acct # 3943645802 8	Paid by Check # 158351		04/01/2020	04/01/2020	04/01/2020		04/09/2020	179.04
Account 4214.55 - Gas (Heating) - Jail Totals								Invoice Transactions 3		\$2,788.57
Account 4214.60 - Gas (Heating) - Judicial Center Annex										
1898 - NICOR	04-20/2749232	Acct # 6656369094 1	Paid by Check # 158351		04/01/2020	04/01/2020	04/01/2020		04/09/2020	840.60
1898 - NICOR	04-20/30769709	Acct # 71-19-92-2000 6	Paid by Check # 158351		04/01/2020	04/01/2020	04/01/2020		04/09/2020	232.07
Account 4214.60 - Gas (Heating) - Judicial Center Annex Totals								Invoice Transactions 2		\$1,072.67
Account 4214.80 - Gas (Heating) - Pines Road Annex										
1898 - NICOR	04-20/4791033	Acct # 14-91-18-2999 3	Paid by Check # 158351		04/01/2020	04/01/2020	04/01/2020		04/09/2020	603.33
Account 4214.80 - Gas (Heating) - Pines Road Annex Totals								Invoice Transactions 1		\$603.33
Account 4216 - Telephone										
1941 - FRONTIER	04-20/8157326830	Account # 815-732-6830-081109-5	Paid by Check # 158337		04/01/2020	04/01/2020	04/01/2020		04/09/2020	58.72
1941 - FRONTIER	04/20-8157322138	Acct # 815-732-2138-071008 5	Paid by Check # 158338		04/01/2020	04/01/2020	04/01/2020		04/09/2020	40.10
1941 - FRONTIER	04-20/8157323208	Acct # 815-732-3203-112084-5	Paid by Check # 158336		04/01/2020	04/01/2020	04/01/2020		04/09/2020	204.95
1941 - FRONTIER	05-20/6301590035	Acct # 630-159-0035-072202-5	Paid by Check # 158339		04/01/2020	04/01/2020	04/01/2020		04/09/2020	392.21
1945 - LR Communications	04/2020	Acct # 99930027128	Paid by Check # 158344		04/01/2020	04/01/2020	04/01/2020		04/09/2020	250.00



April 1-20, 2020- Department Claims

Payment Date Range 04/01/20 - 04/20/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 02 - Building & Grounds										
Account 4216 - Telephone										
1265 - VERIZON	63779573	Corp ID #VN93310379 Bill Payer ID #Y2474359	Paid by Check # 158361		04/01/2020	04/01/2020	04/01/2020		04/09/2020	46.25
Account 4216 - Telephone Totals										\$992.23
Account 4216.30 - Telephone Cell Phones & Pagers										
5333 - AT&T MOBILITY II LLC	X03032020	Acct # 287288934140	Paid by Check # 158331		04/01/2020	04/01/2020	04/01/2020		04/09/2020	327.55
5333 - AT&T MOBILITY II LLC	X04032023	Acct # 287288934140	Paid by Check # 158331		04/01/2020	04/01/2020	04/01/2020		04/09/2020	327.55
1265 - VERIZON	9850764175	Acct # 880295765- 00001	Paid by Check # 158360		04/01/2020	04/01/2020	04/01/2020		04/09/2020	2,349.39
Account 4216.30 - Telephone Cell Phones & Pagers Totals										\$3,004.49
Account 4218.10 - Water - Courthouse										
1140 - CITY OF OREGON	04/2020	31 Days from 1/31/2020 to 3/2/2020	Paid by Check # 158333		04/01/2020	04/01/2020	04/01/2020		04/09/2020	57.72
Account 4218.10 - Water - Courthouse Totals										\$57.72
Account 4218.50 - Water - Sheriff/Coroner Admin. Bldg.										
1140 - CITY OF OREGON	04/2020	31 Days from 1/31/2020 to 3/2/2020	Paid by Check # 158333		04/01/2020	04/01/2020	04/01/2020		04/09/2020	88.74
Account 4218.50 - Water - Sheriff/Coroner Admin. Bldg. Totals										\$88.74
Account 4218.70 - Water - Maintenance Building										
1140 - CITY OF OREGON	04/2020	31 Days from 1/31/2020 to 3/2/2020	Paid by Check # 158333		04/01/2020	04/01/2020	04/01/2020		04/09/2020	306.53
Account 4218.70 - Water - Maintenance Building Totals										\$306.53
Account 4218.80 - Water - Pines Road Annex										
1140 - CITY OF OREGON	04/2020	31 Days from 1/31/2020 to 3/2/2020	Paid by Check # 158333		04/01/2020	04/01/2020	04/01/2020		04/09/2020	87.64
Account 4218.80 - Water - Pines Road Annex Totals										\$87.64
Account 4520 - Janitorial Supplies										
1013 - ROCHELLE JANITORIAL SUPPLY	031320-14	Customer ID OGLE	Paid by Check # 158355		04/01/2020	04/01/2020	04/01/2020		04/09/2020	120.36
1715 - THE HOME DEPOT PRO	540914900	Acct # 508958 Janitorial Supplies County Buildings	Paid by Check # 158359		04/01/2020	04/01/2020	04/01/2020		04/09/2020	315.67
1715 - THE HOME DEPOT PRO	540914892	Acct # 508958	Paid by Check # 158359		04/01/2020	04/01/2020	04/01/2020		04/09/2020	1,494.76
1715 - THE HOME DEPOT PRO	539030130	Acct # 508958 Janitorial Supplies County Buildings	Paid by Check # 158359		04/01/2020	04/01/2020	04/01/2020		04/09/2020	59.86



April 1-20, 2020- Department Claims

Payment Date Range 04/01/20 - 04/20/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 02 - Building & Grounds										
Account 4520 - Janitorial Supplies										
1715 - THE HOME DEPOT PRO	54122253	Acct # 508958 Janitorial Supplies County Buildings	Paid by Check # 158359		04/01/2020	04/01/2020	04/01/2020		04/09/2020	865.40
1715 - THE HOME DEPOT PRO	543114516	Acct # 508958 Janitorial Supplies County Buildings	Paid by Check # 158359		04/01/2020	04/01/2020	04/01/2020		04/09/2020	168.12
Account 4520 - Janitorial Supplies Totals									Invoice Transactions 6	\$3,024.17
Account 4540.10 - Repairs & Maint - Facilities										
1047 - ACE HARDWARE AND OUTDOOR CTR	04/2020	Acct # 37595	Paid by Check # 158328		04/01/2020	04/01/2020	04/01/2020		04/09/2020	5.99
1081 - BEESING WELDING, LLC	7127	12/9/19 - 30" Steel plate, cut to Circle Customer #	Paid by Check # 158332		04/01/2020	04/01/2020	04/01/2020		04/09/2020	72.00
3591 - HALES EQUIPMENT	150960	OGLECOUNTY / Jail Dryer	Paid by Check # 158340		04/01/2020	04/01/2020	04/01/2020		04/09/2020	20.92
1871 - HOWARD LEE & SONS INC	64885	Completed March monthly AB Inspection	Paid by Check # 158341		04/01/2020	04/01/2020	04/01/2020		04/09/2020	200.00
1871 - HOWARD LEE & SONS INC	64968	Labor and Material to replace battery in cardmaster (gas pump)	Paid by Check # 158341		04/01/2020	04/01/2020	04/01/2020		04/09/2020	281.50
2050 - LAWSON PRODUCTS, INC.	9307440725	Cust # 10155168/Shop	Paid by Check # 158343		04/01/2020	04/01/2020	04/01/2020		04/09/2020	82.82
1434 - MENARDS	23017	Acct # 31450413	Paid by Check # 158347		04/01/2020	04/01/2020	04/01/2020		04/09/2020	199.92
1434 - MENARDS	23336	Acct # 31450413	Paid by Check # 158347		04/01/2020	04/01/2020	04/01/2020		04/09/2020	52.45
1434 - MENARDS	46882	Acct # 30420269	Paid by Check # 158348		04/01/2020	04/01/2020	04/01/2020		04/09/2020	26.62
1434 - MENARDS	58673	Acct # 32720251 / JC	Paid by Check # 158346		04/01/2020	04/01/2020	04/01/2020		04/09/2020	60.98
1434 - MENARDS	23280	Acct # 31450413	Paid by Check # 158347		04/01/2020	04/01/2020	04/01/2020		04/09/2020	34.63
1434 - MENARDS	59156	Acct # 32720251	Paid by Check # 158346		04/01/2020	04/01/2020	04/01/2020		04/09/2020	33.95
1463 - NAPA AUTO PARTS	907168	Acct # 12409 / Light Tower	Paid by Check # 158350		04/01/2020	04/01/2020	04/01/2020		04/09/2020	120.00
5482 - OTIS ELEVATOR COMPANY	CR15866001	Customer # 48792137	Paid by Check # 158353		04/01/2020	04/01/2020	04/01/2020		04/09/2020	1,169.50
5482 - OTIS ELEVATOR COMPANY	CR15870001	Customer # 48792137	Paid by Check # 158353		04/01/2020	04/01/2020	04/01/2020		04/09/2020	1,282.50
5482 - OTIS ELEVATOR COMPANY	CR15851001	Customer # 48792137	Paid by Check # 158353		04/01/2020	04/01/2020	04/01/2020		04/09/2020	956.00



April 1-20, 2020- Department Claims

Payment Date Range 04/01/20 - 04/20/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 02 - Building & Grounds										
Account 4540.10 - Repairs & Maint - Facilities										
4692 - PEST CONTROL CONSULTANT	203856 / 206834	Acct # 3967 Bi Monthly Service	Paid by Check # 158354		04/01/2020	04/01/2020	04/01/2020		04/09/2020	585.00
1629 - SECURITY LOCK INC.	1123525	6 Keys Hudson	Paid by Check # 158357		04/01/2020	04/01/2020	04/01/2020		04/09/2020	36.00
5415 - STOCK+FIELD	18865/H	Cust # 16557 / Shop	Paid by Check # 158358		04/01/2020	04/01/2020	04/01/2020		04/09/2020	263.95
5415 - STOCK+FIELD	18859/H	Cust # 16557 / Shop	Paid by Check # 158358		04/01/2020	04/01/2020	04/01/2020		04/09/2020	49.98
5415 - STOCK+FIELD	18995/H	Cust # 16557 / Post 1	Paid by Check # 158358		04/01/2020	04/01/2020	04/01/2020		04/09/2020	114.97
Account 4540.10 - Repairs & Maint - Facilities Totals									Invoice Transactions 21	\$5,649.68
Account 4545.10 - Petroleum Products - Gasoline										
1054 - ALDERKS TIRE SERVICE	146525	1 Buff and reseal / Skid Steer	Paid by Check # 158329		04/01/2020	04/01/2020	04/01/2020		04/09/2020	21.75
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 1	\$21.75
Account 4710 - Computer Hardware & Software										
2617 - ALPHA CONTROLS & SERVICES LLC	C005761	Facility Optimization Agreement HVAC System 24/7 #6 of 12	Paid by Check # 158330		04/01/2020	04/01/2020	04/01/2020		04/09/2020	2,595.75
1638 - JOHNSON CONTROLS	21385496	Ogle Co Courthouse - 105 S. 5th St - 63796140- Simplex	Paid by Check # 158342		04/01/2020	04/01/2020	04/01/2020		04/09/2020	858.29
2594 - MECHANICAL INC - FREEPORT	FRE49804C	Contract # 3365G March Preventative Maintenance for OCJ	Paid by Check # 158345		04/01/2020	04/01/2020	04/01/2020		04/09/2020	1,194.00
Account 4710 - Computer Hardware & Software Totals									Invoice Transactions 3	\$4,648.04
Department 02 - Building & Grounds Totals									Invoice Transactions 66	\$37,202.60
Department 12 - Sheriff										
Account 4490 - Contingencies										
4888 - STEPHANIE J. BUILTA	03/2020	COVID-19 Per Diem	Paid by Check # 158362		04/03/2020	04/03/2020	04/03/2020		04/15/2020	14.00
4888 - STEPHANIE J. BUILTA	03/23-04/3/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158362		04/03/2020	04/03/2020	04/03/2020		04/15/2020	1,410.00
5055 - TYLER CARLS	03/2020	COVID-19 Meal Reimbursement	Paid by Check # 158363		04/03/2020	04/03/2020	04/03/2020		04/15/2020	40.35
5481 - COMFORT INN AND SUITES	704284802	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	333.00
5481 - COMFORT INN AND SUITES	704283519	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	333.00



April 1-20, 2020- Department Claims

Payment Date Range 04/01/20 - 04/20/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 12 - Sheriff										
Account 4490 - Contingencies										
5481 - COMFORT INN AND SUITES	704406959	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	166.50
5481 - COMFORT INN AND SUITES	703846597	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	333.00
5481 - COMFORT INN AND SUITES	703246354	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	85.25
5481 - COMFORT INN AND SUITES	703352221	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	83.25
5481 - COMFORT INN AND SUITES	703249515	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	85.25
5481 - COMFORT INN AND SUITES	703846971	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	333.00
5481 - COMFORT INN AND SUITES	703847358	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158364		04/03/2020	04/03/2020	04/03/2020		04/15/2020	333.00
5485 - JASON DEMAS	03/23-27/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158365		04/03/2020	04/03/2020	04/03/2020		04/15/2020	246.40
5485 - JASON DEMAS	03/30/2020	COVID-19 Meal Reimbursement	Paid by Check # 158365		04/03/2020	04/03/2020	04/03/2020		04/15/2020	61.60
5485 - JASON DEMAS	03/22-04/04/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158365		04/03/2020	04/03/2020	04/03/2020		04/15/2020	1,037.50
5463 - DANIEL J. ELLIS	3/16-18/2020	COVID - 19 Meal Per Diem Reimbursement	Paid by Check # 158366		04/03/2020	04/03/2020	04/03/2020		04/15/2020	62.01
5463 - DANIEL J. ELLIS	03/2020	COVID-19 Per Diem March 16-18th 2020	Paid by Check # 158366		04/03/2020	04/03/2020	04/03/2020		04/15/2020	150.00
5463 - DANIEL J. ELLIS	03-25/26/2020	COVID-19 Meal Reimbursements	Paid by Check # 158366		04/03/2020	04/03/2020	04/03/2020		04/15/2020	37.67
5463 - DANIEL J. ELLIS	03/23-04/03/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158366		04/03/2020	04/03/2020	04/03/2020		04/15/2020	2,295.00
5463 - DANIEL J. ELLIS	03/31-04/03/2020	COVID-19 Meal Reimbursement	Paid by Check # 158366		04/03/2020	04/03/2020	04/03/2020		04/15/2020	41.17
5463 - DANIEL J. ELLIS	03/30-04/03/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158366		04/03/2020	04/03/2020	04/03/2020		04/15/2020	112.50
5463 - DANIEL J. ELLIS	03/16-03/27/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158366		04/03/2020	04/03/2020	04/03/2020		04/15/2020	225.00



April 1-20, 2020- Department Claims

Payment Date Range 04/01/20 - 04/20/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 12 - Sheriff										
Account 4490 - Contingencies										
5464 - JOSEPH E. JONES	3/2020 Mileage	COVID - 19 Mileage Reimbursement	Paid by Check # 158367		04/03/2020	04/03/2020	04/03/2020		04/15/2020	451.16
5464 - JOSEPH E. JONES	03/16-18/2020	COVID-19 Meal Reimbursements	Paid by Check # 158367		04/03/2020	04/03/2020	04/03/2020		04/15/2020	23.64
5464 - JOSEPH E. JONES	03/2020	COVID-19 Meal Per Diem 3/16-3/18 2020	Paid by Check # 158367		04/03/2020	04/03/2020	04/03/2020		04/15/2020	150.00
5464 - JOSEPH E. JONES	03/16-27/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158367		04/03/2020	04/03/2020	04/03/2020		04/15/2020	451.16
5464 - JOSEPH E. JONES	03/22-04/4/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158367		04/03/2020	04/03/2020	04/03/2020		04/15/2020	2,550.00
5464 - JOSEPH E. JONES	03/30-04/03/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158367		04/03/2020	04/03/2020	04/03/2020		04/15/2020	254.06
5466 - WILLIAM L. KOVATS	03/2020	COVID-19 Meal Reimbursement	Paid by Check # 158368		04/03/2020	04/03/2020	04/03/2020		04/15/2020	26.60
5466 - WILLIAM L. KOVATS	03/23-27/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158368		04/03/2020	04/03/2020	04/03/2020		04/15/2020	60.30
5466 - WILLIAM L. KOVATS	03/22-04/4/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158368		04/03/2020	04/03/2020	04/03/2020		04/15/2020	2,125.00
5466 - WILLIAM L. KOVATS	03/26-04/02/2020	COVID-19 Meal Reimbursement	Paid by Check # 158368		04/03/2020	04/03/2020	04/03/2020		04/15/2020	39.95
5466 - WILLIAM L. KOVATS	03/30-04/03/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158368		04/03/2020	04/03/2020	04/03/2020		04/15/2020	60.30
5487 - ANTHONY LONGBUCCO	4/1-4/2/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158369		04/03/2020	04/03/2020	04/03/2020		04/15/2020	254.04
5487 - ANTHONY LONGBUCCO	03/30-04/03/2020	COVID-19 Meal Reimbursements	Paid by Check # 158369		04/03/2020	04/03/2020	04/03/2020		04/15/2020	36.63
5487 - ANTHONY LONGBUCCO	03/22-04/04/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158369		04/03/2020	04/03/2020	04/03/2020		04/15/2020	750.00
5467 - JOHN J. NEVINS	03/23-27/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158370		04/03/2020	04/03/2020	04/03/2020		04/15/2020	319.00
5467 - JOHN J. NEVINS	03/23-04/3/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158370		04/03/2020	04/03/2020	04/03/2020		04/15/2020	2,237.50
5467 - JOHN J. NEVINS	3/30-4/3/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158370		04/03/2020	04/03/2020	04/03/2020		04/15/2020	290.00
5415 - STOCK+FIELD	19090/H	Cust # 16557 / COVID - 19	Paid by Check # 158371		04/03/2020	04/03/2020	04/03/2020		04/15/2020	65.87
5415 - STOCK+FIELD	19079/H	Cust # 16557 / COVID - 19	Paid by Check # 158371		04/03/2020	04/03/2020	04/03/2020		04/15/2020	20.96



April 1-20, 2020- Department Claims

Payment Date Range 04/01/20 - 04/20/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 12 - Sheriff										
Account 4490 - Contingencies										
5468 - THOMAS P. WILSON	3/23-27/2020	COVID-19 Reimbursement	Paid by Check # 158372		04/03/2020	04/03/2020	04/03/2020		04/15/2020	43.91
5468 - THOMAS P. WILSON	03/16-25/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158372		04/03/2020	04/03/2020	04/03/2020		04/15/2020	277.24
5468 - THOMAS P. WILSON	03/16-03/31/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158372		04/03/2020	04/03/2020	04/03/2020		04/15/2020	1,575.00
Account 4490 - Contingencies Totals								Invoice Transactions	44	<u>\$19,880.77</u>
Account 4575 - Weapons & Ammunition										
5457 - BROWNELLS, INC.	18815272.00	Account # 04320386	Paid by Check # 158278		04/01/2020	04/01/2020	04/01/2020		04/01/2020	571.79
Account 4575 - Weapons & Ammunition Totals								Invoice Transactions	1	<u>\$571.79</u>
Account 4585 - Vehicle Maintenance										
1463 - NAPA AUTO PARTS	904120	Acct # 12409	Paid by Check # 158279		04/01/2020	04/01/2020	04/01/2020		04/01/2020	7.59
Account 4585 - Vehicle Maintenance Totals								Invoice Transactions	1	<u>\$7.59</u>
Sub-Department 60 - OEMA										
Account 4216.30 - Telephone Cell Phones & Pagers										
1265 - VERIZON	9848668400/OE	Acct # 880295765-MA	Paid by Check # 158280		04/01/2020	04/01/2020	04/01/2020		04/01/2020	64.82
1265 - VERIZON	9850764175/OE	Acct # 880295765-MA	Paid by Check # 158360		04/02/2020	04/02/2020	04/02/2020		04/09/2020	64.82
Account 4216.30 - Telephone Cell Phones & Pagers Totals								Invoice Transactions	2	<u>\$129.64</u>
Sub-Department 60 - OEMA Totals								Invoice Transactions	2	<u>\$129.64</u>
Sub-Department 62 - Emergency Communications										
Account 4710 - Computer Hardware & Software										
1265 - VERIZON	9850764175/Com	Acct # 880295765-00001	Paid by Check # 158360		04/02/2020	04/02/2020	04/02/2020		04/09/2020	1,178.31
Account 4710 - Computer Hardware & Software Totals								Invoice Transactions	1	<u>\$1,178.31</u>
Sub-Department 62 - Emergency Communications Totals								Invoice Transactions	1	<u>\$1,178.31</u>
Department 12 - Sheriff Totals								Invoice Transactions	49	<u>\$21,768.10</u>
Fund 100 - General Fund Totals								Invoice Transactions	115	<u>\$58,970.70</u>
Grand Totals								Invoice Transactions	115	<u>\$58,970.70</u>



April 22-30, 2020 - Department Claims

Payment Date Range 04/22/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 09 - Focus House										
Account 4180 - Medical Exams/ Drug Testing										
3991 - CARD SERVICE CENTER	0200 Due 4/28/20	Residential Home Supplies	Paid by Check # 158456		04/15/2020	04/15/2020	04/15/2020		04/29/2020	325.00
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	467.57
Account 4180 - Medical Exams/ Drug Testing Totals									Invoice Transactions 2	<u>\$792.57</u>
Account 4219 - Cable TV										
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	348.10
Account 4219 - Cable TV Totals									Invoice Transactions 1	<u>\$348.10</u>
Account 4420 - Training Expenses										
3991 - CARD SERVICE CENTER	0704 DUE 4/28/20	Training	Paid by Check # 158455		04/15/2020	04/15/2020	04/15/2020		04/29/2020	13.20
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	(426.64)
Account 4420 - Training Expenses Totals									Invoice Transactions 2	<u>(\$413.44)</u>
Account 4444 - Medical Expense										
3991 - CARD SERVICE CENTER	0118 DUE 4/28/20	Resident Medical	Paid by Check # 158454		04/15/2020	04/15/2020	04/15/2020		04/29/2020	157.08
Account 4444 - Medical Expense Totals									Invoice Transactions 1	<u>\$157.08</u>
Account 4507 - Residential Home Supplies										
3991 - CARD SERVICE CENTER	0200 Due 4/28/20	Residential Home Supplies	Paid by Check # 158456		04/15/2020	04/15/2020	04/15/2020		04/29/2020	27.68
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	14.99
Account 4507 - Residential Home Supplies Totals									Invoice Transactions 2	<u>\$42.67</u>
Account 4508 - Kitchen Supplies										
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	56.49
Account 4508 - Kitchen Supplies Totals									Invoice Transactions 1	<u>\$56.49</u>
Account 4510 - Office Supplies										
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	23.34
Account 4510 - Office Supplies Totals									Invoice Transactions 1	<u>\$23.34</u>
Account 4520 - Janitorial Supplies										
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	537.41
Account 4520 - Janitorial Supplies Totals									Invoice Transactions 1	<u>\$537.41</u>
Account 4540 - Repairs & Maint - Facilities										
3991 - CARD SERVICE CENTER	0704 DUE 4/28/20	Training	Paid by Check # 158455		04/15/2020	04/15/2020	04/15/2020		04/29/2020	13.25



April 22-30, 2020 - Department Claims

Payment Date Range 04/22/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 09 - Focus House										
Account 4540 - Repairs & Maint - Facilities										
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	70.90
Account 4540 - Repairs & Maint - Facilities Totals									Invoice Transactions 2	\$84.15
Account 4550 - Food for County Prisoners										
3991 - CARD SERVICE CENTER	0704 DUE 4/28/20	Training	Paid by Check # 158455		04/15/2020	04/15/2020	04/15/2020		04/29/2020	19.20
3991 - CARD SERVICE CENTER	0225 due 4/28/20	Janitorial Supplies	Paid by Check # 158457		04/15/2020	04/15/2020	04/15/2020		04/29/2020	497.08
Account 4550 - Food for County Prisoners Totals									Invoice Transactions 2	\$516.28
Department 09 - Focus House Totals									Invoice Transactions 15	\$2,144.65
Department 12 - Sheriff										
Account 4420 - Training Expenses										
3991 - CARD SERVICE CENTER	04/2020	Acct # 0098; OCSO	Paid by Check # 158453		04/22/2020	04/22/2020	04/22/2020		04/22/2020	443.20
Account 4420 - Training Expenses Totals									Invoice Transactions 1	\$443.20
Account 4490 - Contingencies										
3991 - CARD SERVICE CENTER	04/2020	Acct # 0098; OCSO	Paid by Check # 158453		04/22/2020	04/22/2020	04/22/2020		04/22/2020	5,396.87
1154 - COMFORT INN	704804860	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158459		04/30/2020	04/30/2020	04/30/2020		04/30/2020	333.00
5481 - COMFORT INN AND SUITES	704998203	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158460		04/30/2020	04/30/2020	04/30/2020		04/30/2020	333.00
5481 - COMFORT INN AND SUITES	704675854	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158460		04/30/2020	04/30/2020	04/30/2020		04/30/2020	249.75
5481 - COMFORT INN AND SUITES	704626834	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158460		04/30/2020	04/30/2020	04/30/2020		04/30/2020	333.00
5481 - COMFORT INN AND SUITES	704492882	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158460		04/30/2020	04/30/2020	04/30/2020		04/30/2020	249.75
5463 - DANIEL J. ELLIS	04/6-18/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158461		04/30/2020	04/30/2020	04/30/2020		04/30/2020	2,295.00
5463 - DANIEL J. ELLIS	04/12-18/2020 mg	COVID-19 Mileage Reimbursement	Paid by Check # 158461		04/30/2020	04/30/2020	04/30/2020		04/30/2020	111.60
5463 - DANIEL J. ELLIS	04/13-17/2020 ml	COVID-19 Meal Reimbursement	Paid by Check # 158461		04/30/2020	04/30/2020	04/30/2020		04/30/2020	43.80



April 22-30, 2020 - Department Claims

Payment Date Range 04/22/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 12 - Sheriff										
Account 4490 - Contingencies										
5463 - DANIEL J. ELLIS	04/05-11/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158461		04/30/2020	04/30/2020	04/30/2020		04/30/2020	111.60
5463 - DANIEL J. ELLIS	04/5-11/2020	COVID-19 Meal Reimbursement	Paid by Check # 158461		04/30/2020	04/30/2020	04/30/2020		04/30/2020	28.39
5469 - KENNAY FARMS DISTILLING, LLC	000185	COVID-19 Reimbursement	Paid by Check # 158462		04/30/2020	04/30/2020	04/30/2020		04/30/2020	160.50
5466 - WILLIAM L. KOVATS	04/6-17/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158463		04/30/2020	04/30/2020	04/30/2020		04/30/2020	850.00
5466 - WILLIAM L. KOVATS	04/5-10/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158463		04/30/2020	04/30/2020	04/30/2020		04/30/2020	59.85
5466 - WILLIAM L. KOVATS	04/5-11/2020	COVID-19 Meal Reimbursement	Paid by Check # 158463		04/30/2020	04/30/2020	04/30/2020		04/30/2020	28.75
5487 - ANTHONY LONGBUCCO	04/5-18/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158464		04/30/2020	04/30/2020	04/30/2020		04/30/2020	2,497.50
5487 - ANTHONY LONGBUCCO	04/13-17/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158464		04/30/2020	04/30/2020	04/30/2020		04/30/2020	417.45
5487 - ANTHONY LONGBUCCO	04/12-19/2020	COVID-19 Meal Reimbursement	Paid by Check # 158464		04/30/2020	04/30/2020	04/30/2020		04/30/2020	56.60
5487 - ANTHONY LONGBUCCO	04/5-9/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158464		04/30/2020	04/30/2020	04/30/2020		04/30/2020	417.45
5487 - ANTHONY LONGBUCCO	04/5-11-2020	COVID-19 Meal Reimbursement	Paid by Check # 158464		04/30/2020	04/30/2020	04/30/2020		04/30/2020	38.50
5467 - JOHN J. NEVINS	04/5-18/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158465		04/30/2020	04/30/2020	04/30/2020		04/30/2020	1,781.25
5467 - JOHN J. NEVINS	04/13-17/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158465		04/30/2020	04/30/2020	04/30/2020		04/30/2020	316.25
5467 - JOHN J. NEVINS	04/6-9/2020	COVID-19 Mileage Reimbursement	Paid by Check # 158465		04/30/2020	04/30/2020	04/30/2020		04/30/2020	253.00
1845 - ROCHELLE COMMONS LLC	2939K3298	COVID-19 Supplies	Paid by Check # 158466		04/30/2020	04/30/2020	04/30/2020		04/30/2020	2,236.00
4888 - STEPHANIE J. BUILTA	04/6-17/2020	COVID-19 CONTRACTUAL SERVICES	Paid by Check # 158458		04/30/2020	04/30/2020	04/30/2020		04/30/2020	873.75
Account 4490 - Contingencies Totals								Invoice Transactions 25		\$19,472.61
Account 4510 - Office Supplies										
3991 - CARD SERVICE CENTER	04/2020	Acct # 0098; OCSO	Paid by Check # 158453		04/22/2020	04/22/2020	04/22/2020		04/22/2020	779.01
Account 4510 - Office Supplies Totals								Invoice Transactions 1		\$779.01



April 22-30, 2020 - Department Claims

Payment Date Range 04/22/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 12 - Sheriff										
Sub-Department 60 - OEMA										
Account 4510 - Office Supplies										
3991 - CARD SERVICE CENTER	04/2020OEMA	Acct # 0098; OEMA	Paid by Check # 158453		04/22/2020	04/22/2020	04/22/2020		04/22/2020	23.51
Account 4510 - Office Supplies Totals									Invoice Transactions 1	<u>\$23.51</u>
Sub-Department 60 - OEMA Totals									Invoice Transactions 1	<u>\$23.51</u>
Department 12 - Sheriff Totals									Invoice Transactions 28	<u>\$20,718.33</u>
Department 22 - Corrections										
Account 4420 - Training Expenses										
3991 - CARD SERVICE CENTER	04/2020Corr	Acct # 0098; Corrections	Paid by Check # 158453		04/22/2020	04/22/2020	04/22/2020		04/22/2020	424.08
Account 4420 - Training Expenses Totals									Invoice Transactions 1	<u>\$424.08</u>
Account 4444 - Medical Expense										
3991 - CARD SERVICE CENTER	04/2020Corr	Acct # 0098; Corrections	Paid by Check # 158453		04/22/2020	04/22/2020	04/22/2020		04/22/2020	860.21
Account 4444 - Medical Expense Totals									Invoice Transactions 1	<u>\$860.21</u>
Account 4510 - Office Supplies										
3991 - CARD SERVICE CENTER	04/2020Corr	Acct # 0098; Corrections	Paid by Check # 158453		04/22/2020	04/22/2020	04/22/2020		04/22/2020	319.06
Account 4510 - Office Supplies Totals									Invoice Transactions 1	<u>\$319.06</u>
Department 22 - Corrections Totals									Invoice Transactions 3	<u>\$1,603.35</u>
Fund 100 - General Fund Totals									Invoice Transactions 46	<u>\$24,466.33</u>
Grand Totals									Invoice Transactions 46	<u>\$24,466.33</u>



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 100 - General Fund							
REVENUE							
Department 00 - Non-Departmental							
3098	Estimated Beginning Balance	150,000.00	.00	.00	150,000.00	0	.00
3110	State Income Tax	2,500,000.00	238,589.53	983,226.57	1,516,773.43	39	2,446,427.74
3120.10	Sales Tax \$.0025 Portion	950,000.00	65,201.07	400,739.90	549,260.10	42	950,558.67
3120.20	Sales Tax 1% Portion	500,000.00	30,321.68	187,858.56	312,141.44	38	433,187.14
3120.30	Sales Tax Local Use Tax	775,000.00	66,277.15	374,017.07	400,982.93	48	748,742.49
3123	Cannabis Use Tax	.00	2,163.58	3,791.53	(3,791.53)	+++	.00
3125	Property Tax	4,475,000.00	.00	.00	4,475,000.00	0	4,292,499.13
3128	Building Rent	11,400.00	.00	3,800.00	7,600.00	33	2,850.00
3129	Video Gambling Tax	20,000.00	2,711.96	11,305.99	8,694.01	57	19,332.06
3131	COVID-19 & other related reimbursements	.00	398.15	398.15	(398.15)	+++	.00
3330	Cable TV Franchise Fees	98,000.00	.00	24,328.95	73,671.05	25	98,245.85
3372	Administrative Court Fee	1,000.00	.00	.00	1,000.00	0	.00
3380	Restitution	1,500.00	.00	.00	1,500.00	0	150.00
3900.140	Interfund Transfer In County Officers	1,350,000.00	.00	600,000.00	750,000.00	44	1,332,467.16
3900.180	Interfund Transfer In Long Range Capital Improvement	275,000.00	750,000.00	750,000.00	(475,000.00)	273	271,008.64
3900.400	Interfund Transfer In Interfund Transfer In Health	48,490.00	4,050.00	21,335.00	27,155.00	44	46,935.00
3900.420	Interfund Transfer In Animal Control	25,000.00	.00	.00	25,000.00	0	20,000.00
3900.430	Interfund Transfer In Solid Waste	.00	.00	.00	.00	+++	40,780.41
3900.905	Interfund Transfer In Personal Property	410,000.00	.00	410,000.00	.00	100	410,000.00
3999	Other Revenue	10,000.00	.00	1,687.05	8,312.95	17	6,422.44
Department 00 - Non-Departmental Totals		\$11,600,390.00	\$1,159,713.12	\$3,772,488.77	\$7,827,901.23	33%	\$11,119,606.73
Department 01 - County Clerk/Recorder							
3129	Video Gambling Tax	1,000.00	.00	.00	1,000.00	0	975.00
3530	Liquor License	20,000.00	1,025.00	1,150.00	18,850.00	6	23,075.00
3542	County Licenses	2,231.00	.00	150.00	2,081.00	7	1,525.00
Department 01 - County Clerk/Recorder Totals		\$23,231.00	\$1,025.00	\$1,300.00	\$21,931.00	6%	\$25,575.00
Department 03 - Treasurer							
3310	Copies	4,500.00	.00	.00	4,500.00	0	4,788.95
3483	Indemnity Cost	6,500.00	.00	6,480.00	20.00	100	5,720.00
Department 03 - Treasurer Totals		\$11,000.00	\$0.00	\$6,480.00	\$4,520.00	59%	\$10,508.95



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 06 - Judiciary & Jury							
3218	Public Defender Reimbursement	44,110.00	3,675.58	18,270.80	25,839.20	41	42,734.71
Department 06 - Judiciary & Jury Totals		\$44,110.00	\$3,675.58	\$18,270.80	\$25,839.20	41%	\$42,734.71
Department 07 - Circuit Clerk							
3361	DUI Education Fee	.00	.00	1,752.50	(1,752.50)	+++	1,411.50
3362	Police Vehicle Fee	8,000.00	86.50	579.00	7,421.00	7	7,431.00
3375	Public Defender	2,500.00	40.00	229.00	2,271.00	9	801.75
3385	Street Value Drugs	5,000.00	161.39	1,677.07	3,322.93	34	5,056.49
3390	Criminal Fines	100,000.00	1,846.00	26,549.49	73,450.51	27	79,823.48
3395	Traffic Fines	380,000.00	15,114.33	80,205.10	299,794.90	21	363,089.71
3396	County Fee -(Traffic)	140,000.00	558.57	2,484.15	137,515.85	2	100,546.72
3900.550	Interfund Transfer In Document Storage	45,000.00	.00	.00	45,000.00	0	45,000.00
3900.555	Interfund Transfer In County Automation - Circuit Cler	45,000.00	.00	.00	45,000.00	0	45,000.00
Department 07 - Circuit Clerk Totals		\$725,500.00	\$17,806.79	\$113,476.31	\$612,023.69	16%	\$648,160.65
Department 08 - Probation							
3215	Probation Salary Reimbursements	377,497.00	.00	87,266.18	290,230.82	23	265,441.08
Department 08 - Probation Totals		\$377,497.00	\$0.00	\$87,266.18	\$290,230.82	23%	\$265,441.08
Department 09 - Focus House							
3215	Probation Salary Reimbursements	254,262.00	.00	64,218.85	190,043.15	25	188,196.20
3271	School Reimbursements	23,400.00	.00	.00	23,400.00	0	21,300.00
3469	Alternative to Suspension	5,000.00	60.00	1,720.00	3,280.00	34	170.00
3470.30	Foster Care Kendall County	100,000.00	.00	.00	100,000.00	0	49,737.00
3470.38	Foster Care Grundy County	.00	4,650.00	15,750.00	(15,750.00)	+++	.00
3470.40	Foster Care Lee County	.00	.00	13,800.00	(13,800.00)	+++	.00
3470.42	Foster Care LaSalle County	10,000.00	.00	.00	10,000.00	0	.00
3470.45	Foster Care Tazewell County	15,000.00	9,000.00	14,100.00	900.00	94	.00
3470.50	Foster Care Winnebago County	10,000.00	4,248.00	26,019.00	(16,019.00)	260	33,528.00
3470.60	Foster Care Bureau County	55,000.00	.00	.00	55,000.00	0	.00
3470.65	Foster Care Peoria County	45,000.00	.00	.00	45,000.00	0	.00
3470.70	Foster Care McHenry County	50,000.00	.00	.00	50,000.00	0	.00
3470.75	Foster Care Rock Island County	75,000.00	.00	.00	75,000.00	0	.00
3470.85	Foster Care Woodford County	.00	.00	750.00	(750.00)	+++	.00
3470.90	Foster Care Whiteside County	40,000.00	.00	.00	40,000.00	0	5,440.00
3473	Illinois Juvenile Contract	72,000.00	.00	.00	72,000.00	0	.00



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
3608	Sold Property	.00	.00	56,833.78	(56,833.78)	+++	.00
3900.560	Interfund Transfer In Dependent Children	.00	.00	.00	.00	+++	56,598.51
3999	Other Revenue	.00	.00	.00	.00	+++	1,212.53
Department 09 - Focus House Totals		\$754,662.00	\$17,958.00	\$193,191.63	\$561,470.37	26%	\$356,182.24
Department 10 - Assessment							
3220	Assessor's Salary Reimbursement	43,103.00	3,591.96	8,210.70	34,892.30	19	26,396.40
3310	Copies	5,000.00	164.85	415.85	4,584.15	8	2,413.55
3460	Maps & Plat Books	.00	.00	.00	.00	+++	39.00
Department 10 - Assessment Totals		\$48,103.00	\$3,756.81	\$8,626.55	\$39,476.45	18%	\$28,848.95
Department 11 - Zoning							
3599	Other Licenses & Permits	60,000.00	1,803.20	6,321.55	53,678.45	11	58,321.22
Department 11 - Zoning Totals		\$60,000.00	\$1,803.20	\$6,321.55	\$53,678.45	11%	\$58,321.22
Department 12 - Sheriff							
3230	Sheriff's Department Reimbursements	50,000.00	1,264.38	6,704.98	43,295.02	13	106,281.10
3271	School Reimbursements	235,000.00	7,500.00	117,500.00	117,500.00	50	236,500.00
3357	Court Security Fee	100,000.00	12,583.25	65,764.55	34,235.45	66	125,185.05
3410	Computer Rent	5,600.00	.00	.00	5,600.00	0	5,600.00
3415	Fingerprinting	600.00	.00	90.00	510.00	15	200.00
3425	Jail Boarding	950,000.00	.00	86,400.00	863,600.00	9	771,135.00
3435	Take Bond Fee	20,000.00	585.00	9,045.00	10,955.00	45	19,515.00
3440	Tower Rent	17,500.00	1,250.00	7,416.70	10,083.30	42	17,800.08
3445	Work Release	1,000.00	.00	2,436.00	(1,436.00)	244	10,950.00
3608	Sold Property	.00	.00	9,720.00	(9,720.00)	+++	.00
3900.400	Interfund Transfer In Interfund Transfer In Health	.00	19,129.61	19,129.61	(19,129.61)	+++	.00
Sub-Department 60 - OEMA							
3900.610	Interfund Transfer In OEMA	40,000.00	.00	.00	40,000.00	0	40,000.00
Sub-Department 60 - OEMA Totals		\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$40,000.00
Sub-Department 62 - Emergency Communications							
3900.640	Interfund Transfer In 911 Emergency	152,087.00	.00	87,988.69	64,098.31	58	150,380.96
Sub-Department 62 - Emergency Communications Totals		\$152,087.00	\$0.00	\$87,988.69	\$64,098.31	58%	\$150,380.96
Department 12 - Sheriff Totals		\$1,571,787.00	\$42,312.24	\$412,195.53	\$1,159,591.47	26%	\$1,483,547.19
Department 14 - State's Attorney							
3205	State's Attorney Salary Reimbursement	151,914.00	12,659.48	63,297.40	88,616.60	42	149,531.36
3210	Victim Witness Advocate Reimbursement	25,000.00	.00	12,500.00	12,500.00	50	24,933.23
Department 14 - State's Attorney Totals		\$176,914.00	\$12,659.48	\$75,797.40	\$101,116.60	43%	\$174,464.59
REVENUE TOTALS		\$15,393,194.00	\$1,260,710.22	\$4,695,414.72	\$10,697,779.28	31%	\$14,213,391.31



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
EXPENSE							
Department 01 - County Clerk/Recorder							
4100	Salaries- Departmental	295,219.00	24,592.96	122,964.80	172,254.20	42	284,516.65
4120	Part Time/ Extra Time	5,000.00	5,134.36	5,246.11	(246.11)	105	6,452.50
4422	Travel Expenses, Dues & Seminars	2,500.00	160.43	1,023.82	1,476.18	41	2,756.35
4510	Office Supplies	10,000.00	79.10	3,807.42	6,192.58	38	5,166.00
4714	Software Maintenance	14,000.00	3,186.70	6,873.40	7,126.60	49	12,683.99
Sub-Department 10 - Elections							
4100	Salaries- Departmental	65,000.00	21,354.77	26,348.59	38,651.41	41	24,988.80
4412	Official Publications	20,000.00	764.00	3,962.00	16,038.00	20	4,275.54
4525	Election Supplies	76,000.00	12,114.32	33,561.23	42,438.77	44	33,919.34
4528	Voter Registration Supplies	18,000.00	.00	179.00	17,821.00	1	5,286.58
4714	Software Maintenance	35,400.00	.00	19,190.71	16,209.29	54	34,151.88
Sub-Department 10 - Elections Totals		\$214,400.00	\$34,233.09	\$83,241.53	\$131,158.47	39%	\$102,622.14
Department 01 - County Clerk/Recorder Totals		\$541,119.00	\$67,386.64	\$223,157.08	\$317,961.92	41%	\$414,197.63
Department 02 - Building & Grounds							
4100	Salaries- Departmental	290,904.00	26,878.26	133,915.05	156,988.95	46	309,557.42
4120	Part Time/ Extra Time	10,000.00	.00	.00	10,000.00	0	.00
4130	Overtime	5,000.00	.00	1,220.83	3,779.17	24	4,151.23
4210	Disposal Service	8,000.00	855.04	5,188.96	2,811.04	65	8,954.17
4212	Electricity	180,000.00	(30,576.11)	66,116.47	113,883.53	37	187,085.78
4212.10	Electricity - Courthouse	.00	5,393.65	12,221.04	(12,221.04)	+++	.00
4212.20	Electricity - Judicial Center	.00	1,920.89	5,237.01	(5,237.01)	+++	.00
4212.50	Electricity - Sheriff/Coroner Administration	.00	2,145.57	4,089.63	(4,089.63)	+++	.00
4212.70	Electricity - Maintenance Building	.00	873.25	1,687.84	(1,687.84)	+++	.00
4212.80	Electricity - Pines Road Annex	.00	.00	535.20	(535.20)	+++	.00
4212.90	Electricity - Oregon Tower	.00	420.55	793.38	(793.38)	+++	.00
4212.95	Electricity - Rochelle/Hillcrest Tower	.00	247.56	373.29	(373.29)	+++	.00
4214	Gas (Heating)	60,000.00	.00	17,280.62	42,719.38	29	44,979.78
4214.20	Gas (Heating) - Judicial Center	.00	552.42	552.42	(552.42)	+++	.00
4214.40	Gas (Heating) - Rochelle Offices	.00	430.75	430.75	(430.75)	+++	.00
4214.50	Gas (Heating) - Sheriff/Coroner Administration	.00	1,917.16	1,917.16	(1,917.16)	+++	.00
4214.55	Gas (Heating) - Jail	.00	2,788.57	5,177.38	(5,177.38)	+++	.00
4214.60	Gas (Heating) - Judicial Center Annex	.00	1,072.67	1,072.67	(1,072.67)	+++	.00



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4214.80	Gas (Heating) - Pines Road Annex	.00	603.33	603.33	(603.33)	+++	.00
4216	Telephone	40,000.00	992.23	12,005.13	27,994.87	30	29,130.00
4216.30	Telephone Cell Phones & Pagers	17,500.00	3,004.49	10,748.80	6,751.20	61	25,733.92
4218	Water	40,000.00	.00	10,691.01	29,308.99	27	47,060.76
4218.10	Water - Courthouse	.00	57.72	156.50	(156.50)	+++	.00
4218.20	Water - Judicial Center	.00	.00	141.19	(141.19)	+++	.00
4218.50	Water - Sheriff/Coroner Admin. Bldg.	.00	88.74	175.28	(175.28)	+++	.00
4218.55	Water - Jail	.00	.00	2,234.23	(2,234.23)	+++	.00
4218.70	Water - Maintenance Building	.00	306.53	393.07	(393.07)	+++	.00
4218.80	Water - Pines Road Annex	.00	87.64	130.91	(130.91)	+++	.00
4420	Training Expenses	.00	.00	.00	.00	+++	599.00
4512	Copy Paper	10,000.00	.00	.00	10,000.00	0	9,562.83
4520	Janitorial Supplies	17,000.00	3,024.17	8,985.15	8,014.85	53	13,006.90
4540.10	Repairs & Maint - Facilities	105,000.00	5,649.68	43,705.81	61,294.19	42	133,188.21
4540.20	Repairs & Maint - Facilities Planned	10,000.00	.00	.00	10,000.00	0	2,450.00
4540.30	Repairs & Maint - Facilities Weld Park	6,500.00	.00	6,500.00	.00	100	6,500.00
4545.10	Petroleum Products - Gasoline	4,000.00	21.75	2,584.39	1,415.61	65	6,754.57
4570	Uniforms	2,000.00	.00	1,800.00	200.00	90	1,800.00
4585	Vehicle Maintenance	5,000.00	.00	166.57	4,833.43	3	5,475.97
4710	Computer Hardware & Software	55,000.00	4,648.04	19,484.53	35,515.47	35	45,084.92
4715	Hardware Maintenance	3,000.00	.00	.00	3,000.00	0	175.33
4730	Equipment - New & Used	500.00	.00	.00	500.00	0	275.14
Department 02 - Building & Grounds Totals		\$869,404.00	\$33,404.55	\$378,315.60	\$491,088.40	44%	\$881,525.93
Department 03 - Treasurer							
4100	Salaries- Departmental	131,300.00	10,902.26	54,511.30	76,788.70	42	127,757.27
4120	Part Time/ Extra Time	40,000.00	1,093.95	6,541.08	33,458.92	16	34,443.46
4412	Official Publications	1,300.00	.00	114.00	1,186.00	9	1,011.95
4422	Travel Expenses, Dues & Seminars	2,000.00	.00	.00	2,000.00	0	1,783.85
4510	Office Supplies	10,000.00	2,143.22	5,086.21	4,913.79	51	24,060.09
4516	Postage	15,500.00	.00	83.15	15,416.85	1	.00
4714	Software Maintenance	16,000.00	6,306.70	9,493.40	6,506.60	59	15,803.99
4724	Office Equipment Maintenance	1,000.00	.00	.00	1,000.00	0	600.00
Department 03 - Treasurer Totals		\$217,100.00	\$20,446.13	\$75,829.14	\$141,270.86	35%	\$205,460.61



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 04 - HEW							
4250.20	Agency Allotments Board of Health	131,490.00	.00	131,490.00	.00	100	130,165.00
4250.40	Agency Allotments Soil & Water Conservation	40,000.00	.00	40,000.00	.00	100	40,000.00
Sub-Department 20 - Regional Supt of Schools							
4100	Salaries- Departmental	34,115.00	2,842.92	14,214.60	19,900.40	42	33,120.85
4220	Rent	8,000.00	666.66	2,666.64	5,333.36	33	7,999.92
4314	Contractual Services	10,000.00	478.59	3,276.03	6,723.97	33	9,404.27
4422	Travel Expenses, Dues & Seminars	7,000.00	564.43	1,473.69	5,526.31	21	5,508.28
4510	Office Supplies	.00	306.56	343.35	(343.35)	+++	137.53
Sub-Department 20 - Regional Supt of Schools Totals		\$59,115.00	\$4,859.16	\$21,974.31	\$37,140.69	37%	\$56,170.85
Department 04 - HEW Totals		\$230,605.00	\$4,859.16	\$193,464.31	\$37,140.69	84%	\$226,335.85
Department 06 - Judiciary & Jury							
4100	Salaries- Departmental	49,422.00	4,118.50	20,592.50	28,829.50	42	47,742.96
4106	Salaries- Public Defenders	198,500.00	16,541.76	82,708.80	115,791.20	42	192,717.36
4112	Judges State Reimbursement	2,440.00	.00	2,419.00	21.00	99	2,429.43
4324	Appointed Attorneys	44,000.00	714.00	7,296.00	36,704.00	17	26,362.77
4335	Expert Witnesses	2,000.00	.00	.00	2,000.00	0	2,412.00
4345	Interpreter	16,000.00	62.65	335.06	15,664.94	2	9,705.55
4422	Travel Expenses, Dues & Seminars	5,000.00	.00	122.24	4,877.76	2	3,903.44
4442	Counseling/ Psychiatric Services	8,000.00	.00	1,200.00	6,800.00	15	2,696.60
4465	Jurors - Circuit Court	22,745.00	.00	1,440.80	21,304.20	6	9,434.77
4510	Office Supplies	3,000.00	.00	307.08	2,692.92	10	3,173.32
4535	Law Library Materials	13,000.00	280.00	11,776.08	1,223.92	91	15,473.65
4720	Office Equipment	3,500.00	220.00	880.00	2,620.00	25	5,990.15
4724	Office Equipment Maintenance	3,500.00	.00	.00	3,500.00	0	2,940.00
Department 06 - Judiciary & Jury Totals		\$371,107.00	\$21,936.91	\$129,077.56	\$242,029.44	35%	\$324,982.00
Department 07 - Circuit Clerk							
4100	Salaries- Departmental	573,000.00	52,654.32	262,221.60	310,778.40	46	599,896.08
4274	CASA	5,000.00	5,000.00	5,000.00	.00	100	12,500.00
4412	Official Publications	1,000.00	157.50	566.25	433.75	57	855.30
4422	Travel Expenses, Dues & Seminars	500.00	23.00	138.40	361.60	28	526.60
4509	Jury Supplies	5,000.00	.00	.00	5,000.00	0	5,000.00
4510	Office Supplies	4,000.00	.00	939.80	3,060.20	23	3,267.11
4516	Postage	10,000.00	.00	5,012.00	4,988.00	50	9,998.13
Department 07 - Circuit Clerk Totals		\$598,500.00	\$57,834.82	\$273,878.05	\$324,621.95	46%	\$632,043.22



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 08 - Probation							
4100	Salaries- Departmental	656,000.00	60,804.52	305,511.28	350,488.72	47	637,251.84
4120	Part Time/ Extra Time	25,420.00	.00	.00	25,420.00	0	12,027.48
4438	Juvenile Detention Fees	25,000.00	.00	17,717.27	7,282.73	71	13,686.81
Department 08 - Probation Totals		\$706,420.00	\$60,804.52	\$323,228.55	\$383,191.45	46%	\$662,966.13
Department 09 - Focus House							
4100	Salaries- Departmental	866,422.00	81,289.48	389,520.17	476,901.83	45	765,669.25
4120	Part Time/ Extra Time	216,670.00	12,521.89	73,533.54	143,136.46	34	129,615.62
4130	Overtime	10,000.00	573.21	3,937.24	6,062.76	39	6,854.10
4140	Holiday Pay	16,500.00	946.41	10,054.81	6,445.19	61	11,077.74
4143	Tuition Reimbursement	1,000.00	.00	.00	1,000.00	0	1,500.00
4180	Medical Exams/ Drug Testing	2,500.00	907.57	1,814.67	685.33	73	2,385.06
4212	Electricity	33,000.00	1,278.84	5,827.28	27,172.72	18	22,590.46
4214	Gas (Heating)	5,000.00	314.45	2,278.81	2,721.19	46	5,098.92
4216	Telephone	3,500.00	174.24	876.50	2,623.50	25	2,788.64
4219	Cable TV	2,500.00	348.10	1,069.33	1,430.67	43	1,471.43
4274	CASA	12,500.00	.00	.00	12,500.00	0	12,500.00
4312	Auditing	10,000.00	.00	.00	10,000.00	0	.00
4326	Medical Contracts	6,000.00	500.00	2,500.00	3,500.00	42	6,000.00
4420	Training Expenses	10,000.00	(413.44)	1,091.70	8,908.30	11	8,882.51
4435	Transportation of Detainees	10,000.00	283.65	1,783.35	8,216.65	18	3,994.29
4439	Electronic Monitoring/ GPS	500.00	.00	.00	500.00	0	.00
4441	Sex Offender/ Polygraph Service	27,000.00	100.00	4,170.00	22,830.00	15	12,288.50
4442	Counseling/ Psychiatric Services	.00	.00	363.96	(363.96)	+++	.00
4444	Medical Expense	5,000.00	157.08	206.26	4,793.74	4	2,554.00
4507	Residential Home Supplies	1,000.00	42.67	147.58	852.42	15	544.36
4508	Kitchen Supplies	1,500.00	56.49	144.20	1,355.80	10	615.71
4510	Office Supplies	4,000.00	134.32	2,033.70	1,966.30	51	4,024.04
4520	Janitorial Supplies	4,000.00	825.81	1,694.42	2,305.58	42	3,268.67
4540	Repairs & Maint - Facilities	15,000.00	1,207.43	10,252.31	4,747.69	68	47,636.10
4550	Food for County Prisoners	45,000.00	4,338.62	11,624.06	33,375.94	26	19,456.26
4570	Uniforms	1,000.00	.00	.00	1,000.00	0	.00
4710	Computer Hardware & Software	3,000.00	.00	809.71	2,190.29	27	972.67
4724	Office Equipment Maintenance	.00	.00	94.99	(94.99)	+++	685.95



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4743	Safety Equipment	2,000.00	.00	585.51	1,414.49	29	1,621.96
4755	Vehicle Purchase	4,193.00	.00	.00	4,193.00	0	.00
Department 09 - Focus House Totals		\$1,318,785.00	\$105,586.82	\$526,414.10	\$792,370.90	40%	\$1,074,096.24
Department 10 - Assessment							
4100	Salaries- Departmental	188,540.00	12,333.00	65,246.60	123,293.40	35	150,839.54
4412	Official Publications	4,000.00	.00	226.60	3,773.40	6	25,523.68
4420	Training Expenses	1,000.00	.00	.00	1,000.00	0	.00
4422	Travel Expenses, Dues & Seminars	1,000.00	108.00	308.00	692.00	31	407.36
4510	Office Supplies	10,500.00	318.67	1,840.80	8,659.20	18	8,351.55
4530	Mapping	2,500.00	.00	.00	2,500.00	0	900.00
4714	Software Maintenance	12,810.00	3,186.70	6,373.40	6,436.60	50	12,684.00
4720	Office Equipment	2,110.00	.00	.00	2,110.00	0	1,685.94
4724	Office Equipment Maintenance	300.00	239.00	239.00	61.00	80	.00
Sub-Department 40 - Board of Review							
4100	Salaries- Departmental	10,815.00	.00	10,500.00	315.00	97	10,902.72
4328	Professional Services	3,000.00	.00	.00	3,000.00	0	.00
4412	Official Publications	300.00	.00	.00	300.00	0	.00
4510	Office Supplies	.00	.00	.00	.00	+++	4,512.50
Sub-Department 40 - Board of Review Totals		\$14,115.00	\$0.00	\$10,500.00	\$3,615.00	74%	\$15,415.22
Department 10 - Assessment Totals		\$236,875.00	\$16,185.37	\$84,734.40	\$152,140.60	36%	\$215,807.29
Department 11 - Zoning							
4100	Salaries- Departmental	143,405.00	11,950.34	59,751.70	83,653.30	42	163,259.77
4145	Board of Appeals	3,625.00	.00	360.00	3,265.00	10	2,422.00
4146	Regional Planning Commission	3,780.00	.00	450.00	3,330.00	12	2,925.00
4412	Official Publications	1,000.00	.00	.00	1,000.00	0	752.93
4422	Travel Expenses, Dues & Seminars	5,500.00	24.15	667.61	4,832.39	12	4,440.19
4510	Office Supplies	3,500.00	47.71	699.65	2,800.35	20	3,708.23
4585	Vehicle Maintenance	1,200.00	.00	137.85	1,062.15	11	734.34
4720	Office Equipment	1,000.00	.00	259.99	740.01	26	364.66
4724	Office Equipment Maintenance	1,600.00	.00	127.60	1,472.40	8	1,458.36
4755	Vehicle Purchase	.00	.00	.00	.00	+++	4,150.00
Department 11 - Zoning Totals		\$164,610.00	\$12,022.20	\$62,454.40	\$102,155.60	38%	\$184,215.48



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 12 - Sheriff							
4100	Salaries- Departmental	2,123,423.00	186,358.52	958,107.14	1,165,315.86	45	2,226,370.37
4108	Salaries- Court Security	217,158.00	19,790.60	102,234.62	114,923.38	47	253,359.00
4111	Salaries- Merit Commission	2,500.00	211.44	1,642.04	857.96	66	2,013.30
4120	Part Time/ Extra Time	60,000.00	.00	5,270.00	54,730.00	9	17,725.00
4130	Overtime	112,612.00	949.35	53,288.58	59,323.42	47	136,329.25
4140	Holiday Pay	86,000.00	6,584.69	48,192.49	37,807.51	56	82,233.85
4420	Training Expenses	30,000.00	1,248.20	31,135.18	(1,135.18)	104	30,430.45
4490	Contingencies	.00	45,753.38	48,033.38	(48,033.38)	+++	.00
4510	Office Supplies	15,000.00	901.81	9,941.11	5,058.89	66	15,978.77
4545.10	Petroleum Products - Gasoline	95,000.00	.00	24,658.44	70,341.56	26	99,641.16
4570	Uniforms	18,000.00	1,502.11	7,273.66	10,726.34	40	21,629.19
4575	Weapons & Ammunition	25,500.00	2,471.10	15,425.01	10,074.99	60	15,915.08
4585	Vehicle Maintenance	45,000.00	7,972.59	27,296.41	17,703.59	61	45,344.82
4710	Computer Hardware & Software	.00	.00	629.98	(629.98)	+++	708.02
4715	Hardware Maintenance	21,000.00	.00	16,000.00	5,000.00	76	16,122.81
4720	Office Equipment	2,000.00	.00	.00	2,000.00	0	.00
4724	Office Equipment Maintenance	7,000.00	184.30	921.50	6,078.50	13	2,621.58
4730.30	Equipment - New & Used Radio Equipment	36,500.00	.00	179.99	36,320.01	0	31,929.11
4737	Maintainence of Radios	2,500.00	.00	.00	2,500.00	0	1,004.71
4755	Vehicle Purchase	41,756.00	.00	.00	41,756.00	0	76,922.50
Sub-Department 60 - OEMA							
4100	Salaries- Departmental	63,298.00	5,236.62	26,183.10	37,114.90	41	61,009.13
4216	Telephone	10,000.00	.00	3,425.80	6,574.20	34	10,342.08
4216.30	Telephone Cell Phones & Pagers	1,800.00	213.93	3,415.44	(1,615.44)	190	1,689.37
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	319.84	680.16	32	1,046.70
4510	Office Supplies	800.00	23.51	147.79	652.21	18	1,565.93
4545.10	Petroleum Products - Gasoline	3,000.00	.00	1,045.05	1,954.95	35	2,570.19
4570	Uniforms	500.00	.00	223.22	276.78	45	359.93
4585	Vehicle Maintenance	800.00	.00	34.79	765.21	4	298.38
4710	Computer Hardware & Software	765.00	.00	.00	765.00	0	64.58
4720	Office Equipment	500.00	.00	770.82	(270.82)	154	.00
4724	Office Equipment Maintenance	1,500.00	.00	3.49	1,496.51	0	895.55
4737	Maintainence of Radios	2,000.00	.00	1,285.19	714.81	64	1,881.19
Sub-Department 60 - OEMA Totals		\$85,963.00	\$5,474.06	\$36,854.53	\$49,108.47	43%	\$81,723.03



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Sub-Department 62 - Emergency Communications							
4100	Salaries- Departmental	598,046.00	52,430.86	260,034.50	338,011.50	43	605,971.01
4120	Part Time/ Extra Time	5,000.00	.00	.00	5,000.00	0	.00
4130	Overtime	19,000.00	2,236.37	21,077.76	(2,077.76)	111	26,932.70
4140	Holiday Pay	20,000.00	2,268.46	12,497.45	7,502.55	62	15,845.30
4500	Supplies	1,000.00	.00	467.95	532.05	47	866.69
4570	Uniforms	1,700.00	.00	.00	1,700.00	0	.00
4710	Computer Hardware & Software	25,000.00	1,178.31	6,392.85	18,607.15	26	15,201.78
4715	Hardware Maintenance	12,000.00	.00	12,000.00	.00	100	12,000.00
4724	Office Equipment Maintenance	.00	.00	.00	.00	+++	8,000.00
4737	Maintenance of Radios	50,000.00	13,560.00	19,061.10	30,938.90	38	56,722.97
Sub-Department 62 - Emergency Communications Totals		\$731,746.00	\$71,674.00	\$331,531.61	\$400,214.39	45%	\$741,540.45
Department 12 - Sheriff Totals		\$3,758,658.00	\$351,076.15	\$1,718,615.67	\$2,040,042.33	46%	\$3,899,542.45
Department 13 - Coroner							
4100	Salaries- Departmental	205,531.00	17,115.40	85,577.00	119,954.00	42	194,761.22
4355	Autopsy Fees	36,000.00	3,275.77	9,900.16	26,099.84	28	37,342.11
4458	Coroner Lab Fees	12,000.00	1,254.00	3,626.00	8,374.00	30	13,585.00
4545.10	Petroleum Products - Gasoline	2,800.00	104.53	1,070.54	1,729.46	38	2,595.63
4755	Vehicle Purchase	.00	.00	.00	.00	+++	2,955.94
Department 13 - Coroner Totals		\$256,331.00	\$21,749.70	\$100,173.70	\$156,157.30	39%	\$251,239.90
Department 14 - State's Attorney							
4100	Salaries- Departmental	559,740.00	47,075.51	239,737.14	320,002.86	43	593,197.58
4107	Salaries-Victim Witness Advocate	42,442.00	3,536.76	17,683.80	24,758.20	42	41,204.93
4335	Expert Witnesses	3,000.00	.00	.00	3,000.00	0	750.00
4340	IL Appellate Prosecutor	22,000.00	.00	22,000.00	.00	100	18,000.00
4415.10	Printing Appeals & Transcripts	3,000.00	88.00	120.50	2,879.50	4	1,806.25
4422	Travel Expenses, Dues & Seminars	8,000.00	.00	547.93	7,452.07	7	8,601.08
4510	Office Supplies	15,000.00	1,127.67	4,952.10	10,047.90	33	14,869.69
4538	Legal Materials & Books	16,500.00	1,179.57	5,851.59	10,648.41	35	13,368.16
4720	Office Equipment	500.00	.00	.00	500.00	0	.00
4724	Office Equipment Maintenance	500.00	.00	323.94	176.06	65	492.19
Department 14 - State's Attorney Totals		\$670,682.00	\$53,007.51	\$291,217.00	\$379,465.00	43%	\$692,289.88



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 15 - Insurance							
4115	Health Insurance Opt-Out Stipend	.00	.00	2,900.00	(2,900.00)	+++	.00
4155	Health Insurance	2,039,200.00	160,024.90	779,382.45	1,259,817.55	38	1,954,558.23
Department 15 - Insurance Totals		\$2,039,200.00	\$160,024.90	\$782,282.45	\$1,256,917.55	38%	\$1,954,558.23
Department 16 - Finance							
4100	Salaries- Departmental	110,000.00	9,900.00	34,350.00	75,650.00	31	109,350.00
4120	Part Time/ Extra Time	25,000.00	.00	.00	25,000.00	0	25,000.00
4148	Administrative Hearing Officer	2,500.00	.00	.00	2,500.00	0	2,400.00
4158	Personnel Committee	5,000.00	1,543.75	2,600.00	2,400.00	52	2,275.00
4250.30	Agency Allotments Economic Development Dist. Dues	14,500.00	.00	12,313.17	2,186.83	85	.00
4250.60	Agency Allotments NW IL Criminal Justice	4,300.00	.00	.00	4,300.00	0	4,108.19
4251	Entreprise Zone Administration	8,000.00	.00	.00	8,000.00	0	.00
4312	Auditing	57,000.00	.00	50,800.00	6,200.00	89	58,610.00
4412	Official Publications	100.00	.00	.00	100.00	0	844.65
4422	Travel Expenses, Dues & Seminars	27,000.00	1,739.39	8,829.34	18,170.66	33	34,581.00
4490	Contingencies	193,363.00	610.00	6,772.80	186,590.20	4	161,441.43
4491	Contingencies - Salary	660,000.00	.00	.00	660,000.00	0	.00
4510	Office Supplies	2,500.00	.00	499.55	2,000.45	20	1,342.81
4740	Postage Meter & Rental	5,400.00	795.00	3,463.50	1,936.50	64	5,940.46
4770.20	Capital Improvements - Ogle County Fair Assn	3,000.00	.00	.00	3,000.00	0	3,000.00
Department 16 - Finance Totals		\$1,117,663.00	\$14,588.14	\$119,628.36	\$998,034.64	11%	\$408,893.54
Department 22 - Corrections							
4100	Salaries- Departmental	1,365,987.00	113,724.22	559,084.81	806,902.19	41	1,351,037.58
4120	Part Time/ Extra Time	40,000.00	2,979.18	19,142.74	20,857.26	48	28,006.27
4130	Overtime	95,000.00	77.27	65,559.15	29,440.85	69	170,815.97
4140	Holiday Pay	45,000.00	5,439.36	43,013.66	1,986.34	96	52,095.79
4420	Training Expenses	16,000.00	424.08	3,945.62	12,054.38	25	1,563.60
4424	Out-of-State Travel	5,500.00	.00	1,572.75	3,927.25	29	3,259.50
4444	Medical Expense	120,000.00	18,992.80	55,936.40	64,063.60	47	113,110.70
4446	Prisoner Mental Health	15,000.00	.00	15,000.00	.00	100	15,000.00
4510	Office Supplies	32,500.00	1,379.80	10,846.08	21,653.92	33	34,796.74
4545.10	Petroleum Products - Gasoline	3,200.00	.00	953.41	2,246.59	30	3,180.16
4550	Food for County Prisoners	150,000.00	7,141.25	44,677.39	105,322.61	30	149,913.88
4570	Uniforms	7,000.00	248.84	1,735.73	5,264.27	25	6,823.52



General Fund Budget Performance

Fiscal Year to Date 04/30/20

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4575	Weapons & Ammunition	7,500.00	.00	.00	7,500.00	0	2,760.00
4585	Vehicle Maintenance	2,000.00	.00	.00	2,000.00	0	1,046.11
4710	Computer Hardware & Software	1,000.00	.00	.00	1,000.00	0	.00
4715	Hardware Maintenance	19,000.00	.00	12,000.00	7,000.00	63	17,972.00
4724	Office Equipment Maintenance	5,000.00	163.80	943.70	4,056.30	19	4,783.20
4737	Maintainence of Radios	500.00	.00	528.35	(28.35)	106	384.35
Department 22 - Corrections Totals		\$1,930,187.00	\$150,570.60	\$834,939.79	\$1,095,247.21	43%	\$1,956,549.37
Department 23 - Information Technology							
4100	Salaries- Departmental	148,880.00	10,907.40	51,203.66	97,676.34	34	81,792.84
4142	IT/ Network Administration	26,340.00	.00	16,879.00	9,461.00	64	20,530.62
4211	Internet Service	12,560.00	.00	.00	12,560.00	0	7,373.70
4383	Website Maintenance	3,460.00	.00	2,488.96	971.04	72	2,573.95
4420	Training Expenses	4,000.00	.00	.00	4,000.00	0	302.00
4426	Mileage	1,000.00	169.05	169.05	830.95	17	401.36
4510	Office Supplies	500.00	174.99	274.84	225.16	55	.00
4545.10	Petroleum Products - Gasoline	1,200.00	25.81	150.83	1,049.17	13	499.58
4585	Vehicle Maintenance	700.00	.00	.00	700.00	0	373.70
4710	Computer Hardware & Software	46,800.00	707.45	24,745.35	22,054.65	53	20,550.09
4714	Software Maintenance	65,974.00	2,256.68	36,964.58	29,009.42	56	47,700.99
4715	Hardware Maintenance	54,534.00	.00	19,044.35	35,489.65	35	46,588.73
Department 23 - Information Technology Totals		\$365,948.00	\$14,241.38	\$151,920.62	\$214,027.38	42%	\$228,687.56
EXPENSE TOTALS		\$15,393,194.00	\$1,165,725.50	\$6,269,330.78	\$9,123,863.22	41%	\$14,213,391.31
Fund 100 - General Fund Totals							
REVENUE TOTALS		15,393,194.00	1,260,710.22	4,695,414.72	10,697,779.28	31%	14,213,391.31
EXPENSE TOTALS		15,393,194.00	1,165,725.50	6,269,330.78	9,123,863.22	41%	14,213,391.31
Fund 100 - General Fund Totals		\$0.00	\$94,984.72	(\$1,573,916.06)	\$1,573,916.06		\$0.00
2019 Budget - Through 4/30/2019							
REVENUE TOTALS		14,527,470.00	1,485,217.98	4,930,454.67	9,597,015.33	34%	13,813,398.64
EXPENSE TOTALS		14,291,270.00	1,103,178.65	5,798,721.90	8,492,548.10	41%	13,813,398.64
Fund 100 - General Fund Totals		\$236,200.00	\$382,039.33	(\$868,267.23)	\$1,104,467.23		\$0.00

Ogle County
Bank Balances

From Date: 4/1/2020 - To Date: 4/30/2020
 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	\$22,926.21	\$727.58	\$0.00	\$23,653.79
1000.011	Cash BB - Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
1000.012	Cash BB - Probation Service Fee	\$328,917.22	\$9,319.09	\$8,665.22	\$329,571.09
1000.014	Cash BB - County Bridge	\$1,090,001.93	\$784.22	\$60,811.18	\$1,029,974.97
1000.015	Cash IL Trust - County Bridge	\$512,249.83	\$430.34	\$0.00	\$512,680.17
1000.016	Cash BB - Document Storage	\$523,854.73	\$29,928.98	\$1,218.27	\$552,565.44
1000.018	Cash BB - Long Range Planning	\$3,197,626.07	\$548,411.50	\$756,738.70	\$2,989,298.87
1000.019	Cash BB - Vehicle Purchase	\$719,858.14	\$403.89	\$0.00	\$720,262.03
1000.024	Cash FSB - 911	\$406,436.20	\$77,635.55	\$12,683.58	\$471,388.17
1000.030	Cash HSB - Federal Aid Matching	\$320,169.52	\$39.37	\$0.00	\$320,208.89
1000.031	Cash HSB - Jail Capital Exp.2019 Fund	\$7,591.58	\$1,300,000.00	\$1,291,971.39	\$15,620.19
1000.036	Cash IL Trust - County Highway	\$511,249.75	\$322.77	\$410,000.00	\$101,572.52
1000.037	Cash IL Trust - FAM	\$181,707.80	\$152.65	\$0.00	\$181,860.45
1000.038	Cash Illinois Funds - Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1000.039	Cash IL Trust - 911	\$804,282.64	\$675.68	\$0.00	\$804,958.32
1000.040	Cash NBR - Treasurer	\$295,187.28	\$1,741,058.91	\$1,633,093.45	\$403,152.74
1000.042	Cash NBR - Township MFT	\$1,735,936.40	\$151,344.21	\$97,204.91	\$1,790,075.70
1000.044	Cash NBR - Engineering	\$55,787.09	\$6.88	\$0.00	\$55,793.97
1000.046	Cash NBR - Vital Records	\$63,770.08	\$1,016.96	\$0.00	\$64,787.04
1000.048	Cash NBR - GIS Fee Fund	\$13,866.20	\$15,241.36	\$28,106.20	\$1,001.36
1000.050	Cash NBR - Marriage Fund	\$4,055.18	\$20.17	\$0.00	\$4,075.35
1000.055	Cash Polo - Dependent Children's	\$0.00	\$0.00	\$0.00	\$0.00
1000.057	Cash GermanAmer - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00
1000.058	Cash GermanAmer-Highway	\$0.00	\$0.00	\$0.00	\$0.00
1000.059	Cash RRB - Highway	\$43,968.18	\$415,344.39	\$263,772.34	\$195,540.23
1000.060	Cash RRB - Animal Control	\$90,324.88	\$13,189.88	\$14,263.03	\$89,251.73
1000.061	Cash RRB - Solid Waste	\$627,045.32	\$578,848.65	\$580,417.52	\$625,476.45
1000.062	Cash RRB - Public Health	\$700,915.05	\$10,913.26	\$95,368.48	\$616,459.83
1000.063	Cash RRB - Bond Debt Service Fund	\$529,789.66	\$435.62	\$0.00	\$530,225.28
1000.064	Cash RRB - Payroll Clearing	\$0.00	\$1,420,114.00	\$1,420,114.00	\$0.00
1000.065	Cash RRB - Jail Facility Capital Exp.	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Bank Balances
 From Date: 4/1/2020 - To Date: 4/30/2020
 Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1000.066	Cash RRB - County MFT	\$345,174.53	\$104,237.64	\$35,375.65	\$414,036.52
1000.067	Cash RRB - Child Support & Maint	\$9,500.30	\$568.15	\$7,500.00	\$2,568.45
1000.068	Cash RRB - GIS Committee Fund	\$289,674.55	\$30,399.80	\$11,549.98	\$308,524.37
1000.069	Cash RRB - Circuit Clerk Ops & Admin	\$0.00	\$0.00	\$0.00	\$0.00
1000.070	Cash RRB - County Orders	\$585.00	\$1,195,816.81	\$1,196,401.81	\$0.00
1000.072	Cash RRB - A/P Clearing	\$0.00	\$2,006,828.38	\$2,006,828.38	\$0.00
1000.074	Cash RRB - County Indemnity	\$0.00	\$0.00	\$0.00	\$0.00
1000.075	Cash RRB - Administrative Tow Fund	\$0.00	\$0.00	\$0.00	\$0.00
1000.076	Cash RRB - Social Security	\$596,395.94	\$898.44	\$70,385.38	\$526,909.00
1000.077	Cash RRB - IFiber	\$0.00	\$0.00	\$0.00	\$0.00
1000.078	Cash RRB - Treasurer	\$24,621.64	\$14,136.00	\$0.00	\$38,757.64
1000.080	Cash SV - Mental Health	\$149,781.11	\$18.13	\$81,004.50	\$68,794.74
1000.082	Cash SV - Township Bridge	\$9,388.58	\$0.31	\$0.00	\$9,388.89
1000.084	Cash SV - IMRF	\$670,763.15	\$182,907.59	\$296,892.00	\$556,778.74
1000.085	Cash IL Trust - IMRF	\$1,833,813.49	\$1,540.59	\$0.00	\$1,835,354.08
1000.086	Cash SV - County Automation	\$0.00	\$0.00	\$0.00	\$0.00
1000.088	Cash SV - Recorder's Resolution	\$306,001.26	\$7,756.19	\$3,649.58	\$310,107.87
1000.090	Cash SV- Health Claims	\$0.00	\$287,304.51	\$287,304.51	\$0.00
1000.091	Cash SV - Flex Spending	\$14,402.03	\$7,039.56	\$6,778.44	\$14,663.15
1000.099	Cash Treasurer's Cash	\$1,900.00	\$0.00	\$0.00	\$1,900.00
1002.003	Investments IL Trust - Bond Debt Service	\$204,899.92	\$172.14	\$0.00	\$205,072.06
1002.005	Investments IL Trust-Jail Facility Cap. Exp.	\$0.00	\$0.00	\$0.00	\$0.00
1002.008	Investments HSB -FAM	\$0.00	\$0.00	\$0.00	\$0.00
1002.009	Investments BB -Thorpe Road Overpass	\$396,718.97	\$2,423.25	\$0.00	\$399,142.22
1002.012	Investments NBR Engineering	\$0.00	\$0.00	\$0.00	\$0.00
1002.013	Investments RRB- GIS Committee	\$300,000.00	\$0.00	\$0.00	\$300,000.00
1002.014	Investments Storm Water Management	\$64,900.84	\$133.94	\$0.00	\$65,034.78
1002.015	Investments NBR - FAM	\$0.00	\$0.00	\$0.00	\$0.00
1002.016	Investments FSB -911	\$0.00	\$0.00	\$0.00	\$0.00
1002.017	Investments Polo - 911	\$0.00	\$0.00	\$0.00	\$0.00
1002.018	Investments RRB -911	\$1,194,721.08	\$1,147.61	\$0.00	\$1,195,868.69
1002.019	Investments SV- 911	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Bank Balances

From Date: 4/1/2020 - To Date: 4/30/2020
 Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1002.020	Investments RRB Indemnity	\$0.00	\$0.00	\$0.00	\$0.00
1002.021	Investments FSB-Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00
1002.022	Investments HSB Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00
1002.024	Investments LSB Solid Waste	\$895,817.38	\$0.00	\$0.00	\$895,817.38
1002.026	Investments NBB Solid Waste	\$987,418.91	\$3,299.19	\$0.00	\$990,718.10
1002.027	Investments Polo - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00
1002.028	Investments HSB Long Range Capital Imp	\$0.00	\$0.00	\$0.00	\$0.00
1002.029	Investments FSB - Long Range Capital Improve	\$0.00	\$0.00	\$0.00	\$0.00
1002.030	Investments Long Range Capital Imp	\$0.00	\$0.00	\$0.00	\$0.00
1002.031	Investments NBR County General	\$0.00	\$0.00	\$0.00	\$0.00
1002.032	Investments BB Long Range Capital Imp	\$0.00	\$0.00	\$0.00	\$0.00
1002.033	Investments SV - Long Range Capital	\$0.00	\$0.00	\$0.00	\$0.00
1002.034	Investments TB	\$0.00	\$0.00	\$0.00	\$0.00
1002.036	Investments Public Health	\$0.00	\$0.00	\$0.00	\$0.00
1002.038	Investments FSB Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1002.040	Investments Polo Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1002.042	Investments HSB - Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1002.043	Investments RRB - Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1002.049	Investments SF- GIS Committee	\$0.00	\$0.00	\$0.00	\$0.00
1002.050	Investments RRB Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1002.052	Investments LSB Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1002.053	Investments Polo Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1002.054	Investments BB Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1002.068	Investments Polo - Long Range Capital	\$0.00	\$0.00	\$0.00	\$0.00
1002.069	Investments NBR- Long Range Capital	\$0.00	\$0.00	\$0.00	\$0.00
1002.070	Investments NBR - Judicial Project	\$0.00	\$0.00	\$0.00	\$0.00
1002.071	Investments SV - Judicial Project Fund	\$0.00	\$0.00	\$0.00	\$0.00
1002.075	Investments NBR- Justice Project II	\$0.00	\$0.00	\$0.00	\$0.00
1002.076	Investments LSB - Justice Project II	\$0.00	\$0.00	\$0.00	\$0.00
1002.077	Investments FSB - Judicial Project Fund	\$0.00	\$0.00	\$0.00	\$0.00
1002.078	Investments HSB - Bond Debt Service Fund	\$900,000.00	\$0.00	\$0.00	\$900,000.00
1002.079	Investments BB- Bond Fund	\$502,181.51	\$0.00	\$0.00	\$502,181.51

Ogle County
Bank Balances

From Date: 4/1/2020 - To Date: 4/30/2020
Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1002.080	Investments Holcomb - 911	\$517,431.79	\$0.00	\$0.00	\$517,431.79
1002.081	Investments IL Trust-Jail Cap.Exp. 2019	\$3,531,143.04	\$2,650.72	\$1,300,000.00	\$2,233,793.76
1004	Postage	\$12,465.94	\$0.00	\$0.00	\$12,465.94
1010	Municipal Bond	\$0.00	\$0.00	\$0.00	\$0.00
1100	Accounts Receivable	\$1,867,408.62	\$0.00	\$0.00	\$1,867,408.62
1101	Due From	\$2,393,742.33	\$3,426,942.38	\$3,426,942.38	\$2,393,742.33
Grand Total: 102 Accounts		\$30,809,868.85	\$13,592,587.24	\$15,405,040.88	\$28,997,415.21

Ogle County
Fund Balances

From Date: 4/1/2020 - To Date: 4/30/2020

Cash, Investments, Accts. Receivable and Advances to other funds

Summary 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	(\$1,626,144.80)	\$2,487,203.34	\$2,392,218.62	(\$1,531,160.08)
120	AP Clearing	120	AP Clearing	\$0.00	\$4,013,656.76	\$4,013,656.76	\$0.00
130	County Payroll Clearing	130	County Payroll Clearing	\$0.00	\$2,840,228.00	\$2,840,228.00	\$0.00
140	County OfficersFund	120	AP Clearing	\$930,641.90	\$72,019.86	\$0.00	\$1,002,661.76
150	Social Security	120	AP Clearing	\$596,395.94	\$898.44	\$70,385.38	\$526,909.00
160	IMRF	120	AP Clearing	\$2,504,576.64	\$184,448.18	\$296,892.00	\$2,392,132.82
170	Capital Improvement Fund	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
180	Long Range Capital Improvemnt	120	AP Clearing	\$3,198,986.07	\$548,411.50	\$756,738.70	\$2,990,658.87
181	IFiber	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
184	Revolving Vehicle Purchase Fund	120	AP Clearing	\$845,218.04	\$403.89	\$0.00	\$845,621.93
185	Bond Debt Service Fund	120	AP Clearing	\$2,136,871.09	\$607.76	\$0.00	\$2,137,478.85
186	Jail Facility Capital Exp. Fund	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
187	Jail Facility Capital Exp. 2019	120	AP Clearing	\$3,538,734.62	\$1,302,650.72	\$2,591,971.39	\$2,249,413.95
<u>Highway Dept.</u>							
200	County Highway	120	AP Clearing	\$555,217.93	\$415,667.16	\$673,772.34	\$297,112.75
210	County Bridge Fund	120	AP Clearing	\$1,602,251.76	\$1,214.56	\$60,811.18	\$1,542,655.14
212	Thorpe Road Overpass	120	AP Clearing	\$396,718.97	\$2,423.25	\$0.00	\$399,142.22
220	County Motor Fuel Tax Fund	120	AP Clearing	\$417,789.91	\$104,237.64	\$35,375.65	\$486,651.90
230	County Highway Engineering	120	AP Clearing	\$55,787.09	\$6.88	\$0.00	\$55,793.97
240	Federal Aid Matching	120	AP Clearing	\$501,877.32	\$192.02	\$0.00	\$502,069.34
250	Township Roads - Motor Fuel Tax	120	AP Clearing	\$1,865,901.45	\$151,344.21	\$97,204.91	\$1,920,040.75
260	Township Bridge Fund	120	AP Clearing	\$9,388.58	\$0.31	\$0.00	\$9,388.89
280	Storm Water Management	120	AP Clearing	\$64,900.84	\$1,977.54	\$0.00	\$66,878.38
<u>GIS</u>							
270	GIS Committee Fund	120	AP Clearing	\$589,674.55	\$30,399.80	\$11,549.98	\$608,524.37
510	GIS Fee Fund	120	AP Clearing	\$25,026.20	\$15,241.36	\$28,106.20	\$12,161.36
<u>Treasurer's Office</u>							
300	Insurance - Hospital & Medical	120	AP Clearing	\$1,302,095.61	\$642,417.51	\$664,234.91	\$1,280,278.21
310	Insurance Premium Levy	120	AP Clearing	\$356,458.52	\$0.00	\$34,110.50	\$322,348.02
320	Self Insurance Reserve	120	AP Clearing	\$22,926.21	\$727.58	\$0.00	\$23,653.79

Ogle County
Fund Balances

From Date: 4/1/2020 - To Date: 4/30/2020

Cash, Investments, Accts. Receivable and Advances to other funds

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
<u>Judge's Office</u>							
350	County Ordinance	120	AP Clearing	\$87,749.96	\$8,823.00	\$6,833.50	\$89,739.46
360	Marriage Fund	120	AP Clearing	\$4,055.18	\$20.17	\$0.00	\$4,075.35
370	Law Library	120	AP Clearing	\$14,303.68	\$2,130.00	\$7,050.89	\$9,382.79
380	Public Defender Automation	120	AP Clearing	\$1,524.32	\$211.93	\$0.00	\$1,736.25
<u>Health Dept.</u>							
400	Public Health	120	AP Clearing	\$746,510.17	\$10,913.26	\$93,218.59	\$664,204.84
410	TB Fund	120	AP Clearing	\$34,831.45	\$0.00	\$2,149.89	\$32,681.56
<u>Animal Control</u>							
420	Animal Control	120	AP Clearing	\$80,436.93	\$11,539.88	\$13,474.53	\$78,502.28
425	Pet Population Control	120	AP Clearing	\$9,887.95	\$1,650.00	\$788.50	\$10,749.45
<u>Solid Waste</u>							
430	Solid Waste	120	AP Clearing	\$4,717,780.89	\$582,147.84	\$580,417.52	\$4,719,511.21
<u>Treasurer's Office</u>							
450	Inheritance Tax Fund	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
455	Trust Deposits	120	AP Clearing	\$433.55	\$0.00	\$0.00	\$433.55
460	Condemnation Fund	120	AP Clearing	\$81,672.19	\$0.00	\$0.00	\$81,672.19
465	Hotel/ MotelTax	120	AP Clearing	\$9,679.80	\$1,597.36	\$5,962.55	\$5,314.61
470	Cooperative Extension Service	120	AP Clearing	\$142,442.49	\$0.00	\$0.00	\$142,442.49
475	Mental Health	120	AP Clearing	\$149,781.11	\$18.13	\$81,004.50	\$68,794.74
480	Senior Social Services	120	AP Clearing	\$15,027.76	\$0.00	\$0.00	\$15,027.76
485	War Veterans Assisstance	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
<u>Clerk/Recorder</u>							
500	Recorder's Automation	120	AP Clearing	\$311,752.09	\$7,756.19	\$3,649.58	\$315,858.70
520	Recorder's GIS Fund	120	AP Clearing	\$60,493.84	\$639.00	\$0.00	\$61,132.84
530	Vital Records	120	AP Clearing	\$3,276.24	\$377.96	\$0.00	\$3,654.20
<u>Circuit Clerk</u>							
550	Document Storage Fee Fund	120	AP Clearing	\$250,127.62	\$10,641.54	\$327.00	\$260,442.16
552	Child Support & Maint	120	AP Clearing	\$11,192.30	\$568.15	\$7,500.00	\$4,260.45
553	E - Citiation Circuit Clerk	120	AP Clearing	\$6,521.18	\$3,082.45	\$0.00	\$9,603.63
554	Circuit Clerk Ops & Admin	120	AP Clearing	\$28,556.43	\$6,038.31	\$891.27	\$33,703.47
<u>555</u>	County Automation -Circuit Clerk	120	AP Clearing	\$252,175.98	\$10,166.68	\$0.00	\$262,342.66

Ogle County
Fund Balances

From Date: 4/1/2020 - To Date: 4/30/2020

Cash, Investments, Accts. Receivable and Advances to other funds

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
<u>Focus House</u>							
560	Dependent Children	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
565	Dependant Children Medicaid	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
<u>Probation</u>							
570	Probation Services	120	AP Clearing	\$318,150.98	\$7,833.08	\$8,665.22	\$317,318.84
571	Drug Court	120	AP Clearing	\$22,879.65	\$1,244.42	\$0.00	\$24,124.07
575	Juvenile Restitution Fund	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
580	Alts to Detention IPCSA/IJJ	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
590	ICJIC Probation Grant 500053	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
595	Juvenile Diversion	120	AP Clearing	\$9,828.39	\$641.59	\$0.00	\$10,469.98
<u>States Attorney</u>							
572	Victim Impact	120	AP Clearing	\$442.32	\$70.50	\$0.00	\$512.82
600	Drug Assistance Forfeiture	120	AP Clearing	\$24,545.65	\$0.00	\$0.00	\$24,545.65
602	State's Attorney Automation	120	AP Clearing	\$15,815.02	\$283.87	\$0.00	\$16,098.89
605	Bad Check Restitution	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
<u>Sheriff's Dept.</u>							
610	OEMA	120	AP Clearing	\$3,079.93	\$500.00	\$646.63	\$2,933.30
611	EOC	120	AP Clearing	\$76.06	\$10,000.00	\$0.00	\$10,076.06
612	E - Citation Sheriff	120	AP Clearing	\$10,636.20	\$439.40	\$0.00	\$11,075.60
615	Take Bond Fee	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
620	Sheriff's Petty Cash	120	AP Clearing	\$1,500.00	\$0.00	\$0.00	\$1,500.00
625	DUI Equipment	120	AP Clearing	\$37,480.02	\$8,751.60	\$0.00	\$46,231.62
630	Arrestee's Medical Cost	120	AP Clearing	\$79,561.14	\$562.82	\$0.00	\$80,123.96
632	Sex Offender Registration	120	AP Clearing	\$11,471.29	\$300.00	\$458.25	\$11,313.04
634	Administrative Tow Fund	120	AP Clearing	\$19,277.05	\$2,755.00	\$9,626.24	\$12,405.81
635	Drug Traffic Prevention	120	AP Clearing	\$2,904.43	\$110.00	\$0.00	\$3,014.43
640	911 Emergency	120	AP Clearing	\$3,141,964.71	\$79,458.84	\$12,683.58	\$3,208,739.97
644	911 Next Generation	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
645	911 Wireless	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
650	Out of County Medical	120	AP Clearing	\$6,345.80	\$0.00	\$0.00	\$6,345.80

Ogle County
Fund Balances

From Date: 4/1/2020 - To Date: 4/30/2020

Cash, Investments, Accts. Receivable and Advances to other funds

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
<u>Treasurer's Office</u>							
660	Federal/ State Grants	120	AP Clearing	\$63,466.42	\$4,336.00	\$1,729.66	\$66,072.76
665	Fed/State Reimb/Overtime	120	AP Clearing	\$38,369.68	\$0.00	\$0.00	\$38,369.68
700	Tax Sale Automation	120	AP Clearing	\$41,857.43	\$0.00	\$0.00	\$41,857.43
705	Sale in Error Fund	120	AP Clearing	\$39,652.72	\$0.00	\$0.00	\$39,652.72
710	Indemnity Cost Fund	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
<u>Coroner</u>							
725	Coroner's Fee Fund	120	AP Clearing	\$9,056.41	\$600.00	\$706.46	\$8,949.95
Grand Total: 84 Funds				\$30,809,868.85	\$13,592,587.24	\$15,405,040.88	\$28,997,415.21



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 180 - Long Range Capital Improvemnt									
Account 2002 - Due To									
1672 - TATE'S TRENCHING	3/14/20	Camera & capping 2 water lines @ 507	Paid by Check # 104432	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(700.00)
1869 - WEST SIDE TRACTOR SALES	127123	Equipment Rental - JD 210GLC Excavator - for	Paid by Check # 104433	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(3,000.00)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$3,700.00)
Fund 180 - Long Range Capital Improvemnt Totals						Invoice Transactions 2			(\$3,700.00)
Fund 187 - Jail Facility Capital Exp. 2019									
Account 2002 - Due To									
1898 - NICOR	April 2020	Judicial Center Annex	Paid by Check # 104414	04/20/2020	04/20/2020	04/20/2020		04/20/2020	(284.20)
5287 - GILBANE BUILDING COMPANY	21	Acct: 78-33-12-2803-7 CONSTRUCTION MANANGEMENT	Paid by Check # 104429	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(1,269,224.69)
4928 - HELLMUTH, OBATA & KASSABAUM, INC.	17.03038.00-22	Professional Services - Construction Admin	Paid by Check # 104430	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(21,262.50)
5346 - RILEY L JACOBSEN	May 2020	Lease Payment - 513 W Washington St., Oregon	Paid by Check # 104431	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(1,200.00)
Account 2002 - Due To Totals						Invoice Transactions 4			(\$1,291,971.39)
Fund 187 - Jail Facility Capital Exp. 2019 Totals						Invoice Transactions 4			(\$1,291,971.39)
Fund 200 - County Highway									
Account 2002 - Due To									
2502 - RONDO ENTERPRISES INC.	132377	CHF - #6 Service Box	Paid by Check # 104387	04/13/2020	04/13/2020	04/14/2020		04/14/2020	(8,665.84)
1047 - ACE HARDWARE AND OUTDOOR CTR	594738	CHF - #122 & #112 Tractor Broom Repair	Paid by Check # 104351	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(196.58)
1047 - ACE HARDWARE AND OUTDOOR CTR	595012	CHF - #54 Heavy Equipment Repair Parts	Paid by Check # 104351	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(29.99)
4667 - AIRGAS USA, LLC	9969420379	CHF - Shop Supplies Cylinder Rental	Paid by Check # 104352	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(116.00)
5110 - BECKER STORAGE, WELDING & EQUIPMENT	721953	CHF - Stock Mower Repair Parts	Paid by Check # 104354	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(1,329.32)
5110 - BECKER STORAGE, WELDING & EQUIPMENT	721952	CHF - Stock Mower Repair Parts	Paid by Check # 104354	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(730.12)
5110 - BECKER STORAGE, WELDING & EQUIPMENT	079097	CHF - #822 New Batwing Mower BW10.60	Paid by Check # 104353	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(11,750.00)
1140 - CITY OF OREGON	OREHWY2004	CHF - Disposal Services	Paid by Check # 104355	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(465.84)
4606 - PEGGY S. CORCORAN	3202020	CHF - Janitorial Services	Paid by Check # 104356	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(800.00)
2450 - DEKALB IMPLEMENT COMPANY	148570	CHF - Stock Tractor Repair Parts - Filters	Paid by Check # 104357	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(239.12)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
2450 - DEKALB IMPLEMENT COMPANY	149305	CHF - #120 Tractor Repair Parts	Paid by Check # 104357	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(96.14)
3409 - DUANE A. HEVLY	20154	CHF - Dosimetry Service	Paid by Check # 104358	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(60.00)
1871 - HOWARD LEE & SONS INC	65078	CHF - Fuel Tank Annual Testing	Paid by Check # 104359	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(845.00)
5368 - ILLINOIS AUTO REPAIR AND TIRE INC.	ILLHWY2004	CHF - #122 Broom Tractor Tires & Tubes	Paid by Check # 104360	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(143.00)
4842 - INTERSTATE BATTERIES OF ROCKFORD	100271175	CHF - #7 & #84 Repair Parts - Batteries	Paid by Check # 104361	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(479.80)
1924 - KELLEY WILLIAMSON COMPANY	IN-234028	CHF - Diesel	Paid by Check # 104362	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(5,713.92)
1924 - KELLEY WILLIAMSON COMPANY	IN-234145	CHF - Motor Oil	Paid by Check # 104362	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(838.67)
1924 - KELLEY WILLIAMSON COMPANY	IN-234027	CHF - Gasoline	Paid by Check # 104362	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(1,761.39)
4188 - LAKESIDE INTERNATIONAL, LLC	7162718P	CHF - #18 License Vehicle Repair Parts	Paid by Check # 104363	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(424.19)
4188 - LAKESIDE INTERNATIONAL, LLC	7163435P	CHF - #15 License Vehicle Repair Parts	Paid by Check # 104363	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(340.89)
4188 - LAKESIDE INTERNATIONAL, LLC	7163706P	CHF - #13 License Vehicle Repair Parts	Paid by Check # 104363	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(48.81)
4349 - LIEBOVICH STEEL & ALUMINUM CO.	8237842	CHF - Shop Supplies - Stock Steel	Paid by Check # 104364	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(1,114.12)
1463 - NAPA AUTO PARTS	464-907463	CHF - Shop Supplies	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(64.38)
1463 - NAPA AUTO PARTS	464-907544	CHF - Stock Tractor Repair Parts - Filters	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(158.03)
1463 - NAPA AUTO PARTS	464-907762	CHF - #120 Tractor Repair Parts - Filters	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(60.20)
1463 - NAPA AUTO PARTS	464-908229	CHF - #122 Broom Tractor Repair Parts	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(9.74)
1463 - NAPA AUTO PARTS	464-908420	CHF - Shop Supplies - #83 Air Compressor	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(88.23)
1463 - NAPA AUTO PARTS	464-908677	CHF - Shop Supplies	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(41.70)
1463 - NAPA AUTO PARTS	464-908678	CHF - #122 Broom Tractor Repair Parts	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(160.09)
1463 - NAPA AUTO PARTS	464-908701	CHF - Shop Supplies	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(43.96)
1463 - NAPA AUTO PARTS	464-908710	CHF - #122 Broom Tractor Repair Parts	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	18.00
1463 - NAPA AUTO PARTS	464-908723	CHF - Stock License Vehicle Repair Parts	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(102.50)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1463 - NAPA AUTO PARTS	464-908768	CHF - #9 License Vehicle Repair Parts	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(14.02)
1463 - NAPA AUTO PARTS	464-909028	CHF - Stock License Vehicle Repair Parts	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(1,581.90)
1463 - NAPA AUTO PARTS	464-909427	CHF - #40 Heavy Equipment Repair Parts	Paid by Check # 104365	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(53.80)
4440 - NORTHERN ILLINOIS DISPOSAL SVC	19668873	CHF - Disposal Services	Paid by Check # 104366	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(196.60)
1502 - OGLE COUNTY LIFE	469226	CHF - Official Publications - Legal	Paid by Check # 104367	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(52.50)
1502 - OGLE COUNTY LIFE	469286	CHF - Official Publications - Legal	Paid by Check # 104367	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(52.50)
1568 - RK DIXON	IN260592	CHF - Office Equipment - Copier Maintenance	Paid by Check # 104368	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(32.09)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2004a	CHF - St & Traffic Lighting	Paid by Check # 104369	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(91.83)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2004b	CHF - St & Traffic Lighting	Paid by Check # 104369	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(9.02)
1876 - ROCHELLE WASTE DISPOSAL, LLC	1544	CHF - Deer Expense	Paid by Check # 104370	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(25.00)
1876 - ROCHELLE WASTE DISPOSAL, LLC	1525	CHF - Deer Expense	Paid by Check # 104370	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(52.50)
1515 - SNYDER PHARMACY - OREGON	00183006	CHF - Office Supplies	Paid by Check # 104371	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(5.98)
1515 - SNYDER PHARMACY - OREGON	00182811	CHF - Shop Supplies - Cleaners	Paid by Check # 104371	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(24.74)
1515 - SNYDER PHARMACY - OREGON	00216571	CHF - Shop Supplies	Paid by Check # 104371	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(10.50)
1515 - SNYDER PHARMACY - OREGON	00216568	CHF - Shop Supplies	Paid by Check # 104371	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(19.08)
1515 - SNYDER PHARMACY - OREGON	00333288	CHF - Shop Supplies	Paid by Check # 104371	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(88.95)
1515 - SNYDER PHARMACY - OREGON	00217687	CHF - Shop Supplies	Paid by Check # 104371	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(18.95)
1515 - SNYDER PHARMACY - OREGON	00183434	CHF - #2 License Vehicle Repair Parts	Paid by Check # 104371	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(1.98)
3932 - TRACTOR SUPPLY CO.	335034	CHF - Pines/Angus Rd Intersection - Edgar	Paid by Check # 104372	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(794.64)
3932 - TRACTOR SUPPLY CO.	335341	CHF - Shop Supplies	Paid by Check # 104372	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(51.36)
4532 - TRAFFIC SAFETY WAREHOUSE	72883A	CHF - Sign Material - Barricade Boards	Paid by Check # 104373	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(1,152.50)
1846 - BUSINESS CARD	CNASUR0011545 81	Notary Bond - Jeremy	Paid by Check # 104442	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(30.00)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1846 - BUSINESS CARD	6036997	Engineering Supplies - Sample Buckets	Paid by Check # 104442	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(539.71)
1140 - CITY OF OREGON	OREHWY2004a	Disposal Service - Monthly Usage	Paid by Check # 104443	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(227.50)
1156 - COMED	COMHWY2004a	Street & Traffic Lighting	Paid by Check # 104444	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(32.69)
1156 - COMED	COMHWY2004b	Street & Traffic Lighting	Paid by Check # 104444	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(73.96)
4459 - CONSTELLATION	CONHWY2004	Electricity - Monthly Usage	Paid by Check # 104445	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(761.79)
1941 - FRONTIER	FROHWY2004	Telephone - Monthly Usage	Paid by Check # 104446	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(153.92)
1259 - FYR-FYTER INC.	72999	Fire Extinguisher Service	Paid by Check # 104447	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(443.80)
1871 - HOWARD LEE & SONS INC	65123	Fuel Master System	Paid by Check # 104448	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(16,994.00)
2227 - ILLINOIS ASSOCIATION OF COUNTY ENGINEERS	0052	IACE District Dues	Paid by Check # 104449	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(50.00)
2050 - LAWSON PRODUCTS, INC.	9307515176	Shop Supplies	Paid by Check # 104450	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(97.05)
2971 - MOORE TIRES, INC.	V47512	Mower Tire Supplies	Paid by Check # 104451	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(663.30)
1898 - NICOR	NICHWY2004	Gas (Heating) - Monthly Usage	Paid by Check # 104452	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(526.01)
1510 - OLD REPUBLIC SURETY COMPANY	W150374220	Notary Bond - Michelle	Paid by Check # 104453	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(25.00)
1627 - SECRETARY OF STATE	SECHWY2004	Notary Application - Michelle	Paid by Check # 104454	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(10.00)
5465 - SKIDRIL INDUSTRIES LLC	118997	Post Driver	Paid by Check # 104455	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(150.00)
3436 - THE DALTON'S	2406	2020 Guard Rail Spraying	Paid by Check # 104456	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(9,600.00)
1265 - VERIZON	9852021790	Telephone - Monthly Usage	Paid by Check # 104457	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(358.52)
1869 - WEST SIDE TRACTOR SALES	191354	#33 Heavy Equipment Repair Parts	Paid by Check # 104458	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(76.88)
4726 - RUSH TRUCK CENTER	2810-3210	New 2020 International HV507 w/ trade truck	Paid by Check # 104472	04/28/2020	04/28/2020	04/28/2020		04/28/2020	(110,693.00)
						Account 2002 - Due To Totals	Invoice Transactions 73		(\$182,737.14)
						Fund 200 - County Highway Totals	Invoice Transactions 73		(\$182,737.14)

Fund **210 - County Bridge Fund**
Account **2002 - Due To**



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	27741	CAB - Maple Grove Rd 19-16120-00-BR	Paid by Check # 104374	04/14/2020	04/14/2020	04/13/2020		04/13/2020	(1,224.05)
1962 - METAL CULVERTS, INC.	E-29482	2020 Co Pipe - Pipe Culverts	Paid by Check # 104469	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(49,697.52)
1962 - METAL CULVERTS, INC.	E-29483	2020 Co Pipe - Pipe Culverts	Paid by Check # 104469	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(4,819.20)
1962 - METAL CULVERTS, INC.	E-29480	2020 Co Pipe - Pipe Culverts	Paid by Check # 104469	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(753.30)
3039 - NORTHERN CONTRACTING, INC.	8345	CAB - Guard Rail Repairs - Flagg Rd E/O Brooklyn	Paid by Check # 104470	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(563.80)
3039 - NORTHERN CONTRACTING, INC.	8346	CAB - Guard Rail Repairs - Chana Rd S/O Flagg	Paid by Check # 104470	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(3,753.31)
Account 2002 - Due To Totals						Invoice Transactions 6			(\$60,811.18)
Fund 210 - County Bridge Fund Totals						Invoice Transactions 6			(\$60,811.18)
Fund 250 - Township Roads - Motor Fuel Tax									
Account 2002 - Due To									
5204 - CIVIL MATERIALS	120400	TWP MFT - 20 07000 00 GM Road Rock	Paid by Check # 104459	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(29,360.06)
5204 - CIVIL MATERIALS	120401	TWP MFT - 20 07000 00 GM Road Rock	Paid by Check # 104459	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(10,164.63)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	255983	TWP MFT - 20 05000 00 GM Culvert Pipe	Paid by Check # 104460	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(4,929.80)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	255986	TWP MFT - 20 09000 00 GM Culvert Pipe	Paid by Check # 104461	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(2,296.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	255992	TWP MFT - 20 10000 00 GM Culvert Pipe	Paid by Check # 104462	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(2,832.30)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	255985	TWP MFT - 20 11000 00 GM	Paid by Check # 104463	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(6,175.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	230262	TWP MFT - 20 15000 00 GM Culvert Pipe	Paid by Check # 104464	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(1,480.50)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	255989	TWP MFT - 20 20000 00 GM Culvert Pipe	Paid by Check # 104465	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(2,264.00)
3392 - CORDRAY BROS. INC.	201144	TWP MFT - 20 10000 00 GM Road Rock	Paid by Check # 104466	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(23,280.13)
2647 - MARTIN AND COMPANY EXCAVATING	27670	TWP MFT - 20 26000 00 GM Road Rock	Paid by Check # 104467	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(6,938.34)
3613 - WAGNER AGGREGATE, INC.	27309	TWP MFT - 20 24000 00 GM Road Rock	Paid by Check # 104468	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(3,219.80)
3613 - WAGNER AGGREGATE, INC.	27316	TWP MFT - 20 24000 00 GM	Paid by Check # 104468	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(2,863.07)
3613 - WAGNER AGGREGATE, INC.	27329	TWP MFT - 20 24000 00 GM Road Rock	Paid by Check # 104468	04/23/2020	04/23/2020	04/28/2020		04/28/2020	(1,401.28)
Account 2002 - Due To Totals						Invoice Transactions 13			(\$97,204.91)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 250 - Township Roads - Motor Fuel Tax Totals						Invoice Transactions 13			(\$97,204.91)
Fund 270 - GIS Committee Fund									
Account 2002 - Due To									
1246 - FISCHER'S	April 2020	Office Supplies - Acct GIS-01	Paid by Check # 104476	04/28/2020	04/28/2020	04/28/2020		04/28/2020	(46.95)
1500 - OGLE COUNTY HIGHWAY DEPARTMENT	March 2020	Hosting 3 GIS tablets on Highway Verizon	Paid by Check # 104477	04/28/2020	04/28/2020	04/28/2020		04/28/2020	(108.03)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$154.98)
Fund 270 - GIS Committee Fund Totals						Invoice Transactions 2			(\$154.98)
Fund 300 - Insurance - Hospital & Medical									
Account 2002 - Due To									
5092 - CRUM-HALSTED INSURANCE	53585	Outlook Vision Premiums	Paid by Check # 104318	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(84.00)
5092 - CRUM-HALSTED INSURANCE	55605	Outlook Vision Premium - J Palasiewicz	Paid by Check # 104318	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(12.00)
4967 - GENESIS OCCUPATIONAL HEALTH	135630	Wellness Program - Jan 2020	Paid by Check # 104319	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(12,880.00)
3463 - GROUP ADMINISTRATORS, LTD.	April 2020	Group Insurance Administration Fee	Paid by Check # 104320	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(32,346.86)
4892 - HOLMES, MURPHY & ASSOCIATES, LLC	534728	Insurance Advisor InsG Consulting Service	Paid by Check # 104321	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(2,800.00)
1895 - OGLE COUNTY HEALTH DEPARTMENT	March 2020	Flu Shot	Paid by Check # 104322	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(35.00)
3463 - GROUP ADMINISTRATORS, LTD.	May 2020	Group Insurance Administration Fee	Paid by Check # 104473	04/28/2020	04/28/2020	04/28/2020		04/28/2020	(31,889.59)
4892 - HOLMES, MURPHY & ASSOCIATES, LLC	538174	Insurance Advisor InsG Consulting Service	Paid by Check # 104474	04/28/2020	04/28/2020	04/28/2020		04/28/2020	(2,800.00)
Account 2002 - Due To Totals						Invoice Transactions 8			(\$82,847.45)
Fund 300 - Insurance - Hospital & Medical Totals						Invoice Transactions 8			(\$82,847.45)
Fund 310 - Insurance Premium Levy									
Account 2002 - Due To									
1336 - ILLINOIS COUNTIES RISK MGMT TRUST	RCB000000023811	2019-2020 ICRMT-WORKER'S	Paid by Check # 104471	04/28/2020	04/28/2020	04/28/2020		04/28/2020	(34,110.50)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$34,110.50)
Fund 310 - Insurance Premium Levy Totals						Invoice Transactions 1			(\$34,110.50)
Fund 350 - County Ordinance									
Account 2002 - Due To									
4845 - KATHLEEN ISLEY	March 2020	Appointed Attorney Fees	Paid by Check # 104323	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(4,933.50)
5216 - NICOLE E. OKERBLAD	March 2020	Interpreting Services	Paid by Check # 104346	04/06/2020	04/06/2020	04/06/2020		04/06/2020	(1,900.00)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Account 2002 - Due To Totals						Invoice Transactions 2			(\$6,833.50)
Fund 350 - County Ordinance Totals						Invoice Transactions 2			(\$6,833.50)
Fund 370 - Law Library									
Account 2002 - Due To									
1728 - THOMSON REUTERS - WEST	841909858	WestLaw Proflex Plan	Paid by Check	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(1,783.04)
		Monthly Charges - Acct:	# 104325						
1728 - THOMSON REUTERS - WEST	841995712	West Library Plan	Paid by Check	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(1,563.32)
		Charges Acct:	# 104324						
1728 - THOMSON REUTERS - WEST	842070153	WestLaw Proflex Plan	Paid by Check	04/29/2020	04/29/2020	04/29/2020		04/29/2020	(1,783.04)
		Monthly Charges - Acct:	# 104479						
1728 - THOMSON REUTERS - WEST	842159933	West Library Plan	Paid by Check	04/29/2020	04/29/2020	04/29/2020		04/29/2020	(1,641.49)
		Charges Acct:	# 104478						
1728 - THOMSON REUTERS - WEST	842090174	West Information	Paid by Check	04/29/2020	04/29/2020	04/29/2020		04/29/2020	(280.00)
		Charges Acct#	# 104480						
Account 2002 - Due To Totals						Invoice Transactions 5			(\$7,050.89)
Fund 370 - Law Library Totals						Invoice Transactions 5			(\$7,050.89)
Fund 400 - Public Health									
Account 2002 - Due To									
4997 - KYLE AUMAN	4.1.20	Cell Phone	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(25.00)
		Reimbursement	# 104298						
5125 - CHELSEA BIRD	4.1.20	Cell Phone	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(25.00)
		Reimbursement	# 104299						
5160 - SUZANNE E. DIEHL	4.1.20	Cell Phone	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(25.00)
		Reimbursement	# 104302						
2995 - DPS, INC.	4.1.20	Rochelle Rent	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(3,825.00)
			# 104303						
1898 - NICOR	5154.5.4.1.20	Rochelle Office	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(416.94)
			# 104305						
2657 - OGLE COUNTY TREASURER	4.1.20	Rochelle Rent	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(4,050.00)
			# 104306						
3801 - PDC LABORATORIES, INC.	19410676	Water Testing	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(303.00)
			# 104307						
1564 - QUEST DIAGNOSTICS	9186774210	Health Ed Lab Work	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(82.86)
			# 104308						
1849 - ROCHELLE MUNICIPAL UTILITIES	36313.4.1.20	Electric/Water-Rochelle	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(157.42)
			# 104309						
5395 - CHERIE RUCKER	4.1.20	Cell Phone	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(25.00)
		Reimbursement	# 104310						
3391 - SMILEMAKERS	8762407	Stickers	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(37.13)
			# 104311						
4740 - SYNDEO NETWORKS, INC.	4.1.20	County Phone	Paid by Check	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(136.65)
			# 104313						



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
4997 - KYLE AUMAN	4.16.20	Mileage	Paid by Check # 104404	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(380.24)
3991 - CARD SERVICE CENTER	0072.4.16.20	Credit Card	Paid by Check # 104405	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(2,670.13)
5293 - Jamie Carlock	4.16.20	Mileage	Paid by Check # 104406	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(16.97)
3105 - CONSERV FS INC.	4.16.20	Fuel	Paid by Check # 104407	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(113.14)
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	67543956	Copier Lease	Paid by Check # 104408	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(340.00)
5254 - LIZETH KAY	4.16.20	Supplies	Paid by Check # 104409	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(47.62)
4866 - McKESSON MEDICAL-SURGICAL INC.	7102621	COVID Supplies	Paid by Check # 104410	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(166.33)
1564 - QUEST DIAGNOSTICS	9186782072	Health Ed Lab Work	Paid by Check # 104411	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(255.74)
2657 - OGLE COUNTY TREASURER	4.21.20	COVID-19 Reimbursement to	Paid by Check # 104440	04/21/2020	04/21/2020	04/22/2020		04/22/2020	(19,129.61)
						Account 2002 - Due To Totals	Invoice Transactions 21		<u>(\$32,228.78)</u>
						Fund 400 - Public Health Totals	Invoice Transactions 21		<u>(\$32,228.78)</u>
Fund 410 - TB Fund									
Account 2002 - Due To									
5078 - CHUCK CANTRELL	4.1.20	Cell Phone Reimbursement	Paid by Check # 104300	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(25.00)
5394 - CODI CANTRELL	4.1.20	Cell Phone Reimbursement	Paid by Check # 104301	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(25.00)
5182 - ASHLY GLENN	4.1.20	Cell Phone Reimbursement	Paid by Check # 104304	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(25.00)
1109 - STERICYCLE, INC.	4009246667	Oregon Medical Waste	Paid by Check # 104312	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(189.51)
1109 - STERICYCLE, INC.	4009203054	Rochelle Medical Waste	Paid by Check # 104312	04/01/2020	04/01/2020	04/02/2020		04/02/2020	(189.64)
						Account 2002 - Due To Totals	Invoice Transactions 5		<u>(\$454.15)</u>
						Fund 410 - TB Fund Totals	Invoice Transactions 5		<u>(\$454.15)</u>
Fund 430 - Solid Waste									
Account 2002 - Due To									
1846 - BUSINESS CARD	0327202003237	CC SR 3237	Paid by Check # 104415	04/09/2020	04/09/2020	04/20/2020		04/20/2020	(261.73)
3105 - CONSERV FS INC.	04022020	Fuel for truck	Paid by Check # 104416	04/09/2020	04/09/2020	04/20/2020		04/20/2020	(30.67)
2759 - EARTHDAYSHIRTS.COM	IN711747	Earth Day t-shirts	Paid by Check # 104417	04/09/2020	04/09/2020	04/20/2020		04/20/2020	(259.20)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
2759 - EARTHDAYSHIRTS.COM	IN717386	Earth Day t-shirts	Paid by Check # 104417	04/09/2020	04/09/2020	04/20/2020		04/20/2020	(218.60)
1246 - FISCHER'S	0724220-001	Office supplies	Paid by Check # 104418	04/09/2020	04/09/2020	04/20/2020		04/20/2020	(81.94)
4740 - SYNDEO NETWORKS, INC.	04092020	Primary phone	Paid by Check # 104419	04/09/2020	04/09/2020	04/20/2020		04/20/2020	(37.50)
1265 - VERIZON	9850908003	Cell phoen	Paid by Check # 104420	04/09/2020	04/09/2020	04/20/2020		04/20/2020	(71.86)
1830 - CITY OF ROCHELLE	1st Qtr 2020	FLAT HOST FEES - 1st Quarter 2020	Paid by Check # 104481	04/30/2020	04/30/2020	04/30/2020		04/30/2020	(8,676.43)
2325 - OGLE COUNTY TREASURER	1st Qtr 2020	Transfer 1st Quarter Flat Host/Graduated Fees to	Paid by Check # 104482	04/30/2020	04/30/2020	04/30/2020		04/30/2020	(35,339.39)
1174 - VILLAGE OF CRESTON	1st Qtr 2020	FLAT HOST FEES - 1st Quarter 2020	Paid by Check # 104483	04/30/2020	04/30/2020	04/30/2020		04/30/2020	(4,299.82)
						Account 2002 - Due To Totals	Invoice Transactions 10		(\$49,277.14)
						Fund 430 - Solid Waste Totals	Invoice Transactions 10		(\$49,277.14)
Fund 475 - Mental Health									
Account 2002 - Due To									
1857 - EASTER SEALS METROPOLITAN CHICAGO	2020-00000991	Ogle County Mental Health	Paid by Check # 104421	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(2,100.00)
1859 - HOPE OF OGLE COUNTY	2020-00000992	Ogle County Mental Health	Paid by Check # 104422	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(8,750.00)
1858 - LUTHERAN SOCIAL SERVICES OF ILLINOIS	2020-00000993	Ogle County Mental Health	Paid by Check # 104423	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(2,566.67)
5358 - JUSTINE MESSENGER	2020-00000994	Ogle County Mental Health	Paid by Check # 104424	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(292.00)
5188 - ROCKFORD SEXUAL ASSAULT COUNSELING, INC.	2020-00000995	Ogle County Mental Health	Paid by Check # 104425	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(1,000.00)
1860 - SERENITY HOSPICE AND HOME	2020-00000996	Ogle County Mental Health	Paid by Check # 104426	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(2,500.00)
1639 - SINNISSIPPI CENTERS INC.	2020-00000997	Ogle County Mental Health	Paid by Check # 104427	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(30,045.83)
1856 - VILLAGE OF PROGRESS	2020-00000998	Ogle County Mental Health	Paid by Check # 104428	04/21/2020	04/21/2020	04/21/2020		04/21/2020	(33,750.00)
						Account 2002 - Due To Totals	Invoice Transactions 8		(\$81,004.50)
						Fund 475 - Mental Health Totals	Invoice Transactions 8		(\$81,004.50)
Fund 500 - Recorder's Automation									
Account 2002 - Due To									
1177 - CULLIGAN	2020-00000941	WATER BILL - MARCH 2020	Paid by Check # 104347	03/31/2020	04/13/2020	04/13/2020		04/13/2020	(18.50)
3585 - FIDLAR TECHNOLOGY	0701885-IN	AVID LIFE CYCLE - MARCH 2020	Paid by Check # 104348	03/31/2020	04/13/2020	04/13/2020		04/13/2020	(1,163.30)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
3585 - FIDLAR TECHNOLOGY	0224608-IN	LAREDO USAGE - FEBRUARY 2020	Paid by Check # 104348	03/16/2020	04/13/2020	04/13/2020		04/13/2020	(1,413.72)
1246 - FISCHER'S	0724233-001	BILL COUNTER	Paid by Check # 104349	03/04/2020	04/13/2020	04/13/2020		04/13/2020	(379.95)
1246 - FISCHER'S	0724401-001	OFFICE SUPPLIES	Paid by Check # 104349	03/17/2020	04/13/2020	04/13/2020		04/13/2020	(124.22)
1246 - FISCHER'S	0724488-001	OFFICE SUPPLIES	Paid by Check # 104349	03/18/2020	04/13/2020	04/13/2020		04/13/2020	(145.65)
1246 - FISCHER'S	0724631-001	CC - COPY COUNTS	Paid by Check # 104349	03/23/2020	04/13/2020	04/13/2020		04/13/2020	(17.63)
1504 - OGLE COUNTY RECORDER	2020-00000940	INTERFUND TRANSFER - MARCH 2020	Paid by Check # 104350	04/07/2020	04/13/2020	04/13/2020		04/13/2020	(222.00)
1983 - COMCAST CABLE	2020-00000985	HIGH SPEED INTERNET - RECORDER'S OFFICE	Paid by Check # 104412	04/17/2020	04/17/2020	04/17/2020		04/17/2020	(108.35)
1246 - FISCHER'S	0725080-001	COPY COUNTS - RECORDER'S OFFICE	Paid by Check # 104413	04/17/2020	04/17/2020	04/17/2020		04/17/2020	(21.30)
1246 - FISCHER'S	0725079-001	COPY COUNTS - CC	Paid by Check # 104413	04/17/2020	04/17/2020	04/17/2020		04/17/2020	(34.96)
						Account 2002 - Due To Totals	Invoice Transactions 11		(\$3,649.58)
						Fund 500 - Recorder's Automation Totals	Invoice Transactions 11		(\$3,649.58)
Fund 510 - GIS Fee Fund									
Account 2002 - Due To									
2153 - OGLE COUNTY GIS COMMITTEE	March 2020	Recording Fees for March 2020	Paid by Check # 104402	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(28,106.20)
						Account 2002 - Due To Totals	Invoice Transactions 1		(\$28,106.20)
						Fund 510 - GIS Fee Fund Totals	Invoice Transactions 1		(\$28,106.20)
Fund 550 - Document Storage Fee Fund									
Account 2002 - Due To									
5207 - PRINTING BY LAURA MEDLAR	5331	5000 Window Envelopes	Paid by Check # 104317	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(327.00)
						Account 2002 - Due To Totals	Invoice Transactions 1		(\$327.00)
						Fund 550 - Document Storage Fee Fund Totals	Invoice Transactions 1		(\$327.00)
Fund 552 - Child Support & Maint									
Account 2002 - Due To									
3367 - C.A.S.A.	2020 CIRCUIT CLK	2020 Contribution	Paid by Check # 104400	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(7,500.00)
						Account 2002 - Due To Totals	Invoice Transactions 1		(\$7,500.00)
						Fund 552 - Child Support & Maint Totals	Invoice Transactions 1		(\$7,500.00)
Fund 554 - Circuit Clerk Ops & Admin									
Account 2002 - Due To									



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
3260 - LAURENCE G. CALLANT	112-4625268	1 stand up desk	Paid by Check # 104401	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(279.99)
3260 - LAURENCE G. CALLANT	112-7019476	Two 24" monitors	Paid by Check # 104401	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(199.36)
3260 - LAURENCE G. CALLANT	112-8408749	7 Battery back up surge protectors	Paid by Check # 104401	04/16/2020	04/16/2020	04/16/2020		04/16/2020	(328.93)
4479 - HINCKLEY SPRINGS	9667201 041720	Circuit Clerk Water Bill Acct#46890019667201	Paid by Check # 104475	04/28/2020	04/28/2020	04/28/2020		04/28/2020	(82.99)
						Account 2002 - Due To Totals	Invoice Transactions 4		(\$891.27)
						Fund 554 - Circuit Clerk Ops & Admin Totals	Invoice Transactions 4		(\$891.27)
Fund 570 - Probation Services									
Account 2002 - Due To									
3105 - CONSERV FS INC.	2020-00000856	Fuel	Paid by Check # 104333	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(46.75)
5146 - DENISE DAVILO	2020-00000853	Tuition Reimbursement	Paid by Check # 104334	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(500.00)
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	67482672	Printer Contract	Paid by Check # 104335	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(385.00)
4479 - HINCKLEY SPRINGS	17120746032120	Office Water	Paid by Check # 104336	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(105.72)
4816 - KUNES COUNTRY AUTO GROUP	39990&39970	Vehicle Maintenance	Paid by Check # 104337	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(105.67)
5202 - MERCEDES MEDICAL	2288817	Drug Testing Supplies	Paid by Check # 104338	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(149.71)
5248 - MOBRE COUNSELING SERVICES, LLC	2020-00000854	2/4, 2/10, 2/17	Paid by Check # 104339	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(900.00)
1573 - REDWOOD TOXICOLOGY LABORATORY, INC.	714236	Drug Testing Supplies	Paid by Check # 104340	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(4,922.55)
4621 - SATELLITE TRACKING OF PEOPLE LLC	67381	GPS	Paid by Check # 104341	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(418.50)
5074 - SOLUTION SPECIALTIES, INC.	2020-00000855	Software Maint	Paid by Check # 104342	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(148.96)
5259 - AMANDA TROYE	2020-00000836	Mileage Feb	Paid by Check # 104343	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(69.00)
1265 - VERIZON	9848668400-prob	Bill thru Feb 18	Paid by Check # 104344	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(424.84)
1265 - VERIZON	9850764175-prob	Bill thru March 18	Paid by Check # 104345	04/03/2020	04/03/2020	04/06/2020		04/06/2020	(488.52)
						Account 2002 - Due To Totals	Invoice Transactions 13		(\$8,665.22)
						Fund 570 - Probation Services Totals	Invoice Transactions 13		(\$8,665.22)

Fund **610 - OEMA**
Account **2002 - Due To**



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1246 - FISCHER'S	04/2020OEMA	Account: OCEMA	Paid by Check # 104434	04/17/2020	04/17/2020	04/22/2020		04/22/2020	(646.63)
						Account 2002 - Due To Totals	Invoice Transactions 1		(\$646.63)
						Fund 610 - OEMA Totals	Invoice Transactions 1		(\$646.63)
Fund 632 - Sex Offender Registration									
Account 2002 - Due To									
4645 - ILLINOIS ATTORNEY GENERAL	2020-00000857	30% OF RECEIVED FEES	Paid by Check # 104314	04/02/2020	04/02/2020	04/02/2020		04/02/2020	(211.50)
3192 - ILLINOIS STATE POLICE	2020-00000858	30% OF RECEIVED FEES	Paid by Check # 104315	04/02/2020	04/02/2020	04/02/2020		04/02/2020	(211.50)
2319 - OFFICE OF THE ILLINOIS STATE TREASURER	2020-00000859	5% OF RECEIVED FEES	Paid by Check # 104316	04/02/2020	04/02/2020	04/02/2020		04/02/2020	(35.25)
						Account 2002 - Due To Totals	Invoice Transactions 3		(\$458.25)
						Fund 632 - Sex Offender Registration Totals	Invoice Transactions 3		(\$458.25)
Fund 634 - Administrative Tow Fund									
Account 2002 - Due To									
1206 - BARBECK	120000911	Cust # 71283	Paid by Check # 104435	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(1,594.44)
3991 - CARD SERVICE CENTER	03/06/2020	OCS Vehicle Maintenance	Paid by Check # 104436	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(2,099.66)
4554 - MOBILE ELECTRONICS INC.	13490	OCS Vehicle Maintenance	Paid by Check # 104437	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(1,002.00)
4554 - MOBILE ELECTRONICS INC.	13472	Cust # OgleSheriff	Paid by Check # 104437	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(912.00)
4554 - MOBILE ELECTRONICS INC.	13471	Cust # OgleSheriff	Paid by Check # 104437	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(825.00)
5489 - OC-DETAIL WERKZ	04/2020	OCS Vehicle Maintenance	Paid by Check # 104438	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(783.00)
4227 - RADAR MAN INC	4543	Radar Certification	Paid by Check # 104439	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(1,460.00)
4227 - RADAR MAN INC	4538	Antenna Cable	Paid by Check # 104439	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(235.14)
4227 - RADAR MAN INC	4572	Lidar repair	Paid by Check # 104439	04/16/2020	04/16/2020	04/22/2020		04/22/2020	(715.00)
						Account 2002 - Due To Totals	Invoice Transactions 9		(\$9,626.24)
						Fund 634 - Administrative Tow Fund Totals	Invoice Transactions 9		(\$9,626.24)
Fund 640 - 911 Emergency									
Account 2002 - Due To									
5055 - TYLER CARLS	April 2020	OGLE COUNTY 911	Paid by Check # 104375	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(116.00)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
5323 - CHUCK CLOTHIER	April 2020	OGLE COUNTY 911	Paid by Check # 104376	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(113.68)
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	67480888a	OGLE COUNTY 911 EMG Monthly Printer Lease	Paid by Check # 104377	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(81.90)
1945 - LR Communications	April 2020	OGLE COUNTY 911 - Acct 99930047488	Paid by Check # 104378	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(750.00)
4464 - RICK MOTT	April 2020	OGLE COUNTY 911	Paid by Check # 104379	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(261.00)
5114 - NORTHERN ILLINOIS CPR AND FIRST AID	03/29/2020	OGLE COUNTY 911 - Certifications	Paid by Check # 104380	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(36.00)
1946 - SANDRA SULLIVAN	April 2020	OGLE COUNTY 911	Paid by Check # 104381	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(203.00)
4740 - SYNDEO NETWORKS, INC.	11590	OGLE COUNTY 911- Caller ID	Paid by Check # 104382	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(199.99)
4740 - SYNDEO NETWORKS, INC.	11517	OGLE COUNTY 911- Caller ID	Paid by Check # 104382	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(199.99)
4465 - CORY TVEIT	April 2020	OGLE COUNTY 911	Paid by Check # 104383	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(146.16)
1692 - MARTIN TYPER	April 2020	OGLE COUNTY 911	Paid by Check # 104384	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(146.16)
1265 - VERIZON	9850733631	OGLE COUNTY 911 - ACCT# 580295355-	Paid by Check # 104385	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(247.39)
4770 - VOIANCE LANGUAGE SERVICES, LLC.	1084590	OGLE COUNTY 911 - Translation Services	Paid by Check # 104386	04/13/2020	04/13/2020	04/13/2020		04/13/2020	(69.30)
						Account 2002 - Due To Totals	Invoice Transactions 13		(13)
						Fund 640 - 911 Emergency Totals	Invoice Transactions 13		(13)
Fund 660 - Federal/ State Grants									
Account 2002 - Due To									
1165 - LAURA J COOK	March 2020	Locking Chests-Ballots: Oregon, Mt. Morris,	Paid by Check # 104329	04/06/2020	04/06/2020	04/06/2020		04/06/2020	(58.03)
1434 - MENARDS	57074	Quarter Round - Windows in Election	Paid by Check # 104330	04/06/2020	04/06/2020	04/06/2020		04/06/2020	(14.97)
5486 - MOPEC	20999	New Autopsy Saw	Paid by Check # 104328	04/06/2020	04/06/2020	04/06/2020		04/06/2020	(1,519.33)
1515 - SNYDER PHARMACY - OREGON	209608	Spray paint for plexi glass - Election Rooms	Paid by Check # 104331	04/06/2020	04/06/2020	04/06/2020		04/06/2020	(5.59)
1515 - SNYDER PHARMACY - OREGON	213847	Spray paint for plexi glass - Election Room	Paid by Check # 104331	04/06/2020	04/06/2020	04/06/2020		04/06/2020	(16.77)
5415 - STOCK+FIELD	March 2020	Plexiglas - Election Rooms - Phase I	Paid by Check # 104332	04/06/2020	04/06/2020	04/06/2020		04/06/2020	(114.97)
						Account 2002 - Due To Totals	Invoice Transactions 6		(6)
						Fund 660 - Federal/ State Grants Totals	Invoice Transactions 6		(6)



Fund Payments

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 725 - Coroner's Fee Fund									
Account 2002 - Due To									
1222 - ECOWATER SYSTEMS	March & April 20	Coroner's Office Water Acct 208629	Paid by Check # 104326	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(102.75)
1246 - FISCHER'S	March 2020	Ogle County Coroners Statement Dated:	Paid by Check # 104327	04/03/2020	04/03/2020	04/03/2020		04/03/2020	(603.71)
						Account 2002 - Due To Totals	Invoice Transactions 2		(\$706.46)
						Fund 725 - Coroner's Fee Fund Totals	Invoice Transactions 2		(\$706.46)
						Grand Totals	Invoice Transactions 225		(\$1,995,263.59)



Laura J. Cook
Ogle County Clerk & Recorder

May 11, 2020

Cash Balance on Hand 04/01/2020

County Clerk Cash 147,079.59
Recorder Cash 50.00

Receipts for April 143,791.89
Disbursements in April 147,572.90

143,298.58

Certified Mail	75.95
County Licenses	1,025.00
Fingerprinting Costs	0.00
GIS Fee Fund	15,528.00
Laredo Subscriptions-Recorder's Auto Fund	4,815.55
Liquor License	0.00
Married Families DV Fund	45.00
My Dec - State Revenue Stamps	14,642.00
Recorder's Automation Fund	4,233.15
Recorder's GIS Fees	661.00
RHSPS - Recorder	310.00
RHSPS - State	5,580.00
State Death Srchg. Fund	72.00
Tax Redemptions	60,147.51
Tax Redemptions - Mobile Home	0.00
Vital Records Auto Fund	86.00

	107,221.16

April Earnings Turned Over To Treasurer \$ 36,517.41

Laura J. Cook
Laura J. Cook
Ogle County Clerk



Leif Hopkins

5/12/2020

Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 200 - County Highway										
Department 17 - Highway										
Account 4210 - Disposal Service										
1140 - CITY OF OREGON	OREHWY2004	CHF - Disposal Services	Paid by Check # 104355		04/14/2020	04/14/2020	04/14/2020		04/13/2020	465.84
1140 - CITY OF OREGON	OREHWY2004a	Disposal Service - Monthly Usage	Paid by Check # 104443		04/23/2020	04/23/2020	04/23/2020		04/28/2020	227.50
Account 4210 - Disposal Service Totals									Invoice Transactions 2	<u>\$693.34</u>
Account 4212 - Electricity										
4459 - CONSTELLATION	CONHWY2004	Electricity - Monthly Usage	Paid by Check # 104445		04/23/2020	04/23/2020	04/23/2020		04/28/2020	761.79
Account 4212 - Electricity Totals									Invoice Transactions 1	<u>\$761.79</u>
Account 4214 - Gas (Heating)										
1898 - NICOR	NICHWY2004	Gas (Heating) - Monthly Usage	Paid by Check # 104452		04/23/2020	04/23/2020	04/23/2020		04/28/2020	526.01
Account 4214 - Gas (Heating) Totals									Invoice Transactions 1	<u>\$526.01</u>
Account 4216.10 - Telephone Primary Location										
1941 - FRONTIER	FROHWY2004	Telephone - Monthly Usage	Paid by Check # 104446		04/23/2020	04/23/2020	04/23/2020		04/28/2020	153.92
1265 - VERIZON	9852021790	Telephone - Monthly Usage	Paid by Check # 104457		04/23/2020	04/23/2020	04/23/2020		04/28/2020	358.52
Account 4216.10 - Telephone Primary Location Totals									Invoice Transactions 2	<u>\$512.44</u>
Account 4412 - Official Publications										
1502 - OGLE COUNTY LIFE	469226	CHF - Official Publications - Legal Notices	Paid by Check # 104367		04/14/2020	04/14/2020	04/14/2020		04/13/2020	52.50
1502 - OGLE COUNTY LIFE	469286	CHF - Official Publications - Legal Notices	Paid by Check # 104367		04/14/2020	04/14/2020	04/14/2020		04/13/2020	52.50
Account 4412 - Official Publications Totals									Invoice Transactions 2	<u>\$105.00</u>
Account 4422 - Travel Expenses, Dues & Seminars										
2227 - ILLINOIS ASSOCIATION OF COUNTY ENGINEERS	0052	IACE District Dues	Paid by Check # 104449		04/23/2020	04/23/2020	04/23/2020		04/28/2020	50.00
Account 4422 - Travel Expenses, Dues & Seminars Totals									Invoice Transactions 1	<u>\$50.00</u>
Account 4474 - Deer Expense										
1876 - ROCHELLE WASTE DISPOSAL, LLC	1544	CHF - Deer Expense	Paid by Check # 104370		04/14/2020	04/14/2020	04/14/2020		04/13/2020	25.00
1876 - ROCHELLE WASTE DISPOSAL, LLC	1525	CHF - Deer Expense	Paid by Check # 104370		04/14/2020	04/14/2020	04/14/2020		04/13/2020	52.50
Account 4474 - Deer Expense Totals									Invoice Transactions 2	<u>\$77.50</u>
Account 4490 - Contingencies										
4440 - NORTHERN ILLINOIS DISPOSAL SVC	19668873	CHF - Disposal Services	Paid by Check # 104366		04/14/2020	04/14/2020	04/14/2020		04/13/2020	196.60
Account 4490 - Contingencies Totals									Invoice Transactions 1	<u>\$196.60</u>



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 200 - County Highway										
Department 17 - Highway										
Account 4510 - Office Supplies										
1515 - SNYDER PHARMACY - OREGON	00183006	CHF - Office Supplies	Paid by Check # 104371		04/14/2020	04/14/2020	04/14/2020		04/13/2020	5.98
1846 - BUSINESS CARD	CNASUR001154 581	Notary Bond - Jeremy	Paid by Check # 104442		04/23/2020	04/23/2020	04/23/2020		04/28/2020	30.00
1510 - OLD REPUBLIC SURETY COMPANY	W150374220	Notary Bond - Michelle	Paid by Check # 104453		04/23/2020	04/23/2020	04/23/2020		04/28/2020	25.00
1627 - SECRETARY OF STATE	SECHWY2004	Notary Application - Michelle	Paid by Check # 104454		04/23/2020	04/23/2020	04/23/2020		04/28/2020	10.00
Account 4510 - Office Supplies Totals									Invoice Transactions 4	\$70.98
Account 4540 - Repairs & Maint - Facilities										
4606 - PEGGY S. CORCORAN	3202020	CHF - Janitorial Services	Paid by Check # 104356		04/14/2020	04/14/2020	04/14/2020		04/13/2020	800.00
1871 - HOWARD LEE & SONS INC	65078	CHF - Fuel Tank Annual Testing	Paid by Check # 104359		04/14/2020	04/14/2020	04/14/2020		04/13/2020	845.00
1259 - FYR-FYTER INC.	72999	Fire Extinguisher Service	Paid by Check # 104447		04/23/2020	04/23/2020	04/23/2020		04/28/2020	443.80
1871 - HOWARD LEE & SONS INC	65123	Fuel Master System	Paid by Check # 104448		04/23/2020	04/23/2020	04/23/2020		04/28/2020	16,994.00
Account 4540 - Repairs & Maint - Facilities Totals									Invoice Transactions 4	\$19,082.80
Account 4545.10 - Petroleum Products - Gasoline										
1924 - KELLEY WILLIAMSON COMPANY	IN-234027	CHF - Gasoline	Paid by Check # 104362		04/14/2020	04/14/2020	04/14/2020		04/13/2020	1,761.39
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 1	\$1,761.39
Account 4545.20 - Petroleum Products - Diesel										
1924 - KELLEY WILLIAMSON COMPANY	IN-234028	CHF - Diesel	Paid by Check # 104362		04/14/2020	04/14/2020	04/14/2020		04/13/2020	5,713.92
Account 4545.20 - Petroleum Products - Diesel Totals									Invoice Transactions 1	\$5,713.92
Account 4545.30 - Petroleum Products - Motor Oil										
1924 - KELLEY WILLIAMSON COMPANY	IN-234145	CHF - Motor Oil	Paid by Check # 104362		04/14/2020	04/14/2020	04/14/2020		04/13/2020	838.67
Account 4545.30 - Petroleum Products - Motor Oil Totals									Invoice Transactions 1	\$838.67
Account 4610.80 - Maint of Roads & Bridges Weed Spray										
3436 - THE DALTON'S	2406	2020 Guard Rail Spraying	Paid by Check # 104456		04/23/2020	04/23/2020	04/23/2020		04/28/2020	9,600.00
Account 4610.80 - Maint of Roads & Bridges Weed Spray Totals									Invoice Transactions 1	\$9,600.00
Account 4620.10 - Repair Parts - License Vehicles										
4842 - INTERSTATE BATTERIES OF ROCKFORD	100271175	CHF - #7 & #84 Repair Parts - Batteries	Paid by Check # 104361		04/14/2020	04/14/2020	04/14/2020		04/13/2020	479.80
4188 - LAKESIDE INTERNATIONAL, LLC	7162718P	CHF - #18 License Vehicle Repair Parts	Paid by Check # 104363		04/14/2020	04/14/2020	04/14/2020		04/13/2020	424.19
4188 - LAKESIDE INTERNATIONAL, LLC	7163435P	CHF - #15 License Vehicle Repair Parts	Paid by Check # 104363		04/14/2020	04/14/2020	04/14/2020		04/13/2020	340.89



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 200 - County Highway										
Department 17 - Highway										
Account 4620.10 - Repair Parts - License Vehicles										
4188 - LAKESIDE INTERNATIONAL, LLC	7163706P	CHF - #13 License Vehicle Repair Parts	Paid by Check # 104363		04/14/2020	04/14/2020	04/14/2020		04/13/2020	48.81
1463 - NAPA AUTO PARTS	464-908723	CHF - Stock License Vehicle Repair Parts	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	102.50
1463 - NAPA AUTO PARTS	464-908768	CHF - #9 License Vehicle Repair Parts	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	14.02
1463 - NAPA AUTO PARTS	464-909028	CHF - Stock License Vehicle Repair Parts	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	1,581.90
1515 - SNYDER PHARMACY - OREGON	00183434	CHF - #2 License Vehicle Repair Parts	Paid by Check # 104371		04/14/2020	04/14/2020	04/14/2020		04/13/2020	1.98
Account 4620.10 - Repair Parts - License Vehicles Totals									Invoice Transactions 8	\$2,994.09
Account 4620.20 - Repair Parts - Heavy Equipment										
1047 - ACE HARDWARE AND OUTDOOR CTR	595012	CHF - #54 Heavy Equipment Repair Parts	Paid by Check # 104351		04/14/2020	04/14/2020	04/14/2020		04/13/2020	29.99
1463 - NAPA AUTO PARTS	464-909427	CHF - #40 Heavy Equipment Repair Parts	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	53.80
1869 - WEST SIDE TRACTOR SALES	191354	#33 Heavy Equipment Repair Parts	Paid by Check # 104458		04/23/2020	04/23/2020	04/23/2020		04/28/2020	76.88
Account 4620.20 - Repair Parts - Heavy Equipment Totals									Invoice Transactions 3	\$160.67
Account 4620.30 - Repair Parts - Tractor, Mower & Broom										
1047 - ACE HARDWARE AND OUTDOOR CTR	594738	CHF - #122 & #112 Tractor Broom Repair Parts	Paid by Check # 104351		04/14/2020	04/14/2020	04/14/2020		04/13/2020	196.58
5110 - BECKER STORAGE, WELDING & EQUIPMENT	721953	CHF - Stock Mower Repair Parts	Paid by Check # 104354		04/14/2020	04/14/2020	04/14/2020		04/13/2020	1,329.32
5110 - BECKER STORAGE, WELDING & EQUIPMENT	721952	CHF - Stock Mower Repair Parts	Paid by Check # 104354		04/14/2020	04/14/2020	04/14/2020		04/13/2020	730.12
2450 - DEKALB IMPLEMENT COMPANY	148570	CHF - Stock Tractor Repair Parts - Filters	Paid by Check # 104357		04/14/2020	04/14/2020	04/14/2020		04/13/2020	239.12
2450 - DEKALB IMPLEMENT COMPANY	149305	CHF - #120 Tractor Repair Parts	Paid by Check # 104357		04/14/2020	04/14/2020	04/14/2020		04/13/2020	96.14
1463 - NAPA AUTO PARTS	464-907544	CHF - Stock Tractor Repair Parts - Filters	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	158.03
1463 - NAPA AUTO PARTS	464-907762	CHF - #120 Tractor Repair Parts - Filters	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	60.20
1463 - NAPA AUTO PARTS	464-908229	CHF - #122 Broom Tractor Repair Parts	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	9.74
1463 - NAPA AUTO PARTS	464-908678	CHF - #122 Broom Tractor Repair Parts	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	160.09
1463 - NAPA AUTO PARTS	464-908710	CHF - #122 Broom Tractor Repair Parts - Core Deposit	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	(18.00)
Account 4620.30 - Repair Parts - Tractor, Mower & Broom Totals									Invoice Transactions 10	\$2,961.34



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 200 - County Highway										
Department 17 - Highway										
Account 4640.10 - Sign & Striping Material - Street & Traffic Lighting										
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2004a	CHF - St & Traffic Lighting	Paid by Check # 104369		04/14/2020	04/14/2020	04/14/2020		04/13/2020	91.83
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2004b	CHF - St & Traffic Lighting	Paid by Check # 104369		04/14/2020	04/14/2020	04/14/2020		04/13/2020	9.02
1156 - COMED	COMHWY2004a	Street & Traffic Lighting	Paid by Check # 104444		04/23/2020	04/23/2020	04/23/2020		04/28/2020	32.69
1156 - COMED	COMHWY2004b	Street & Traffic Lighting	Paid by Check # 104444		04/23/2020	04/23/2020	04/23/2020		04/28/2020	73.96
Account 4640.10 - Sign & Striping Material - Street & Traffic Lighting Totals							Invoice Transactions 4			\$207.50
Account 4640.20 - Sign & Striping Material - Sign Material										
4532 - TRAFFIC SAFETY WAREHOUSE	72883A	CHF - Sign Material - Barricade Boards	Paid by Check # 104373		04/14/2020	04/14/2020	04/14/2020		04/13/2020	1,152.50
Account 4640.20 - Sign & Striping Material - Sign Material Totals							Invoice Transactions 1			\$1,152.50
Account 4640.99 - Sign & Striping Material - Other Sign & Striping Materials										
5465 - SKIDRIL INDUSTRIES LLC	118997	Post Driver	Paid by Check # 104455		04/23/2020	04/23/2020	04/23/2020		04/28/2020	150.00
Account 4640.99 - Sign & Striping Material - Other Sign & Striping Materials Totals							Invoice Transactions 1			\$150.00
Account 4650.20 - Hardware & Shop Supplies Shop Supplies										
4667 - AIRGAS USA, LLC	9969420379	CHF - Shop Supplies Cylinder Rental	Paid by Check # 104352		04/14/2020	04/14/2020	04/14/2020		04/13/2020	116.00
4349 - LIEBOVICH STEEL & ALUMINUM CO.	8237842	CHF - Shop Supplies - Stock Steel	Paid by Check # 104364		04/14/2020	04/14/2020	04/14/2020		04/13/2020	1,114.12
1463 - NAPA AUTO PARTS	464-907463	CHF - Shop Supplies	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	64.38
1463 - NAPA AUTO PARTS	464-908420	CHF - Shop Supplies - #83 Air Compressor Filters	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	88.23
1463 - NAPA AUTO PARTS	464-908677	CHF - Shop Supplies	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	41.70
1463 - NAPA AUTO PARTS	464-908701	CHF - Shop Supplies	Paid by Check # 104365		04/14/2020	04/14/2020	04/14/2020		04/13/2020	43.96
1515 - SNYDER PHARMACY - OREGON	00182811	CHF - Shop Supplies - Cleaners	Paid by Check # 104371		04/14/2020	04/14/2020	04/14/2020		04/13/2020	24.74
1515 - SNYDER PHARMACY - OREGON	00216571	CHF - Shop Supplies	Paid by Check # 104371		04/14/2020	04/14/2020	04/14/2020		04/13/2020	10.50
1515 - SNYDER PHARMACY - OREGON	00216568	CHF - Shop Supplies	Paid by Check # 104371		04/14/2020	04/14/2020	04/14/2020		04/13/2020	19.08
1515 - SNYDER PHARMACY - OREGON	00333288	CHF - Shop Supplies	Paid by Check # 104371		04/14/2020	04/14/2020	04/14/2020		04/13/2020	88.95
1515 - SNYDER PHARMACY - OREGON	00217687	CHF - Shop Supplies	Paid by Check # 104371		04/14/2020	04/14/2020	04/14/2020		04/13/2020	18.95
3932 - TRACTOR SUPPLY CO.	335341	CHF - Shop Supplies	Paid by Check # 104372		04/14/2020	04/14/2020	04/14/2020		04/13/2020	51.36



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/20 - 04/30/20

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 200 - County Highway										
Department 17 - Highway										
Account 4650.20 - Hardware & Shop Supplies Shop Supplies										
2050 - LAWSON PRODUCTS, INC.	9307515176	Shop Supplies	Paid by Check # 104450		04/23/2020	04/23/2020	04/23/2020		04/28/2020	97.05
Account 4650.20 - Hardware & Shop Supplies Shop Supplies Totals										Invoice Transactions 13
										<u>\$1,779.02</u>
Account 4660.40 - Tires & Tubes - Tractors										
5368 - ILLINOIS AUTO REPAIR AND TIRE INC.	ILLHWY2004	CHF - #122 Broom Tractor Tires & Tubes	Paid by Check # 104360		04/14/2020	04/14/2020	04/14/2020		04/13/2020	143.00
2971 - MOORE TIRES, INC.	V47512	Mower Tire Supplies	Paid by Check # 104451		04/23/2020	04/23/2020	04/23/2020		04/28/2020	663.30
Account 4660.40 - Tires & Tubes - Tractors Totals										Invoice Transactions 2
										<u>\$806.30</u>
Account 4720 - Office Equipment										
1568 - RK DIXON	IN260592	CHF - Office Equipment - Copier Maintenance Agreement	Paid by Check # 104368		04/14/2020	04/14/2020	04/14/2020		04/13/2020	32.09
Account 4720 - Office Equipment Totals										Invoice Transactions 1
										<u>\$32.09</u>
Account 4730.10 - Equipment - New & Used Licensed Vehicles										
2502 - RONDO ENTERPRISES INC.	132377	CHF - #6 Service Box	Paid by Check # 104387		04/13/2020	04/13/2020	04/13/2020		04/14/2020	8,665.84
4726 - RUSH TRUCK CENTER	2810-3210	New 2020 International HV507 w/ trade truck #10 & #37	Paid by Check # 104472		04/28/2020	04/28/2020	04/28/2020		04/28/2020	110,693.00
Account 4730.10 - Equipment - New & Used Licensed Vehicles Totals										Invoice Transactions 2
										<u>\$119,358.84</u>
Account 4730.20 - Equipment - New & Used Heavy Equipment										
5110 - BECKER STORAGE, WELDING & EQUIPMENT	079097	CHF - #822 New Batwing Mower BW10.60	Paid by Check # 104353		04/14/2020	04/14/2020	04/14/2020		04/13/2020	11,750.00
Account 4730.20 - Equipment - New & Used Heavy Equipment Totals										Invoice Transactions 1
										<u>\$11,750.00</u>
Account 4748 - Engineering Equipment & Supplies										
3409 - DUANE A. HEVLY	20154	CHF - Dosimetry Service	Paid by Check # 104358		04/14/2020	04/14/2020	04/14/2020		04/13/2020	60.00
1846 - BUSINESS CARD	6036997	Engineering Supplies - Sample Buckets	Paid by Check # 104442		04/23/2020	04/23/2020	04/23/2020		04/28/2020	539.71
Account 4748 - Engineering Equipment & Supplies Totals										Invoice Transactions 2
										<u>\$599.71</u>
Account 4780.10 - Capital - Purchase of ROW - Section or Road Name										
3932 - TRACTOR SUPPLY CO.	335034	CHF - Pines/Angus Rd Intersection - Edgar Fence 08-00251-00-RS	Paid by Check # 104372		04/14/2020	04/14/2020	04/14/2020		04/13/2020	794.64
Account 4780.10 - Capital - Purchase of ROW - Section or Road Name Totals										Invoice Transactions 1
										<u>\$794.64</u>
Department 17 - Highway Totals										Invoice Transactions 73
Fund 200 - County Highway Totals										Invoice Transactions 73
Grand Totals										Invoice Transactions 73
										<u>\$182,737.14</u>

Local Share of State-County Sales Tax

2019

Date:	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19
1%	40,039.30	30,864.22	35,643.08	49,885.36	38,122.42	46,554.24	42,580.80	33,243.52	32,453.39	28,569.12	30,572.76	24,658.93
0.25%	80,220.05	80,223.32	74,013.91	79,446.36	64,328.26	80,591.82	80,813.64	77,554.17	84,801.68	82,984.01	83,839.26	81,742.19
Date Received	12/13/18	01/14/19	02/11/19	03/11/19	04/08/19	05/09/19	06/10/19	07/11/19	08/09/19	09/11/19	10/11/19	11/12/19

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						
0.25%	77,125.78	84,853.60	85,977.36	87,582.09	65,201.07	63,490.33						
Date Received	12/09/19	01/14/20	02/10/20	03/10/20	04/13/20	05/13/20						

2021

[illegible]

2022

[illegible]

RESOLUTION R-2020-0501
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Ashton Fire Protection District by the Ogle County Board;

WHEREAS, the name of

Clifford Jones
7972 S Prairie Rd
Ashton, IL 61006

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0502
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Board of Review by the Ogle County Board;

WHEREAS, the name of

Mitchell Montgomery
1504 Westgate Court
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 05/31/2022.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0503
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Farmland Assessment Review Board by the Ogle County Board;

WHEREAS, the name of

Craig Danekas
213 Linder Ln
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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0504
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Farmland Assessment Review Board by the Ogle County Board;

WHEREAS, the name of

Dewayne Adams
12778 East Holcomb Rd
Davis Junction, IL 61020

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0505
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Farmland Assessment Review Board by the Ogle County Board;

WHEREAS, the name of

Shirley Bartelt
1559 W Milledgeville Rd
Polo, IL 61064

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0506
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Forreston Fire Protection District by the Ogle County Board;

WHEREAS, the name of

Derald DeVries
513 W Green St
Forreston, IL 61030

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0507
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the German Valley Fire Protection District by the Ogle County Board;

WHEREAS, the name of

Tim Coffman
8827 W Coffman Rd
German Valley, IL 61039

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0508
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Leaf River Fire Protection District by the Ogle County Board;

WHEREAS, the name of

Colleen Tryggestad
210 W Second St
Leaf River, IL 61047

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0509
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Lost Lake River Conservancy District by the Ogle County Board;

WHEREAS, the name of

Tyler VanKirk
425 Birch Ln
Dixon, IL 61021

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 04/30/2025.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0510
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Oregon Fire Protection District by the Ogle County Board;

WHEREAS, the name of

William Sigler
860 Chinquapin Dr
Oregon, IL 61061

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0511
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Planning Commission by the Ogle County Board;

WHEREAS, the name of

Dale Flanagan
618 South Grandview Terrace
Oregon, IL 61061

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0512
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Planning Commission by the Ogle County Board;

WHEREAS, the name of

Paul White
PO. Box 92
Forreston, IL 0

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 04/30/2023.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0513
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Zoning Board of Appeals by the Ogle County Board;

WHEREAS, the name of

Paul Soderholm
7578 W Pines Rd
Mt. Morris, IL 61054

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 04/30/2025.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2020-0514
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Zoning Board of Appeals by the Ogle County Board;

WHEREAS, the name of

Randall Bulthaus
7989 E Brick Rd
Chana, IL 61015

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 04/30/2025.

Voted upon and passed by the Ogle County Board on May 19, 2020.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION 2020-0515

Whereas, the Ogle Board Chairman has received a notice of resignation from Todd McLester, a member of County Board, District #6;

NOW, THEREFORE, BE IT RESOLVED that the Ogle County Board does officially accept said resignation.

Accepted by the Ogle County Board on May 19, 2020.

John Finfrock
Ogle County Board Chairman

Laura J. Cook
Ogle County Clerk

R-2020-0516

Resolution to Authorize Long Range Planning Invoices

WHEREAS, on May 19, 2020, the Ogle County Board reviewed a summary of proposed Long Range Planning expenses;

NOW THEREFORE, BE IT RESOLVED, that the Ogle County Board authorizes payment of Long Range invoices for the following:

<u>VENDOR NAME</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
Advanced Disposal	Tonage removed from the demolition of 507 Jefferson St., Oregon	\$ 33,715.49
Steve Benesh & Sons	Expenses from the demolition of 507 Jefferson St., Oregon	\$ 2,086.54
Spahn & Rose Lumber Company	Wood to replace fence at 507 Jefferson St., Oregon	\$ 45.42
		\$
		TOTAL: 35,847.45

Presented and Approved at the May 19, 2020 Ogle County Board Meeting.

John Finfrock, Ogle County Board Chairman

Laura J. Cook, Ogle County Clerk

R-2020-0517

Resolution to Authorize Judicial Annex Capital Expense Bills

WHEREAS, on May 19, 2020, the Ogle County Board reviewed a summary of proposed Jail Facility Capital expenses;

NOW THEREFORE, BE IT RESOLVED, that the Ogle County Board authorizes payment of Long Range invoices for the following:

<u>VENDOR NAME</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
City of Oregon	Water Bill Service Dates 3/2/20-4/1/20 -601 W Washington St., Meter #9692 = 248.82 & Meter #9693 = 88.74	\$ 337.56
CloudTek IT	Xprotect Professional+ Device License / Two Year Care Plus for XProtect	\$ 25,300.00
Gilbane	Construction Management Services-Invoice #22 April 2020	\$ 1,566,592.19
Hellmuch, Obata & Kassabaum, Inc	Invoice #23 Professional Services through April 24, 2020 - Construction Administration & Reimbursable Expenses	\$ 21,262.50
LeJar Building Fund	Lease Payment - 313 W. Washington St., Oregon, June 2020	\$ 1,200.00
NiCor	Service Dates 3/11/20-4/6/20 - 601 W Washington St., Oregon Meter# 5031497	\$ 284.20
Syndeo	Invoice #11809 - Ubnt Access point / Ubnt Security Gateway / Hardware Support	\$ 12,409.82
Testing Service Corporation	April 2020 Engineering Services	\$1,317.50

TOTAL: \$ 1,628,703.77

Presented and Approved at the May 19, 2020 Ogle County Board Meeting.

John Finfrock, Ogle County Board Chairman

Laura J. Cook, Ogle County Clerk

R-2020-0418

Project Name: Ogle County Judicial Center Annex

Construction Manager: Gilbane Building Company

Architect Name: HOK

Project No. J08072.000

Date: May 14, 2020



Architect Bulletin #				Gilbane Potential Change Item (PCI)		Gilbane Response		Owner Approval	
Bulletin No.	ASI No.	Gilbane PCI No.	Issue Date	Description	Attachments	Date	Cost	Action	Date
16	-	BT-00028	1/17/20	Finish Revisions (NTE: \$11,046.00)	Bulletin #16	4/22/20	\$2,466.00	Final Price	2/18/20
18	-	BT-00030	3/6/20	Glazing, Fire Alarm, Mechanical, & Finish Updates (NTE: \$43,955.00)	Bulletin #18	4/6/20	\$31,856.00	Final Price	4/21/20
19	-	BT-00031	3/23/20	Security Mesh, Rec Yard Door Hardware & Laundry Ceiling Paint Revisions	Bulletin #19		\$20,000.00	NTE Request	
20		BT-00032	4/13/20	Officer Toilet Room Finish & Mechanical Revisions in Dorm	Bulletin #20	4/28/20	\$855.00	For Approval	

	Previously Approved Items	Original Construction		
		Contingency	\$829,819.00	
	Update On Previously Approved Items	Approved Change Orders	\$201,791.00	24.32%
	For Approval	For Approval Change Orders	\$20,855.00	2.51%
	Work in Progress	Estimated Change Orders	\$0.00	0.00%
	Potential Change Items	Remaining Contingency	\$607,173.00	73.17%

BT-00031 & BT-00032 was approved at the County Board Meeting on May 19, 2020.

John Finfrock, Ogle County Board Chairman

Laura J. Cook, Ogle County Clerk

R-2020-0519

BE IT RESOLVED by the County Board of Ogle County, Illinois, that the following County project for demolition and removal of house located on Ogle County property;

BE IT FURTHER RESOLVED that the County share shall be made from the Long Range Capital Expense Fund;

WHEREAS, project reviewed and revised by Long Range Planning of Ogle County on May.12, 2020 at 1:45PM for the above project;

WHEREAS, the following project will be performed by:

Ogle County Highway Department \$39,547.45

WHEREAS, the Long Range Planning Committee of Ogle County reviewed the project and recommends its revised approval to the Ogle County Board;

BE IT FURTHER RESOLVED that there is hereby appropriated the sum of not to exceed \$15,000.00 for the County project.

BE IT FURTHER RESOLVED that the above project which includes demolition and removal of house located at 507West Jefferson Street, Oregon, Illinois for the purpose of providing temporary parking. The house will be removed and hauled away from site, lot filled and leveled. Project will be finished with gravel, and top soil, and seeded per demolition permit and requirements by the City of Oregon, Illinois.

STATE OF ILLINOIS)

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, 19, 2020.

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 19th day of May, 2020.

John Finfrock, Ogle County Board Chairman

(SEAL)

Laura J. Cook, County Clerk

R-2020-0520

RESOLUTION FOR OUTSIDE CAMERAS FOR COURTHOUSE

BE IT RESOLVED by the County Board of Ogle County, Illinois, that the following County project for purchase of new waterproof outside cameras for Courthouse.

BE IT FURTHER RESOLVED that the County share shall be made from the Long Range Capital Expense Fund;

WHEREAS, project reviewed and revised by Long Range Planning of Ogle County on May.12, 2020 at 1:45PM for the above project;

WHEREAS, the following project for cameras:

For Ogle County IT Department

Not to Exceed \$1700,.00

WHEREAS, the Long Range Planning Committee of Ogle County reviewed the project and recommends its approval to the Ogle County Board;

BE IT FURTHER RESOLVED that there is hereby appropriated the sum of not to exceed \$1700.00 for the County project.

BE IT FURTHER RESOLVED that the above project which includes purchase of cameras to provide safety and security to be mounted above front and back stairs of the Ogle County Courthouse, Oregon, Illinois.

STATE OF ILLINOIS)

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, 19, 2020.

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 19th day of May, 2020.

John Finfrock, Ogle County Board Chairman

(SEAL)

Laura J. Cook, County Clerk

R-2020-0521

RESOLUTION FOR OPERATIONS OF IRON MIKE

BE IT RESOLVED by the County Board of Ogle County, Illinois, passed Resolution # 2019-03 05 for Relocation of Iron Mike to Courthouse Property on March 19, 2019.

BE IT FURTHER RESOLVED that the County & City of Oregon will jointly share the project.

WHEREAS, The Executive Committee reviewed project operational procedures on May.12, 2020 at 3:20PM for the above project;

WHEREAS, the Executive Committee of Ogle County reviewed the project and recommends its approval to the Ogle County Board;

BE IT FURTHER RESOLVED that City of Oregon maintains all maintenance of Iron Mike, and be responsible for City water costs for operation of Iron Mike located on Courthouse property.

BE IT FURTHER RESOLVED that the County Maintenance will be responsible for continued existing procedures to property maintenance of snow removal on sidewalks, and lawn care of Ogle County Courthouse property, Oregon, Illinois.

STATE OF ILLINOIS)

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, 19, 2020.

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 19th day of May, 2020.

John Finfrock, Ogle County Board Chairman

(SEAL)

Laura J. Cook, County Clerk

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, 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;

WHEREAS, during its regular meeting on May 12, 2020, the Personnel and Salary Committee has recommended to the Finance Committee on May 12, 2018, the annual salary increases for Fiscal Years 2021, 2022, 2023 and 2024, and;

THEREFORE, BE IT RESOLVED, that the Ogle County Board, on this 19th day of May, 2020, adopts the following elected official's pay scale:

		FY2021	FY2022	FY2023	FY2024
		+ 2%	+ 2.5%	+ 2%	+ 2%
		(Coroner only)			
Circuit Clerk	Base	\$84,871	\$86,993	\$88,733	\$90,508
Coroner		\$71,048	\$72,824	\$74,280	\$75,766

John Finfrock
Chairman, Ogle County Board

Attest:

Laura J. Cook, Ogle County Clerk

ORDINANCE - 2020-0502

2020 Budget Amendment

WHEREAS, from time to time an emergency arises and it is necessary to amend the budget in order to conduct the County business in an orderly fashion,

WHEREAS, certain budgeted revenues are not expected to be received as adopted in the 2020 Ogle County Budget and Appropriations, therefore need to be amended;

WHEREAS, certain budgeted expenses need to be revised in the 2020 Ogle County Budget and Appropriations approved by the County Board on November 19, 2019;

THEREFORE, BE IT RESOLVED, the changes be made in the to the Fiscal Year 2020 Budget and Appropriations be as follows;

<u>Original Budget</u>		<u>Amended Budget</u>
\$0.00	Increase to 100.00.3900.184	\$782,000.00 Transfer In - Revolving Vehicle Purchase
\$0.00	Increase to 100.00.3900.430	\$30,000.00 Transfer In - Solid Waste
\$0.00	Increase to 100.06.3900.350	\$85,000.00 Judiciary & Jury - Transfer In - Co. Ordinance
\$100,000.00	Decrease to 100.07.3390	\$75,000.00 Circuit Clerk - Criminal Fees
\$380,000.00	Decrease to 100.07.3395	\$180,000.00 Circuit Clerk - Traffic Fines
\$140,000.00	Decrease to 100.07.3396	\$0.00 Circuit Clerk - County Fee (Traffic)
\$0.00	Increase to 100.07.3397	\$45,000.00 Circuit Clerk - Arrest Agency Fee
\$45,000.00	Increase to 100.07.3900.550	\$52,500.00 Circuit Clerk - Transfer In - Document Storage
\$45,000.00	Increase to 100.07.3900.555	\$52,500.00 Circuit Clerk - Transfer In - County Automation
\$100,000.00	Increase to 100.12.3357	\$150,000.00 Sheriff - Court Security Fee
\$950,000.00	Decrease to 100.12.3425	\$100,000.00 Sheriff - Jail Boarding
\$2,500.00	Decrease to 100.01.4422	\$1,100.00 Clerk/Recorder - Travel Expenses, Dues & Seminars
\$10,000.00	Decrease to 100.01.4510	\$3,900.00 Clerk/Recorder - Office Supplies
\$10,000.00	Decrease to 100.02.4120	\$0.00 Building & Grounds - Part Time/Extra Time

\$60,000.00	Decrease to 100.02.4214	\$57,500.00 <i>Building & Grounds - Gas (Heating)</i>
\$40,000.00	Decrease to 100.02.4216	\$38,800.00 <i>Building & Grounds - Telephone</i>
\$40,000.00	Decrease to 100.02.4218	\$37,600.00 <i>Building & Grounds - Water</i>
\$2,000.00	Decrease to 100.03.4422	\$0.00 <i>Treasurer - Travel Expenses, Dues & Seminars</i>
\$44,000.00	Decrease to 100.06.4324	\$39,000.00 <i>Judiciary & Jury - Appointed Attorneys</i>
\$16,000.00	Decrease to 100.06.4345	\$7,000.00 <i>Judiciary & Jury - Interpreter</i>
\$8,000.00	Decrease to 100.06.4442	\$7,000.00 <i>Judiciary & Jury - Counseling/Psychiatric Services</i>
\$22,745.00	Decrease to 100.06.4465	\$19,745.00 <i>Judiciary & Jury - Jurors - Circuit Court</i>
\$3,000.00	Decrease to 100.06.4510	\$2,500.00 <i>Judiciary & Jury - Office Supplies</i>
\$25,420.00	Decrease to 100.08.4120	\$0.00 <i>Probation - Part Time/Extra Time</i>
\$10,000.00	Decrease to 100.09.4312	\$0.00 <i>Focus House - Auditing</i>
\$10,000.00	Decrease to 100.09.4435	\$7,500.00 <i>Focus House - Transportation of Detainees</i>
\$27,000.00	Decrease to 100.09.4441	\$17,000.00 <i>Focus House - Sex Offender/Polygraph Service</i>
\$45,000.00	Decrease to 100.09.4550	\$30,000.00 <i>Focus House - Food for County Prisoners</i>
\$4,193.00	Increase to 100.09.4755	\$20,965.00 <i>Focus House - Vehicle Purchase</i>
\$188,540.00	Decrease to 100.10.4100	\$151,040.00 <i>Assessment - Salaries</i>
\$10,500.00	Decrease to 100.10.4510	\$9,000.00 <i>Assessment - Office Supplies</i>
\$143,405.00	Decrease to 100.11.4100	\$140,710.00 <i>Zoning - Salaries</i>
\$3,625.00	Decrease to 100.11.4145	\$2,250.00 <i>Zoning - Board of Appeals</i>
\$3,780.00	Decrease to 100.11.4146	\$3,150.00 <i>Zoning - Regional Planning Commission</i>
\$5,500.00	Decrease to 100.11.4422	\$4,500.00 <i>Zoning - Travel Expenses, Dues & Seminars</i>

\$1,200.00	Decrease to 100.11.4585	\$700.00 <i>Zoning - Vehicle Maintenance</i>
\$2,123,423.00	Decrease to 100.12.4100	\$2,015,450.00 <i>Sheriff - Salaries</i>
\$60,000.00	Decrease to 100.12.4120	\$5,270.00 <i>Sheriff - Part Time/Extra Time</i>
\$95,000.00	Decrease to 100.12.4545.10	\$60,000.00 <i>Sheriff - Petroleum Products- Gasoline</i>
\$18,000.00	Decrease to 100.12.4570	\$12,500.00 <i>Sheriff - Uniforms</i>
\$36,500.00	Decrease to 100.12.4730.30	\$180.00 <i>Sheriff - Equipment - New & Used Radio</i>
\$41,756.00	Decrease to 100.12.4755	\$0.00 <i>Sheriff - Vehicle Purchase</i>
\$5,000.00	Decrease to 100.12.62.4120	\$0.00 <i>Sheriff - Emergency Comm. - Part Time</i>
\$1,700.00	Decrease to 100.12.62.4570	\$0.00 <i>Sheriff - Emergency Comm. - Uniforms</i>
\$559,740.00	Decrease to 100.14.4100	\$547,740.00 <i>States Attorney - Salaries</i>
\$3,000.00	Decrease to 100.14.4335	\$1,500.00 <i>States Attorney - Expert Witnesses</i>
\$3,000.00	Decrease to 100.14.4415.10	\$2,000.00 <i>States Attorney - Printing Appeals & Transcripts</i>
\$8,000.00	Decrease to 100.14.4422	\$6,500.00 <i>States Attorney - Travel Expenses, Dues & Seminars</i>
\$15,000.00	Decrease to 100.14.4510	\$14,000.00 <i>States Attorney - Office Supplies</i>
\$25,000.00	Decrease to 100.16.4120	\$0.00 <i>Finance - Part Time/Extra Time</i>
\$2,500.00	Decrease to 100.16.4148	\$0.00 <i>Finance - Administrative Hearing Officer</i>
\$27,000.00	Decrease to 100.16.4422	\$22,000.00 <i>Finance - Travel Expenses, Dues & Seminars</i>
\$1,365,987.00	Decrease to 100.22.4100	\$1,345,987.00 <i>Corrections - Salaries</i>
\$40,000.00	Decrease to 100.22.4120	\$30,000.00 <i>Corrections - Part Time/Extra Time</i>
\$16,000.00	Decrease to 100.22.4420	\$10,000.00 <i>Corrections - Training Expenses</i>
\$32,500.00	Decrease to 100.22.4510	\$22,500.00 <i>Corrections - Office Supplies</i>

\$150,000.00	Decrease to 100.22.4550	\$126,000.00 <i>Corrections - Food for County Prisoners</i>
\$2,000.00	Decrease to 100.22.4585	\$0.00 <i>Corrections - Vehicle Maintenance</i>
\$5,000.00	Decrease to 100.22.4724	\$3,000.00 <i>Corrections - Office Equipment Maintenance</i>
\$148,880.00	Decrease to 100.23.4100	\$138,880.00 <i>Information Technology - Salaries</i>

APPROVED this 19th day of May, 2020
OGLE COUNTY FINANCE COMMITTEE

Greg Sparrow, Chairman

Patricia Nordman

John Finfrock

Martin Typer

Thomas Smith

Kimberly Whalen

Benjamin Youman

The Finance Committee met virtually due to the COVID-19 Pandemic. This Resolution was approved by the Finance Committee at their Virtual Meeting on May 12, 2020 and recommended to be sent before the Ogle County Board on May 19, 2020 where it was presented and approved.

John Finfrock, Ogle County Board Chairman

(Seal)

Laura J. Cook, County Clerk & Recorder

Ogle County
Ordinance No: 2020-0503

ORDINANCE AMENDING ORDINANCE O-2015-1201

WHEREAS, the Ogle County Board has previously adopted Ordinance No. O-2015-1201 with respect to the Lee Ogle Enterprise Zone and the Enterprise Zone Intergovernmental Agreement;

WHEREAS, in order to accommodate a significant solar energy project near the City of Dixon, that project area is set to be included in the amended Quad Cities Regional Economic Development Authority (QCREDA) Enterprise Zone; and

WHEREAS, the Ogle County Board finds that it is beneficial that the region support this significant solar project by moving a single Lee-Ogle Enterprise Zone Connecting Strip that crosses the project area; and

WHEREAS, the Ogle County Board hereby makes those findings set forth in said Enterprise Zone Intergovernmental Agreement, that said areas meet the statutory requirements of contiguity to the existing zone, not exceeding the total allowable area of the zone;

NOW THEREFORE, BE IT ORDAINED by the Ogle County Board and Board Chairman, in Ogle County, Illinois, as follows:

SECTION 1: Amendment 10 to Addendum A, "Lee Ogle Enterprise Zone Description for Recording," shall provide the amended description of a single Lee-Ogle Enterprise Zone Connecting Strip, a copy of which is attached hereto and made a part hereof.

SECTION 2: The Ogle County Clerk and Board Chairman are authorized to execute any and all documents necessary to implement this Ordinance, including but not limited to Amendment 10 to Addendum “B”, the original Intergovernmental Agreement Regarding Administration of an Enterprise Zone.

SECTION 3: The provisions and Sections of this Ordinance shall be deemed to be separable, and the validity of any portion of this Ordinance shall not affect the validity of the remainder.

SECTION 4: All ordinances and parts of ordinances in conflict herewith are, to the extent of such conflict, hereby repealed.

SECTION 5: This Ordinance shall be in full force and effect from the date of and after its passage, approval and publication, recording and certification by the State of Illinois, according to law.

Passed by the Ogle County Board and the Ogle County Board Chairman, this _____ day of _____, 2020.

The Ogle County Board

By: _____
John Finfrock,
Ogle County Board Chairman

Attest:

Laura Cook,
Ogle County Clerk

AMENDMENT 10 TO ADDENDUM "A"

LEE OGLE ENTERPRISE ZONE

DESCRIPTION FOR RECORDING

The LEE OGLE ENTERPRISE ZONE being situated in the County of Lee and County of Ogle in the State of Illinois and described in Addendum A in its Designating Ordinance, and as described in subsequent Amending Ordinances; is hereby amended to change the location of a single LEE OGLE ENTERPRISE ZONE CONNECTOR STRIP, to accommodate a significant solar energy project area contained within a forthcoming amendment to the QUAD CITIES REGIONAL ECONOMIC DEVELOPMENT AUTHORITY ENTERPRISE ZONE.

The description of this single LEE OGLE ENTERPRISE ZONE CONNECTOR STRIP, presently known as C310 in Amendment 9 to Addendum A of the LEE OGLE ENTERPRISE ZONE, is hereby replaced by the following description:

C310

Beginning within Section 15, Township 21, Range 9 of Lee County Illinois, Connector Strip C310, a three-foot wide strip of zone territory, covering 1.529 acres, extends from the point at the Southeast Corner of a portion of the LEE OGLE ENTERPRISE ZONE known as P144 in Amendment 9 to Addendum A of the LEE OGLE ENTERPRISE ZONE, thence S86°33'23"E for 15.043 feet to the Eastern edge of Eldena Road in unincorporated Lee County; thence S23°58'44"E for 2527.704 feet along the Eastern edge of Eldena Road; thence S24°16'09"E for 11598.155 feet along the Eastern edge of Eldena Road; thence S26°13'20"E for 1687.306 feet along the Eastern edge of Eldena Road to a point at the intersection of Eldena Road and South Eldena Road; thence S78°35'21"W for 7049.743 feet to connect to the Northeast corner of a portion of the LEE OGLE ENTERPRISE ZONE known as P310 in Amendment 9 to Addendum A of the LEE OGLE ENTERPRISE ZONE.

With the stated calculated area of the former C310 strip in Amendment 9 to Addendum A of the LEE OGLE ENTERPRISE ZONE of 1.00 acres, and this amended strip being 1.576 acres in calculated area, 0.576 acres are added to the LEE OGLE ENTERPRISE ZONE by this amendment.

Section info for Lee County Clerk and Recorder A part of:
Township 21, Range 9, Sections 15, 22, 23, 26, 34, & 35

AMENDMENT 9 TO ADDENDUM “B”

TO THE INTERGOVERNMENTAL AGREEMENT MADE DECEMBER 15, 2015, BY AND BETWEEN THE CITY OF DIXON, THE COUNTY OF LEE, THE CITY OF ROCHELLE AND THE COUNTY OF OGLE REGARDING THE ADMINISTRATION OF THE LEE OGLE ENTERPRISE ZONE.

WHEREAS, the Designating Units of Government wish to support an amendment to the Quad Cities Regional Development Authority (QCREDA) Enterprise Zone to benefit the expansion of Duke Energy Renewables Solar into Lee County, and;

WHEREAS, a single Lee Ogle Enterprise Zone Connecting Strip that crosses the project area must be moved to allow the QCREDA amendment, and;

WHEREAS, a public hearing was held on April 6, 2020, in the Enterprise Zone, on the question of making application to the State of Illinois to amend the Lee Ogle Enterprise Zone to move said Connecting Strip, and;

WHEREAS, the areas referenced as part of the Lee Ogle Enterprise Zone meet the statutory requirements of not exceeding the total allowable area of the zone; and

NOW, THEREFORE, in consideration of the foregoing premises, the Designating Units of Government agree that the intergovernmental agreement shall be amended in the following respects:

A. CHANGE TO SECTION I. OF THE INTERGOVERNMENTAL AGREEMENT– GENERAL PROVISIONS

Subsection A) is hereby amended to read as follows:

- A) Legal Description. The area as described in the original Lee Ogle Enterprise Zone “ADDENDUM “A” LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING” and;
 - a. “AMENDMENT 2 TO AMENDMENT 1 TO ADDENDUM “A” LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING” and;
 - b. “AMENDMENT 1 TO AMENDMENT 2 TO ADDENDUM “A” LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING” and;
 - c. “AMENDMENT 1 TO AMENDMENT 3 TO ADDENDUM “A” LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING”, and;
 - d. “AMENDMENT 4 TO ADDENDUM “A” LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING”;

- e. "AMENDMENT 5 TO ADDENDUM "A" LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING";
- f. "AMENDMENT 6 TO ADDENDUM "A" LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING";
- g. "AMENDMENT 7 TO ADDENDUM "A" LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING";
- h. "AMENDMENT 8 TO ADDENDUM "A" LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING";
- i. "AMENDMENT 9 TO ADDENDUM "A" LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING";
- j. "AMENDMENT 10 TO ADDENDUM "A" LEE OGLE ENTERPRISE ZONE DESCRIPTION FOR RECORDING";

and other amendments upon certification by the Department of Commerce and Economic Opportunity, shall be designated as the Lee Ogle Enterprise Zone.

Subsection D) is hereby amended to read as follows:

D) Administration Fees.

2) **Designating Units of Government** – The Designating Units of Government agree to provide financial assistance to the organization employing the Zone Administrator. Said assistance shall be calculated using a per capita rate of \$0.75 (seventy-five cents) based on the population of the respective Designating Units of Government according to the most recent decennial census as well as allocation of Enterprise Zone Acreage as described below:

<u>LEE COUNTY AREA PORTION</u>		<u>Percent of Zone</u>	
to Unincorporated Lee	3206.25	acres	35.47%
Original Area to Dixon	1157.32	acres	12.80%
To Dixon Amend. 4: Aanchor Rd	4.16	acres	0.05%
To Dixon Amend. 7: Bonnell Ind.	1.19	acres	0.01%
To Amboy Amend. 2 to Amend 1	75.10	acres	0.83%
To Amboy Amnd 5: Johnson Tractor	4.55	acres	0.05%
To Ashton: Amendment 6	66.237	acres	0.73%
To Duke Solar Strip: Amend. 10	0.58	acres	0.006%
<u>Original Connector Strips</u>	<u>9.045</u>	<u>acres</u>	<u>0.10%</u>
Total Area to Lee County	4524.43	acres	50.05%

<u>OGLE COUNTY AREA PORTION</u>		<u>Percent of Zone</u>	
to Unincorporated Ogle	1066.92	acres	11.80%
Original Area to Rochelle	3130.40	acres	34.63%
To Rochelle Amnd 3: Manor Court	19.63	acres	0.22%
To Rochelle Amnd 8: Pilot	12.12	acres	0.13%
From Rochelle Amnd 9: Correction	-14.43	acres	-0.16%
To Amendment 2-Mount Morris	199.41	acres	2.21%
To Amendment 6-Oregon	91.757	acres	1.02%
Original Connector Strips	9.045	acres	0.10%
Total Area to Ogle County	4514.85	acres	49.95%
Total Area allocated to Zone	9039.28	acres	100.00%
Percent of Statutory 9600 Acres			
Total Area allocated to Zone	9038.70	acres	94.15%
Acres in reserve (unallocated)	560.72	acres	5.85%

LEE COUNTY FINANCIAL SHARE

Lee County Share	\$10,204
Dixon Share	\$22,138
Amboy Share	\$670
Ashton Share	\$600

50.05% of Budget \$33,612

Total Budget for Administration

OGLE COUNTY FINANCIAL SHARE

Ogle County Share	\$7,433
Rochelle Share	\$23,526
Mount Morris Share	\$1,750
Oregon Share	\$830

49.95% of Budget \$33,539

\$67,146

Budget shall be adjusted each year for the following year according to the 3-year rolling average of each year's annualized October CPI published by the US-BLS, with a 2018 basis year.

In all other respects, the Intergovernmental Agreement dated December 15, 2015, and as subsequently amended and certified by the State of Illinois, shall remain in full force and effect.

Dated this ____ day of _____, 2020

City of Dixon

City of Amboy

County of Lee

By: _____

Mayor

By: _____

Mayor

By: _____

County Board Chairman

City of Rochelle

Village of Mount Morris

County of Ogle

By: _____

Mayor

By: _____

Village President

By: _____

County Board Chairman

City of Oregon

Village of Ashton

By: _____

Mayor

By: _____

Village President



OGLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2019



SIKICH.COM

OGLE COUNTY, ILLINOIS
TABLE OF CONTENTS

Page(s)

INTRODUCTORY SECTION

County Board Members and Elected Officials	i
--	---

FINANCIAL SECTION

INDEPENDENT AUDITOR’S REPORT.....	1-3
-----------------------------------	-----

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

Management’s Discussion and Analysis.....	MD&A 1-18
---	-----------

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position	4
---------------------------------	---

Statement of Activities	5
-------------------------------	---

Fund Financial Statements

Governmental Funds

Balance Sheet	6-7
---------------------	-----

Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	8
--	---

Statement of Revenues, Expenditures and Changes in Fund Balances.....	9-10
---	------

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	11
---	----

Proprietary Funds

Statement of Net Position	12
---------------------------------	----

Statement of Revenues, Expenses and Changes in Net Position.....	13
--	----

Statement of Cash Flows	14-15
-------------------------------	-------

Statement of Fiduciary Net Position	16
---	----

Notes to Financial Statements	17-52
-------------------------------------	-------

OGLE COUNTY, ILLINOIS
TABLE OF CONTENTS

Page(s)

FINANCIAL SECTION (Continued)

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Non-GAAP Budgetary Basis	
General Fund	53
County Highway Fund	54
Illinois Municipal Retirement Fund	55
911 Emergency Fund.....	56
Federal Aid Matching Fund.....	57
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund - County	58
Illinois Municipal Retirement Fund - Elected County Officials.....	59
Sheriff's Law Enforcement Personnel	60
Schedule of Changes in the Employer's Net Pension Liability (Asset) and Related Ratios	
Illinois Municipal Retirement Fund - County	61
Illinois Municipal Retirement Fund - Elected County Officials.....	62
Sheriff's Law Enforcement Personnel	63
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios	
Other Postemployment Benefit Plan	64
Notes to Required Supplementary Information	65
Adjustment to GAAP Basis -	
General Fund.....	66
County Highway Fund.....	67
Illinois Municipal Retirement Fund	68
911 Emergency Fund.....	69
Federal Aid Matching Fund	70

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

MAJOR GOVERNMENTAL FUNDS

Schedule of Revenues and Transfers - By Source - Budget and Actual - Non-GAAP Budgetary Basis	
General Fund	71-72
Schedule of Expenditures - Budget and Actual - Non-GAAP Budgetary Basis	
General Fund	73-82

OGLE COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

**COMBINING AND INDIVIDUAL
FUND FINANCIAL STATEMENTS AND SCHEDULES (Continued)**

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet	83-90
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	91-98

PROPRIETARY FUNDS

Internal Service Accounts

Combining Schedule of Net Position	99
Combining Schedule of Revenues, Expenses and Changes in Net Position.....	100
Combining Schedule of Cash Flows	101

FIDUCIARY FUNDS

Agency Funds

Combining Schedule of Changes in Assets and Liabilities	102-105
---	---------

SUPPLEMENTARY INFORMATION

Property Tax Assessed Valuation, Rates, Extensions and Collections.....	106-108
---	---------

INTRODUCTORY SECTION

OGLE COUNTY, ILLINOIS

COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Ending November 30, 2019

BOARD MEMBERS

John Finfrock, Chairman	John Kenney
Patricia Nordman, Vice Chairman	Donald Griffin
Zachary Oltmanns	Martin Typer
Benjamin Youman	Dan Janes
Rick Fritz	Larry Boes
Thomas Smith	Dorothy Bowers
Wayne Reising	Todd McLester
Jamey Sulser	Dean Fox
Greg Sparrow	Stanley Asp
Lloyd Droege	Marcia Heuer
Kimberly Whalen	Lyle Hopkins
Bruce McKinney	Susie Corbitt

ELECTED OFFICIALS

Kimberly Stahl
Circuit Clerk

Louis Finch IV
Coroner

Laura Cook
County Clerk

Brian VanVickle
Sheriff

Eric Morrow
State's Attorney

Linda Beck
Treasurer

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

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, 2019, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States 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.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of November 30, 2019, 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.

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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and supplementary information 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 27, 2020, 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 27, 2020

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

**OGLE COUNTY GOVERNMENT
OGLE COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

November 30, 2019

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, 2019. 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 \$89.9 million, resulting in a decrease of \$114k from the previous year. Significant changes to the County's deferred outflows, deferred inflows and liabilities related to IMRF and OPEB are supported by actuarial assumptions and inputs. The overall impact to the County's net position from pension activity is \$490,594 for IMRF and \$298,634 for OPEB.

Of considerable importance, the property tax base decreased by \$31.4 million or 1.94% this fiscal year, mainly due to a board of review decision to lower the EAV on the Byron station by \$43 million. While there were still increases in the EAV elsewhere in the county, this reduction to the Byron station created an overall lower EAV from the 2017 tax year. As there is no indication of an additional decline in EAV, property values continue their recovery towards the pre-recession peak attained in 2009.

B. Long-Term Debt

The County purchased a building for an EOC (Emergency Operations Center) in November 2015. It was subsequently renovated to accommodate not only the EOC, but as branch Probation and Health Department offices in Rochelle. The renovations cost \$1.5 million and were completed in 2017 with a few outstanding items that were finalized in 2018. This project was paid from the accumulated balance in the Long Range Capital Improvement fund with no additional borrowing. 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 27 for further information on capital assets.

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 subsequent to fiscal year 2019. The County will be looking for another \$5-\$6 million for their last bond issuance in June 2020. 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 is still scheduled to be completed at the end of 2020.

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 17.

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 53-70 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 71-105 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, 2019.

GOVERNMENT-WIDE STATEMENTS

A. Net Position

The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
November 30, 2019

Primary Government/Governmental Activities		
	2019	2018
<u>Assets:</u>		
Current and Other	45,925,855	40,012,896
Capital Assets	79,081,499	74,537,047
Total Assets	125,007,354	114,549,943
<u>Deferred Outflows of Resources</u>		
Pension Items - IMRF/SLEP	8,785,498	1,980,083
Total Assets & Deferred Outflows of Resources	133,792,852	116,530,026
<u>Liabilities:</u>		
Long-Term Liabilities	26,958,310	6,815,707
Other Liabilities	2,283,015	1,316,893
Total Liabilities	29,241,325	8,132,600
<u>Deferred inflows of Resources</u>		
Pension Items - IMRF/SLEP	1,898,487	5,582,760
Deferred Property Taxes	12,580,880	12,592,580
Deferred - OPEB	236,576	272,152
Total Deferred inflows of Resources	14,715,943	18,447,492
Total Liabilities & Deferred Inflows of Resources	43,957,268	26,580,092
<u>Net Position:</u>		
Net Investment in Capital Assets	71,737,808	73,986,976
Restricted	14,262,711	12,915,882
Unrestricted	3,835,065	3,047,076
Total Net Position	89,835,584	89,949,934

The County's net position decreased by less than 1% or \$114k - from \$89.9 million to \$89.8 million during 2019. Significant changes to the deferred outflows, deferred inflows and liabilities related to IMRF and OPEB are supported by actuarial assumptions and inputs. The overall impact to the County's net position from pension activity is \$490,594 for IMRF and \$298,634 for OPEB.

For more detailed information, see the Statement of Net Position on page 4 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, 2019 and 2018

Governmental Activities/Total Primary Government		
	2019	2018
Revenues		
Program Revenues:		
Charges for Services	7,596,233	6,487,190
Operating Grants and Contributions	4,005,071	4,043,543
Capital Grants and Contributions	785,814	301,796
General Revenues:		
Property Taxes	12,237,320	12,616,155
Other Taxes	5,128,466	4,650,803
Other	843,756	433,912
Total Revenues	30,596,660	28,533,399
Expenses		
General Government	7,096,817	7,453,515
Public Safety	8,103,045	6,793,204
Judiciary and Court Related	4,261,820	4,294,895
Highway and Streets	8,024,414	7,919,291
Health and Welfare	2,926,038	2,852,301
Interest	298,876	-
Total Expenses	30,711,010	29,313,206
Change in Net Position	(114,350)	(779,807)
Net Position, December 1st	89,949,934	93,829,496
Change in Accounting Principle	-	(3,099,755)
Net Position, December 1st Restated	89,949,934	90,729,741
Net Position, November 30th	89,835,584	89,949,934

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 increased by \$2 million from 2018 which comprised of a \$1.1 million increase in Charges for Services and a \$0.50 million increase in overall General Revenue as well as Capital Grants and Contributions. There was a decrease of \$38k in Operating Grants and Contributions. The increase of 2.9% or \$0.5 million in General Revenue category was due to an increase in income tax as well as sales and local use tax that increased from last year's levels. The County had some revenue sources that came in less than projected. Jail boarding revenue produced \$98,865 less than projected. Property taxes fell short of budget by \$165,771 due to the EAV decrease in the Exelon properties. Probation salary reimbursements came in \$51,235 more than budgeted due to the timing of payments from the state and the state having more in their budget for reimbursements in 2019.

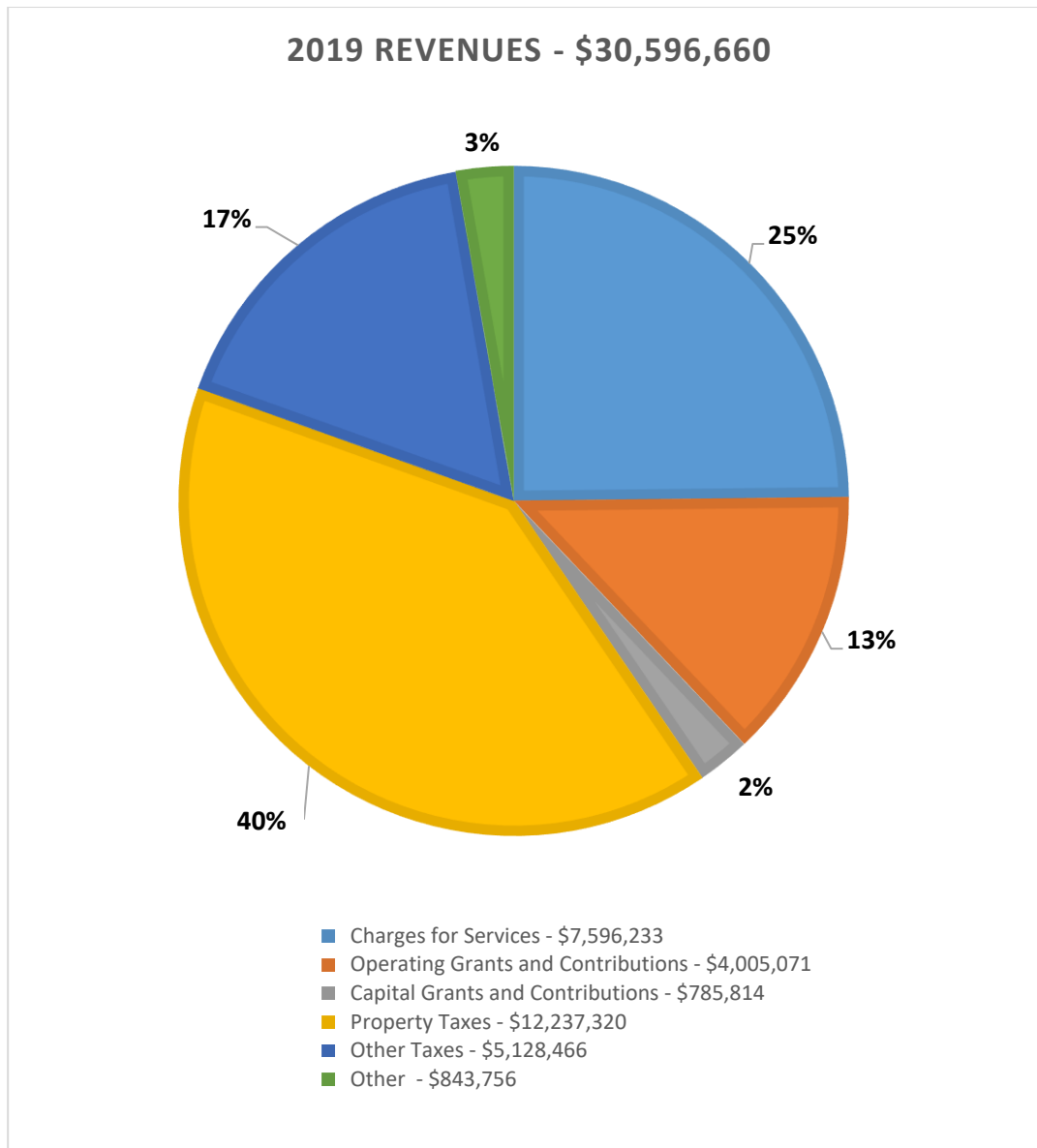
Total expenses for 2019 increased by 4.77% or \$1.398 million primarily due to a \$1.3 million increase in Public Safety expenses with the settlement of the FOP contract that included salary adjustments and retro pay. There also was a \$0.7 million increase in Health and Welfare. The Highway and street expenses had a slight increase of 1.33% or \$105k while there was a 4.79% or \$357k decrease in General Government expenses and \$33k decrease in Judiciary and Court Related expenses.

The change in net position for Governmental Activities for 2019 was a decrease of \$114k.

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 2019:



For the fiscal year ended November 30, 2019, revenues totaled \$30.6 million. This is an increase of \$2 million or 7.23% from 2018.

There was a \$0.5 million or 2.9% overall increase in General Revenue consisting of income and sales tax including other revenue. There was an overall increase of \$1.55 million or 14.35% in Program revenues mainly consisting of an increase of \$1.1 million or 17.1% increase in Charges for Services.

Capital Grants and contributions increased by \$.48 million due to an increase in Highway and streets capital grants and contributions received.

Property tax collections decreased \$378,835 in 2019 due to the decrease in the 2018 tax base or EAV of \$31.4 million. Property taxes support governmental activities including employee pension fund contributions.

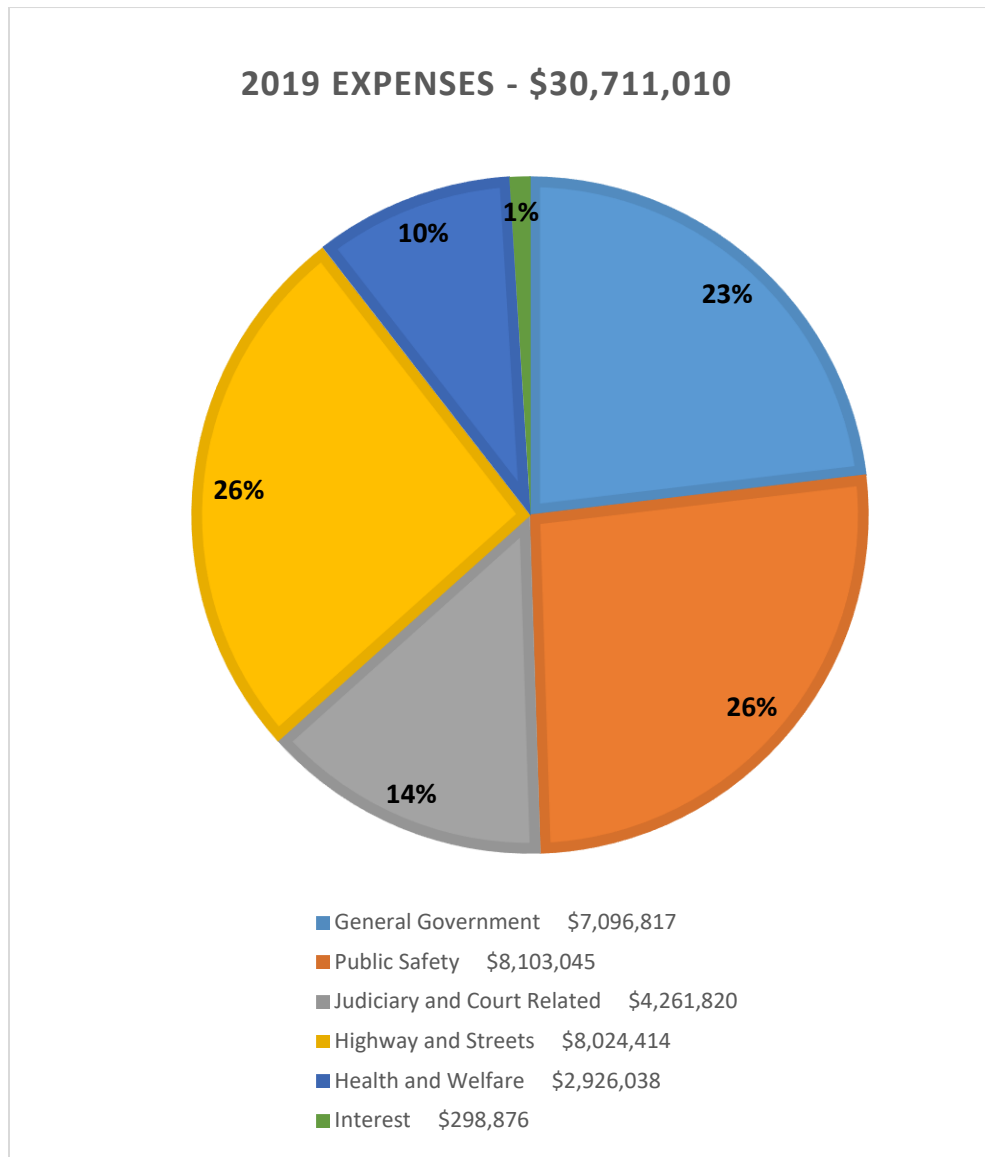
The other tax classification includes a number of different revenue sources such as sales tax, replacement tax, and local use tax. The County no longer receives a share of the State inheritance tax.

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 2019 totaled \$1.37 million which was a \$39k or 2.95% increase from 2018.

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 increased by approximately \$0.2 million or 10.8% from 2018 to 2019 showing growth in the local and state economy.

3. Total County Expenses

The following chart summarizes total Ogle County expenses for 2019:



Ogle County's expenses totaled \$30.7 million in 2019 increasing by \$1.4 million or 4.77% from 2018. Public Safety expenses was the largest expense group for the County at 26.4% of total expenses as they surpassed Highway and streets expenses from 2018. 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.

Public Safety expenses increased by \$1.3 million or 19.28% from 2018 to 2019. This increase in Public Safety expenses is primarily due to the settlement of the FOP contract including adjustments in salaries and retro pay due from December 2017.

General Government expenses decreased slightly by \$357k or 4.78% from 2018 to 2019, due primarily to overall lower expenses and to staffing changes in departments including Assessment and IT.

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 2019 were essentially flat increasing by 2.6% or less than \$74k. Expenditure decreases in IMRF, Solid Waste, Mental Health and Veteran's Assistance Fund more than offset the modest expenditure increases in Public Health, Animal Control, Senior Services and Coroner Fee Fund.

Highways and Streets expenses had a slight increase of \$105k or 1.3% in 2019. The main factor for this increase was the normal inflationary cost increases for salaries, health insurance, and other operating costs. Interest was an additional expense in 2019 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, 2019 the governmental funds had a combined fund balance total of \$30,027,936. There was an increase of \$6,095,533 in the combined fund balance from 2018. This increase is primarily due to the bonds issued for the judicial annex project. The General Fund revenues came in less than expenditures. With shortage of revenue in 2019, a loan from Solid Waste was generated in the amount of \$40,780 to cover expenses for the fiscal year. Also, due to the reduced reserve balances an interfund loan was made to cash flow General Fund operations until the first property tax distribution.

Nonmajor governmental funds have combined fund balances of \$10,609,340 which is either restricted for various purposes (\$7,800,261) or assigned for capital projects and debt service purposes (\$2,849,692) as well as an unassigned deficit of -\$40,613.

The County's proprietary funds had combined net positions of \$1.15 million as of November 30, 2019 which is \$28,158 or 2.52% higher than the 2018 year-end balances. There was not a significant increase in net position primarily due to the County's 13% increase in premiums and having a 17.5% increase in claims for the year when compared to 2018.

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 \$548,196 on all funds for the year ended November 30, 2019 compared with \$250,582 in the year ended November 30, 2018. This reflects an increase of \$297,614 or 118.77%. This increase in interest income is the result of a generally higher interest rate environment for all cash accounts and investments in 2019.

V. General Fund Budgetary Highlights

The following table summarizes the County's General Fund budget for 2019 including the original budget, the final budget, and actual results:

Table 3
General Fund Budgetary Highlights
December 1, 2018 through November 30, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	9,075,270	9,075,270	9,358,752
Fines and fees	1,817,458	1,817,458	2,722,992
Intergovernmental	1,225,863	1,225,863	1,151,790
Investment income	-	-	22,508
Miscellaneous income	30,000	30,000	25,412
Total Revenues	12,148,591	12,148,591	13,281,454
EXPENDITURES AND TRANSFERS			
Current			
General Government	5,017,046	4,602,004	4,569,021
Public Safety	5,649,763	5,963,927	5,917,452
Judiciary and court related	3,319,296	3,420,174	3,386,372
Transfers Out	82,885	82,885	123,230
Transfers In	(2,006,599)	(2,006,599)	(690,074)
Total Expenditures and Transfers	12,062,391	12,062,391	13,306,001
Net Change in Fund Balance	\$ 86,200	\$ 86,200	\$ (24,547)

As can be seen above, General Fund revenues in 2019 were close to \$1.13 million or 9.32% more than the budgeted amount. The major contributing factors to this increase are the fines and fees category that came in \$0.9 million above the budgeted amount. The Fines and fees category includes the transfer in of the county officer's fees in the above actual results figure but is not in the original and final budget figures. Property and sales taxes in the taxes category came in higher by \$283,482 while miscellaneous income category underperformed by \$4,588.

General Fund expenditures and transfers in for 2019 were \$1.2 million or 10% higher than the final budgeted amounts as all departments ended the fiscal year under their final budget amounts for the year. With the revenue shortage for 2019, a loan was created from Solid Waste for \$40,780 to the General Fund.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of November 30, 2019:

Table 4
Capital Assets
November 30, 2019

<u>Capital Asset Classification</u>	Governmental Activities/ Total Primary Activities	
	<u>2019</u>	<u>2018</u>
Land and Land Right of Way	8,232,705	8,232,705
Infrastructure	133,524,195	132,714,285
Buildings	37,736,919	37,653,186
Equipment and vehicles	11,736,662	11,194,799
Construction in Progress	9,231,651	1,587,488
Sub-Total	200,462,132	191,382,463
<u>Less:</u>		
Accumulated Depreciation	(121,380,633)	(116,845,416)
Total Net Assets	<u>79,081,499</u>	<u>74,537,047</u>

At year-end, the County's net investment in capital assets for its governmental activities was slightly above \$79 million dollars (net of accumulated depreciation). This represents an increase of \$4.5 million or 6% from the November 30, 2018 amount of \$74.5 million. The increase in governmental activities net capital assets is the result of the ongoing construction of the Judicial Center Annex (County Jail Expansion Project) currently accounted for in the Construction in Progress figure of \$9,231,651. The Annex is expected to be completed at the end of fiscal year 2020 or early in 2021.

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, 2019:

Table 5
Long-Term Debt
November 30, 2019

	Total Governmental Activities	
	<u>2019</u>	<u>2018</u>
<u>Outstanding Long-Term Debt</u>		
2018 Series General Obligation Bonds	9,705,000	-
Compensated Absences	949,588	774,204
Net Pension Liability	9,680,484	424,261
Other Postemployment Benefits	6,623,238	5,617,242
TOTAL	26,958,310	6,815,707

As of November 30, 2019, the County had a total of \$26.9 million in outstanding long-term debt. Compensated absences increased by \$175,384 as of the end of 2019. Net Pension Liability increased by \$9.2 million as the County's IMRF fiduciary net pension was projected to be available to make all projected future benefit payments of current plan members. See note 9 on page 35-37. A new addition to long-term debt is the 2018 Series General Obligation Bonds issued for the construction of the Judicial Center Annex. The final component of long-term debt outstanding is Other Postemployment Benefit Liability which increased by \$1 million due to the changes in deferred outflows and deferred inflows related to the OPEB liability obligations.

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 first agreement on assessment of the Byron generating station ended with 2007 real estate taxes payable in FY 2005. Subsequently a 4-year agreement for tax years 2008-2011 was reached with Exelon. The agreement settled all past disputes and tax objections that date back to the expiration of the last agreement. That agreement has expired and the last seven year's assessment have been appealed to the Property Tax Appeal Board (PTAB). The 2012 case was heard by PTAB over three years ago but no ruling has been rendered yet. If the PTAB sets a lower value there could be significant refunds to the taxpayers which would result in stress on our finances. Conversely a ruling with a higher value could result in additional revenue. The effect would obviously be magnified if subsequent years were made part of the ruling on the 2012 appeal. Taxing bodies including Ogle County have discussed a settlement with Exelon. No agreement has been reached.

The taxable assessed valuation for the County decreased by \$31.4 million dollars or 1.94% from the previous year for a new total of \$1,590,755,924. This decrease was mainly due to a board of review decision to lower the EAV on the Byron station by \$43 million. While there were still increases in the EAV elsewhere in the county, this reduction to the Byron station created an overall lower EAV from the 2017 tax year. The decrease in the Byron station's EAV will set a precedence on PTAB rulings for the prior years.

The 2018 property taxes that were payable in 2019 accounted for 32.3% of the General Fund revenue. The Byron station accounted for 31.63% of the total EAV, which equated to over 10% of our General Fund revenues. This highlights the importance of the Byron station to the County.

The landfill operations (host fees) collected by the County are vital for future building projects. This year the fees generated about \$794k more than budgeted for a total of \$3.4 million. With the construction of the jail in progress, this continued revenue will be vital to the project's viability.

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 2020 financial year is well underway. The next budget to be developed will be the 2021 budget. It will begin discussion in the mid-summer of 2020 for the fiscal year beginning December 1, 2020. The problems that were faced with the 2019 budget are anticipated to be at the forefront of the 2020 budget as well. 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.

OGLE COUNTY, ILLINOIS

STATEMENT OF NET POSITION

November 30, 2019

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 24,993,288
Investments	5,837,798
Property tax receivable	12,580,880
Accounts receivable	2,468,606
Accrued interest receivable	34,872
Prepaid expenses	10,411
Capital assets	
Not depreciated	17,464,356
Depreciated (net of accumulated depreciation)	61,617,143
Total assets	125,007,354
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF - County	4,406,769
Pension items - IMRF - ECO	401,532
Pension items - IMRF - SLEP	3,305,411
Pension items - OPEB	671,786
Total deferred outflows of resources	8,785,498
LIABILITIES	
Accounts payable	1,979,476
Claims payable	190,658
Accrued interest payable	112,881
Noncurrent liabilities	
Due within one year	2,886,447
Due in more than one year	24,071,863
Total liabilities	29,241,325
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF - County	585,091
Pension items - IMRF - SLEP	1,313,396
Deferred inflows of resources - OPEB	236,576
Deferred revenue - property taxes	12,580,880
Total deferred inflows of resources	14,715,943
NET POSITION	
Net investment in capital assets	71,737,808
Restricted for	
Retirement	2,144,541
Public safety	3,911,607
Judiciary and court related	824,739
Highways and streets	4,107,594
Insurance	828,526
Health and welfare	1,228,190
Specific purposes	1,217,514
Unrestricted	3,835,065
TOTAL NET POSITION	\$ 89,835,584

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2019

	Program Revenues				Net (Expense) Revenue and Change in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
FUNCTIONS/PROGRAMS					
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 7,096,817	\$ 970,242	\$ 34,126	\$ -	\$ (6,092,449)
Public safety	8,103,045	1,224,639	1,031,521	-	(5,846,885)
Judiciary and court related	4,261,820	1,283,080	744,589	-	(2,234,151)
Highways and streets	8,024,414	69,314	1,203,531	785,814	(5,965,755)
Health and welfare	2,926,038	4,048,958	991,304	-	2,114,224
Interest	298,876	-	-	-	(298,876)
Total governmental activities	30,711,010	7,596,233	4,005,071	785,814	(18,323,892)
TOTAL PRIMARY GOVERNMENT	\$ 30,711,010	\$ 7,596,233	\$ 4,005,071	\$ 785,814	(18,323,892)
General revenues					
Taxes					
Property					
					12,237,320
Replacement					
					467,030
Sales					
					1,367,200
Local use					
					779,588
Other					
					68,220
Shared income taxes					
					2,446,428
Investment income					
					548,196
Miscellaneous					
					250,998
Gain on sale of capital assets					
					44,562
Total					18,209,542
CHANGE IN NET POSITION					(114,350)
NET POSITION, DECEMBER 1					89,949,934
NET POSITION, NOVEMBER 30					\$ 89,835,584

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

November 30, 2019

	General	County Highway	Illinois Municipal Retirement
ASSETS			
Cash and cash equivalents	\$ 303,337	\$ 1,058,531	\$ 2,924,029
Investments	-	-	-
Property taxes receivable	4,500,000	1,668,000	1,800,000
Accounts receivable	1,144,948	-	-
Accrued interest receivable	-	-	-
Prepaid items	10,411	-	-
Advances to other funds	-	-	-
Due from other funds	92,819	-	-
TOTAL ASSETS	\$ 6,051,515	\$ 2,726,531	\$ 4,724,029
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 43,587	\$ 16,986	\$ 162,172
Advances from other funds	583,425	-	1,500,000
Due to other funds	-	-	-
Total liabilities	627,012	16,986	1,662,172
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	4,500,000	1,668,000	1,800,000
Total deferred inflows of resources	4,500,000	1,668,000	1,800,000
FUND BALANCES			
Nonspendable - prepaid items	10,411	-	-
Restricted for retirement	-	-	1,261,857
Restricted for public safety	-	-	-
Restricted for judiciary and court related	-	-	-
Restricted for highways and streets	-	1,041,545	-
Restricted for insurance	-	-	-
Restricted for health and welfare	-	-	-
Restricted for capital projects	-	-	-
Restricted for specific purposes	-	-	-
Unrestricted			
Assigned for capital projects	-	-	-
Assigned for health and welfare	-	-	-
Assigned for debt service	-	-	-
Unassigned (deficit)	914,092	-	-
Total fund balances	924,503	1,041,545	1,261,857
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,051,515	\$ 2,726,531	\$ 4,724,029

Solid Waste	Long Range Capital Improvement	911 Emergency	Federal Aid Matching	Jail Expenditure	Nonmajor Governmental	Total Governmental Funds	
\$ 369,371	\$ 4,078,923	\$ 1,703,220	\$ 500,732	\$ 4,096,926	\$ 8,620,656	\$ 23,655,725	
1,867,685	707,009	1,704,698	-	-	1,558,406	5,837,798	
-	-	-	834,000	-	3,778,880	12,580,880	
718,252	-	289,143	-	-	316,263	2,468,606	
10,559	2,131	6,117	-	-	16,065	34,872	
-	-	-	-	-	-	10,411	
1,916,404	-	-	-	-	195,635	2,112,039	
-	-	-	-	-	-	92,819	
\$ 4,882,271	\$ 4,788,063	\$ 3,703,178	\$ 1,334,732	\$ 4,096,926	\$ 14,485,905	\$ 46,793,150	
\$ -	\$ -	\$ -	\$ -	\$ 1,735,617	\$ 21,114	\$ 1,979,476	
-	-	-	-	-	28,614	2,112,039	
-	-	44,862	-	-	47,957	92,819	
-	-	44,862	-	1,735,617	97,685	4,184,334	
-	-	-	834,000	-	3,778,880	12,580,880	
-	-	-	834,000	-	3,778,880	12,580,880	
-	-	-	-	-	-	10,411	
-	-	-	-	-	882,684	2,144,541	
-	-	3,658,316	-	-	253,291	3,911,607	
-	-	-	-	-	824,739	824,739	
-	-	-	500,732	-	2,565,317	4,107,594	
-	-	-	-	-	828,526	828,526	
-	-	-	-	-	1,228,190	1,228,190	
-	-	-	-	2,361,309	-	2,361,309	
-	-	-	-	-	1,217,514	1,217,514	
-	4,788,063	-	-	-	1,015,320	5,803,383	
4,882,271	-	-	-	-	-	4,882,271	
-	-	-	-	-	1,834,372	1,834,372	
-	-	-	-	-	(40,613)	873,479	
4,882,271	4,788,063	3,658,316	500,732	2,361,309	10,609,340	30,027,936	
\$ 4,882,271	\$ 4,788,063	\$ 3,703,178	\$ 1,334,732	\$ 4,096,926	\$ 14,485,905	\$ 46,793,150	

See accompnaying 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, 2019

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 30,027,936
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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	79,081,499
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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 - County are recognized as deferred outflows and inflows of resources on the statement of net position	3,821,678
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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	401,532
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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	1,992,015
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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	435,210
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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	(949,588)
Total OPEB liability	(6,623,238)
Net pension liability - IMRF - County	(6,274,826)
Net pension liability - IMRF - SLEP	(946,483)
Net pension liability - IMRF - ECO	(2,459,175)
Bonds payable	(9,705,000)
Interest payable	(112,881)

The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>1,146,905</u>
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 89,835,584</u></u>
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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, 2019

	General	County Highway	Illinois Municipal Retirement
REVENUES			
Taxes	\$ 9,374,580	\$ 1,589,824	\$ 1,998,882
Fines and fees	2,547,650	-	-
Intergovernmental	1,189,550	389,804	-
Charges for services	-	-	-
Investment income	22,508	15,300	37,191
Miscellaneous	26,392	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	13,160,680	1,994,928	2,036,073
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current			
General government	4,569,439	-	454,576
Public safety	5,908,322	-	37,124
Judiciary and court related	3,386,377	-	282,804
Highways and streets	-	1,801,629	218,660
Health and welfare	-	-	142,140
Capital outlay	-	478,204	-
Debt service			
Interest and fiscal charges	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	13,864,138	2,279,833	1,135,304
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(703,458)	(284,905)	900,769
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in	690,074	-	-
Transfers (out)	(123,230)	(15,299)	(37,192)
Bond proceeds	-	-	-
Proceeds from the sale of capital assets	-	292	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	566,844	(15,007)	(37,192)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	(136,614)	(299,912)	863,577
	<hr/>	<hr/>	<hr/>
FUND BALANCES, DECEMBER 1	1,061,117	1,341,457	398,280
	<hr/>	<hr/>	<hr/>
FUND BALANCES, NOVEMBER 30	\$ 924,503	\$ 1,041,545	\$ 1,261,857
	<hr/>	<hr/>	<hr/>

Solid Waste	Long Range Capital Improvement	911 Emergency	Federal Aid Matching	Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 794,912	\$ -	\$ 4,603,725	\$ 18,361,923
3,621,327	-	-	-	-	489,551	6,658,528
57,848	-	876,931	-	-	949,883	3,464,016
-	-	-	-	-	983,527	983,527
54,827	75,699	73,061	5,107	118,719	145,784	548,196
-	1,100	11,109	-	-	212,397	250,998
3,734,002	76,799	961,101	800,019	118,719	7,384,867	30,267,188
-	83,221	-	-	-	1,226,030	6,333,266
-	-	448,341	-	460,623	595,815	7,450,225
-	-	-	-	-	472,359	4,141,540
-	-	-	68,875	-	1,279,303	3,368,467
397,075	-	-	-	-	2,316,040	2,855,255
-	53,140	221,015	700,366	7,207,624	926,120	9,586,469
-	-	-	-	-	-	-
-	-	-	-	47,527	138,468	185,995
397,075	136,361	669,356	769,241	7,715,774	6,954,135	33,921,217
3,336,927	(59,562)	291,745	30,778	(7,597,055)	430,732	(3,654,029)
-	3,013,247	-	-	253,364	2,287,013	6,243,698
(3,057,516)	(2,541,866)	-	-	-	(468,595)	(6,243,698)
-	-	-	-	9,705,000	-	9,705,000
-	-	-	-	-	44,270	44,562
(3,057,516)	471,381	-	-	9,958,364	1,862,688	9,749,562
279,411	411,819	291,745	30,778	2,361,309	2,293,420	6,095,533
4,602,860	4,376,244	3,366,571	469,954	-	8,315,920	23,932,403
\$ 4,882,271	\$ 4,788,063	\$ 3,658,316	\$ 500,732	\$ 2,361,309	\$ 10,609,340	\$ 30,027,936

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, 2019

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 6,095,533
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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	8,946,011
---	-----------

Contributions of capital assets are reported only in the statement of activities	284,910
---	---------

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	(4,686,469)
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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 Change in accrued interest payable Change in the total OPEB liability	(175,384) (112,881) (1,005,996)
--	---------------------------------------

The issuance of long-term bonds payable is reported as an other financing source in governmental funds but as an increase of principal outstanding in the statement of activities	(9,705,000)
---	-------------

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	24,884
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The change in the IMRF - ECO net pension liability and deferred outflows of resources is not a source or use of a financial resource	(350,887)
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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	(164,591)
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The change in the total OPEB liability and deferred inflows/outflows of resources is not a source or use of a financial resource	707,362
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The change in net position of certain activities of internal service funds is reported with governmental activities	<u>28,158</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (114,350)</u>
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See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

November 30, 2019

	Governmental Activities Internal Service Funds
	<hr/>
CURRENT ASSETS	
Cash and cash equivalents	\$ 1,337,563
	<hr/>
Total current assets	1,337,563
	<hr/>
CURRENT LIABILITIES	
Claims payable	190,658
	<hr/>
Total current liabilities	190,658
	<hr/>
NET POSITION	
Unrestricted	1,146,905
	<hr/>
TOTAL NET POSITION	\$ 1,146,905
	<hr/> <hr/>

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, 2019

	Governmental Activities Internal Service Funds
OPERATING REVENUES	
Charges for services	
Employee contributions	\$ 816,577
Employer contributions	2,336,249
Retirees and other contributions	479,498
	<hr/>
Total operating revenues	3,632,324
OPERATING EXPENSES	
Operations	3,664,914
	<hr/>
OPERATING (LOSS)	(32,590)
	<hr/>
NON-OPERATING REVENUES	
Investment income	574
Other income	60,174
	<hr/>
Total non-operating revenues	60,748
	<hr/>
CHANGE IN NET POSITION	28,158
	<hr/>
NET POSITION, DECEMBER 1	1,118,747
	<hr/>
NET POSITION, NOVEMBER 30	\$ 1,146,905
	<hr/> <hr/>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended November 30, 2019

	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from interfund service transactions	\$ 2,336,249
Receipts from plan participants	1,296,075
Payments to suppliers	(3,605,001)
Payments to employees	(55,848)
Net cash from operating activities	(28,525)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Other income	60,174
Net cash from noncapital financing activities	60,174
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
None	-
Net cash from capital and related financing activities	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	574
Net cash from investing activities	574
NET INCREASE IN CASH AND CASH EQUIVALENTS	32,223
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,305,340
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 1,337,563

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended November 30, 2019

	Governmental Activities
	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating (loss)	\$ (32,590)
Adjustments to reconcile operating income to net cash from operating activities	
Effects of changes in operating assets and liabilities	
Claims payable	<u>4,065</u>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ (28,525)</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

November 30, 2019

	Agency Funds
	<hr/>
ASSETS	
Cash and cash equivalents	\$ 1,674,013
Accounts receivable	416,679
Investments	<hr/> 500,000
TOTAL ASSETS	<hr/> \$ 2,590,692 <hr/>
LIABILITIES	
Due to others	<hr/> \$ 2,590,692
TOTAL LIABILITIES	<hr/> \$ 2,590,692 <hr/>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2019

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 presents the 911 Emergency Fund as a blended component unit. The County has no discretely presented 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 agency funds which are used to account for assets that the County holds on behalf of others as their agent.

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 County Highway Fund, a special revenue fund, accounts for tax monies and reimbursements restricted for county highway maintenance and construction.

The Illinois Municipal Retirement Fund (IMRF), a special revenue fund, accounts for tax monies and reimbursements for the funding of the County's retirement system.

The Solid Waste Fund, a capital projects fund, accounts for the collection of transfer host fees from a local landfill.

The Long Range Capital Improvement Fund, a capital projects fund, accounts for the long range capital projects of the County.

The 911 Emergency Fund, a special revenue fund, accounts for the intergovernmental cooperation association organized to provide enhanced 9-1-1 System communications for local governments within Ogle County. The County has elected to report this fund as a major fund.

The Federal Aid Matching Fund, a special revenue fund, accounts for grants and other designated funds received for the maintenance and constructions of highways, roads and bridges. The County has elected to report this fund as a major fund.

The Jail Expenditure Fund, a capital projects fund, accounts for bond proceeds for the construction of the County jail.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports a variety of agency 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 (agency funds, have no measurement focus). 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 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, 2019, 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued))

j. Compensated Absences (Continued)

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2019 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

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.

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 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.

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 \$1,832,308 at November 30, 2019. The County has uncollateralized deposits of \$1,607,860 at November 30, 2019.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments

The following table presents the debt investments of the County as of November 30, 2019 by type of investment:

Investment	Fair Value	Less than 1	1-5	6-10	Greater than 10
Negotiable certificates of deposit	\$ 2,910,000	\$ 2,910,000	\$ -	\$ -	\$ -
TOTAL	\$ 2,910,000	\$ 2,910,000	\$ -	\$ -	\$ -

The County has the following fair value measurements as of November 30, 2019: Negotiable certificates of deposit of \$2,910,000 and are significant other observable inputs and a part of a limited secondary market and are valued used quoted matrix pricing models (Level 2 inputs).

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.

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.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2018 attached as an enforceable lien on January 1, 2018, 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, 2019 and were payable in two installments on or about June 1, 2019 and September 1, 2019. 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 2019 tax levy (adopted in November 2019) has been recorded as receivable and unavailable/deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2019 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,349,145	\$ -	\$ -	\$ 1,349,145
Construction in progress	1,587,488	7,644,163	-	9,231,651
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	9,820,193	7,644,163	-	17,464,356
Capital assets being depreciated				
Roads	121,881,061	809,910	-	122,690,971
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	37,653,186	83,733	-	37,736,919
Equipment and vehicles	11,194,799	693,115	151,252	11,736,662
Total capital assets being depreciated	181,562,270	1,586,758	151,252	182,997,776
Less accumulated depreciation for				
Roads	93,833,418	3,067,274	-	96,900,692
Bridges	5,255,942	209,123	-	5,465,065
Buildings and improvements	9,395,750	741,633	-	10,137,383
Equipment and vehicles	8,360,306	668,439	151,252	8,877,493
Total accumulated depreciation	116,845,416	4,686,469	151,252	121,380,633
Total capital assets being depreciated, net	64,716,854	(3,099,711)	-	61,617,143
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 74,537,047	\$ 4,544,452	\$ -	\$ 79,081,499

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 582,076
Public safety	450,176
Judicial and court related	12,670
Highways and streets	3,591,437
Health and welfare	<u>50,110</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 4,686,469</u>

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	\$ -	\$ 9,705,000	\$ -	\$ 9,705,000	\$ 1,670,000
Compensated absences*	774,204	949,588	774,204	949,588	949,588
Net pension liability - IMRF - County	424,261	5,850,565	-	6,274,826	-
Net pension liability - IMRF - SLEP**	-	2,459,175	-	2,459,175	-
Net pension liability - IMRF - ECO**	-	946,483	-	946,483	-
Other postemployment benefit liability*	5,617,242	1,005,996	-	6,623,238	266,859
TOTAL GOVERNMENTAL ACTIVITIES	\$ 6,815,707	\$ 20,916,807	\$ 774,204	\$ 26,958,310	\$ 2,886,447

*The compensated absences, net pension liability and other postemployment benefit liability for governmental activities typically have been liquidated by the General Fund. The net pension liability typically are been liquidated by the IMRF Fund.

**The net pension liabilities for the SLEP and ECO plans were reported as net pension assets as of November 30, 2018. See note 9 for additional information and disclosures.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

a. Changes in Long-Term Liabilities (Continued)

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.

In 2019, the County issued the Series 2018 General Obligation Alternate Revenue Source Bonds. The bond ordinance requires the County to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The total interest and principal remaining to be paid on the bonds is \$10,887,437, with the pledge expiring January 1, 2028, when the bonds are paid off. During the current fiscal year, the pledge of tipping and host fees of \$138,468 was 3.80% of the total tipping and host fees of \$3,616,631.

b. Long-Term Debt Service to Maturity

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
2020	\$ 1,670,000	\$ 251,961
2021	1,765,000	211,385
2022	855,000	178,564
2023	880,000	155,263
2024	805,000	131,531
2025-2029	3,730,000	253,733
TOTAL	<u>\$ 9,705,000</u>	<u>\$ 1,182,437</u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

c. Legal Debt Margin

2018 assessed valuation (latest information available)	<u>\$ 1,590,755,924</u>
Legal debt limit - 2.875% of assessed valuation	\$ 45,734,233
Amount of debt applicable to debt limit	<u>9,705,000</u>
LEGAL DEBT MARGIN	<u><u>\$ 36,029,233</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	911 Emergency Fund	\$ 44,862
General	Nonmajor Governmental	<u>47,957</u>
TOTAL		<u><u>\$ 92,819</u></u>

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

- \$44,862 due from the 911 Emergency Fund to the General Fund to cover payroll expenditures originally paid out of the General Fund. Repayment is expected within one year.
- \$47,957 due from the nonmajor governmental (ESDA Fund) to the General Fund to cover cash deficits. Repayment is expected within one year.

b. Advances From/To Other Funds

Advances from/to other funds at November 30, 2019 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 167,021
Nonmajor Governmental	Nonmajor Governmental	28,614
Solid Waste	Illinois Municipal Retirement	1,500,000
Solid Waste	General	<u>416,404</u>
TOTAL		<u><u>\$ 2,112,039</u></u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ACTIVITY (Continued)

b. Advances From/To Other Funds (Continued)

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

- \$167,021 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.
- \$28,614 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the nonmajor governmental (Probation Services Fund) for vehicle purchases.
- \$1,500,000 advance from the Solid Waste Fund to the Illinois Municipal Retirement Fund to fund accelerated payments made by the County.
- \$416,404 advance from the Solid Waste Fund to the General Fund for operational purposes.

c. Transfers From/To Other Funds

Transfers from/to other funds at November 30, 2019 consisted of the following:

	Transfer In	Transfer Out
General		
Long Range Capital Improvement	\$ 271,009	\$ -
Nonmajor Governmental	419,065	123,230
IMRF		
Nonmajor Governmental	-	37,192
Solid Waste		
Long Range Capital Improvement	-	3,013,247
Nonmajor Governmental	-	44,269
Long Range Capital Improvement		
General	-	271,009
Solid Waste	3,013,247	-
Jail Expenditure	-	253,364
Nonmajor Governmental	-	2,017,493
Jail Expenditure		
Long Range Capital Improvement	253,364	-
County Highway		
Nonmajor Governmental	-	15,299
Nonmajor Governmental		
General	83,230	-
Nonmajor Governmental	2,203,783	468,595
TOTAL	<u>\$ 6,243,698</u>	<u>\$ 6,243,698</u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ACTIVITY (Continued)

c. Transfers From/To Other Funds (Continued)

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

- \$3,013,247 - This transfer was made from the Solid Waste Fund the Long Range Capital Improvement Fund to transfer host fees for capital projects and future users. This transfer will not be repaid.
- \$271,009 - This transfer was made from the Long Range Capital Improvement Fund to the General Fund to fund long range capital expenditures. This transfer will not be repaid.
- \$1,943,926 - This transfer was made from the Long Range Capital Improvement Fund to the nonmajor governmental (2018 Series GOARS Debt Service Fund) for future debt service payments. This transfer will not be repaid.

d. Fund Deficits

The following fund had a deficit in fund balance at November 30, 2019:

Fund	Deficit
ESDA Distribution	\$ 40,613

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 \$3,590,815 of covered charges in aggregate. Claims over the group specific retention amount are not

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

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:

	2018	2019
CLAIMS PAYABLE, BEGINNING OF YEAR	\$ 237,156	\$ 186,593
Claims incurred and changes in estimate	2,608,172	3,091,528
Claims paid	<u>(2,658,735)</u>	<u>(3,087,463)</u>
CLAIMS PAYABLE, END OF YEAR	<u>\$ 186,593</u>	<u>\$ 190,658</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.

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
Ogle County Adult Detention Center	Construction of new County jail	\$ 8,935,560	\$ 14,578,644
Bluff and Brush Roads	General road improvement	419,301	2,970
CACHE Program and EMD Hardware Software	Call handling software upgrade	53,730	53,730
Fiber Replacement	IRU fiber replacement	84,750	10,000

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. The net pension liability for the governmental activities has been liquidated by the IMRF Fund.

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, 2018 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	198
Inactive employees entitled to but not yet receiving benefits	234
Active employees	156
TOTAL	588

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.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Benefits Provided (Continued)

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 fiscal years 2018 and 2019 was 11.16% and 8.80% of covered payroll, respectively.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2018 (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, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Market value

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Actuarial Assumptions (Continued)

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate at December 31, 2018 used to measure the total pension liability was 7.25%. The discount rate at December 31, 2017 used to measure the total pension liability was 7.50%. 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

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2018	\$ 44,319,688	\$ 43,895,427	\$ 424,261
Changes for the period			
Service cost	742,454	-	742,454
Interest	3,265,134	-	3,265,134
Difference between expected and actual experience	(12,477)	-	(12,477)
Changes in assumptions	1,334,148	-	1,334,148
Employer contributions	-	845,186	(845,186)
Employee contributions	-	392,779	(392,779)
Net investment income	-	(2,416,272)	2,416,272
Benefit payments and refunds	(2,311,601)	(2,311,601)	-
Administrative/other (net transfer)	-	657,001	(657,001)
Net changes	3,017,658	(2,832,907)	5,850,565
BALANCES AT DECEMBER 31, 2018	\$ 47,337,346	\$ 41,062,520	\$ 6,274,826

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

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, 2019, the County recognized pension expense of \$650,200. At November 30, 2019, 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	\$ 105,583	\$ 39,010
Changes in assumption	896,177	546,081
Net difference between projected and actual earnings on pension plan investments	2,799,001	-
Contributions made after measurement date	606,008	-
TOTAL	\$ 4,406,769	\$ 585,091

\$606,008 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, 2020. 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>	
2020	\$ 957,675
2021	749,076
2022	370,358
2023	1,138,561
TOTAL	\$ 3,215,670

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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 to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability 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	\$ 12,405,279	\$ 6,274,826	\$ 1,310,025

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, 2018 (most recent available), IMRF-ECO membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	17
Inactive employees entitled to but not yet receiving benefits	-
Active employees	-
TOTAL	<u>17</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 years 2018 and 2019 was 100.20% and 0.00% of covered payroll, respectively.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2018 (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, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Market value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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)

Discount Rate

The discount rate at December 31, 2018 used to measure the total pension liability was 7.25%. The discount rate at December 31, 2017 used to measure the total pension liability was 7.50%. 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.

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, 2018	\$ 5,759,259	\$ 5,904,118	\$ (144,859)
Changes for the period			
Service cost	13,302	-	13,302
Interest	414,039	-	414,039
Difference between expected and actual experience	341,035	-	341,035
Changes in assumptions	141,818	-	141,818
Employer contributions	-	35,338	(35,338)
Employee contributions	-	3,591	(3,591)
Net investment income	-	(461,052)	461,052
Benefit payments and refunds	(490,769)	(490,769)	-
Administrative/other (net transfer)	-	240,975	(240,975)
Net changes	419,425	(671,917)	1,091,342
BALANCES AT DECEMBER 31, 2018	\$ 6,178,684	\$ 5,232,201	\$ 946,483

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

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)

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

For the year ended November 30, 2019, the County recognized pension expense of \$350,887. At November 30, 2019, 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	\$ 401,532	-
TOTAL	\$ 401,532	\$ -

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>	
2020	\$ 112,456
2021	59,859
2022	50,028
2023	179,189
TOTAL	\$ 401,532

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability 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	\$ 1,578,754	\$ 946,483	\$ 412,823

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Plan Membership

At December 31, 2018 (most recent available), IMRF-SLEP membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	48
Inactive employees entitled to but not yet receiving benefits	17
Active employees	<u>47</u>
 TOTAL	 <u><u>112</u></u>

Plan Administration

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

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.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

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 years 2018 and 2019 was 16.28% and 12.66% of covered payroll, respectively.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2018 (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, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Market value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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)

Discount Rate

The discount rate at December 31, 2018 used to measure the total pension liability was 7.25%. The discount rate at December 31, 2017 used to measure the total pension liability was 7.50%. 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.

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, 2018	\$ 28,125,939	\$ 29,033,353	\$ (907,414)
Changes for the period			
Service cost	679,341	-	679,341
Interest	2,090,724	-	2,090,724
Difference between expected and actual experience	(710,266)	-	(710,266)
Changes in assumptions	933,937	-	933,937
Employer contributions	-	583,614	(583,614)
Employee contributions	-	349,383	(349,383)
Net investment income	-	(1,578,588)	1,578,588
Benefit payments and refunds	(1,178,572)	(1,178,572)	-
Administrative/other (net transfer)	-	272,738	(272,738)
Net changes	1,815,164	(1,551,425)	3,366,589
BALANCES AT DECEMBER 31, 2018	\$ 29,941,103	\$ 27,481,928	\$ 2,459,175

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

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)

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

For the year ended November 30, 2019, the County recognized pension expense of \$651,082. At November 30, 2019, 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	\$ 156,475	\$ 1,209,397
Changes in assumption	800,904	103,999
Net difference between projected and actual earnings on pension plan investments	1,910,271	-
Contributions made after measurement date	437,761	-
TOTAL	\$ 3,305,411	\$ 1,313,396

\$437,761 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, 2020. 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>	
2020	\$ 568,236
2021	130,994
2022	74,963
2023	780,061
TOTAL	\$ 1,554,254

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)	\$ 6,717,750	\$ 2,459,175	\$ (1,013,666)

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)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At November 30, 2018 (most recent information available), membership consisted of:

Retirees and beneficiaries currently receiving benefits	24
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>189</u>
TOTAL	<u><u>213</u></u>
Participating employers	<u><u>1</u></u>

d. Total OPEB Liability

The County's total OPEB liability of \$6,623,238 was measured as of November 30, 2019 and was determined by an actuarial valuation as of December 1, 2017.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at November 30, 2019, as determined by an actuarial valuation as of December 1, 2017, 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, 2019, including updating the discount rate at November 30, 2019, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Market value
Inflation	2.50%
Discount rate	2.77%
Healthcare cost trend rates	12.50% in fiscal 2018, to an ultimate trend rate of 5.00%

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs (Continued)

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, 2019.

Active IMRF Mortality follows the Sex Distinct Raw Rates as Developed in the RP-2014 Study. These Rates are Improved Generationally using MP-2017 Improvement Rates and Weighted Based on the IMRF December 31, 2017 Actuarial Valuation.

Retiree and Spousal IMRF Mortality follows the Sex Distinct Raw Rates as Developed in the RP-2014 Study, with Blue Collar Adjustment. These Rates are Improved Generationally using MP-2017 Improvement Rates.

The actuarial assumptions used in the December 1, 2017 valuation are based on 100% participation assumed (IMRF and SLEP) at retirement, with 50% electing spousal coverage.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2018	<u>\$ 5,617,242</u>
Changes for the period	
Service cost	281,836
Interest	231,417
Changes in assumptions	759,602
Benefit payments	<u>(266,859)</u>
Net changes	<u>1,005,996</u>
BALANCES AT NOVEMBER 30, 2019	<u>\$ 6,623,238</u>

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

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 2.77% 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 (1.77%) or 1 percentage point higher (3.77%) than the current rate:

	1% Decrease (1.77%)	Current Discount Rate (2.77%)	1% Increase (3.77%)
Total OPEB liability	\$ 7,361,290	\$ 6,623,238	\$ 5,965,981

The table below presents the total OPEB liability of the County calculated using the healthcare rate of 5.00% to 12.50% 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 11.50%) or 1 percentage point higher (6.00% to 13.50%) than the current rate:

	1% Decrease (4.00% to 11.50%)	Current Healthcare Rate (5.00% to 12.50%)	1% Increase (6.00% to 13.50%)
Total OPEB liability	\$ 5,803,265	\$ 6,623,238	\$ 7,599,550

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

For the year ended November 30, 2019, the County recognized OPEB expense of \$298,634. At November 30, 2019, 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	\$ -	\$ -
Changes in assumptions	671,786	236,576
TOTAL	\$ 671,786	\$ 236,576

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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>	
2020	\$ 52,240
2021	52,240
2022	52,240
2023	52,240
2024	52,240
Thereafter	<u>174,010</u>
TOTAL	<u>\$ 435,210</u>

11. LEASES

Operating Lease - Rochelle Health Department Building

The County entered into a lease for building space to be used by their Rochelle location Health Department, which commenced on January 1, 2011. It is a ten-year contract with monthly payments ranging from \$2,500 to \$4,050. The last payment will be in fiscal year 2021. The total amount of the cost to the County for the lease is \$409,500. The amount paid in the fiscal year ended November 30, 2019 was \$47,165. The following is the schedule of annual payments for the remaining balance:

	<u>Total</u>
2020	\$ 48,490
2021	<u>4,050</u>
TOTAL	<u>\$ 52,540</u>

12. SUBSEQUENT EVENT

On December 19, 2019, the County issued \$4,760,000 of General Obligation Bonds (Alternate Revenue Source), Series 2019 for the purpose of financing the costs of certain capital projects within the County and paying for costs related thereto. Interest will be payable semiannually on July 1 and January 1 of each year, with rates ranging from 1.91% to 2.32% with principal payable on January 1.

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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 9,075,270	\$ 9,075,270	\$ 9,358,752	\$ 283,482
Fines and fees	1,817,458	1,817,458	2,722,992	905,534
Intergovernmental	1,225,863	1,225,863	1,151,790	(74,073)
Investment income	-	-	22,508	22,508
Miscellaneous income	30,000	30,000	25,412	(4,588)
Total revenues	12,148,591	12,148,591	13,281,454	1,132,863
EXPENDITURES				
Current				
General government	5,017,046	4,602,004	4,569,021	(32,983)
Public safety	5,649,763	5,963,927	5,917,452	(46,475)
Judiciary and court related	3,319,296	3,420,174	3,386,372	(33,802)
Total expenditures	13,986,105	13,986,105	13,872,845	(113,260)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,837,514)	(1,837,514)	(591,391)	1,246,123
OTHER FINANCING SOURCES (USES)				
Transfers in	2,006,599	2,006,599	690,074	(1,316,525)
Transfers (out)	(82,885)	(82,885)	(123,230)	(40,345)
Total other financing sources (uses)	1,923,714	1,923,714	566,844	(1,356,870)
NET CHANGE IN FUND BALANCE	\$ 86,200	\$ 86,200	(24,547)	\$ (110,747)
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts payable			83,075	
Reverse prior fiscal year accrued payroll			129,467	
Reverse prior fiscal year due from other funds			(37,109)	
Reverse prior fiscal year accounts receivable			(1,266,702)	
Accrue current fiscal year accounts payable			(43,587)	
Accrue current fiscal year advance from Revolving Vehicle Purchase Fund			(167,021)	
Accrue current fiscal year due from 911 Emergency Fund			44,862	
Accrue current fiscal year accounts receivable			1,144,948	
Total adjustments to GAAP basis			(112,067)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(136,614)	
FUND BALANCE, DECEMBER 1			1,061,117	
FUND BALANCE, NOVEMBER 30			\$ 924,503	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 1,650,000	\$ 1,650,000	\$ 1,589,824	\$ (60,176)
Intergovernmental	228,000	228,000	389,804	161,804
Investment income	1,000	1,000	15,300	14,300
Total revenues	1,879,000	1,879,000	1,994,928	115,928
EXPENDITURES				
Current				
Highways and streets				
Personal	510,000	510,000	517,475	7,475
Contractual services	1,501,700	1,501,700	797,612	(704,088)
Commodities	500,450	500,450	555,793	55,343
Capital outlay	567,000	567,000	539,504	(27,496)
Total expenditures	3,079,150	3,079,150	2,410,384	(668,766)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,200,150)	(1,200,150)	(415,456)	784,694
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	-	(15,299)	(15,299)
Proceeds from the sale of capital assets	16,000	16,000	292	(15,708)
Total other financing sources (uses)	16,000	16,000	(15,007)	(31,007)
NET CHANGE IN FUND BALANCE	\$ (1,184,150)	\$ (1,184,150)	(430,463)	\$ 753,687
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			86,237	
Reverse prior fiscal year advance from other funds			61,300	
Accrue current year accounts payable			(16,986)	
Total adjustments to GAAP basis			130,551	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(299,912)	
FUND BALANCE, DECEMBER 1			1,341,457	
FUND BALANCE, NOVEMBER 30			\$ 1,041,545	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 2,000,000	\$ 2,000,000	\$ 1,998,882	\$ (1,118)
Investment income	10,000	10,000	37,191	27,191
Total revenues	2,010,000	2,010,000	2,036,073	26,073
EXPENDITURES				
Current				
General government	437,580	437,580	141,482	(296,098)
Public safety	924,440	924,440	505,901	(418,539)
Judiciary and court related	536,800	536,800	296,711	(240,089)
Highways and streets	176,220	176,220	117,601	(58,619)
Health and welfare	124,960	124,960	78,184	(46,776)
Total expenditures	2,200,000	2,200,000	1,139,879	(1,060,121)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(190,000)	(190,000)	896,194	1,086,194
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(10,000)	(10,000)	(237,192)	(227,192)
Total other financing sources (uses)	(10,000)	(10,000)	(237,192)	(227,192)
NET CHANGE IN FUND BALANCE	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	659,002	<u>\$ 859,002</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			166,748	
Accrue current year accounts payable			(162,173)	
Accrue current year advances from other funds			200,000	
Total adjustments to GAAP basis			204,575	
NET CHANGE IN FUND BALANCE - GAAP BASIS			863,577	
FUND BALANCE, DECEMBER 1			398,280	
FUND BALANCE, NOVEMBER 30			<u>\$ 1,261,857</u>	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 806,881	\$ 806,881
Investment income	-	-	66,944	66,944
Miscellaneous revenue	-	-	11,109	11,109
Total revenues	-	-	884,934	884,934
EXPENDITURES				
Current				
Public safety				
Personal services	412,000	412,000	324,731	(87,269)
Contractual services	211,500	211,500	112,713	(98,787)
Commodities	10,000	10,000	3,144	(6,856)
Capital outlay	917,000	917,000	221,015	(695,985)
Total expenditures	1,550,500	1,550,500	661,603	(888,897)
NET CHANGE IN FUND BALANCE	\$ (1,550,500)	\$ (1,550,500)	223,331	\$ 1,773,831
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts receivable			(219,093)	
Reverse prior fiscal year due to other funds			37,109	
Accrue current year due to other funds			(44,862)	
Accrue current year accounts receivable			289,143	
Accrue current year interest receivable			6,117	
Total adjustments to GAAP basis			68,414	
NET CHANGE IN FUND BALANCE - GAAP BASIS			291,745	
FUND BALANCE, DECEMBER 1			3,366,571	
FUND BALANCE, NOVEMBER 30			\$ 3,658,316	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NON-GAAP BUDGETARY BASIS
FEDERAL AID MATCHING FUND**

For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 825,000	\$ 825,000	\$ 794,912	\$ (30,088)
Investment income	500	500	5,107	4,607
Total revenues	825,500	825,500	800,019	(25,481)
EXPENDITURES				
Current				
Highways and streets				
Contractual services	85,000	85,000	68,875	(16,125)
Capital outlay	940,500	940,500	748,841	(191,659)
Total expenditures	1,025,500	1,025,500	817,716	(207,784)
NET CHANGE IN FUND BALANCE	\$ (200,000)	\$ (200,000)	(17,697)	\$ 182,303
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			48,475	
Total adjustments to GAAP basis			48,475	
NET CHANGE IN FUND BALANCE - GAAP BASIS			30,778	
FUND BALANCE, DECEMBER 1			469,954	
FUND BALANCE, NOVEMBER 30			<u>\$ 500,732</u>	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

Last Five Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 845,717	\$ 847,904	\$ 848,512	\$ 848,113	\$ 675,084
Contribution in relation to the actuarially determined contribution	845,717	847,904	848,512	848,113	675,084
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 7,407,365	\$ 7,335,084	\$ 7,583,986	\$ 7,602,837	\$ 7,673,770
Contributions as a percentage of covered payroll	11.42%	11.56%	11.19%	11.16%	8.80%

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 25 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% 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.

OGLE COUNTY, ILLINOIS

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

Last Five Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 376,944	\$ 304,630	\$ 256,231	\$ 54,721	\$ -
Contribution in relation to the actuarially determined contribution	376,944	304,630	256,231	54,721	-
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional voluntary contribution	<u>\$ -</u>	<u>\$ 1,705,134</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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

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 25 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% 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.

OGLE COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Five Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 628,734	\$ 659,278	\$ 662,634	\$ 592,046	\$ 486,491
Contribution in relation to the actuarially determined contribution	628,734	659,278	662,634	592,046	486,491
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Additional voluntary contribution	\$ -	\$ 643,616	\$ -	\$ -	\$ -
Covered payroll	\$ 3,565,369	\$ 3,689,672	\$ 3,691,808	\$ 3,636,414	\$ 3,844,049
Contributions as a percentage of covered payroll	17.63%	17.87%	17.95%	16.28%	12.66%

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 25 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% 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.

OGLE COUNTY, ILLINOIS

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

Last Five Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**	2017***	2018****
TOTAL PENSION LIABILITY					
Service cost	\$ 843,532	\$ 787,216	\$ 809,428	\$ 776,292	\$ 742,454
Interest	2,687,382	2,963,731	3,100,519	3,221,195	3,265,134
Differences between expected and actual experience	485,602	(208,937)	(265,685)	275,877	(12,477)
Changes of assumptions	1,309,451	98,706	(108,594)	(1,394,148)	1,334,148
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)	(1,799,948)	(2,241,296)	(2,311,601)
Net change in total pension liability	3,810,100	1,990,599	1,735,720	637,920	3,017,658
Total pension liability - beginning	36,145,349	39,955,449	41,946,048	43,681,768	44,319,688
TOTAL PENSION LIABILITY - ENDING	\$ 39,955,449	\$ 41,946,048	\$ 43,681,768	\$ 44,319,688	\$ 47,337,346
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 845,717	\$ 836,952	\$ 852,334	\$ 839,665	\$ 845,186
Contributions - member	349,507	336,728	362,703	365,551	392,779
Net investment income	2,216,079	184,411	2,481,947	6,777,195	(2,416,272)
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)	(1,799,948)	(2,241,296)	(2,311,601)
Administrative/other (net transfer)	(31,391)	101,446	87,607	(353,001)	657,001
Net change in plan fiduciary net position	1,864,045	(190,580)	1,984,643	5,388,114	(2,832,907)
Plan fiduciary net position - beginning	34,849,205	36,713,250	36,522,670	38,507,313	43,895,427
PLAN FIDUCIARY NET POSITION - ENDING	\$ 36,713,250	\$ 36,522,670	\$ 38,507,313	\$ 43,895,427	\$ 41,062,520
EMPLOYER'S NET PENSION LIABILITY	\$ 3,242,199	\$ 5,423,378	\$ 5,174,455	\$ 424,261	\$ 6,274,826
Plan fiduciary net position as a percentage of the total pension liability	91.90%	87.10%	88.20%	99.00%	86.70%
Covered payroll	\$ 7,307,806	\$ 7,427,493	\$ 7,354,050	\$ 7,573,122	\$ 7,574,099
Employer's net pension liability as a percentage of covered payroll	44.40%	73.00%	70.40%	5.60%	82.80%

*Changes in assumptions related to investment rate of return, retirement age and mortality were made since the prior measurement date.

**Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

***Changes in assumptions related to discount rate, retirement age and mortality were made since the prior measurement date.

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

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.

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 Five Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**	2017***	2018****
TOTAL PENSION LIABILITY					
Service cost	\$ 43,008	\$ 37,777	\$ 38,848	\$ 17,892	\$ 13,302
Interest	390,913	405,422	413,254	424,643	414,039
Differences between expected and actual experience	14,816	32,532	138,953	40,653	341,035
Changes of assumptions	165,693	(99,582)	(29,580)	(154,978)	141,818
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)	(443,812)	(490,769)
Net change in total pension liability	245,418	(1,457)	133,040	(115,602)	419,425
Total pension liability - beginning	5,497,860	5,743,278	5,741,821	5,874,861	5,759,259
TOTAL PENSION LIABILITY - ENDING	\$ 5,743,278	\$ 5,741,821	\$ 5,874,861	\$ 5,759,259	\$ 6,178,684
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 376,944	\$ 1,673,162	\$ 653,915	\$ 250,872	\$ 35,338
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)
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)	(443,812)	(490,769)
Administrative/other (net transfer)	(3,818)	430,846	28,054	(112,396)	240,975
Net change in plan fiduciary net position	187,111	1,756,820	567,732	724,294	(671,917)
Plan fiduciary net position - beginning	2,668,161	2,855,272	4,612,092	5,179,824	5,904,118
PLAN FIDUCIARY NET POSITION - ENDING	\$ 2,855,272	\$ 4,612,092	\$ 5,179,824	\$ 5,904,118	\$ 5,232,201
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 2,888,006	\$ 1,129,729	\$ 695,037	\$ (144,859)	\$ 946,483
Plan fiduciary net position as a percentage of the total pension liability	49.70%	80.30%	88.20%	102.50%	84.70%
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%

*Changes in assumptions related to investment rate of return, retirement age and mortality were made since the prior measurement date.

**Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

***Changes in assumptions related to discount rate, retirement age and mortality were made since the prior measurement date.

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

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.

OGLE COUNTY, ILLINOIS

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

Last Five Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**	2017***	2018****
TOTAL PENSION LIABILITY					
Service cost	\$ 620,821	\$ 646,655	\$ 706,483	\$ 700,525	\$ 679,341
Interest	1,632,922	1,788,002	1,939,202	2,059,722	2,090,724
Differences between expected and actual experience	219,430	470,116	44,877	(1,063,063)	(710,266)
Changes of assumptions	402,576	98,025	(75,644)	(119,865)	933,937
Benefit payments, including refunds of member contributions	(842,482)	(824,613)	(1,020,125)	(1,128,148)	(1,178,572)
Net change in total pension liability	2,033,267	2,178,185	1,594,793	449,171	1,815,164
Total pension liability - beginning	21,870,523	23,903,790	26,081,975	27,676,768	28,125,939
TOTAL PENSION LIABILITY - ENDING	\$ 23,903,790	\$ 26,081,975	\$ 27,676,768	\$ 28,125,939	\$ 29,941,103
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 628,734	\$ 1,300,692	\$ 658,873	\$ 664,643	\$ 583,614
Contributions - member	250,881	272,621	312,846	285,454	349,383
Net investment income	1,326,008	113,345	1,570,826	4,298,357	(1,578,588)
Benefit payments, including refunds of member contributions	(842,482)	(824,613)	(1,020,125)	(1,128,148)	(1,178,572)
Administrative/other (net transfer)	(13,794)	(734,638)	1,205,365	(30,905)	272,738
Net change in plan fiduciary net position	1,349,347	127,407	2,727,785	4,089,401	(1,551,425)
Plan fiduciary net position - beginning	20,739,413	22,088,760	22,216,167	24,943,952	29,033,353
PLAN FIDUCIARY NET POSITION - ENDING	\$ 22,088,760	\$ 22,216,167	\$ 24,943,952	\$ 29,033,353	\$ 27,481,928
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,815,030	\$ 3,865,808	\$ 2,732,816	\$ (907,414)	\$ 2,459,175
Plan fiduciary net position as a percentage of the total pension liability	92.40%	85.20%	90.10%	103.20%	91.80%
Covered payroll	\$ 3,241,982	\$ 3,592,577	\$ 3,695,307	\$ 3,691,175	\$ 3,620,440
Employer's net pension liability (asset) as a percentage of covered payroll	56.00%	107.60%	74.00%	(24.60%)	67.90%

*Changes in assumptions related to investment rate of return, retirement age and mortality were made since the prior measurement date.

**Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

***Changes in assumptions related to discount rate, retirement age and mortality were made since the prior measurement date.

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

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.

OGLE COUNTY, ILLINOIS

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

Last Two Fiscal Years

MEASUREMENT DATE NOVEMBER 30,	2018	2019
TOTAL OPEB LIABILITY		
Service cost	\$ 303,174	\$ 281,836
Interest	198,192	231,417
Changes in assumptions	(307,728)	759,602
Benefit payments	(194,145)	(266,859)
Net change in total OPEB liability	(507)	1,005,996
Total OPEB liability - beginning	5,617,749	5,617,242
TOTAL OPEB LIABILITY - ENDING	\$ 5,617,242	\$ 6,623,238
Covered payroll	\$ 10,067,246	\$ 10,800,252
Employers total OPEB liability as a percentage of covered payroll	55.80%	61.32%

Notes to Required Supplementary Information

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

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

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.

OGLE COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2019

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, 2019.

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, 2019

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes	\$ 9,075,270	\$ 9,358,752	\$ 15,828	\$ 9,374,580
Fines and fees	1,817,458	2,722,992	(175,342)	2,547,650
Intergovernmental	1,225,863	1,151,790	37,760	1,189,550
Investment income	-	22,508	-	22,508
Miscellaneous income	30,000	25,412	980	26,392
Total revenues	<u>\$ 12,148,591</u>	<u>\$ 13,281,454</u>	<u>\$ (120,774)</u>	<u>\$ 13,160,680</u>
EXPENDITURES				
Current				
General government				
County properties	\$ 856,526	\$ 861,527	\$ (3,433)	\$ 858,094
County Treasurer	208,079	205,460	1	205,461
H.E.W. Committee	40,000	40,000	-	40,000
County clerks and elections	434,710	414,199	-	414,199
Insurance committee	1,964,158	1,954,558	-	1,954,558
Finance committee	408,894	408,893	8,000	416,893
Assessor	219,564	215,809	-	215,809
Superintendent of schools	56,171	56,171	-	56,171
Zoning	184,216	184,215	(4,150)	180,065
Information technology	229,686	228,189	-	228,189
Public safety				
Sheriff	3,749,554	3,709,160	38,175	3,747,335
Coroner	251,240	251,240	(2,956)	248,284
Corrections	1,963,133	1,957,052	(44,349)	1,912,703
Judiciary and court related				
State's Attorney	693,897	692,290	-	692,290
Circuit Clerk	633,000	632,043	-	632,043
Judiciary	337,189	324,982	-	324,982
Probation	676,255	662,966	-	662,966
Focus House	1,079,833	1,074,091	5	1,074,096
Total expenditures	<u>\$ 13,986,105</u>	<u>\$ 13,872,845</u>	<u>\$ (8,707)</u>	<u>\$ 13,864,138</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 2,006,599	\$ 690,074	\$ -	\$ 690,074
Transfers (out)	(82,885)	(123,230)	-	(123,230)
Total other financing sources (uses)	<u>\$ 1,923,714</u>	<u>\$ 566,844</u>	<u>\$ -</u>	<u>\$ 566,844</u>

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ADJUSTMENT TO GAAP BASIS -
COUNTY HIGHWAY FUND**

For the Year Ended November 30, 2019

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 1,650,000	\$ 1,589,824	\$ -	\$ 1,589,824
Intergovernmental	228,000	389,804	-	389,804
Investment income	1,000	15,300	-	15,300
Total revenues	<u>\$ 1,879,000</u>	<u>\$ 1,994,928</u>	<u>\$ -</u>	<u>\$ 1,994,928</u>
EXPENDITURES				
Current				
Highways and streets	\$ 2,512,150	\$ 1,870,880	\$ (69,251)	\$ 1,801,629
Capital outlay	567,000	539,504	(61,300)	478,204
Total expenditures	<u>\$ 3,079,150</u>	<u>\$ 2,410,384</u>	<u>\$ (130,551)</u>	<u>\$ 2,279,833</u>
OTHER FINANCING SOURCES (USES)				
Transfers (out)	\$ -	\$ (15,299)	\$ -	\$ (15,299)
Proceeds from the sale of capital assets	16,000	292	-	292
Total other financing sources (uses)	<u>\$ 16,000</u>	<u>\$ (15,007)</u>	<u>\$ -</u>	<u>\$ (15,007)</u>

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ADJUSTMENT TO GAAP BASIS -
ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended November 30, 2019

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 2,000,000	\$ 1,998,882	\$ -	\$ 1,998,882
Investment income	10,000	37,191	-	37,191
Total revenues	<u>\$ 2,010,000</u>	<u>\$ 2,036,073</u>	<u>\$ -</u>	<u>\$ 2,036,073</u>
EXPENDITURES				
Current				
General government	\$ 437,580	\$ 141,482	\$ 313,094	\$ 454,576
Public safety	924,440	505,901	(468,777)	37,124
Judiciary and court related	536,800	296,711	(13,907)	282,804
Highways and streets	176,220	117,601	101,059	218,660
Health and welfare	124,960	78,184	63,956	142,140
Total expenditures	<u>\$ 2,200,000</u>	<u>\$ 1,139,879</u>	<u>\$ (4,575)</u>	<u>\$ 1,135,304</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	\$ (10,000)	\$ (237,192)	\$ 200,000	\$ (37,192)
Total other financing sources (uses)	<u>\$ (10,000)</u>	<u>\$ (237,192)</u>	<u>\$ 200,000</u>	<u>\$ (37,192)</u>

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ADJUSTMENT TO GAAP BASIS - 911 EMERGENCY FUND

For the Year Ended November 30, 2019

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Intergovernmental	\$ -	\$ 806,881	\$ 70,050	\$ 876,931
Investment income	-	66,944	6,117	73,061
Miscellaneous income	-	11,109	-	11,109
Total revenues	\$ -	\$ 884,934	\$ 76,167	\$ 961,101
EXPENDITURES				
Current				
Public safety	\$ 633,500	\$ 440,588	\$ 7,753	\$ 448,341
Capital outlay	917,000	221,015	-	221,015
Total expenditures	\$ 1,550,500	\$ 661,603	\$ 7,753	\$ 669,356

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ADJUSTMENT TO GAAP BASIS -
FEDERAL AID MATCHING FUND**

For the Year Ended November 30, 2019

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 825,000	\$ 794,912	\$ -	\$ 794,912
Investment income	500	5,107	-	5,107
Total revenues	\$ 825,500	\$ 800,019	\$ -	\$ 800,019
EXPENDITURES				
Current				
Highways and streets	\$ 85,000	\$ 68,875	\$ -	\$ 68,875
Capital outlay	940,500	748,841	(48,475)	700,366
Total expenditures	\$ 1,025,500	\$ 817,716	\$ (48,475)	\$ 769,241

(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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
TAXES				
Property taxes	\$ 4,458,270	\$ 4,458,270	\$ 4,292,499	\$ (165,771)
State income tax	2,200,000	2,200,000	2,446,428	246,428
State sales tax	1,325,000	1,325,000	1,383,746	58,746
Local use tax	656,000	656,000	748,742	92,742
Replacement taxes	410,000	410,000	467,030	57,030
Other taxes	26,000	26,000	20,307	(5,693)
Total taxes	9,075,270	9,075,270	9,358,752	283,482
FINES AND FEES				
Police vehicle fee	8,000	8,000	7,431	(569)
Public defender fee	2,500	2,500	802	(1,698)
Computer rent	6,000	6,000	5,600	(400)
Fingerprinting	600	600	200	(400)
Take bond fee	11,000	11,000	19,515	8,515
Jail boarding	870,000	870,000	771,135	(98,865)
Tower rent	17,500	17,500	17,800	300
Building rent	-	-	2,850	2,850
Licenses (liquor, recreation and other)	82,858	82,858	82,921	63
Cable TV	98,000	98,000	98,246	246
Administrative court fee	5,500	5,500	-	(5,500)
Indemnity cost	6,500	6,500	5,720	(780)
Restitution	1,500	1,500	150	(1,350)
Sheriff sale fee	-	-	24,600	24,600
DUI education fee	-	-	1,412	1,412
Criminal fines	100,000	100,000	79,823	(20,177)
Traffic fines	370,000	370,000	363,090	(6,910)
Bailiff fee	88,000	88,000	125,185	37,185
County traffic fee	140,000	140,000	100,547	(39,453)
County officers monthly charges	-	-	848,388	848,388
County officers fees and penalties	-	-	153,024	153,024
Copy fees	9,500	9,500	14,553	5,053
Total fines and fees	1,817,458	1,817,458	2,722,992	905,534
INTERGOVERNMENTAL				
Public defender reimbursement	42,000	42,000	42,735	735
Foster care reimbursements	300,000	300,000	88,705	(211,295)
State portion probation officers salary	402,402	402,402	453,637	51,235
State portion supervisor of assessments salary	39,000	39,000	26,396	(12,604)
Sheriff's department grants	50,000	50,000	107,883	57,883
State portion states attorney salary	145,000	145,000	149,531	4,531
State victim reimbursement	25,000	25,000	24,933	(67)
School reimbursements	150,000	150,000	257,800	107,800
Alternative to suspension	-	-	170	170
Grants	12,461	12,461	-	(12,461)
Illinois juvenile contract	60,000	60,000	-	(60,000)
Total intergovernmental	1,225,863	1,225,863	1,151,790	(74,073)
INVESTMENT INCOME				
	-	-	22,508	22,508
MISCELLANEOUS				
	30,000	30,000	25,412	(4,588)
Total revenues	12,148,591	12,148,591	13,281,454	1,132,863

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
TRANSFERS IN (OUT)				
Long range capital improvement	\$ 220,000	\$ 220,000	\$ 271,008	\$ 51,008
OEMA	40,000	40,000	40,000	-
County officers	1,500,000	1,500,000	232,467	(1,267,533)
Document storage	45,000	45,000	45,000	-
County automation - circuit	45,000	45,000	45,000	-
Solid waste	100,000	100,000	-	(100,000)
Dependent children	56,599	56,599	56,599	-
Revolving vehicle purchase	-	-	(40,000)	(40,000)
Board of health	(82,885)	(82,885)	(83,230)	(345)
Total transfers in (out)	1,923,714	1,923,714	566,844	(1,356,870)
TOTAL REVENUES AND TRANSFERS	\$ 14,072,305	\$ 14,072,305	\$ 13,848,298	\$ (224,007)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT				
County properties				
Personnel				
Maintenance salaries	\$ 269,041	\$ 316,776	\$ 313,709	\$ (3,067)
Total personnel	269,041	316,776	313,709	(3,067)
Commodities				
Copy paper	10,000	10,000	9,563	(437)
Janitor supplies	17,000	17,000	13,007	(3,993)
Uniforms	2,000	2,000	1,800	(200)
Total commodities	29,000	29,000	24,370	(4,630)
Contractual				
Disposal	8,000	8,000	8,954	954
Electricity	180,000	180,000	187,086	7,086
Fuel	60,000	60,000	44,980	(15,020)
Telephone, cell phones and pagers	62,500	62,500	54,864	(7,636)
Water service	40,000	40,000	47,061	7,061
Training expenses	-	-	599	599
Gasoline	4,000	4,000	6,755	2,755
Vehicle maintenance	5,000	5,000	5,476	476
Repairs and maintenance	80,000	80,000	133,188	53,188
Repairs and maintenance - Planned	10,000	10,000	2,450	(7,550)
Repairs and maintenance - Weld Park	6,500	6,500	6,500	-
Less overhead costs charged to Other departments and funds	(25,000)	(25,000)	(20,000)	5,000
Total contractual	431,000	431,000	477,913	46,913
Capital outlay				
Computer maintenance	68,000	68,000	45,260	(22,740)
Equipment purchases	500	500	275	(225)
Vehicle purchases	11,250	11,250	-	(11,250)
Total capital outlay	79,750	79,750	45,535	(34,215)
Total county properties	808,791	856,526	861,527	5,001
County Treasurer				
Personnel				
Treasurer's office salaries	127,979	127,979	127,757	(222)
Part time/extra time	37,000	37,000	34,443	(2,557)
Total personnel	164,979	164,979	162,200	(2,779)
Commodities				
Official publications	1,100	1,100	1,012	(88)
Office supplies	23,000	23,000	24,060	1,060
Total commodities	24,100	24,100	25,072	972

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
County Treasurer (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 2,000	\$ 2,000	\$ 1,784	\$ (216)
Maintenance - office equipment	1,000	1,000	600	(400)
Software maintenance	16,000	16,000	15,804	(196)
Total contractual	19,000	19,000	18,188	(812)
Total county treasurer	208,079	208,079	205,460	(2,619)
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	284,210	284,210	284,517	307
Part time/extra time	3,000	3,000	6,453	3,453
Election's office salaries	32,000	32,000	24,989	(7,011)
Total personnel	319,210	319,210	315,959	(3,251)
Commodities				
Office supplies	8,500	8,500	5,166	(3,334)
Election publications	9,000	9,000	4,276	(4,724)
Election supplies	35,000	35,000	33,919	(1,081)
Voter registration	18,000	18,000	5,287	(12,713)
Total commodities	70,500	70,500	48,648	(21,852)
Contractual				
Travel expense, dues and seminars	2,000	2,000	2,756	756
Software maintenance	43,000	43,000	46,836	3,836
Total contractual	45,000	45,000	49,592	4,592
Total county clerk and elections	434,710	434,710	414,199	(20,511)
Insurance committee				
Contractual				
Hospital and medical insurance	1,964,158	1,964,158	1,954,558	(9,600)
Total contractual	1,964,158	1,964,158	1,954,558	(9,600)
Total insurance committee	1,964,158	1,964,158	1,954,558	(9,600)

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Finance Committee				
Personnel				
County board salary and mileage	\$ 90,000	\$ 90,000	\$ 109,350	\$ 19,350
Part time/extra time	25,000	25,000	25,000	-
Administrative hearing officer	2,500	2,500	2,400	(100)
Personnel committee	5,000	5,000	2,275	(2,725)
Total personnel	122,500	122,500	139,025	16,525
Commodities				
Office publications	100	100	845	745
Office supplies	2,500	2,500	1,343	(1,157)
Total commodities	2,600	2,600	2,188	(412)
Contractual				
Auditing county office	55,000	55,000	58,610	3,610
Association dues	25,000	25,000	34,581	9,581
Contingencies	609,000	191,994	161,441	(30,553)
Postage meter and rental	4,800	4,800	5,940	1,140
N.W. Illinois Criminal Justice System	4,000	4,000	4,108	108
Total contractual	697,800	280,794	264,680	(16,114)
Capital outlay				
Other capital improvements	3,000	3,000	3,000	-
Total capital outlay	3,000	3,000	3,000	-
Total finance committee	825,900	408,894	408,893	(1)
Assessor				
Personnel				
Assessments office salaries	178,289	152,186	150,840	(1,346)
Board of Review salaries and expense	10,815	10,815	10,903	88
Total personnel	189,104	163,001	161,743	(1,258)
Commodities				
Office publications - assessments office	27,000	27,000	25,524	(1,476)
Office supplies - assessment office	7,500	7,500	8,352	852
Purchase of office equipment	1,900	1,900	1,686	(214)
Board of Review official publications	300	300	-	(300)
Office supplies - Board of Review	3,000	3,000	4,513	1,513
Total commodities	39,700	39,700	40,075	375

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Assessor (Continued)				
Contractual				
Assessor's school per diem and mileage	\$ 500	\$ 500	\$ -	\$ (500)
Travel expense, dues and seminars	750	750	407	(343)
Mapping	2,500	2,500	900	(1,600)
Software maintenance	12,863	12,863	12,684	(179)
Maintenance - office equipment	250	250	-	(250)
Total contractual	16,863	16,863	13,991	(2,872)
Total assessor	245,667	219,564	215,809	(3,755)
Superintendent of Schools				
Personnel				
Salary - clerk	33,000	33,121	33,121	-
Total personnel	33,000	33,121	33,121	-
Commodities				
Office supplies	-	-	138	138
Total commodities	-	-	138	138
Contractual				
Rent	8,000	8,000	8,000	-
Contractual services	10,000	10,000	9,404	(596)
Travel expense	5,050	5,050	5,508	458
Total contractual	23,050	23,050	22,912	(138)
Total superintendent of schools	56,050	56,171	56,171	-
Zoning				
Personnel				
Zoning office salaries	155,850	159,111	163,260	4,149
Total personnel	155,850	159,111	163,260	4,149
Commodities				
Publications	1,000	1,000	753	(247)
Office equipment	1,000	1,000	365	(635)
Office supplies	3,500	3,500	3,708	208
Total commodities	5,500	5,500	4,826	(674)
Contractual				
Hearings - Board of Appeals	3,625	3,625	2,422	(1,203)
Regional planning commission	3,780	3,780	2,925	(855)
Seminars, dues and travel expense	5,250	5,250	4,440	(810)

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Zoning (Continued)				
Contractual (Continued)				
Vehicle purchase	\$ 4,150	\$ 4,150	\$ 4,150	\$ -
Vehicle maintenance	1,200	1,200	734	(466)
Maintenance - office equipment	1,600	1,600	1,458	(142)
Total contractual	19,605	19,605	16,129	(3,476)
Total zoning	180,955	184,216	184,215	(1)
Information Technology				
Personnel				
Information technology salaries	104,845	81,795	81,793	(2)
Total personnel	104,845	81,795	81,793	(2)
Contractual				
IT/network administration	20,340	20,340	20,531	191
Internet service	7,700	7,700	7,374	(326)
Website maintenance	2,800	2,800	2,574	(226)
Training expenses	2,000	2,000	302	(1,698)
Mileage	1,500	1,500	401	(1,099)
Vehicle maintenance	500	500	374	(126)
Computer hardware and software	12,290	12,290	20,550	8,260
Software maintenance	50,309	50,309	47,701	(2,608)
Hardware maintenance	50,452	50,452	46,589	(3,863)
Total contractual	147,891	147,891	146,396	(1,495)
Total information technology	252,736	229,686	228,189	(1,497)
Total general government	\$ 5,017,046	\$ 4,602,004	\$ 4,569,021	\$ (32,983)
PUBLIC SAFETY				
Sheriff				
Personnel				
Sheriff's department salaries	\$ 2,095,390	\$ 2,227,190	\$ 2,226,370	\$ (820)
Bailiff's salaries	191,238	222,238	253,359	31,121
School training and personnel expense	5,000	5,000	2,013	(2,987)
Part time/extra time	80,000	80,000	17,725	(62,275)
Overtime	105,000	105,000	136,329	31,329
Holidays	80,000	80,000	82,234	2,234
E.S.D.A. salaries	61,604	61,604	61,009	(595)
Emergency communications salaries	595,134	636,634	648,749	12,115
Less personnel costs charged to other funds	(150,000)	(150,000)	(150,381)	(381)
Total personnel	3,063,366	3,267,666	3,277,407	9,741

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Sheriff (Continued)				
Commodities				
Office and jail supplies	\$ 16,800	\$ 16,800	\$ 18,411	\$ 1,611
Uniforms	20,200	20,200	21,989	1,789
Weapons and ammunition	18,500	18,500	15,915	(2,585)
Office equipment	2,500	2,500	-	(2,500)
Total commodities	58,000	58,000	56,315	(1,685)
Contractual				
Training	35,000	35,000	30,430	(4,570)
Squad car maintenance	45,000	45,000	45,345	345
Maintenance of copiers	7,000	7,000	10,622	3,622
Maintenance of computers	31,000	31,000	28,123	(2,877)
Maintenance of police radios	54,500	54,500	59,609	5,109
E.S.D.A.	111,200	111,200	116,483	5,283
Total contractual	283,700	283,700	290,612	6,912
Capital outlay				
Computers	26,765	26,765	15,974	(10,791)
Vehicle	113,423	113,423	68,852	(44,571)
Total capital outlay	140,188	140,188	84,826	(55,362)
Total sheriff	3,545,254	3,749,554	3,709,160	(40,394)
Coroner				
Personnel				
Coroner salaries	171,920	194,762	194,761	(1)
Total personnel	171,920	194,762	194,761	(1)
Contractual				
Autopsies	31,000	38,136	37,342	(794)
Lab fees	7,000	13,586	13,585	(1)
Petroleum products	1,800	1,800	2,596	796
Total contractual	39,800	53,522	53,523	1
Capital outlay				
Vehicle	2,956	2,956	2,956	-
Total capital outlay	2,956	2,956	2,956	-
Total coroner	214,676	251,240	251,240	-

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Corrections				
Personnel				
Corrections salaries	\$ 1,482,826	\$ 1,556,126	\$ 1,601,956	\$ 45,830
Total personnel	1,482,826	1,556,126	1,601,956	45,830
Commodities				
Office supplies	32,500	32,500	34,797	2,297
Petroleum products	4,200	4,200	3,680	(520)
Food for county prisoners	170,000	170,000	149,914	(20,086)
Uniforms	7,000	7,000	6,824	(176)
Weapons and ammunition	3,000	3,000	2,760	(240)
Total commodities	216,700	216,700	197,975	(18,725)
Contractual				
Training expense	16,000	16,000	1,564	(14,436)
Out of state travel	5,500	5,500	3,260	(2,240)
Medical expense	126,307	126,307	113,111	(13,196)
Prisoner mental health	15,000	15,000	15,000	-
Vehicle maintenance	2,000	2,000	1,046	(954)
Computer hardware and software	1,000	1,000	-	(1,000)
Computer maintenance	19,000	19,000	17,972	(1,028)
Office equipment maintenance	5,500	5,500	5,168	(332)
Total contractual	190,307	190,307	157,121	(33,186)
Total corrections	1,889,833	1,963,133	1,957,052	(6,081)
Total public safety	\$ 5,649,763	\$ 5,963,927	\$ 5,917,452	\$ (46,475)
JUDICIARY AND COURT RELATED				
State's attorney				
Personnel				
State attorney's office salaries	\$ 540,797	\$ 592,797	\$ 593,198	\$ 401
State witnesses - fees	41,100	41,100	41,205	105
Illinois state's attorney and appellate prosecutor	18,000	18,000	18,000	-
Total personnel	599,897	651,897	652,403	506
Commodities				
Office supplies - state's attorney	14,500	14,500	14,870	370
Legal materials and books	16,000	16,000	13,368	(2,632)
Total commodities	30,500	30,500	28,238	(2,262)

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
State's attorney (Continued)				
Contractual				
Expert witnesses	\$ 1,500	\$ 1,500	\$ 750	\$ (750)
Travel expenses, seminars and dues	7,000	7,000	8,601	1,601
Printing appeals and transcripts	2,500	2,500	1,806	(694)
Maintenance - office equipment	500	500	492	(8)
Total contractual	11,500	11,500	11,649	149
Total state's attorney	641,897	693,897	692,290	(1,607)
Circuit Clerk				
Personnel				
Circuit clerk office salaries	567,500	600,000	599,896	(104)
Total personnel	567,500	600,000	599,896	(104)
Commodities				
Juvenile publications	1,000	1,000	855	(145)
Jury commission supplies	5,000	5,000	5,000	-
Office supplies	4,000	4,000	3,267	(733)
Total commodities	10,000	10,000	9,122	(878)
Contractual				
CASA	12,500	12,500	12,500	-
Travel expenses, seminars and dues	500	500	527	27
Postage	10,000	10,000	9,998	(2)
Total contractual	23,000	23,000	23,025	25
Total circuit clerk	600,500	633,000	632,043	(957)
Judiciary				
Personnel				
Judges reimbursement salary	2,440	2,440	2,429	(11)
Public defenders on contract	192,718	192,718	192,717	(1)
Administrative assistant salary	47,743	47,743	47,743	-
Total personnel	242,901	242,901	242,889	(12)
Commodities				
Office supplies	3,000	3,000	3,173	173
Law library materials	13,000	13,000	15,474	2,474
Purchase - office equipment	3,500	3,500	5,990	2,490
Total commodities	19,500	19,500	24,637	5,137

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Judiciary (Contineud)				
Contractual				
Appointed attorneys	\$ 44,000	\$ 30,278	\$ 26,363	\$ (3,915)
Expert witness	2,000	2,000	2,412	412
Interpreter	15,000	15,000	9,706	(5,294)
Seminars	4,000	4,000	3,903	(97)
Psychiatric cases	8,000	8,000	2,697	(5,303)
Jurors circuit court - per diem and mileage	22,745	12,010	9,435	(2,575)
Maintenance - office equipment	3,500	3,500	2,940	(560)
Total contractual	99,245	74,788	57,456	(17,332)
Total judiciary	361,646	337,189	324,982	(12,207)
Probation				
Personnel				
Salaries	622,000	622,000	637,252	15,252
Part time/extra time	25,420	25,299	12,027	(13,272)
Total personnel	647,420	647,299	649,279	1,980
Contractual				
Juvenile detention fees	41,000	28,956	13,687	(15,269)
Total contractual	41,000	28,956	13,687	(15,269)
Total probation	688,420	676,255	662,966	(13,289)
Focus House				
Personnel				
Salaries	651,465	704,465	765,669	61,204
Part time/extra time	203,368	203,368	147,547	(55,821)
Tuition reimbursement	2,000	2,000	1,500	(500)
Total personnel	856,833	909,833	914,716	4,883
Commodities				
Supplies	9,000	9,000	8,453	(547)
Total commodities	9,000	9,000	8,453	(547)
Contractual				
Electricity	30,000	30,000	22,590	(7,410)
Gas	5,000	5,000	5,099	99
Cable TV	1,500	1,500	1,471	(29)
CASA	12,500	12,500	12,500	-
Auditing	10,000	10,000	-	(10,000)
Telephone	3,500	3,500	2,789	(711)

(This schedule 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, 2019

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Focus House (Continued)				
Contractual (Continued)				
Training	\$ 7,500	\$ 7,500	\$ 8,883	\$ 1,383
Sex offender/polygraph service	27,500	27,500	12,289	(15,211)
Repair and maintenance	15,000	15,000	47,636	32,636
Food for county prisoners	25,000	25,000	19,456	(5,544)
Transportation and conferences	7,500	7,500	3,994	(3,506)
Computer hardware and software	1,000	1,000	973	(27)
Safety equipment	2,000	2,000	1,622	(378)
Electronic monitoring/GPS	500	500	-	(500)
Office equipment maintenance	1,000	1,000	686	(314)
Medical expenses and personal care	11,500	11,500	10,934	(566)
Total contractual	161,000	161,000	150,922	(10,078)
Total focus house	1,026,833	1,079,833	1,074,091	(5,742)
Total judiciary and court related	3,319,296	3,420,174	3,386,372	(33,802)
TOTAL EXPENDITURES	\$ 13,986,105	\$ 13,986,105	\$ 13,872,845	\$ (113,260)

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
ASSETS					
Cash and cash equivalents	\$ 1,633,800	\$ 55,736	\$ 296,904	\$ 44,795	\$ 473,830
Investments	-	-	-	-	-
Property taxes receivable	834,000	-	-	34,080	983,550
Accounts receivable	-	-	141,585	-	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 2,467,800	\$ 55,736	\$ 438,489	\$ 78,875	\$ 1,457,380
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 21,114	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	21,114	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	834,000	-	-	34,080	983,550
Total deferred inflows of resources	834,000	-	-	34,080	983,550
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	1,612,686	55,736	438,489	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	44,795	473,830
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	1,612,686	55,736	438,489	44,795	473,830
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,467,800	\$ 55,736	\$ 438,489	\$ 78,875	\$ 1,457,380

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution	Cooperative Extension Service	
\$ 543,764	\$ 3,083	\$ 80,676	\$ 8,055	\$ 15,028	\$ -	\$ 24,546	\$ 882,684	\$ 142,442	
-	-	-	-	-	-	-	-	-	
-	-	-	-	258,750	76,000	-	875,000	142,500	
54,027	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 597,791	\$ 3,083	\$ 80,676	\$ 8,055	\$ 273,778	\$ 76,000	\$ 24,546	\$ 1,757,684	\$ 284,942	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	258,750	76,000	-	875,000	142,500	
-	-	-	-	258,750	76,000	-	875,000	142,500	
-	-	-	-	-	-	-	882,684	-	
-	3,083	-	-	-	-	24,546	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
597,791	-	80,676	8,055	15,028	-	-	-	-	
-	-	-	-	-	-	-	-	142,442	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
597,791	3,083	80,676	8,055	15,028	-	24,546	882,684	142,442	
\$ 597,791	\$ 3,083	\$ 80,676	\$ 8,055	\$ 273,778	\$ 76,000	\$ 24,546	\$ 1,757,684	\$ 284,942	

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	Special Revenue				
	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library	Court Document Storage
ASSETS					
Cash and cash equivalents	\$ 14,086	\$ 2,479	\$ -	\$ 4,278	\$ 209,790
Investments	-	-	64,122	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	1,952	10,569
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 14,086	\$ 2,479	\$ 64,122	\$ 6,230	\$ 220,359
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	2,479	-	-	-
Judiciary and court related	14,086	-	-	6,230	220,359
Highways and streets	-	-	64,122	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	14,086	2,479	64,122	6,230	220,359
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 14,086	\$ 2,479	\$ 64,122	\$ 6,230	\$ 220,359

Special Revenue											
Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance	Recorder's Automation	Circuit Clerk Support and Maintenance			
\$ 30,221	\$ -	\$ 76	\$ 322,204	\$ 596	\$ 3,833	\$ 48,535	\$ 286,845	\$ 7,581			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	7,344	-	8,677	-	-	8,521	9,261	1,890			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
\$ 30,221	\$ 7,344	\$ 76	\$ 330,881	\$ 596	\$ 3,833	\$ 57,056	\$ 296,106	\$ 9,471			
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
-	47,957	-	-	-	-	-	-	-			
-	-	-	28,614	-	-	-	-	-			
-	47,957	-	28,614	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
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-	-	-	-	-	-	-	-	-			
-	-	76	-	-	-	-	-	-			
-	-	-	302,267	596	3,833	-	-	9,471			
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-	-	-	-	-	-	-	-	-			
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30,221	-	-	-	-	-	57,056	296,106	-			
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-	(40,613)	-	-	-	-	-	-	-			
30,221	(40,613)	76	302,267	596	3,833	57,056	296,106	9,471			
\$ 30,221	\$ 7,344	\$ 76	\$ 330,881	\$ 596	\$ 3,833	\$ 57,056	\$ 296,106	\$ 9,471			

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	Special Revenue				
	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment	Arrestee's Medical Cost	Recorder's GIS
ASSETS					
Cash and cash equivalents	\$ 6,346	\$ 7,938	\$ 51,952	\$ 76,042	\$ 16,771
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	-	4,903	6,307	875	13,584
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 6,346	\$ 12,841	\$ 58,259	\$ 76,917	\$ 30,355
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	6,346	-	58,259	76,917	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	12,841	-	-	30,355
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	6,346	12,841	58,259	76,917	30,355
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,346	\$ 12,841	\$ 58,259	\$ 76,917	\$ 30,355

Special Revenue										
Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration	Federal/State Grants	Coroner's Fee	Insurance Premium Levy		
\$ 57,957	\$ 2,256	\$ 231,106	\$ 213,125	\$ 6,408	\$ 23,011	\$ 7,768	\$ 8,015	\$ 828,526		
-	-	300,000	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	575,000		
-	-	-	10,216	798	3,144	29,260	-	-		
-	-	-	-	-	-	-	-	-		
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\$ 57,957	\$ 2,256	\$ 531,106	\$ 223,341	\$ 7,206	\$ 26,155	\$ 37,028	\$ 8,015	\$ 1,403,526		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
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OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2019

	Special Revenue				
	E-Citation Circuit Clerk	E-Citation Sheriff	Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund
ASSETS					
Cash and cash equivalents	\$ 7,268	\$ 10,674	\$ 11,104	\$ 46,943	\$ 20,146
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	3,350	-	-	-	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 10,618	\$ 10,674	\$ 11,104	\$ 46,943	\$ 20,146
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	10,674	11,104	46,943	-
Judiciary and court related	10,618	-	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	-	-	-	20,146
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances	10,618	10,674	11,104	46,943	20,146
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 10,618	\$ 10,674	\$ 11,104	\$ 46,943	\$ 20,146

Special Revenue			Capital Projects		Debt Service		Total Nonmajor Governmental Funds
Public Defender Automation	Canine Account	Education Account	Revolving Vehicle Purchase	Thorpe Road Overpass	GOARS, Series 2018		
\$ 577	\$ 8,341	\$ 4,523	\$ 819,685	\$ -	\$ 1,018,307	\$	8,620,656
-	-	-	-	394,284	800,000		1,558,406
-	-	-	-	-	-		3,778,880
-	-	-	-	-	-		316,263
-	-	-	-	-	16,065		16,065
-	-	-	-	-	-		-
-	-	-	195,635	-	-		195,635
\$ 577	\$ 8,341	\$ 4,523	\$ 1,015,320	\$ 394,284	\$ 1,834,372	\$	14,485,905
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	21,114
-	-	-	-	-	-		47,957
-	-	-	-	-	-		28,614
-	-	-	-	-	-		97,685
-	-	-	-	-	-		3,778,880
-	-	-	-	-	-		3,778,880
-	-	-	-	-	-		882,684
-	8,341	4,523	-	-	-		253,291
577	-	-	-	-	-		824,739
-	-	-	-	394,284	-		2,565,317
-	-	-	-	-	-		828,526
-	-	-	-	-	-		1,228,190
-	-	-	-	-	-		1,217,514
-	-	-	1,015,320	-	-		1,015,320
-	-	-	-	-	1,834,372		1,834,372
-	-	-	-	-	-		(40,613)
577	8,341	4,523	1,015,320	394,284	1,834,372		10,609,340
\$ 577	\$ 8,341	\$ 4,523	\$ 1,015,320	\$ 394,284	\$ 1,834,372	\$	14,485,905

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
REVENUES					
Taxes	\$ 794,912	\$ -	\$ 996,134	\$ 34,020	\$ 829,091
Fines and fees	-	-	-	-	-
Intergovernmental	240,637	-	77,628	-	-
Charges for services	-	-	-	6,140	-
Investment income	34,240	193	4,981	-	2,184
Miscellaneous	-	-	-	-	-
Total revenues	1,069,789	193	1,078,743	40,160	831,275
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	162,431	-	1,032,407	-	-
Health and welfare	-	-	-	34,086	823,811
Capital outlay	788,718	-	50,000	-	-
Debt service					
Interest and fiscal charges	-	-	-	-	-
Total expenditures	951,149	-	1,082,407	34,086	823,811
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	118,640	193	(3,664)	6,074	7,464
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	(34,240)	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(34,240)	-	-	-	-
NET CHANGE IN FUND BALANCES	84,400	193	(3,664)	6,074	7,464
FUND BALANCES, DECEMBER 1	1,528,286	55,543	442,153	38,721	466,366
FUND BALANCES (DEFICIT), NOVEMBER 30	\$ 1,612,686	\$ 55,736	\$ 438,489	\$ 44,795	\$ 473,830

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution	Cooperative Extension Service	
\$ -	\$ -	\$ -	\$ -	\$ 246,423	\$ 65,024	\$ -	\$ 874,565	\$ 142,442	
-	-	148,305	-	-	-	-	-	-	
561,179	3,100	-	-	-	-	327	-	-	
285,828	-	-	22,525	-	-	-	-	-	
7,780	-	2,140	-	-	-	-	11,109	-	
63,011	11,060	5,795	-	-	-	-	2,487	-	
917,798	14,160	156,240	22,525	246,423	65,024	327	888,161	142,442	
-	-	-	-	-	-	-	101,616	142,272	
-	13,858	-	-	-	-	642	363,352	-	
-	-	-	-	-	-	-	213,106	-	
-	-	-	-	-	-	-	84,465	-	
851,148	-	211,516	23,016	244,100	65,024	-	56,154	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
851,148	13,858	211,516	23,016	244,100	65,024	642	818,693	142,272	
66,650	302	(55,276)	(491)	2,323	-	(315)	69,468	170	
83,230	-	-	-	-	-	-	-	-	
-	(56,599)	-	-	-	-	-	(11,109)	-	
-	-	-	-	-	-	-	-	-	
83,230	(56,599)	-	-	-	-	-	(11,109)	-	
149,880	(56,297)	(55,276)	(491)	2,323	-	(315)	58,359	170	
447,911	59,380	135,952	8,546	12,705	-	24,861	824,325	142,272	
\$ 597,791	\$ 3,083	\$ 80,676	\$ 8,055	\$ 15,028	\$ -	\$ 24,546	\$ 882,684	\$ 142,442	

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Special Revenue				
	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library	Court Document Storage
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	232	-	-
Intergovernmental	-	-	-	-	-
Charges for services	3,271	-	-	24,626	108,381
Investment income	-	-	1,518	-	8,320
Miscellaneous	-	7,328	-	-	-
Total revenues	3,271	7,328	1,750	24,626	116,701
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	5,147	-	-	-
Judiciary and court related	2,152	-	-	24,959	47,026
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest and fiscal charges	-	-	-	-	-
Total expenditures	2,152	5,147	-	24,959	47,026
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,119	2,181	1,750	(333)	69,675
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(45,000)
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(45,000)
NET CHANGE IN FUND BALANCES	1,119	2,181	1,750	(333)	24,675
FUND BALANCES, DECEMBER 1	12,967	298	62,372	6,563	195,684
FUND BALANCES (DEFICIT), NOVEMBER 30	\$ 14,086	\$ 2,479	\$ 64,122	\$ 6,230	\$ 220,359

Special Revenue																	
Tax Sale Automation		ESDA Distribution		EOC	Probation Services		Victim Impact		Marriage	County Ordinance		Recorder's Automation	Circuit Clerk Support and Maintenance				
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
-	-	-	-	-	124,399	-	1,179	-	-	63,835	-	-	-	-	-		
-	-	7,114	-	-	-	-	-	-	-	-	-	-	-	4,928	-		
-	-	-	-	-	-	-	-	-	-	-	-	111,360	-	36	-		
-	-	-	-	-	7,421	-	-	7	-	-	-	1,634	-	91	-		
-	-	4,580	-	-	7,160	-	-	660	-	4,408	-	-	-	-	-		
-	-	11,694	-	-	138,980	-	1,179	667	-	68,243	-	112,994	-	5,055	-		
1,877	-	-	-	-	-	-	-	-	-	34,375	-	49,827	-	-	-		
-	43,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	115,077	-	1,500	303	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	26,694	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
1,877	43,669	-	-	-	141,771	-	1,500	303	-	34,375	-	49,827	-	-	-		
(1,877)	(31,975)	-	-	-	(2,791)	-	(321)	364	-	33,868	-	63,167	-	5,055	-		
-	-	-	-	-	3,753	-	-	-	-	-	-	-	-	-	-		
-	(40,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	(40,000)	-	-	-	3,753	-	-	-	-	-	-	-	-	-	-		
(1,877)	(71,975)	-	-	-	962	-	(321)	364	-	33,868	-	63,167	-	5,055	-		
32,098	31,362	76	-	-	301,305	-	917	3,469	-	23,188	-	232,939	-	4,416	-		
\$	30,221	\$	(40,613)	\$	76	\$	302,267	\$	596	\$	3,833	\$	57,056	\$	296,106	\$	9,471

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Special Revenue				
	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment	Arrestee's Medical Cost	Recorder's GIS
REVENUES					
Taxes	\$ -	\$ 46,388	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	172,320
Investment income	-	-	-	-	36
Miscellaneous	-	-	48,935	9,316	-
Total revenues	-	46,388	48,935	9,316	172,356
EXPENDITURES					
Current					
General government	-	47,077	-	-	35,089
Public safety	-	-	18,663	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest and fiscal charges	-	-	-	-	-
Total expenditures	-	47,077	18,663	-	35,089
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(689)	30,272	9,316	137,267
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(216,104)
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(216,104)
NET CHANGE IN FUND BALANCES	-	(689)	30,272	9,316	(78,837)
FUND BALANCES, DECEMBER 1	6,346	13,530	27,987	67,601	109,192
FUND BALANCES (DEFICIT), NOVEMBER 30	\$ 6,346	\$ 12,841	\$ 58,259	\$ 76,917	\$ 30,355

Special Revenue									
Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration	Federal/State Grants	Coroner's Fee	Insurance Premium Levy	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,726	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	54,970	-	-	
7,220	4,058	69,314	108,191	8,150	21,015	-	10,560	-	
-	207	10,503	-	-	-	-	-	-	
-	-	2,486	-	-	-	-	-	6,853	
7,220	4,265	82,303	108,191	8,150	21,015	54,970	10,560	581,579	
2,674	4,391	192,602	-	-	-	61,212	-	553,018	
-	-	-	-	-	-	-	-	-	
-	-	-	29,797	10,019	18,420	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	7,185	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
2,674	4,391	192,602	29,797	10,019	18,420	61,212	7,185	553,018	
4,546	(126)	(110,299)	78,394	(1,869)	2,595	(6,242)	3,375	28,561	
-	-	216,104	-	-	-	-	-	-	
-	-	-	(45,000)	(3,753)	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	216,104	(45,000)	(3,753)	-	-	-	-	
4,546	(126)	105,805	33,394	(5,622)	2,595	(6,242)	3,375	28,561	
53,411	2,382	425,301	189,947	12,828	23,560	43,270	4,640	799,965	
\$ 57,957	\$ 2,256	\$ 531,106	\$ 223,341	\$ 7,206	\$ 26,155	\$ 37,028	\$ 8,015	\$ 828,526	

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Special Revenue				
	E-Citation Circuit Clerk	E-Citation Sheriff	Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	5,383	146,218	-
Intergovernmental	-	-	-	-	-
Charges for services	17,482	2,473	-	-	-
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	18,048	-
Total revenues	17,482	2,473	5,383	164,266	-
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	10,671	132,407	-
Judiciary and court related	10,000	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	60,708	-
Debt service					
Interest and fiscal charges	-	-	-	-	-
Total expenditures	10,000	-	10,671	193,115	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,482	2,473	(5,288)	(28,849)	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	44,270	-
Total other financing sources (uses)	-	-	-	44,270	-
NET CHANGE IN FUND BALANCES	7,482	2,473	(5,288)	15,421	-
FUND BALANCES, DECEMBER 1	3,136	8,201	16,392	31,522	20,146
FUND BALANCES (DEFICIT), NOVEMBER 30	\$ 10,618	\$ 10,674	\$ 11,104	\$ 46,943	\$ 20,146

			Capital Projects			Debt Service	Total Nonmajor Governmental Funds
Public Defender Automation	Canine Fund	Education Fund	Revolving Vehicle Purchase	Thorpe Road Overpass	GOARS, Series 2018		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	4,603,725
-	-	-	-	-	-		489,551
-	-	-	-	-	-		949,883
577	-	-	-	-	-		983,527
-	-	-	15,810	8,696	28,914		145,784
-	11,285	8,985	-	-	-		212,397
577	11,285	8,985	15,810	8,696	28,914		7,384,867
-	-	-	-	-	-		1,226,030
-	2,944	4,462	-	-	-		595,815
-	-	-	-	-	-		472,359
-	-	-	-	-	-		1,279,303
-	-	-	-	-	-		2,316,040
-	-	-	-	-	-		926,120
-	-	-	-	-	138,468		138,468
-	-	-	-	-	138,468		6,954,135
577	8,341	4,523	15,810	8,696	(109,554)		430,732
-	-	-	40,000	-	1,943,926		2,287,013
-	-	-	(16,790)	-	-		(468,595)
-	-	-	-	-	-		44,270
-	-	-	23,210	-	1,943,926		1,862,688
577	8,341	4,523	39,020	8,696	1,834,372		2,293,420
-	-	-	976,300	385,588	-		8,315,920
\$ 577	\$ 8,341	\$ 4,523	\$ 1,015,320	\$ 394,284	\$ 1,834,372	\$	10,609,340

PROPRIETARY FUNDS

OGLE COUNTY, ILLINOIS

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

November 30, 2019

	Medical Insurance	Self Insurance Reserve	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,311,997	\$ 25,566	\$ 1,337,563
Total current assets	1,311,997	25,566	1,337,563
Total assets	1,311,997	25,566	1,337,563
CURRENT LIABILITIES			
Claims payable	190,658	-	190,658
Total current liabilities	190,658	-	190,658
Total liabilities	190,658	-	190,658
NET POSITION			
Unrestricted	1,121,339	25,566	1,146,905
TOTAL NET POSITION	<u>\$ 1,121,339</u>	<u>\$ 25,566</u>	<u>\$ 1,146,905</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, 2019

	Medical Insurance	Self Insurance Reserve	Total
OPERATING REVENUES			
Charges for services			
Employee contributions	\$ 816,577	\$ -	\$ 816,577
Employer contributions	2,336,249	-	2,336,249
Retirees and other contributions	479,498	-	479,498
Total operating revenues	3,632,324	-	3,632,324
OPERATING EXPENSES			
Operations			
Personnel services	2,000	55,848	57,848
Contractual services	3,594,935	12,131	3,607,066
Total operating expenses	3,596,935	67,979	3,664,914
OPERATING INCOME (LOSS)	35,389	(67,979)	(32,590)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	3	571	574
Other income	-	60,174	60,174
Total non-operating revenues (expenses)	3	60,745	60,748
CHANGE IN NET POSITION	35,392	(7,234)	28,158
NET POSITION, DECEMBER 1	1,085,947	32,800	1,118,747
NET POSITION, NOVEMBER 30	\$ 1,121,339	\$ 25,566	\$ 1,146,905

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2019

	Medical Insurance	Self Insurance Reserve	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 2,336,249	\$ -	\$ 2,336,249
Receipts from plan participants	1,296,075	-	1,296,075
Payments to suppliers	(3,592,870)	(12,131)	(3,605,001)
Payments to employees	-	(55,848)	(55,848)
Net cash from operating activities	39,454	(67,979)	(28,525)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Other income	-	60,174	60,174
Net cash from noncapital financing activities	-	60,174	60,174
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	3	571	574
Net cash from investing activities	3	571	574
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	39,457	(7,234)	32,223
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,272,540	32,800	1,305,340
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 1,311,997	\$ 25,566	\$ 1,337,563
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 35,389	\$ (67,979)	\$ (32,590)
Adjustments to reconcile operating income to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Claims payable	4,065	-	4,065
NET CASH FROM OPERATING ACTIVITIES	\$ 39,454	\$ (67,979)	\$ (28,525)

(See independent auditor's report.)

FIDUCIARY FUNDS

OGLE COUNTY, ILLINOIS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended November 30, 2019

	Balances December 1	Additions	Deductions	Balances November 30
Total All Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 1,470,764	\$ 404,104,885	\$ 403,901,636	\$ 1,674,013
Accounts receivable	129,965	309,907	23,193	416,679
Investments	500,000	-	-	500,000
TOTAL ASSETS	\$ 2,100,729	\$ 404,414,792	\$ 403,924,829	\$ 2,590,692
LIABILITIES				
Due to others	\$ 2,100,729	\$ 404,414,792	\$ 403,924,829	\$ 2,590,692
TOTAL LIABILITIES	\$ 2,100,729	\$ 404,414,792	\$ 403,924,829	\$ 2,590,692
1. Township Motor Fuel Tax				
ASSETS				
Cash and cash equivalents	\$ 811,643	\$ 1,440,911	\$ 1,362,116	\$ 890,438
Accounts receivable	129,965	309,907	23,193	416,679
TOTAL ASSETS	\$ 941,608	\$ 1,750,818	\$ 1,385,309	\$ 1,307,117
LIABILITIES				
Due to others	\$ 941,608	\$ 1,750,818	\$ 1,385,309	\$ 1,307,117
TOTAL LIABILITIES	\$ 941,608	\$ 1,750,818	\$ 1,385,309	\$ 1,307,117
2. Township Bridge				
ASSETS				
Cash and cash equivalents	\$ 15,457	\$ 196,373	\$ 196,367	\$ 15,463
TOTAL ASSETS	\$ 15,457	\$ 196,373	\$ 196,367	\$ 15,463
LIABILITIES				
Due to others	\$ 15,457	\$ 196,373	\$ 196,367	\$ 15,463
TOTAL LIABILITIES	\$ 15,457	\$ 196,373	\$ 196,367	\$ 15,463

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended November 30, 2019

	Balances			Balances	
	December 1	Additions	Deductions	November 30	
3. Treasurer's Trust					
ASSETS					
Cash and cash equivalents	\$ 22	\$ 63	\$ -	\$ 85	
TOTAL ASSETS	\$ 22	\$ 63	\$ -	\$ 85	
LIABILITIES					
Due to others	\$ 22	\$ 63	\$ -	\$ 85	
TOTAL LIABILITIES	\$ 22	\$ 63	\$ -	\$ 85	
4. Condemnation					
ASSETS					
Cash and cash equivalents	\$ 53,000	\$ 641,732	\$ 537,555	\$ 157,177	
TOTAL ASSETS	\$ 53,000	\$ 641,732	\$ 537,555	\$ 157,177	
LIABILITIES					
Due to others	\$ 53,000	\$ 641,732	\$ 537,555	\$ 157,177	
TOTAL LIABILITIES	\$ 53,000	\$ 641,732	\$ 537,555	\$ 157,177	
5. Sheriff Civil Process					
ASSETS					
Cash and cash equivalents	\$ 2,391	\$ 32,065	\$ 29,293	\$ 5,163	
TOTAL ASSETS	\$ 2,391	\$ 32,065	\$ 29,293	\$ 5,163	
LIABILITIES					
Due to others	\$ 2,391	\$ 32,065	\$ 29,293	\$ 5,163	
TOTAL LIABILITIES	\$ 2,391	\$ 32,065	\$ 29,293	\$ 5,163	

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended November 30, 2019

	Balances December 1	Additions	Deductions	Balances November 30
6. Jail Commissary				
ASSETS				
Cash and cash equivalents	\$ 143,538	\$ 779,871	\$ 781,577	\$ 141,832
TOTAL ASSETS	\$ 143,538	\$ 779,871	\$ 781,577	\$ 141,832
LIABILITIES				
Due to others	\$ 143,538	\$ 779,871	\$ 781,577	\$ 141,832
TOTAL LIABILITIES	\$ 143,538	\$ 779,871	\$ 781,577	\$ 141,832
7. Circuit Clerk				
ASSETS				
Cash and cash equivalents	\$ 86,703	\$ 2,915,651	\$ 2,850,766	\$ 151,588
Investments	500,000	-	-	500,000
TOTAL ASSETS	\$ 586,703	\$ 2,915,651	\$ 2,850,766	\$ 651,588
LIABILITIES				
Due to others	\$ 586,703	\$ 2,915,651	\$ 2,850,766	\$ 651,588
TOTAL LIABILITIES	\$ 586,703	\$ 2,915,651	\$ 2,850,766	\$ 651,588
8. Focus House Resident Trust				
ASSETS				
Cash and cash equivalents	\$ 1,766	\$ 4,996	\$ 2,275	\$ 4,487
TOTAL ASSETS	\$ 1,766	\$ 4,996	\$ 2,275	\$ 4,487
LIABILITIES				
Due to others	\$ 1,766	\$ 4,996	\$ 2,275	\$ 4,487
TOTAL LIABILITIES	\$ 1,766	\$ 4,996	\$ 2,275	\$ 4,487

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended November 30, 2019

	Balances			Balances	
	December 1	Additions	Deductions	November 30	
<hr/>					
9. County Clerk					
ASSETS					
Cash and cash equivalents	\$ 173,191	\$ 2,588,658	\$ 2,635,052	\$ 126,797	
TOTAL ASSETS	<u>\$ 173,191</u>	<u>\$ 2,588,658</u>	<u>\$ 2,635,052</u>	<u>\$ 126,797</u>	
LIABILITIES					
Due to others	\$ 173,191	\$ 2,588,658	\$ 2,635,052	\$ 126,797	
TOTAL LIABILITIES	<u>\$ 173,191</u>	<u>\$ 2,588,658</u>	<u>\$ 2,635,052</u>	<u>\$ 126,797</u>	
10. County Collector					
ASSETS					
Cash and cash equivalents	\$ 183,053	\$ 395,504,565	\$ 395,506,635	\$ 180,983	
TOTAL ASSETS	<u>\$ 183,053</u>	<u>\$ 395,504,565</u>	<u>\$ 395,506,635</u>	<u>\$ 180,983</u>	
LIABILITIES					
Due to others	\$ 183,053	\$ 395,504,565	\$ 395,506,635	\$ 180,983	
TOTAL LIABILITIES	<u>\$ 183,053</u>	<u>\$ 395,504,565</u>	<u>\$ 395,506,635</u>	<u>\$ 180,983</u>	

(See independent auditor's report.)

SUPPLEMENTARY INFORMATION

OGLE COUNTY, ILLINOIS

PROPERTY TAX ASSESSED VALUATION, RATES, EXTENSIONS AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	2018		2017		2016	
ASSESSED VALUATION	\$	<u>1,590,755,924</u>	\$	<u>1,622,186,851</u>	\$	<u>1,575,947,131</u>
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.27000	\$ 4,295,041	0.27000	\$ 4,379,905	0.26873	\$ 4,235,043
County Highway	0.10000	1,590,756	0.10000	1,622,187	0.10000	1,575,947
County Bridge	0.05000	795,378	0.05000	811,093	0.05000	787,974
County Matching	0.05000	795,378	0.05000	811,093	0.05000	787,974
War Veteran's Assistance	0.00409	65,062	0.00492	79,812	0.00514	81,004
Mental Health	0.05215	829,579	0.05209	844,997	0.05298	834,937
Tuberculosis	0.00214	34,042	0.00210	34,066	0.00216	34,040
Illinois Municipal Retirement	0.12573	2,000,057	0.13716	2,224,991	0.14436	2,275,037
Cooperative Extension Education	0.00896	142,532	0.00878	142,428	0.00920	144,987
Liability Insurance	0.03615	575,058	0.03390	549,921	0.03331	524,948
Social Security Contribution	0.05501	875,075	0.05548	899,989	0.05711	900,023
Senior Citizen	0.01550	246,567	0.01418	230,026	0.01421	223,942
TOTAL TAX RATES AND EXTENSIONS	0.76973	\$ 12,244,525	0.77861	\$ 12,630,508	0.78720	\$ 12,405,856
TAX COLLECTIONS						
County General		\$ 4,292,499		\$ 4,374,930		\$ 4,231,361
County Highway		1,589,824		1,620,343		1,574,581
County Bridge		794,912		810,172		787,284
County Matching		794,912		810,172		787,284
War Veteran's Assistance		65,024		79,721		80,933
Mental Health		829,091		844,033		834,212
Tuberculosis		34,020		34,026		34,012
Illinois Municipal Retirement		1,998,882		2,222,462		2,273,054
Cooperative Extension Education		142,442		142,272		144,861
Liability Insurance		574,726		549,295		524,497
Social Security Contribution		874,565		898,964		899,236
Senior Citizen		246,423		229,765		223,743
TOTAL TAX COLLECTIONS		\$ 12,237,320		\$ 12,616,155		\$ 12,395,058
PERCENTAGE COLLECTED		<u>99.94%</u>		<u>99.89%</u>		<u>99.91%</u>

2015		2014		2013		2012	
<u>\$ 1,488,237,046</u>		<u>\$ 1,465,454,581</u>		<u>\$ 1,506,284,634</u>		<u>\$ 1,522,222,278</u>	
Rate*	Amount	Rate*	Amount	Rate*	Amount	Rate*	Amount
0.27000	\$ 4,018,240	0.27000	\$ 3,956,727	0.27000	\$ 4,066,969	0.26496	\$ 4,033,280
0.10000	1,488,237	0.10000	1,465,455	0.10000	1,506,285	0.10000	1,522,222
0.05000	744,119	0.05000	732,727	0.05000	753,142	0.05000	761,111
0.05000	744,119	0.05000	732,727	0.05000	753,142	0.05000	761,111
0.00504	75,007	0.00512	75,031	0.00498	75,013	0.00631	96,052
0.05073	754,983	0.05561	814,939	0.05377	809,929	0.05321	809,974
0.00229	34,081	0.00233	34,145	0.00226	34,042	0.00224	34,098
0.15287	2,275,068	0.12931	1,894,979	0.12282	1,850,019	0.09920	1,510,044
0.00941	140,043	0.00955	139,951	0.00929	139,934	0.00985	149,939
0.03192	475,045	0.03241	474,954	0.03153	474,932	0.03383	514,968
0.05779	860,052	0.05630	825,051	0.05311	799,988	0.05255	799,928
0.01529	227,551	0.01447	212,051	0.01407	211,934	0.01478	224,984
0.79534	\$ 11,836,545	0.77510	\$ 11,358,737	0.76183	\$ 11,475,329	0.73693	\$ 11,217,711
\$ 4,011,828		\$ 3,930,404		\$ 4,010,483		\$ 3,974,767	
1,485,851		1,455,719		1,485,365		1,500,140	
742,925		727,859		742,677		750,070	
742,925		727,859		742,677		750,070	
74,887		74,533		73,971		94,653	
753,774		809,527		798,679		798,226	
34,023		33,917		33,574		33,607	
2,271,426		1,882,383		1,824,322		1,488,146	
139,814		139,021		137,987		147,761	
474,288		471,797		468,333		507,501	
858,679		819,569		788,880		788,320	
227,182		210,647		208,994		221,719	
<u>\$ 11,817,602</u>		<u>\$ 11,283,235</u>		<u>\$ 11,315,942</u>		<u>\$ 11,054,980</u>	
<u>99.84%</u>		<u>99.34%</u>		<u>98.61%</u>		<u>98.55%</u>	

OGLE COUNTY, ILLINOIS

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

Last Ten Levy Years

Tax Levy Year	2011		2010		2009	
ASSESSED VALUATION	\$	<u>1,527,920,875</u>	\$	<u>1,522,437,946</u>	\$	<u>1,516,429,662</u>
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.26398	\$ 4,033,405	0.26602	\$ 4,049,989	0.26625	\$ 4,037,494
County Highway	0.09713	1,484,070	0.10000	1,522,438	0.09958	1,510,061
County Bridge	0.04857	742,111	0.05000	761,219	0.04979	755,030
County Matching	0.04857	742,111	0.05000	761,219	0.04979	755,030
War Veteran's Assistance	0.00628	95,953	0.00631	96,066	0.00445	67,481
Mental Health	0.05301	809,951	0.05303	807,349	0.05324	807,347
Tuberculosis	0.00223	34,073	0.00224	34,103	0.00225	34,120
Illinois Municipal Retirement	0.09588	1,464,971	0.09623	1,465,042	0.09661	1,465,023
Cooperative Extension Education	0.00982	150,042	0.00985	149,960	0.00989	149,975
Liability Insurance	0.03272	499,936	0.03297	501,948	0.03310	501,938
Social Security Contribution	0.05236	800,019	0.05255	800,041	0.05276	800,068
Senior Citizen	0.01473	225,063	0.01507	229,431	0.01493	226,403
TOTAL TAX RATES AND EXTENSIONS	0.72528	\$ 11,081,705	0.73427	\$ 11,178,805	0.73264	\$ 11,109,970
TAX COLLECTIONS						
County General		\$ 3,965,027		\$ 4,013,502		\$ 4,011,519
County Highway		1,458,916		1,508,733		1,500,344
County Bridge		729,529		754,366		750,178
County Matching		729,529		754,366		750,178
War Veteran's Assistance		94,327		95,193		67,048
Mental Health		796,221		800,075		802,158
Tuberculosis		33,499		33,799		33,899
Illinois Municipal Retirement		1,440,135		1,451,846		1,455,605
Cooperative Extension Education		147,503		148,613		149,009
Liability Insurance		491,466		497,431		498,709
Social Security Contribution		786,460		792,841		794,928
Senior Citizen		221,243		227,368		224,943
TOTAL TAX COLLECTIONS		\$ 10,893,855		\$ 11,078,133		\$ 11,038,518
PERCENTAGE COLLECTED		<u>98.30%</u>		<u>99.10%</u>		<u>99.36%</u>

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



**CLERK OF THE CIRCUIT COURT
OGLE COUNTY, ILLINOIS**

**FINANCIAL AND COMPLIANCE AUDIT
OF THE CLERK OF THE CIRCUIT COURT'S
FIDUCIARY FUNDS**

For the Year Ended November 30, 2019

The background of the lower half of the cover is an abstract composition of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and teal. This creates a complex, layered visual effect.

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**CLERK OF THE CIRCUIT COURT
OGLE COUNTY, ILLINOIS
TABLE OF CONTENTS**

	<u>Page(s)</u>
INDEPENDENT AUDITOR’S REPORT	1-2
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 <i>GOVERNMENT AUDITING STANDARDS</i>	3-4
BASIC FINANCIAL STATEMENTS	
Statement of Fiduciary Net Position - Agency Fund	5
Notes to the Basic Financial Statements	6-7
SUPPLEMENTARY INFORMATION	
Schedule of Changes in Assets and Liabilities - Agency Fund	8
Report J - Annual Financial Report	9-21
Notes to Supplementary Information	22
INDEPENDENT ACCOUNTANT’S EXAMINATION REPORT	23-24

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INDEPENDENT AUDITOR'S REPORT

The Honorable Kimberly Stahl
Clerk of the Circuit Court
Ogle County
Oregon, Illinois

We have audited the accompanying basic financial statements of the Clerk of the Circuit Court's (Circuit Clerk) Fiduciary Fund of Ogle County, Illinois as of November 30, 2019, and the related notes to financial statements, which comprise the Circuit Clerk's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States 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.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Clerk of the Circuit Clerk's Fiduciary Fund of Ogle County, Illinois, as of November 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Governmental Auditing Standards*, we have also issued our report dated April 27, 2020 on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary fund 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 *Governmental Auditing Standards* in considering the Circuit Clerk's internal control over financial reporting and compliance.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Fiduciary Fund of the Circuit Clerk of Ogle County and are not intended to present fairly the financial position of Ogle County, Illinois and its changes in financial position for the year ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Circuit Clerk. The information listed in the table of contents as supplementary information is presented for the purpose of additional analysis and is not required as part of the basic financial statements.

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

Sikich LLP

Naperville, Illinois
April 27, 2020

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Naperville, IL 60563
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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 Kimberly Stahl
Clerk of the Circuit Court
Ogle County
Oregon, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Clerk of the Circuit Court's (Circuit Clerk) Fiduciary Fund of the County of Ogle, Illinois as of and for the year ended November 30, 2019, and the related notes to financial statements and have issued our report thereon dated April 27, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Circuit Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Circuit Clerk'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Circuit Clerk's 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 determination of financial statement amounts. 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 *Governmental Auditing Standards*.

Purpose of this Report

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

Sikich LLP

Naperville, Illinois
April 27, 2020

BASIC FINANCIAL STATEMENTS

**CLERK OF THE CIRCUIT COURT
OGLE COUNTY, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION -
AGENCY FUND**

November 30, 2019

ASSETS	
Cash	\$ 151,588
Investments	<u>500,000</u>
TOTAL ASSETS	<u><u>\$ 651,588</u></u>
LIABILITIES	
Due to others	\$ 198,002
Bail bond deposits	<u>453,586</u>
TOTAL LIABILITIES	<u><u>\$ 651,588</u></u>

See accompanying notes to financial statements.

**CLERK OF THE CIRCUIT COURT
OGLE COUNTY, ILLINOIS**

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity

These financial statements present only the financial activity of the Clerk of the Circuit Court (the Circuit Clerk) Fiduciary Fund of Ogle County, Illinois. Financial activities of the other funds that form the reporting entity of Ogle County, Illinois (the County) are not included but rather are available under separate cover.

b. Basis of Accounting

The statements have been prepared on the accrual basis of accounting. Increases in assets are recognized when measurable and earned. Decreases in assets are recognized when the liability is incurred.

2. DEPOSITS AND INVESTMENTS

The investment policy of the County permits the Circuit Clerk 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.

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

It is the policy of the Circuit Clerk 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 Circuit Clerk 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.

CLERK OF THE CIRCUIT COURT
OGLE COUNTY, ILLINOIS
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

a. Deposits

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Circuit Clerk deposits may not be returned to it. The Circuit Clerk 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. The Circuit Clerk had bank balances in excess of federally insured limits with one bank at November 30, 2019 in the amount of \$135,413.

b. Investments

In accordance with its investment policy, the Circuit Clerk 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 show any excess funds that could be invested in longer term higher yield 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 investments of the pension trust funds 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. There were no investments reported at fair value at November 30, 2019.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Circuit Clerk 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 Circuit Clerk's investment requires diversification to the extent that no single financial institution would hold greater than 65% of the investments of the County.

SUPPLEMENTARY INFORMATION

**CLERK OF THE CIRCUIT COURT
OGLE COUNTY, ILLINOIS**

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUND**

For the Year Ended November 30, 2019

	Beginning of Year	Increases	Decreases	End of Year
<hr/>				
ASSETS				
Cash	\$ 86,703	\$ 2,849,550	\$ 2,784,665	\$ 151,588
Investments	500,000	500,000	500,000	500,000
	<hr/>			
TOTAL ASSETS	\$ 586,703	\$ 3,349,550	\$ 3,284,665	\$ 651,588
	<hr/>			
LIABILITIES				
Due to others	\$ 196,629	\$ 3,144,457	\$ 3,143,084	\$ 198,002
Bail bond deposits	390,074	205,093	141,581	453,586
	<hr/>			
TOTAL LIABILITIES	\$ 586,703	\$ 3,349,550	\$ 3,284,665	\$ 651,588
	<hr/>			

(See independent auditor's report.)

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT

Ogle

COUNTY

15th

JUDICIAL CIRCUIT

FISCAL YEAR ENDING November 30, 2019

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED

SECTION A TOTAL

\$301,456.24

(Include the various fees in the Clerks of Courts Act (705 ILCS 105/1 et seq.). Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)

B. COURT AUTOMATION FUND

SECTION B TOTAL

\$108,191.17

C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND

SECTION C TOTAL

\$36.00

D. COURT DOCUMENT STORAGE FUND

SECTION D TOTAL

\$108,381.33

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

SECTION E TOTAL

\$20,315.48

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

SECTION F TOTAL

\$17,105.78

G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)

(1) INTEREST PAID ON ACCOUNTS \$7,679.76
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$6,619.55
(3) OTHER \$0.00

SECTION G (1,2,3) TOTAL

\$14,299.31

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL

\$569,785.31

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK SALARY (DO NOT INCULDE STIPENDS)	\$82,400.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES	
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY	\$517,496.08
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND	\$0.00
(c) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM MAINTENANCE AND CHILD SUPPORT FUND	\$0.00
(d) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM COURT DOCUMENT STORAGE	\$0.00
(e) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM CLERK OPERATION AND ADMINISTRATIVE FUND	\$0.00

(3) NUMBER OF FULL-TIME STAFF POSITIONS (NOT INCLUDING CIRCUIT CLERK):	12
NUMBER OF PART-TIME STAFF POSITIONS:	0
DO NOT INCULDE CONTRACTUAL PERSONNEL	

SECTION A (1,2) TOTAL \$599,896.08

B. AUTOMATION EXPENSES

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, AND OTHER EXPENSES RELATED TO AUTOMATION) (DO NOT INCLUDE ANY SALARIES)

(1) PAID FROM COURT AUTOMATION FUND	\$74,796.72
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL \$74,796.72

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.) (DO NOT INCLUDE ANY SALARIES)

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	\$0.00
(2) PAID FROM COUNTY GENERAL FUND	\$12,500.00

SECTION C (1,2) TOTAL \$12,500.00

D. COURT DOCUMENT STORAGE EXPENSES

(INCLUDE EQUIPMENT AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.) (DO NOT INCLUDE ANY SALARIES)

(1) PAID FROM DOCUMENT STORAGE FUND	\$92,025.70
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL \$92,025.70

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.) (DO NOT INCLUDE ANY SALARIES)

SECTION E TOTAL \$18,420.37

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

SECTION F TOTAL \$10,000.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, CONTRACTUAL PERSONNEL, ETC.)

PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.

NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE

[CLICK HERE TO GO TO ATTACHMENT A](#)

SECTION G TOTAL \$19,647.14

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$827,286.01

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$5,622,215.69
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$0.00

SECTION A TOTAL \$5,622,215.69
[THIS AMOUNT FORWARDED TO PAGE 7](#)

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)

a. ALL EXCEPT DRUG FINES	\$197,931.50
b. DRUG FINES	\$787.00
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$19,351.45

SUBTOTAL 1-a,b,c,d,e \$218,069.95

1.1) DRUG TASK FORCE

\$1,725.35

2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$0.00
b. DRUG FINES	\$0.00
c. OTHER	\$0.00

SUBTOTAL 2-a,b,c \$0.00

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)

[CLICK HERE TO GO TO ATTACHMENT B](#)

SUBTOTAL SECTION B (1,1.1,2) \$219,795.30

3) COUNTY

a. CRIMINAL FINES	\$81,242.98
b. TRAFFIC FINES	\$378,479.12
c. DRUG FINES	\$0.00
d. CRIME LABORATORY FUND	\$0.00
e. CRIME LABORATORY DUI FUND	\$0.00
f. COUNTY BOATING FUND	\$0.00
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C. (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$117,002.62

SUBTOTAL 3-a,b,c,d,e,f,g \$576,724.72

[CLICK HERE TO GO TO ATTACHMENT C](#)

SUBTOTAL SECTION B (1,1.1,2,3) \$796,520.02

[THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5](#)

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS
Continued

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$5,049.31
2. ROAD FUND (OVERWEIGHTS)	\$0.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$412.87
5. STATE CRIME LABORATORY FUND	\$8,340.86
6. STATE POLICE DUI FUND	\$3,522.80
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$33,764.58
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$13,405.94
9. DRIVERS EDUCATION FUND	\$33,371.93
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$6,961.12
11. DRUG TREATMENT FUND	\$23,533.90
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$290.00
14. TRAUMA CENTER FUND	\$21,866.65
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$40,881.29
17. GENERAL REVENUE FUND	\$53,428.29
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,575.73
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$742.56
36. FIRE PREVENTION FUND	\$3,991.80
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$1,000.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$1,806.66
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$15,645.97
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$90.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$21,839.73
45. LUMP SUM SURCHARGE*	\$174,424.62

SUBTOTAL 4 (1-45) \$ 465,946.61

[THIS AMOUNT FORWARDED TO PAGE 5](#)

* Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY
AND OF COLLECTIONS MADE FOR OTHERS - Continued**
SUBTOTAL SECTION B(1,1.1, 2, 3)
\$796,520.02
[AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3](#)
4) STATE (Funds 46-999)
SUBTOTAL 4 (1-45)
\$465,946.61

46. MENTAL HEALTH REPORTING FUND	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$13,670.00
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$2,726.22
54. FORECLOSURE PREVENTION PROGRAM FUND	\$4,263.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND	\$8,736.27
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$20.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$0.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$385.00
63. ROADSIDE MEMORIAL FUND	\$5,829.65
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$50.00
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$0.00
68. SEX OFFENDER INVESTIGATION FUND	\$850.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$37,073.12
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$3,426.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$390.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$735.14
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$613.36
78. STATE POLICE SERVICES FUND	\$1,226.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND	\$4,151.05
80. GUARDIANSHIP AND ADVOCACY FUND	\$6,840.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND	\$0.00
82. ACCESS TO JUSTICE FUND	\$2,760.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR	\$1,360.00
84. SUPREME COURT SPECIAL PURPOSES FUND	\$12,429.00
85. GEORGE BAILEY MEMORIAL FUND	\$12.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND	\$36,124.61
87. COMMERCE COMMISSION PUBLIC UTILITY FUND	\$0.00
88. SCOTT'S LAW FUND	\$0.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.	\$505.00

SUBTOTAL 4 (46-999)
\$144,175.42 F
[CLICK HERE TO GO TO ATTACHMENT D](#)
SUBTOTAL 4 (1-999)
\$610,122.03
SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL
\$ 1,406,642.05
[THIS AMOUNT FORWARDED TO PAGE 7](#)

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS - Continued

C. FEES OF OTHERS

1. STATE'S ATTORNEY

(a) FEES

\$23,425.50

(b) RECORDS AUTOMATION FUND

\$3,554.88

SUBTOTAL (1-a,b) \$26,980.38

2. SHERIFF

(a) FEES (e.g. SERVICE OF PROCESS*)

\$60,904.38

(b) COUNTY GENERAL FUND FOR COURT SECURITY

\$131,320.23

SUBTOTAL (2-a,b) \$192,224.61

3. COUNTY LAW LIBRARY FUND

\$24,626.00

4. MARRIAGE FUND OF THE CIRCUIT COURT

\$690.00

5. COUNTY FUND TO FINANCE THE COURT SYSTEM

\$63,834.96

6. COURT-APPOINTED COUNSEL:

(a) DEFENSE COUNSEL

\$842.75

(b) JUVENILE REPRESENTATION

\$0.00

SUBTOTAL (6 -a,b) \$842.75

7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER

\$0.00

8. MUNICIPAL ATTORNEY PROSECUTION FEE

\$4,609.00

9. PROBATION AND COURT SERVICES FUND

\$107,683.17

10. DISPUTE RESOLUTION FUND

\$0.00

11. MANDATORY ARBITRATION FUND

(a) ARBITRATION FEE

\$0.00

(b) REJECTION OF AWARD

\$0.00

SUBTOTAL (11-a,b) \$0.00

12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE

\$0.00

13. ELECTRONIC MONITORING DEVICE FEE

(a) SUBSTANCE ABUSE SERVICES FUND

\$0.00

(b) WORKING CASH FUND

\$0.00

SUBTOTAL (13-a,b) \$0.00

14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)

\$1,802.50

15. COUNTY HEALTH FUND

\$0.00

16. TRAFFIC SAFETY PROGRAM SCHOOL

\$69,801.00

17. COUNTY JAIL MEDICAL COSTS FUND

\$8,700.91

18. SEXUALLY TRANSMITTED DISEASE TEST FUND

\$0.00

19. DOMESTIC RELATIONS LEGAL FUND

\$0.00

20. CHILDREN'S WAITING ROOM FUND

\$0.00

21. NEUTRAL SITE CUSTODY EXCHANGE FUND

\$0.00

22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES

\$0.00

23. CHILDREN'S ADVOCACY CENTER

\$20,150.62

24. COURT APPOINTED SPECIAL ADVOCATE (CASA)

\$0.00

25. DRUG COURT

\$6,996.86

26. JUDICIAL FACILITIES FEE

\$0.00

27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT

\$3,850.50

28. YOUTH DIVERSION PROGRAM

\$7,593.81

29. PUBLIC DEFENDER RECORDS AUTOMATION FUND

\$762.90

30. COUNTY DRUG ADDICTION SERVICES

\$2,040.00

99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.

\$0.00

SECTION C TOTAL \$543,189.97

[CLICK HERE TO GO TO ATTACHMENT E](#)

[THIS AMOUNT FORWARDED TO PAGE 7](#)

*Contains the FTA Warrant Fee and e-Citation Fee)

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS - Continued

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$103,957.24
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$11,130.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$11,130.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY (No longer applicable per Public Act 100-22, effective 1/1/2018)		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$8,379.51
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$9,022.00
8. REFUND AND RETURNS		
a. BAIL	\$141,580.76	
b. OTHER	\$4,145.54	
	SUBTOTAL (8-a,b)	\$145,726.30
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$2,730.00

[CLICK HERE TO GO TO ATTACHMENT F](#)

SECTION D TOTAL

\$280,945.05

[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS	SECTION A TOTAL (From PartIII.A-B.3)	\$5,622,215.69
	SECTION B TOTAL (From PartIII.StateFunds2)	\$1,406,642.05
	SECTION C TOTAL (From PartIII.C)	\$543,189.97
	SECTION D TOTAL (From PartIII.D)	\$280,945.05
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL		\$7,852,992.76

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH: **November**

LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

- 16 -

LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2)
FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES PAID TO
MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS

\$219,795.30

[Click here to see examples of items that may or may not appear on Attachment B](#)

ATTACHMENT C

LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"

[illegible]

ATTACHMENT C TOTAL	\$117,002.62
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THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment C](#)

ATTACHMENT D

LINE ITEM BREAKDOWN OF PART III. B. (4) 999: "OTHER"

[illegible]

ATTACHMENT D TOTAL

\$505.00

THIS TOTAL SHOULD MATCH PART III - SECTION B (4) 999. (OTHER) TOTAL ON PAGE 5.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment D](#)

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. C. (99): "OTHER"

[illegible]

ATTACHMENT E TOTAL

\$0.00

THIS TOTAL SHOULD MATCH PART III - SECTION C. (99) (Other) TOTAL ON PAGE 6.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment E](#)

ATTACHMENT F

LINE ITEM BREAKDOWN OF PART III. D. (9): "OTHER"

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment F](#)

**CLERK OF THE CIRCUIT COURT
OGLE COUNTY, ILLINOIS**

NOTES TO SUPPLEMENTARY INFORMATION

November 30, 2019

BASIS OF PRESENTATION

The accompanying Report J - Annual Financial Report includes activity for the year representing revenue earned by the Circuit Court's office and the distribution of funds held by the Circuit Court's office in an agent capacity for others. The information in this report is presented in accordance with the requirements of the Administrative Office of the Illinois Courts. Therefore, some amounts presented in this report may differ from amounts presented in, or used in the preparation of, the Fiduciary Fund financial statement.

Included in Report J - Annual Financial Report (Part III - A) are \$5,622,216 in Maintenance and Child Support disbursements by the State Disbursement Unit. These amounts are not collected or remitted by the County and are not included in the Fiduciary Fund financial statement.

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

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INDEPENDENT ACCOUNTANT'S EXAMINATION REPORT

The Honorable Kimberly Stahl
Clerk of the Circuit Court
Ogle County
Oregon, Illinois

We have examined the Clerk of the Circuit Court (the Circuit Clerk) Ogle County, Illinois compliance with the requirements listed below during the year ended November 30, 2019. The management of the Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Circuit Clerk's compliance based on our examination.

- a. The Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- b. The Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- c. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- d. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- e. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act (Act); and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Circuit Clerk's compliance with those requirements listed above and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the Circuit Clerk's compliance with specified requirements.

In our opinion, the Circuit Clerk complied, in all material respects, with the requirements listed above during the year ended November 30, 2019.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the annual audit requirements included in the Act and the Circuit Clerk audit guidelines as noted by the Act. Accordingly, this report is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois

April 27, 2020



OGLE COUNTY, ILLINOIS

ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT - CONSOLIDATED YEAR-END FINANCIAL REPORT

For the Year Ended November 30, 2019

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OGLE COUNTY ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
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 <i>Government Auditing Standards</i>	1-2
Findings.....	3-7
Independent Auditor's Report on Supplemental Information	8
Illinois Grant Accountability and Transparency Act Consolidated Year-End Financial Report	9-10

1415 West Diehl Road, Suite 400
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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***

To the Honorable Chairman
and Members of the County Board
and Management
Ogle County
Oregon, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ogle County, Illinois (County) as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 30, 2019.

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) to determine the 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 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 internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We consider the deficiencies in internal control on the following pages to be significant deficiencies. As discussed on the following pages, we reviewed the status of the significant deficiencies dates November 30, 2018. The status of these are included in Appendix A.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's 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 determination of financial statement amounts. 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*.

The County's written responses to these matters identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

This 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
April 27, 2020

SIGNIFICANT DEFICIENCY

We consider the following deficiency to be a significant deficiency in internal control:

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:

Correctional officers within the Sheriff's Department can print checks from the Jail Commissary account with an electronic signature without authorization from the authorized check signer. The employee responsible for reconciling this account also has the ability to write checks with the electronic signature.

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 activity for the Jail Commissary account is not documented as reviewed.

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.

SIGNIFICANT DEFICIENCY (Continued)

Segregation of Duties (Continued)

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.

Management's Response

The County acknowledges that this can be an issue with our limited staff. However, it is not cost effective to hire staff to fully segregate all duties. 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 County Board will be implementing a policy stating the Treasurer's office has the only authority to approve the opening of new bank accounts to establish the proper internal controls. Also, the Board will also development a procedure with department heads to review the expenditures in the various other funds not being brought to monthly committee meetings. This process would guarantee the validity of those expenses and improve our internal controls on cash disbursements.

SIGNIFICANT DEFICIENCY (Continued)

Segregation of Duties (Continued)

Management's Response (Continued)

Sheriff: The Civil Process account and Jail Commissary account are monitored on a daily basis by a designated employee. A different employee within the Sheriff's Office is responsible for reconciling the bank statements on a monthly basis. Designated correctional staff have access to the Jail Commissary account in order to perform work duties associated with this account. Expenses distributed from these accounts are authorized through the proper chain of command.

APPENDIX A
STATUS OF RECOMMENDATIONS FROM NOVEMBER 30, 2018

SIGNIFICANT DEFICIENCIES

1. 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.

Correctional officers within the Sheriff's Department can print checks from the Jail Commissary account with an electronic signature without authorization from the authorized check signer. The employee responsible for reconciling this account also has the ability to write checks with the electronic signature.

The activity for the Civil Process and Jail Commissary accounts maintained in the Sheriff's Department is recorded by the same employee who receives the bank statements, prepares the bank reconciliations, and make deposits. The authorized check signer reviews the activity and bank reconciliations on a monthly 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.

Status: See current year comment for update as of November 30, 2019.

SIGNIFICANT DEFICIENCIES (Continued)

2. Federal Award Findings and Questioned Costs

Criteria: The Department of Human Services (DHS) WIC Policy and Procedures Manual, Part 2 - Food Delivery System, Section 4 Food Instruments states, “Local Agency staff are responsible for monitoring End of Day Food Instrument Issuance Logs to identify “gaps” in Food Instrument sequence numbers.”

Condition: For eight of forty clients tested, the stubs of food instruments issued were signed on one side but not initialed on the other side by the client. We consider this to be a significant deficiency relating to the Eligibility Compliance Requirement.

Cause: The issuer did not verify the client signed and initialed the stubs of the issued food instruments.

Effect: DHS requires clients to sign one side of the stubs and initial the other side to acknowledge receipt of the food instruments issued. Missing signatures would indicate a lack of proper approval and acknowledgement of instruments issued.

Recommendation: We recommend the food instrument stubs be reviewed for proper signature and initials at the time the food instruments are issued.

Status: This comment is considered implemented as of November 30, 2019.

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

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Honorable Chairman
and Members of the County Board
and Management
Ogle County
Oregon, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ogle County, Illinois as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 27, 2020 which expressed unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Consolidated Year-End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
April 27, 2020

OGLE COUNTY, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT**

November 30, 2019

CSFA Number	Program Name	State	Federal	Other	Total
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	\$ -	\$ 361,850	\$ -	\$ 361,850
444-80-1674	Bureau of Maternal and Child Health - Family Case Management	-	-	-	-
444-80-1675	Bureau of Maternal and Child Health - High Risk Infant Follow-Up/ Healthworks	-	14,663	-	14,663
478-00-0245	Child Support Enforcement	1,643	3,285	-	4,928
478-00-0251	Medical Assistance Program	-	25,518	-	25,518
482-00-0263	Public Health Emergency Preparedness	-	43,054	-	43,054
482-00-0776	Oral Health Needs Assessment and Planning	-	2,000	-	2,000
482-00-0901	Local Health Protection Grant	185,917	-	-	185,917
482-00-0903	Body Art Establishment Inspection Grant Program	-	-	-	-
482-00-0904	Vector Surveillance and Control Grant	14,315	-	-	14,315
482-00-1034	Safe Drinking Water	-	1,438	-	1,438
482-00-1578	Body Art and Tanning Inspection	500	-	-	500
482-00-1583	Lead Poisoning Prevention and Response	17,600	-	-	17,600
494-00-0961	Assistance to Needy Units of Governments - Townships/Road Districts	-	-	-	-
494-00-0965	Township Bridge Program	196,367	-	-	196,367
494-00-0966	County Consolidated Program	-	-	-	-

OGLE COUNTY, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT (Continued)**

November 30, 2019

CSFA Number	Program Name	State	Federal	Other	Total
494-00-1488	Motor Fuel Tax Program	\$ 2,746,898	\$ -	\$ -	\$ 2,746,898
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	7,847	-	7,847
494-42-0495	Local Surface Transportation Program	58,074	-	-	58,074
588-15-1018	Radiological Emergency Preparedness	7,344	-	-	7,344
588-40-0450	Emergency Management Performance	-	-	-	-
588-40-0451	Pre-Disaster Mitigation Program	-	-	-	-
	Other grant programs and activities	223,999	146,387	-	370,386
	All other costs not allocated	-	-	26,652,311	26,652,311
TOTALS		\$ 3,452,657	\$ 606,042	\$ 26,652,311	\$ 30,711,010



202 S. 1st Street
Oregon, Illinois 61061
815-732-1119
911@oglecounty.org

The monthly meeting of the Ogle County ETSB was called to order by Chairman R. Mott on Wednesday, March 11, 2020 at 5pm.

Members Present:

T. Carls	C. Clothier
R. Mott	D. Sawlsville
C. Tveit	M. Typer
B. VanVickle	

Members Absent:

S. Sullivan	S. Thomas
-------------	-----------

There was no public present.

A motion by D. Sawlsville and seconded by T. Carls to approve the February 13, 2020 meeting minutes. All in favor.

M. Typer advised that there was no report from the County Board.

R. Mott reported to the members present about his 911 Goes To Washington conference. Washington is pushing the 911 Saves Act. They had good meetings as this is a Bipartisan Bill. Our representative Congressman Kinzinger is a Co-Sponsor on the bill. They are also looking at federal funding for NG911, which would include the FCC sale of the "C" band.

There was no other business. A motion by C. Tveit and seconded by C. Clothier to adjourn the meeting at 5:19pm. The motion carried and the meeting was adjourned.

OGLE COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

County Facilities Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 12, 2020

1. Call Meeting to Order: Chairman Typer called the meeting to order at 11:00 a.m. Present via audio: Fox, Griffin, Kenney, Reising and Sulser. Others via audio: Finfrock, IT Manager Larry Callant and Sheriff Brian VanVickle. Absent: McLester.
2. Approval of Minutes – April 14, 2020: Motion by Reising to approve the minutes as presented, 2nd by Griffin. Motion carried.
3. Public Comment: None
4. Project Status Report: Sheriff VanVickle reported the maintenance staff have been working in the Judicial Center on repairs. Typer stated the Highway Dept. did a great job on the driveway at Weld Park. VanVickle stated they are busy now with preparations of the Courthouse opening up to the public. They are looking at installing some type of barrier over counters in the offices. They ordered walk through body temperature machines for the Judicial Center. VanVickle is hoping to have the jail open by mid-June.
5. Old Business
 - Budget Performance Report: VanVickle stated they are within budget. Jail project is moving along nicely.
 - Procedure for Maintenance Requests: Still working on.
 - Other: None
6. New Business: None
7. Approval of Bills
 - Credit Card Billing: None
 - Department Billing: Sulser questioned the Constellation bill; VanVickle stated the previous payment and this invoice must have crossed in the mail. Motion by Fox that the department billing has been reviewed, 2nd by Kenney. Motion carried. Total: \$38,407.75
8. Adjournment: With no further business, Chairman Typer adjourned the meeting. Time: 11:15 a.m.

Respectfully submitted,
Tiffany O'Brien

County IT Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 12, 2020

1. Call Meeting to Order: Chairwoman Whalen called the meeting to order at 9:32 a.m. Present via audio: Heuer, Nordman, Sparrow and Youman. Others: Finfrock and IT Manager Larry.
2. Approval of Minutes – April 14, 2020: Motion by Sparrow to approve the minutes as presented, 2nd by Youman. Motion carried.
3. Approval of Bills: Motion by Sparrow to approve the bills totaling \$4,758.86, 2nd by Youman. Motion carried.
4. Public Comment: None
5. Department Report: Callant stated Kozovic and himself have been busy with equipping the Judges' chambers and courtrooms with video/audio capabilities. The fiber project to Highway is on a 3-week delay, half has been installed.
6. New Business: None
7. Old Business: None
8. Adjournment: With no further business, Chairwoman Whalen adjourned the meeting. Time: 9:35 a.m.

Respectfully submitted,
Tiffany O'Brien

County Security Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 12, 2020

1. Call Meeting to Order: Chairwoman Nordman called the meeting to order at 11:30 a.m. Present via audio: Janes, Oltmanns, Smith, Sulser and Youman. Others via audio: Finfrock, Fox, Sheriff Brian VanVickle, Coroner Lou Finch and IT Manager Larry Callant. Absent: McLester.
2. Approval of Minutes – April 14, 2020: Motion by Janes to approve the minutes as presented, 2nd by Oltmanns. Motion carried.
3. Public Comment: None
4. Monthly Bills
 - Review of Department Billing: Motion by Smith that the credit card/department billing has been reviewed, 2nd by Sulser. Motion carried. Sheriff: \$29,056.19 (Will be submitted for COVID reimbursement) Corrections: \$1,764.95 Emergency Communications: None OEMA: \$1,053.86
 - Sheriff: Motion by Janes to approve the bills totaling \$24,635.30, 2nd by Youman. Motion carried.
 - Emergency Communications: None
 - Corrections: Motion by Smith to approve the bills totaling \$1,585.87, 2nd by Janes. Motion carried.
 - OEMA: Motion by Sulser to approve the bills totaling \$308.05, 2nd by Oltmanns. Motion carried.
 - Coroner: Motion by Janes to approve the bills totaling \$5,267.64, 2nd by Sulser. Motion carried.
5. Coroner Report: Coroner Finch stated they have had 41 deaths since last month. Grant Fund and Cremation Fund have been exhausted.
6. Sheriff Report: VanVickle stated they have not seen an increase in calls except for domestic and runaways. Administration and Patrol are back to full operations. Maintenance is working at the Old Courthouse for installing safety precautions in preparation of re-opening. EOC has been very busy. VanVickle will have 2 retirements this month, one will need to be replaced. He has had one quit in the Jail and one is still in training in Patrol due to the closure of the training center. His budget will not be affected by the replacement of positions. Sulser asked about the status of the lawsuit. VanVickle stated it the Federal Courts are closed so it is at a standstill.
7. Safety Report: None
8. New Business: None

9. Adjournment: With no further business, Chairwoman Nordman adjourned the meeting.
Time: 11:58 a.m.

Respectfully submitted,
Tiffany O'Brien

Ogle County Sheriff's Office

Patrol Division Activity Report

April 2020

Arrests

Traffic Arrests	<u>27</u>
DUI Arrests	<u>1</u>
Misdemeanor Arrests	<u>15</u>
Felony Arrests	<u>0</u>
Warrant Arrests	<u>0</u>
Total Arrests	<u>43</u>

Accidents

Property Damage Accidents	<u>14</u>
Personal Injury Accidents	<u>3</u>
Fatality Accidents	<u>0</u>
Total Accidents	<u>17</u>

Calls/Mileage/Fuel

Cases Solved by Follow Up	<u>11</u>
Civil Process Served	<u>14</u>
Calls For Service	<u>627</u>
Total Miles Patrolled	<u>25839</u>
Total Fuel Consumed	<u>2419</u>
Fleet MPG	<u>10.68</u>

Ogle County Sheriff's Office

Monthly Crash Totals – Front Desk

April 2020

Total Accidents – No Injury	<u>14</u>
Total Accidents – With Injury	<u>3</u>
Total Accidents – With Fatality	<u>0</u>
Total Crash Reports	<u>17</u>
Total Desk Reports	<u>1</u>
Total Deer Reports	<u>5</u>
Total Persons Injured	<u>3</u>
Total Persons Killed	<u>0</u>

**Ogle County Sheriff
Patrol Division**

April	D-20	D-21	D-22	D-23	D-24	D-26	D-27	D-28	D-29	D-30	D-31	D-33	D-34	D-35	D-36	Total
Calls for Service	47		17	40	37	18	30	x	36	43	6	23	145	x	22	464
Total Door Checks	0		0	144	60	0	0	x	0	0	227	117	0	x	176	724
Traffic Stops	3	T	0	0	1	2	0	x	3	0	1	0	1	x	0	11
Total Traffic Arrests	6	R	0	1	4	2	0	x	3	3	2	0	1	x	0	22
Written Warnings	0	A	0	0	0	1	0	x	0	0	0	0	0	x	0	1
DUI Arrests	0	I	0	0	0	1	0	x	0	0	0	0	0	x	0	1
Misdemeanor Arrest	0	N	1	1	5	0	0	x	6	0	0	2	0	x	0	15
Felony Arrests	0	I	0	0	0	0	0	x	0	0	0	0	0	x	0	0
Accident Reports	0	N	0	2	2	0	2	x	3	1	2	1	0	x	0	13
Civil Papers Served	1	G	1	0	0	0	2	x	2	2	0	0	4	x	2	14
Warrant Arrests	0		0	0	0	0	0	x	0	0	0	0	0	x	0	0
Follow-ups Cleared	0		0	1	1	1	2	x	0	1	0	0	2	x	0	8
Total Miles	2067		1837	1117	2586	885	1343	x	1485	1880	847	989	1792	x	1193	18021
Average per Shift	129		1471	85	196	68.1	95.9	x	114	144	65.2	70	119	x	91.8	n/a
Total Fuel Used	130		157	126	161	71.3	136	x	130	165	106	110	175	x	163	1630.3
Fleet MPG																11.0538
MPG	15.9		11.7	8.9	13.9	12.4	10	x	11.4	11.4	8	8	10.2	x	7.3	

Ogle County SheriffPatrol Division

April	D-37	D-38	D-39	S-10	S-11	S-12	S-14					Pg1	Total
Calls for Service	x	x	45	21	47	19	31					464	627
Total Door Checks	x	x	0	80	84	2	0					724	890
Traffic Stops	x	x	1	0	2	0	0					11	14
Total Traffic Arrests	x	x	5	0	0	0	0					22	27
Written Warnings	x	x	0	0	0	0	0					1	1
DUI Arrests	x	x	0	0	0	0	0					1	1
Misdemeanor Arrest	x	x	0	0	0	0	0					15	15
Felony Arrests	x	x	0	0	0	0	0					0	0
Accident Reports	x	x	6	0	0	0	0					13	19
Civil Papers Served	x	x	0	0	0	0	0					14	14
Warrant Arrests	x	x	0	0	0	0	0					0	0
Follow-ups Cleared	x	x	3	0	0	0	0					8	11
Total Miles	x	x	2005	1367	1960	1320	1166					18021	25839
Average per Shift	x	x	154	91.1	130	82.5	77						n/a
Total Fuel Used	x	x	186	135	185	130	153					1630	2419
Fleet MPG													10.6817
MPG	x	x	10.8	10.1	10.6	10.2	77						

Death Updates Through, Apr 15th – May 11th
(County Board Date/May 19, 2020)

	Non-Hospice	Hospice
Home	4	23
Nursing Home	2	6
Hospital - ER		
Homicide		
Suicide		
Autopsies:	1. Blatchford- Nat. Causes 2. Brown - OD 3. Meyer – Nat Causes 4. Pemberton - Suicide 5. Kingsbury – Nat. Causes	6. McGill – Nat Causes
	Total: 41	

Total Deaths for the year of : 2020 177

2019 500

2018 419

2017 461

Calendar Year

2016 392

2015 389

2014: 429

2013: 438

2012: 414

2011: 344

2010: 330

2009: 334

2008: 307

2007: 312

2006: 320

2004 321

2005 324

Autopsies: 2014 -25

2015- 28

2016 -36

2017 -32

2018- 36

2019 – 41

2020 - 11

Executive Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 12, 2020

1. Call Meeting to Order: Chairman Finfrock called the meeting to order at 3:40 p.m. Present via audio: Griffin, Janes, Kenney, Nordman, Reising and Sparrow. Others via audio: Fox, Smith, Whalen, Fritz, County Clerk & Recorder Laura J. Cook (left at 3:45), Treasurer Linda Beck, IT Manager Larry Callant, Liz Voss and Chris Manheim.
2. Approval of Minutes – April 14, 2020: Motion by Kenney to approve the minutes as presented, 2nd by Griffin. Motion carried.
3. Public Comment: Fritz would like the Committee to discuss a plan to reopen churches and businesses. Finfrock stated they can discuss it later. County Clerk Cook stated her appreciation for Chairman Finfrock and Vice-Chairwoman Nordman for their work during this closure; everyone is working well. Fox is also in favor of discussing the reopening of businesses.
4. Reports of Committees
 - Personnel & Salary: None
 - Road and Bridge: None
 - Judiciary & Circuit Clerk: None
 - County IT: None
 - Supervisor of Assessment, Planning & Zoning: 1 item
 - HEW, Solid Waste & Veterans: None
 - County Facilities: None
 - County Security – Sheriff & Coroner: None
 - State's Attorney, Court Services – Focus House: Multiple appointments
 - Long Range & Strategic Planning: Numerous items
 - Finance & Insurance: 2 ordinances and 2 resolutions
 - Agriculture: None
 - Workplace Safety: None
 - Board Presentation Requests: Brian LeFevre with Sikich
5. Old Business
 - Update on Tower Status: Finfrock stated a deed has not been recorded yet. He is reviewing the Intergovernmental Agreement between the 911 Board and the County.
 - GREDCO: Finfrock stated they are seeking rental space at the EOC. Consensus is to look into it as long as it does not interfere with the others in the building.
 - Credit Card Use: Finfrock stated the credit card usage was noted in the audit. They need to revisit the policy along with tax exemption.
 - Iron Mike: Motion by Griffin to draft an agreement with City of Oregon regarding maintenance of Iron Mike, 2nd by Kenney. Motion carried.
 - Purchasing Policy: None
 - New Accounts: None

- Lee/Ogle Enterprise Zone:

6. New Business

- Host Agreement for Orchard Hills Landfill: There has been no negotiations with Advanced Disposal Services so they sent out a non-compliance notice.
- Other Business: The Committee discussed the Treasurer position request and Chief Deputy Coroner salary adjustment. Motion by Sparrow to approve the full-time position for Treasurer's office, 2nd by Reising. Motion carried. Motion by Reising to approve the requested increase of \$10,000 for Chief Deputy Coroner effective 12/1/2020, 2nd by Nordman. Motion carried.
- Downstate Small Business Stabilization Program: Discussion was held regarding the Federal Grant Program for Small Businesses. Griffin gave a brief presentation. They have received a quote from Chris Manheim and are looking into the County liability and who would do the work on our side. Motion by Sparrow to use Manheim Associates to handle the application process not to exceed \$5,000.00, 2nd by Janes. Griffin will be the County contact person. Motion carried.
- Todd McLester Resignation: Finfrock stated he received McLester's resignation due to moving out of his district.

7. Comments/Suggestions from Committee Members/Department Heads: None

8. Adjournment: With no further business, Chairman Finfrock adjourned. Time: 4:40 p.m.

Respectfully submitted,
Tiffany O'Brien

Finance, Revenue and Insurance Committee

Tentative Minutes

(Remote Attendance due to COVID-19 Crisis)

May 12, 2020

1. Call Meeting to Order: Chairman Sparrow called the meeting to order at 2:37 p.m. Present via audio: Finfrock, Nordman, Smith (arrived at 2:42), Typer, Whalen and Youman. Others via audio: Reising, Griffin, Kenney, Treasurer Linda Beck, County Clerk & Recorder Laura J. Cook, Director of Court Services Cindy Bergstrom, Circuit Clerk Kim Stahl, IT Manager Larry Callant and Nick Bava and Brian LeFevre with Sikich.
2. Approval of Minutes – April 14, 2020 – Motion by Whalen to approve the minutes as presented, 2nd by Nordman. Motion carried.
3. Public Comment: None
4. Approval of Bills
 - ◆ County Clerk: \$207.85. Motion by Finfrock, 2nd by Nordman. Motion carried.
 - ◆ Treasurer: \$1,461.19. Motion by Finfrock, 2nd by Whalen. Motion carried.
 - ◆ Finance: \$12,301.79. Motion by Whalen, 2nd by Youman. Motion carried.
 - ◆ Department Claims: None
5. Insurance
 - ◆ Health Insurance and Aggregate report: .88 loss ratio.
 - ◆ Property Casualty – CIRMA Update: None
 - ◆ Insurance Program Review: None
6. Department Reports: County Clerk Cook stated her appreciation for everyone working well during this closure.

Treasurer Beck stated the property tax bills will go out the end of the week. First installment is due July 1st and second is September 11th.
7. Budget Review: Sparrow briefly went through the budget report.
8. Old Business – 2020 Budget Amendment Ordinance: Motion by Whalen to approve the ordinance as presented, 2nd by Finfrock. Motion carried.
9. New Business
 - ◆ 2019 Audit Report: Motion by Whalen to approve the audit as presented, 2nd by Smith. Motion carried.
 - ◆ Elected Officials Salaries – Circuit Clerk/Coroner: Sparrow stated that it is being presented with a 2%, 2.5%, 2% and 2% for FY2021-2024. Kenney stated the Personnel Committee also passed an increase for the Chief Deputy Coroner position effective 12/1/20 of \$10,000, because that position is under what other Chief Deputy positions are paid and they work round the clock all year long. He also mentioned a new full-time

position for the Treasurer's office. Smith stated he has a hard time approving an increase when we have asked all departments to cut their budgets. Kenney appreciated Smith's comments but the workload of the Chief Deputy Coroner has been increasing for some time. Nordman disagreed with Smith; it is a long overdue salary adjustment. Finfrock asked how the Elected Officials salaries got off track. Circuit Clerk Stahl stated that she agrees with getting back on the same scale and recommended that FY2021 be a set dollar amount that would get them the same and then percents after that that would match what the Treasurer and County Clerk are on. It is proposed that Circuit Clerk salary be set as follows: FY21 \$84,871, FY22 2.5%, FY23 2% and FY24 2%. Coroner salary be set as follows: 2%, 2.5%, 2% and 2%. Motion by Smith to approve the recommended scale, 2nd by Finfrock. Motion carried.

Sparrow addressed the Chief Deputy Coroner increase. Motion by Nordman to approve the requested increase of \$10,000 for Chief Deputy Coroner effective 12/1/2020, 2nd by Whalen. Typer asked what the current salary was; \$41,020.49. Typer asked if the position would qualify for overtime; yes. Roll Call: Yes-Finfrock, Nordman, Typer, Whalen, Sparrow. No-Smith. Motion carried.

- ◆ Bank Accounts Outside of the Treasurer's Office: Beck mentioned that the audit has found some accounts that have been opened under the County's FEIN number without adding them to the accounting software. Typer asked if there is a problem. Beck stated they are not being accounted for in our New World software and it was addressed in the audit. Finfrock stated this needs to be addressed. Sparrow stated they will discuss in more detail next month.
- ◆ Hiring Freeze Position Review – New Requests: Beck informed the Committee that one part-time employee is leaving and she is already short one. She would like to hire a full-time person to replace 2 part-time positions. Personnel Committee approved the request and starting salary would be \$30-35,000. Motion by Smith to approve the position request, 2nd by Whalen. Motion carried.

10. Other Business: None

11. Adjournment: Motion by Whalen to adjourn, 2nd by Smith. Motion carried.
Time: 3:37 p.m.

Respectfully submitted,
Tiffany O'Brien



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May 01, 2020

14:03

Aggregate Loss Fund Summary for OGLE COUNTY (OGLE) Incurred 08/01/2018 to 04/30/2020 Paid 08/01/2019 to 04/30/2020

Division *** SUMMARY ***
Carrier 341 NATIONWIDE (THRU ACCURISK)
Policy number 24/12

Policy period 08/01/2019
07/31/2020
Attachment point \$3,590,815.00
Claim types MED DRU

Aggregate period	Monthly Aggregate	Claims inside of Aggregate	Claims outside of Aggregate	Other claims Aggregate	Specific Amount	Net claims subject to Aggregate	YTD Aggregate	YTD claims subject to Aggregate	YTD Summary	Loss Ratio
Aug-19	\$292,767.66	\$228,520.97	\$0.00	\$120.27	\$0.00	\$228,400.70	\$292,767.66	\$228,400.70	\$64,366.96	0.78
Sep-19	\$292,167.23	\$242,859.83	\$0.00	\$0.00	\$0.00	\$242,859.83	\$584,934.89	\$471,260.53	\$113,674.36	0.81
Oct-19	\$298,634.17	\$310,821.54	\$0.00	\$0.00	\$0.00	\$310,821.54	\$883,569.06	\$782,082.07	\$101,486.99	0.89
Nov-19	\$299,511.85	\$326,982.70	\$0.00	\$0.00	\$0.00	\$326,982.70	\$1,183,080.91	\$1,109,064.77	\$74,016.14	0.94
Dec-19	\$299,789.10	\$251,477.83	\$0.00	\$0.00	\$0.00	\$251,477.83	\$1,482,870.01	\$1,360,542.60	\$122,327.41	0.92
Jan-20	\$301,267.21	\$245,992.11	\$0.00	\$0.00	\$0.00	\$245,992.11	\$1,784,137.22	\$1,606,534.71	\$177,602.51	0.90
Feb-20	\$298,310.99	\$188,101.44	\$0.00	\$0.00	\$0.00	\$188,101.44	\$2,082,448.21	\$1,794,636.15	\$287,812.06	0.86
Mar-20	\$298,310.99	\$355,597.04	\$0.00	\$0.00	\$65,177.37	\$290,419.67	\$2,380,759.20	\$2,085,055.82	\$295,703.38	0.88
Apr-20	\$297,433.31	\$280,958.28	\$0.00	\$0.00	\$385.00	\$280,573.28	\$2,678,192.51	\$2,365,629.10	\$312,563.41	0.88
	\$2,678,192.51	\$2,431,311.74	\$0.00	\$120.27	\$65,562.37	\$2,365,629.10				



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August 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	92	\$877.68	\$80,746.56
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,355.79	\$63,606.33
"MED 40 EMPLOYEE & FAMILY"	46	\$2,355.79	\$108,366.34
"MED 30 EMP & CHILD(REN)"	17	\$2,355.79	\$40,048.43
	182		\$292,767.66

September 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	94	\$877.68	\$82,501.92
"MED 20 EMPLOYEE & SPOUSE"	26	\$2,355.79	\$61,250.54
"MED 40 EMPLOYEE & FAMILY"	46	\$2,355.79	\$108,366.34
"MED 30 EMP & CHILD(REN)"	17	\$2,355.79	\$40,048.43
	183		\$292,167.23

October 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	96	\$877.68	\$84,257.28
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,355.79	\$63,606.33
"MED 40 EMPLOYEE & FAMILY"	47	\$2,355.79	\$110,722.13
"MED 30 EMP & CHILD(REN)"	17	\$2,355.79	\$40,048.43
	187		\$298,634.17

November 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	97	\$877.68	\$85,134.96
"MED 20 EMPLOYEE & SPOUSE"	28	\$2,355.79	\$65,962.12
"MED 40 EMPLOYEE & FAMILY"	47	\$2,355.79	\$110,722.13
"MED 30 EMP & CHILD(REN)"	16	\$2,355.79	\$37,692.64
	188		\$299,511.85

August 2019

Claim type	Paid	YTD
"Medical"	\$165,569.34	\$165,569.34
"Dental"	\$14,660.44	\$14,660.44
"Drugs"	\$62,907.93	\$62,907.93
	\$243,137.71	\$243,137.71

September 2019

Claim type	Paid	YTD
"Medical"	\$187,955.31	\$353,524.65
"Dental"	\$12,343.14	\$27,003.58
"Drugs"	\$54,904.52	\$117,812.45
	\$255,202.97	\$498,340.68

October 2019

Claim type	Paid	YTD
"Medical"	\$260,118.14	\$613,642.79
"Dental"	\$14,028.48	\$41,032.06
"Drugs"	\$49,935.12	\$167,747.57
	\$324,081.74	\$822,422.42

November 2019

Claim type	Paid	YTD
"Medical"	\$262,746.78	\$876,389.57
"Dental"	\$9,191.82	\$50,223.88
"Drugs"	\$64,235.92	\$231,983.49
	\$336,174.52	\$1,158,596.94



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December 2019

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	100	\$877.68	\$87,768.00
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,355.79	\$63,606.33
"MED 40 EMPLOYEE & FAMILY"	47	\$2,355.79	\$110,722.13
"MED 30 EMP & CHILD(REN)"	16	\$2,355.79	\$37,692.64
	190		\$299,789.10

January 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	99	\$877.68	\$86,890.32
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,355.79	\$63,606.33
"MED 40 EMPLOYEE & FAMILY"	49	\$2,355.79	\$115,433.71
"MED 30 EMP & CHILD(REN)"	15	\$2,355.79	\$35,336.85
	190		\$301,267.21

February 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	101	\$877.68	\$88,645.68
"MED 20 EMPLOYEE & SPOUSE"	26	\$2,355.79	\$61,250.54
"MED 40 EMPLOYEE & FAMILY"	49	\$2,355.79	\$115,433.71
"MED 30 EMP & CHILD(REN)"	14	\$2,355.79	\$32,981.06
	190		\$298,310.99

March 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	101	\$877.68	\$88,645.68
"MED 20 EMPLOYEE & SPOUSE"	26	\$2,355.79	\$61,250.54
"MED 40 EMPLOYEE & FAMILY"	49	\$2,355.79	\$115,433.71
"MED 30 EMP & CHILD(REN)"	14	\$2,355.79	\$32,981.06
	190		\$298,310.99

December 2019

Claim type	Paid	YTD
"Medical"	\$211,742.38	\$1,088,131.95
"Dental"	\$9,894.56	\$60,118.44
"Drugs"	\$39,735.45	\$271,718.94
	\$261,372.39	\$1,419,969.33

January 2020

Claim type	Paid	YTD
"Medical"	\$185,832.94	\$1,273,964.89
"Dental"	\$23,542.19	\$83,660.63
"Drugs"	\$60,159.17	\$331,878.11
	\$269,534.30	\$1,689,503.63

February 2020

Claim type	Paid	YTD
"Medical"	\$118,444.39	\$1,392,409.28
"Dental"	\$17,248.20	\$100,908.83
"Drugs"	\$69,924.68	\$401,802.79
	\$205,617.27	\$1,895,120.90

March 2020

Claim type	Paid	YTD
"Medical"	\$309,142.31	\$1,701,551.59
"Dental"	\$16,088.86	\$116,997.69
"Drugs"	\$46,454.73	\$448,257.52
	\$371,685.90	\$2,266,806.80



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May 01, 2020

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Aggregate Loss Fund Summary for OGLE COUNTY (OGLE) Incurred 08/01/2018 to 04/30/2020 Paid 08/01/2019 to 04/30/2020

April 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	100	\$877.68	\$87,768.00
"MED 20 EMPLOYEE & SPOUSE"	25	\$2,355.79	\$58,894.75
"MED 40 EMPLOYEE & FAMILY"	50	\$2,355.79	\$117,789.50
"MED 30 EMP & CHILD(REN)"	14	\$2,355.79	\$32,981.06
	189		\$297,433.31

April 2020

Claim type	Paid	YTD
"Medical"	\$216,911.52	\$1,918,463.11
"Dental"	\$6,346.23	\$123,343.92
"Drugs"	\$64,046.76	\$512,304.28
	\$287,304.51	\$2,554,111.31

H.E.W., Solid Waste & Veterans Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 12, 2020

1. Call Meeting to Order: Vice-Chairman Finfrock called the meeting to order at 10:32 a.m. Present via audio: Asp, Droege and Fox. Others via audio: IT Manager Larry Callant, ROE Superintendent Robert Sondgeroth, Animal Control Administrator Dr. Thomas Champley, Solid Waste Director Steve Rypkema and Kari Zimmerman with LOTS. Absent: Bowers, Health Dept. Administrator Kyle Auman and Ellen Katoll with Veterans Assistance Commission.
2. Approval of Minutes – April 14, 2020: Motion by Droege to approve the minutes as presented, 2nd by Asp. Motion carried.
3. Public Comment: None
4. Regional Office of Education
 - Monthly Bills: Motion by Fox to approve the bills totaling \$2,344.03, 2nd by Droege. Motion carried.
 - Department Update: Report was emailed to Committee. ROE Superintendent Sondgeroth stated the Professional Development Dept. has been very busy and doing a great job. There has been some fundraising efforts for the Center for Change program for Chromebooks for the students. Droege asked about the outlook for the fall. Sondgeroth doesn't foresee school returning to normal but they are working on procedures already. They have been having regular meetings with Administrators to prep for the fall.
5. Health Department: None
6. Solid Waste Department
 - Monthly Bills: Motion by Fox to approve the bills totaling \$1,722.18, 2nd by Asp. Motion carried.
 - Grant Applications: Motion by Droege to approve the Clean Up Day grant not to exceed \$370.00 for Village of Adeline, 2nd by Fox. Motion carried. The funds will be paid from the Waste Reduction grant line since there has been no applications this year.
 - Rypkema stated there has been no negotiations with Advanced Disposal Services so they sent out a non-compliance notice. All recycling events for May have been cancelled and they are working on plans to resume services and full staff.
7. Animal Control
 - Monthly Bills: Motion by Asp to approve the Animal Control bills in the amount of \$3,343.69, 2nd by Finfrock. Motion carried. Motion by Droege to approve the Pet Population bills in the amount of \$205.75, 2nd by Fox. Motion carried.

- Department Update: Dr. Champley stated they still remain busy and are making plans for when they can reopen to the public.
8. Veterans Assistance Commission: Report was emailed to Committee.
 9. LOTS (Lee-Ogle Transportation System): Mrs. Zimmerman went through her report.
 10. Old Business: None
 11. New Business: None
 12. Adjournment: With no further business, Vice-Chairman Finfrock adjourned the meeting.
Time: 10:53 a.m.

Respectfully submitted,
Tiffany O'Brien

Regional Office of Education May Committee Report

County Health Department

Mr. Sondgeroth and Mr. Tennyson continue to attend all Emergency management meetings for the three counties. We are also in constant communication with our three county health administrators to make sure the school districts are helping out in any way they can through the stay at home order. We are working on some guidelines for school districts to safely return belongings to students now that they will not be returning this year. Daily communication will continue throughout the crisis.

Professional Development

The Office of Professional Learning has been working diligently to support teachers, administrators, and educational support staff as they transition their teaching and learning to a remote format. We have provided opportunities for teachers to network, collaborate, and connect through Zoom via one hour job-alike sessions. Sessions have been well received by educators, who appreciate the support and opportunity to come together.

During the month of April our Guest Facilitators were: Karla Belzer, Peggy Potthoff, Julia Cook, Denise Orlikowski, Ben Sondgeroth, Kali Livengood, Diana Merdian, Zully Vock, Meg Ormiston, Kristin Rademaker, Jill Kohlert, Kristin Brynteson, Cindy Frank, Carie Ramirez, Stacey Gates, Lisa Zacharski and Mary Ellen Daneels

April Participants – 1,516 (as of April 24)

Wednesday, April 1

6-12 Math @ 9 a.m.
K-12 Music & Art @ 9 a.m.
6-12 Social Studies @ 10:15 a.m.
K-12 PE @ 10:15 a.m.
Grade 3-5 @ 12 p.m.
Curriculum Directors & Instructional Coaches @ 1 p.m.

Thursday, April 2

Administrators @ 9 a.m.
9-12 Foreign Language @ 10:15 a.m.
K-12 Counselors & Social Workers @ 10:15 a.m.

Friday, April 3

Early Learning @ 9 a.m.

Resilience @ 10:15 a.m.

Monday, April 6

K-12 Interventionists @ 9 a.m.

K-12 Spec Ed and Spec Ed Services @ 10:15 a.m.

Tuesday, April 7

6-12 Grade ELA @ 9 a.m.

Paraprofessionals @ 9 a.m.

6-12 Grade Science @ 10:15 a.m.

Librarians @ 10:15 a.m.

PreK & Kindergarten @ 12:00 p.m.

1st & 2nd Grade @ 1:00 p.m.

Wednesday, April 8

6-12 Grade Math @ 9 a.m.

Music Teachers @ 9:00 a.m.

6-12 Grade Social Science @ 10:15 a.m.

Art Teachers @ 10:15 a.m.

3rd – 5th Grade @ 12:00 p.m.

Thursday, April 9

Administrators @ 9 a.m.

PE Teachers @ 9:00 a.m.

Counselors & Social Workers @ 10:15 a.m.

Maintaining Normalcy & Relationships with COVID 19 with Julia Cook @ 1:00 p.m.

Monday, April 13

Introduction to Seesaw (Day 1) @ 9 a.m.

Tuesday, April 14

6-12 Grade ELA @ 9 a.m.

K-5 Grade Paraprofessionals @ 9 a.m.

6-12 Grade Science @ 10:15 a.m.

K-12 Librarians @ 10:15 a.m.

6-12 Grade Paraprofessionals @ 10:15 a.m.

Introduction to Seesaw (Day 2) @ 1:00 p.m.

Google Classroom Basics @ 1:00 p.m.

Wednesday, April 15

6-12 Grade Math @ 9 a.m.
School Secretaries, Nurses and Support Staff @ 9:00 a.m.
6-12 Grade Social Science @ 10:15 a.m.
K-12 Art Teachers @ 10:15 a.m.
9-12 Grade Foreign Language @ 11:30 a.m.
Introduction to Seesaw (Day 3) @ 1:00 p.m.

Thursday, April 16

Administrators @ 9 a.m.
Advanced Google Classroom @ 1:00 p.m.
Leveraging Learning & Feedback with Seesaw (Day 4) @ 1:00 p.m.
Parenting Networking @ 3:00 p.m.

Friday, April 17

Family Challenges & Community Resources with COVID 19 @ 9 a.m.
Trauma Informed Approach to Education During Challenging Times @ 10:15 a.m.
How do I?? Google Classroom Question & Answer @ 11:15 a.m.

Monday, April 20

Screencasting with Screencastify @ 11:00 a.m.
Reframing & Rejuvenating our Focus to Engage Students in Remote Learning @ 1:00 p.m.

Tuesday, April 21

6-12 Grade ELA @ 9 a.m.
K-5 Grade Paraprofessionals @ 9 a.m.
K-12 Grade Science @ 10:15 a.m.
6-12 Grade Paraprofessionals @ 10:15 a.m.
Engaging Students Remotely with Flipgrid @ 1:00 p.m.

Wednesday, April 22

6-12 Grade Math @ 9 a.m.
K-12 Grade Music Teachers @ 9:00 a.m.
6-12 Grade Social Science @ 10:15 a.m.
K-12 PE Teachers @ 10:15 a.m.
Math Games @ 12:00 p.m.
Problem Based Learning @ 1:00 p.m.

Thursday, April 23

Administrators @ 9 a.m.
K-12 Librarians @ 10:15 a.m.
Creative Technology Tools to Engage Your Students During Remote Learning @ 10:15 a.m.
Choice Boards @ 1:00 p.m.
Parenting Networking @ 3:00 p.m.

Friday, April 24

Child Abuse Awareness @ 9 a.m.

Monday, April 27

PreK-12 Special Education & Interventionists @ 9:00 a.m.

Universal Design for Learning: Promoting Access to Remote Learning for All Learners @ 10:15 a.m.

Tuesday, April 28

6-12 Grade ELA @ 9 a.m.

6-12 Grade Science @ 10:15 a.m.

K-12 Librarians @ 10:15 a.m.

PreK – 2nd Grade @ 12:00 p.m.

Curriculum Directors & Instructional Coaches @ 1:00 p.m.

Wednesday, April 29

6-12 Grade Math @ 9 a.m.

K-12 Grade Art Teachers @ 9:00 a.m.

K-12 Grade Social Science @ 10:15 a.m.

School Secretaries, Nurses and Support Staff @ 10:15 a.m.

3rd – 5th Grade @ 12:00 p.m.

Tech Tools for Accessibility @ 1:00 p.m.

Thursday, April 30

Administrators @ 9 a.m.

Preschool Family Support Specialists @ 10:15 a.m.

STEAM Up Your Remote Learning @ 12:00 p.m.

9-12 Grade Foreign Language @ 1:00 p.m.

Parenting Networking @ 3:00 p.m.

The Office of Professional Learning has cancelled or postponed face-to-face sessions for the month of April and are working to migrate as much training and support as possible to a digital distance format. School improvement meetings and teacher coaching also continue on a virtual basis.

Family Educators in the department maintain close contact with their at-risk preschool families in Rock Falls & Amboy. Family Educators have identified and communicated community resources during this uncertain time. They are also working to develop family engagement opportunities for families and young children using platforms such as facebook and zoom.

Director of Professional Learning Anji Garza has been working to keep the ROE Facebook page updated with news, information, and resources for teachers, administrators, and families during this time of crisis. The office is using #strongertogether47 to highlight the incredible things school and districts in Lee, Ogle & Whiteside counties are doing for their students, families & communities.

Regional Center for Change

Students and staff have continued with remote learning and our end of year date has been changed to May 15th. Students are working hard to finish credit requirements for middle and high school. We continue to see the resiliency of our students and staff on a daily basis. The following story highlights how resourceful our students are.

Ms. Messina was troubled that a student was not logging in to complete work the last few days and reached out to her. The student indicated that her internet service was cancelled and she was trying to complete coursework on her phone using data. Our curriculum is not designed for a cell phone and was not working out for the student. The student was having such a difficult time that she could have given up...but she didn't. She reached out to a friend and asked her to log in for the student from her home computer. The friend then used Facetime to connect with the student and allowed her to complete her test and quiz via Facetime using the friends home computer. The fact this student, who mind you is facing many challenges we can only imagine a 13 year old would face, took the initiative to find a solution to her internet issues and continue her coursework is inspiring to say the least!

Actually, it helped inspire our mission statement that the staff came up with last week...

Mission Statement

At C4C we are dedicated to student achievement in school and life, instilling HOPE for a future, self-confidence NOW, and RESILIENCE forever!



Ogle County Animal Control Warden Activity Record April 2020			
<i>Month of April</i>	<i>Monthly Total</i>	<i>Misc. Notes</i>	<i>2020 Year to Date</i>
Miles Driven	1532	Regular duties - Check complaints Stray pick up - Tag Doors for Non-Vac	15220 7393
Bites Reported	13	13 Dogs Cats	37
Strays	8	8 Ogle Co.	18
Notices To Comply Given	6	4 No Current Vac / Registration 2 Dogs Running At Large	101
Citations Issued		Dogs Running @ Large No Rabies Shot and Tag	
Welfare Calls	2	1 Dogs - No proper shelter -No water 1 Horse's	11
Animal Bites on Animals	4	4 Dog on Dog Dog on Cat	14
Assist Other Agencies	4	2 Mt Morris P.D. 1 Byron P.D. 1 Oregon P.D.	5
Dogs Deemed Dangerous			
Dogs Deemed Vicious			
Other Complaints			1

Submitted by:
Kevin G. Christensen - Warden
Ogle County Animal Control

Veterans Assistance Commission of Ogle County
Statistical & Financial Report
May 12, 2020 Meeting of Ogle County H.E.W. Committee

Superintendent Comments:

- Unfortunately, the Illinois Association of County Officials Meeting was cancelled last month. At this point, I do not know if it will be rescheduled. It is an excellent opportunity to network and collaborate with other VACs to find out how to best serve our state's veterans.
- The arrival of the novel coronavirus has meant a reduction in transportation expenses as VA appointments have been drastically reduced. However, it has meant an increase in expenses for cleaning and disinfecting. It has also increased postage costs as forms are sent to clients with a stamped envelope for them to return their forms. This has slowed things down a bit as we wait on snail mail. There has also been a slowdown in the processing of claims as veterans Compensation & Pension exams are rescheduled for later dates. Frequently these exams are mandatory to receive disability compensation.
- Covid-19 has also meant a moratorium on rent evictions. Training was attended for clarification on the topic so that rent subsidies only pay out when needed. Contact with other VAC's has increased as we discussed how best to serve our veterans during the pandemic.
- I spent half a day troubleshooting scanning issues in the office. Many hours have also been spent trying to coordinate the new calendar system through mailfence. It would be simpler to use Microsoft Outlook and have a county email address like similar-sized county's do.
- The category "Veteran Visits" was renamed "Client Office Visits" as the veteran is not always the one being represented.
- Going forward, it is hard to predict when transportation will fully return to normal as we take veterans to three different states and 6 different counties. Not all jurisdictions are opening back up at the same rate.

VACOC Activity	
Communication	
Emails	81
Calls	110
U.S. Mail Sent	7
Client Office Visits	-
Financial Aid	
Number of Approved	-
Number of Declined	-
Rent Assistance	-
Gas Assistance	-
Electric Assistance	-
Water Assistance	-
Food/Hygiene	-
Veteran Funeral Expense	-
Total Veteran Financial Aid	-
Transportation	
Number of Requests Fulfilled	15
Number of VA Facilities	1
Number of Veterans	3
Miles Driven	1,905
Volunteer Drivers' Hours	87.3

Balance Sheet

As of April 30, 2020

◇ Apr 30, 20 ◇

ASSETS

Current Assets

Checking/Savings

VAC Discretionary Fund ▶ 193.64 ◀

VAC Operating Fund 9,543.87

Total Checking/Savings 9,737.51

Total Current Assets 9,737.51

TOTAL ASSETS 9,737.51

Profit & Loss

April 2020

◇ Apr 20 ◇

Ordinary Income/Expense

Expense

Category 200 - Veteran Support

201-Driver Mileage Reimbursemnt ▶ 391.50 ◀

202 - Driver Toll Fees 18.00

Total Category 200 - Veteran Support 409.50

Total Expense 409.50

Net Ordinary Income -409.50

Net Income -409.50



Report to HEW Committee of Ogle County Board

May 12, 2020 | 11:00 AM

1.) COVID-19/Coronavirus Pandemic / Impact on Public Transportation

- a. Ridership has dropped by 75% when compare to normal capacity
 - i. People are choosing to stay home
 - ii. Ridership drop similar to other transit agencies in Illinois.
- b. Reduced services as of March 23, 2020
 - i. Maintain the following trips within Lee and Ogle Counties to...
 - 1. Kidney dialysis appointments
 - 2. Chemotherapy appointments
 - 3. Older Adult meal delivery
 - 4. Delivery of groceries to older adults, others who are shut-in
 - 5. Limited trips to Walmart (Tu/Th)
 - 6. Rides to workplace
- c. Following changes have been made to operation
 - i. Riders are NOT being charged fares.
 - ii. Riders must wear face masks (unless unable to because of medical condition)
 - iii. Riders are being asked to social distance themselves to the farthest seat.
 - iv. Sanitizing protocols are enacted before/after trips.
 - v. Daily sanitizing protocols in place at Reagan Transit Center
 - vi. Drivers and staff take temperature taken before/after shift.
- d. Reduction in drivers and dispatchers needed for operation
- e. Reduced marketing efforts until this week (May 11th) (TV, Radio and Print)
- f. IDOT coordinating reimbursement of COVID-19 activities with Cares Act funding
 - i. 100% reimbursement / no local match required
 - ii. Activities being summarized by staff
 - iii. Cares Act funding will likely absorb most of the expenses in 4th QTR
 - iv. Cares Act funding available for LOTS and Greyhound routes
- g. IDOT/FTA has waived certain funding requirements in lieu of pandemic.
 - i. Unearned pay is now a reimbursable activity and acknowledged by IDOT.
 - ii. FTA allows transport of meals/groceries through July 20
- h. Greyhound corporate has distributed a couple of messages regarding COVID-19
 - i. Experienced a similar reduction in ridership.
 - ii. I-88 and I-39 routes, have maintained their regular schedules
 - iii. Similar sanitizing protocols have been implemented on their buses

2.) New Capital Funding of Projects Nearing

- a. \$200 million has been allocated for rural public transportation in Illinois.
 - i. Funding is being allocated through the REBUILD ILLINOIS Program
 - ii. Application due into to IDOT by May 28
- b. LOTS request will be approximately \$2.46 million and include...
 - i. Three (3) new Ford Transit Vans
 - 1. One vehicle will be for expansion
 - 2. Two vehicles will be replacement of current vehicles
 - ii. Secondary location in Ogle County (rehab or new construction)
 - iii. Architectural and engineering fees will be included in cost

3.) Developments

- a. Applications submitted to IDOT for FY 2021 (July 1, 2020 – June 30, 2021).
 - i. Applications including the following fund amounts...
 - 1. 5311: \$245,411
 - 2. 5311F (I-88): \$1,084,542
 - 3. 5311F (I-39): \$899,606
 - 4. DOAP funding: \$1,414,400
- b. National Center on Mobility Management Grant
 - i. 8-Month Project period ending. Final report due May 15, 2020
 - ii. Implementation funding will likely be made available to LOTS.
- c. IDOT awarded funding to complete a Feasibility Study – Rochelle/Dixon
 - i. No contract approved yet

4.) Update on Capital Projects

- a. Maintenance Garage/Wash Bay construction project.
 - i. Awaiting IDOT final walk through
 - ii. Sidewalk construction completed
 - iii. Landscaping remains to be completed
- b. Canopy Project – front of Reagan Transit Center
 - i. Sjostrom and Sons awarded as “lowest bidder”
 - ii. IDOT approved additional funding to complete project
 - iii. Awaiting IDOT approval for contract with Sjostrom and Sons
 - iv. Construction completed by September, 2020.

5.) Claims vs. Revenue

- a. REVENUE / 5311: \$ 27,489.64 (for this month)
- b. EXPENSES / 5311: \$ 14,096.77 (for this month)
- c. REVENUE / CAPITAL: \$ 102,709.91 (Gary Anderson / Maintenance Garage)
- d. EXPENSES / 5311F: \$ 7,500.00 (Marketing of I-39/Greyhound route)
- e. EXPENSES / 5311F: \$ 3,750.00 (Marketing of I-88/Greyhound route)
\$ 11,250.00

6.) Requisitions

Funding Source	Quarter	Amount	Received Y/N
5311	3 rd Quarter	\$ 0.00	Expended in 1 st QTR
DOAP	3 rd Quarter	\$436,866.08	Requisition submitted
5311F (I-88)	3 rd Quarter	\$276,958.49	Requisition submitted
5311F (I-39)	3 rd Quarter	\$269,404.16	Requisition submitted



Judiciary & Circuit Clerk Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 12, 2020

1. Call Meeting to Order: Chairman McKinney called the meeting to order at 9:00 a.m. Present via audio: Bowers (arrived at 9:15), Corbitt, Droege and Sulser. Others via audio: Finfrock, Nordman, IT Manager Larry Callant, Judge Robert Hanson and Circuit Clerk Kim Stahl.
2. Approval of Minutes – April 14, 2020: Motion by Corbitt to approve the minutes as presented, 2nd by Sulser. Motion carried.
3. Public Comment: None
4. Judiciary
 - Monthly Bills: Motion by Corbitt to approve the bills totaling \$1,623.51, 2nd by Droege. Motion carried.
 - Department Update: Judge Hanson stated they are only hearing essential cases defined by the Illinois Supreme Court. They have also started planning for when they are able to open back up and still keep the social distancing aspect. They have held some non-essential cases via audio/video means but it is difficult to do for some cases. The Court System is not part of Governor Pritzker's order; they are under the direction of the IL Supreme Court.

Judge Hanson gave a presentation on reestablishing a Public Defender's office. Motion by Sulser to approve the reestablishment of the Public Defenders office effective December 1, 2020, 2nd by Bowers. Roll Call: Yes – Bowers, Corbitt, Droege, Sulser, McKinney. Motion carried. Judge Hanson will take it before the Personnel Committee next month. Finfrock stated it should go to Personnel, Finance, and Executive then full County Board.
5. Circuit Clerk
 - Monthly Bills: Motion by Bowers to approve the bills totaling \$4,907.00, 2nd by Corbitt. Motion carried.
 - Department Update: Stahl briefly went through their processes and planning for when they open up. She will email the audit out; there were no red flags.
6. New Business: None
7. Adjournment: With no further business, Chairman McKinney adjourned the meeting. Time: 9:29 a.m.

Respectfully submitted,
Tiffany O'Brien

**PROPOSAL FOR REESTABLISHMENT OF PUBLIC DEFENDER'S OFFICE
IN OGLE COUNTY FOR FISCAL YEAR DECEMBER 1, 2020**

I. STATUTE

A. 55 ILCS 5/3-4001 provides as follows:

Public defenders in counties over 35,000. In each county of the State containing 35,000 or more inhabitants there is created the office of public defender and the person to be appointed to such office shall be known as the public defender. No person shall be eligible to or hold such office unless he is duly licensed as an attorney in this State.

B. 55 ILCS 5/3-4009 provides as follows:

Office quarters; expenses. The County Board shall provide suitable office quarters for the use of the public defender, and shall pay out of the county treasury for necessary office, travel and other expenses incurred in the defense of cases. In counties of less than 500,000 population, such payment shall be made after the circuit court of the county approves such expenses as being necessary and proper. In cases where two or more adjoining counties have joined to form a common office of public defender, the expenses incurred under this Section shall be paid as provided for in a joint resolution of various county boards involved.

II. HISTORY OF THE OFFICE OF PUBLIC DEFENDER IN OGLE COUNTY

- A. In the 1970s Ogle County had a full-time public defender and a staffed public defender's office within the courthouse. John Evans served as public defender in the 1970s. The last public defender was Fran Pendergast, who left the office in the early 1980s. Upon his resignation, Ogle County decided to go with a contractual relationship, which has been in place since that time. For years it has been questionable as to whether our current system is allowable under the aforementioned statute. A 1995 Attorney General Opinion (1995 WL 441628 (Ill.A.G.)) seemed to allow a part-time public defender provided that one person was properly appointed as the Chief Public Defender for the County. However, that opinion expressly indicated the creation of a system of independent public defenders in a county is inconsistent with the statutory scheme, which contemplates a single public defender who would have the duty to appoint assistant public defenders and employ such clerks and other employees as necessary for the transaction of business. This has not been the practice in Ogle County.

III. NUMBER OF CASES CURRENTLY BEING COVERED BY OUR CONTRACTUAL PUBLIC DEFENDERS

- A. Attached as Exhibit A is the Ogle County Public Defender caseloads for the fiscal years 2018 and 2019. During the time period from December 1, 2017 to November 3, 2018, there were a total of 211 felonies filed and 333 misdemeanors. During the time period from December 1, 2018 to November 30, 2019 there were 248 felonies filed and 162 misdemeanors filed in Ogle County. As evidenced by the attachment, the contractual public defenders having been handling the majority of these cases.
- B. We are the largest county within the Circuit. We handle approximately the same number of felonies as Stephenson County. We handle more felonies than Lee County and substantially more than Carroll County and Jo Daviess County.

IV. PUBLIC DEFENDER OFFICES IN OTHER COUNTIES WITHIN THE CIRCUIT

- A. Stephenson County. Stephenson County has a full-time public defender, a full-time deputy public defender and two full time assistants. The Public Defender's Office is within the courthouse and is staffed with a full-time Office Administrator and a full-time Receptionist. The approximate budgets for Stephenson County Public Defender's Office without including benefits are as follows:
 - 1. 2017 - \$471,000.00
 - 2. 2018 - \$416,000.00
 - 3. 2019 - \$424,000.00
- B. Lee County. Lee County handles fewer felony cases and fewer misdemeanor and serious traffic cases, such as DUIs than Ogle County. Lee County has a staffed Public Defender's Office with a full-time office manager within the Lee County Courthouse. The staff employee is employed by the county. The Public Defender is Robert Thompson who was hired on a part-time basis and allowed to have a private practice. I believe he has two part-time assistants that are paid on a contractual basis and two conflict overflow attorneys hired on a contractual basis.
- C. Carroll and Jo Daviess. These two counties are under 35,000 in population and thus under the statute are not required to appoint a full-time public defender. However, each has appointed a part-time public defender.

V. OGLE COUNTY PUBLIC DEFENDER SYSTEM PRESENTLY

- A. There are three contractual part-time public defenders. They serve from December 1st through November 30th. Each year we execute a new contract. These contractual public defenders are part of the I.M.R.F. program as a result of a lawsuit filed by a former contractual public defender in the 1980s, which resulted in a finding by the Circuit Court that the county should be contributing to their I.M.R.F. They receive no other benefits. The current annual contractual payment for each public defender is \$66,167.00. The overall total is \$198,501.00. An estimate of the current I.M.R.F. contributions would be approximately \$21,000.00 for a total cost of approximately \$219,500.00. There are no additional funds paid to the public defender's office for office administration, supplies, travel, seminars or any other expenses. The contractual part-time public defenders are allowed to have a private practice.

VI. CURRENT ISSUES WITH CONTRACTUAL PART-TIME PUBLIC DEFENDERS

- A. It has at times been extremely difficult to secure qualified people to apply on a contractual basis. Each year the judges are concerned whether we will have three qualified attorneys to handle indigent criminal cases. We have had contractual public defenders quit after a couple of months, which required the judges to scramble to find a replacement. Often public defenders are needed on an emergency basis, especially in juvenile shelter care hearings and it can be difficult to track down. At times, there are significant delays in getting a public defender to court for those types of hearings requiring the whole judicial system to wait.
- B. There is an inherent delay in notifying the defendant as to the name and address of their public defender. All of this is processed through the judges' Administrative Assistant. Notification is mailed to the defendant. The judges are focused on access to justice and the sooner an indigent defendant knows his attorney, the sooner he or she can discuss the case. Additionally, when a defendant requests a change of public defender the court must hear that request, make a determination and written notification of a new public defender is then sent out. Because the contractual public defenders are allowed to have a private practice this leads to conflicts at times, which also causes the need for the judge to appoint a different public defender and sometimes a private attorney.
- C. Finally, we have had issues concerning the public defender's vacations, which causes a delay in the progress of cases in that there is no one to step in and handle the vacationing public defender's cases.

VII. PROPOSED PUBLIC DEFENDER BUDGET

- A. The Ogle County Judges are proposing a full-time public defenders office with a full-time public defender, full-time deputy public defender and two full-time assistant public defenders. These would be full-time employees prohibited from having a private law practice. We are proposing the office be staffed by one administrative assistant. A proposed budget is attached hereto as Exhibit B. The difference in what is currently being paid and what is proposed to be paid would be reduced by two significant factors. First, the County is entitled to reimbursed by the State for 66.66% of the public defender's salary. Currently, that payment is \$44,107.00 per year. With a full-time public defender the contribution to the county would be \$104,256.00, which would be a net increase to the county of approximately \$60,150.00. Secondly, we believe the judicial budget for court appointed attorneys could be reduced by approximately \$20,000.00 given the expanded coverage the public defender's office would provide.
- B. I have attached as Exhibit C the 2020 Public Defender's budget for Knox County (population 53,000) for comparison purposes.

VIII. ADVANTAGES OF A FULL-TIME PUBLIC DEFENDER

- A. All of the judges believe we need a full-time public defender's office. We believe it is required by statute and is consistent with the Supreme Court's emphasis on access to justice for all individuals.
 - 1. The advantages for the judges and for the county would be as follows:
 - a. Upon the appointment of a public defender by the court the defendant could immediately discuss the case with a public defender, which may lead to a quicker resolution.
 - b. By having one location within the judicial center, it will be easier to use the interpreter with Spanish speaking defendants.
 - c. It will shorten the delay in any emergency shelter care hearings in juvenile court. A public defender would be in the building and immediately available for hearing.
 - d. We would require the public defender's office to handle all post conviction petitions, which we currently pay out of the judicial budget for court appointed attorneys.

- e. We would require the public defender's office to handle juvenile abuse appeals, we currently pay out of the judicial court appointed attorneys budget.
 - f. We would require the public defender's office to handle all sexually dangerous person cases and all sexually violent person cases, which again are currently paid out of the judicial court appointed attorneys budget.
 - g. We believe a full-time public defender's office with full-time employees would provide a more efficient focus on Ogle County cases only. Attention to the cases will be quicker, resulting in shorter delays, quicker court appearances and time to trial or plea.
 - h. If there is a conflict with a public defender the Court would not have to send out a new appointment, rather the defendant would be sent immediately to the public defender's office and the public defender would appoint a new public defender.
- B. The State's Attorney's Office and the Probation Department are also in favor of a full-time public defender's office within the Ogle County Judicial Center.
- 1. For the State's Attorney's Office there would be the following advantages:
 - a. Ease of delivery of discovery including; CDs, DVDs, non-digital material.
 - b. Potential pleas at arraignment - public defenders currently do not appear at an arraignments but now would be available at an arraignment and available for pleas at the first court appearance.
 - c. Easier and more efficient discussion of plea agreements with the public defender.
 - d. On a jail video, if the defendant indicated that they were interested in a plea they could be walked over immediately and the public defender could appear immediately and present the plea.
 - e. Public defenders would be available for emergency juvenile cases. This will result in little, if any, delay for all parties involved.

- f. There would be one contact rather than the current system which requires postal delivery to three different sites for providing the public defenders all necessary information.
- 2. For the Probation Department, a full-time public defender's office would offer the following advantages:
 - a. Ease of communication between the public defender and the probation officer.
 - b. The efficiency of delivery of bond reports for video arraignments in that they could be delivered to one location within the judicial center.
 - c. More efficient exchange of petition to revoke information and status information.
 - d. If during a probation meeting a defendant decides he needs to discuss an issue with his attorney, he or she can immediately go to the public defender's office.
- C. For Court Security the advantages of a full-time public defender would be the following:
 - 1. Ease of directing defendants to one location instead of determining which attorney has been assigned to a particular defendant and which courtroom they are assigned to appear in.
 - 2. Creating more secured public areas with less defendants loitering in the hallways on both floors waiting to find their public defender.
- D. In summary, the judges believe the establishment of a public defender's office within the Ogle County Judicial Center will provide an improvement of access to justice for criminal defendants and juvenile respondents which will result in a more efficient disposition of cases.

IX. LOCATION

- A. There is a public defender's office on the third floor of the judicial center. It is not staffed, minimally furnished and rarely used. There is a public defender's conference room across the hall. There is a large room further down the hall which consists of primarily shelves with a minimal amount of documents stored,

which could be converted to an office. Finally, there is a large office on the third floor, which was originally designed to be chambers for a fifth judge. This office has been used for the judges' law clerk and for a CASA representative. This room could also be used by the Public Defender as an office. The judges believe there is space available on the third floor for the public defender's office.

X. CONCLUSION

- A. The judges of Ogle County request you seriously consider this proposal. It provides for consistency with the Public Defenders Statute and more importantly will provide more efficiency and a higher degree of accessibility to justice for indigent defendants and juvenile court respondents.

Thank you for your consideration.

Judge Robert T. Hanson
Judge John (Ben) Roe
Judge John C. Redington
Judge Clayton L. Lindsey

Exhibit A

Ogle County Public Defender Caseload 12/1/18-11/30/19

Felony	177
Misdemeanor	162
Juvenile	105
Traffic	467
Ordinance/Civil Law/Conservation Violations	55
Driving Under the Influence	38
<u>TOTAL</u>	<u>1004</u>

Ogle County Public Defender Caseload 12/1/17-11/30/18

Felony	151
Misdemeanor	203
Juvenile	64
Traffic	592
Ordinance/Civil Law/Conservation Violations	44
Driving Under the Influence	50
<u>TOTAL</u>	<u>1104</u>

PROPOSED PD BUDGET

Public Defender	\$156,400.00
Deputy PD	\$70,000
Asst PD	\$35,000
Asst PD	\$35,000
SALARY TOTAL	\$296,000

Benefits	
IMRF	\$31,150
SS	\$23,500
Insurance	\$48,000
BENEFITS TOTAL	\$102,650

ATTORNEYS' TOTAL	\$398,650
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Administrative Assistant	\$25,000
IMRF	\$2,625
SS	\$1,950
Insurance	\$12,000
STAFF TOTAL	\$41,575

PERSONNEL TOTAL	\$440,225
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Exhibit B
Page 2

Office Supplies	\$7,500
Office Equipment	\$3,000
Office Equipment Maintenance	\$1,000
Library, Books and Materials	\$2,500
Office Expenses - ARDC, Seminars and Training, Travel Expenses	\$5,000

OFFICE EXPENSES TOTAL	\$19,000
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FULL BUDGET TOTAL	\$459,000
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2020 Budget History

Exhibit C
Page 1 Knox County

BUDGET STEP: 7 - Adopted

Selected Fund: 001

Selected Dept: 075

Account #	Description	2016 YTD Actual	2017 YTD Actual	2018 Final Budget	2018 YTD Actual	2019 Current Budget	2019 Current Actual	2020 Step Adopted
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REVENUE

Fund: 001 COUNTY FUNDS

Department: 075 PUBLIC DEFENDER

001-075-420001-20	PUBIC DEFENDER FE	\$37,279	\$21,275	\$25,000	\$12,662	\$25,000	\$11,544	\$25,000
001-075-480302-20	SALARIES REIMB - P	\$124,859	\$99,895	\$101,265	\$99,895	\$104,492	\$103,540	\$104,236
	Total Sub-Dept 20:	\$162,149	\$121,171	\$126,265	\$112,558	\$129,492	\$115,084	\$129,236
	Dept. 075 TOTAL REVENUE :	\$162,149	\$121,171	\$126,265	\$112,558	\$129,492	\$115,084	\$129,236
	Fund 001 TOTAL REVENUE :	\$162,149	\$121,171	\$126,265	\$112,558	\$129,492	\$115,084	\$129,236
	TOTAL REVENUE:	\$162,149	\$121,171	\$126,265	\$112,558	\$129,492	\$115,084	\$129,236

EXPENSE

Fund: 001 COUNTY FUNDS

Department: 075 PUBLIC DEFENDER

001-075-510175-42	PUBLIC DEFENDER S	\$141,532	\$149,857	\$151,226	\$151,226	\$154,454	\$154,454	\$156,371
001-075-510200-42	PERMANENT - PD	\$209,613	\$209,780	\$218,429	\$218,429	\$217,023	\$218,299	\$222,133
001-075-510470-42	TEMPORARY SECRE	\$0	\$0	\$0	\$0	\$500	\$0	\$500
001-075-580160-42	RESERVE ATTORNEY	\$81,764	\$66,788	\$62,400	\$53,757	\$62,576	\$43,953	\$57,576
001-075-580175-42	COURT REPORTING	\$5,558	\$354	\$1,500	\$1,300	\$3,800	\$2,037	\$3,000
001-075-580200-42	EXPERT/INV/TESTIN	\$23,011	\$16,412	\$33,500	\$31,322	\$25,000	\$24,979	\$25,000
001-075-580200-42	DUES & SUBSCRIPTI	\$7,241	\$6,339	\$7,160	\$7,150	\$7,450	\$7,436	\$7,200
001-075-580400-42	MAINTENANCE OF E	\$0	\$110	\$0	\$0	\$150	\$0	\$600

Account #	Description	2016 YTD Actual	2017 YTD Actual	2018 Final Budget	2018 YTD Actual	2019 Current Budget	2019 Current Actual	2020 Step Adopted
001-075-580550-42	COPIER RENTAL/MAI	\$4,421	\$4,423	\$4,200	\$4,182	\$4,800	\$4,544	\$4,800
001-075-580550-42	TRAIN EXP-PUBLIC D	\$289	\$574	\$340	\$240	\$2,000	\$1,752	\$1,500
001-075-590000-42	CONTRACTUAL SERV	\$120,000	\$120,000	\$121,200	\$121,200	\$123,624	\$123,624	\$123,624
001-075-610000-42	BOOKS-PUBLIC DEFE	\$876	\$1,943	\$800	\$682	\$2,000	\$1,461	\$1,500
001-075-675000-42	OFFICE SUPPLY-PUB	\$9,154	\$7,936	\$10,000	\$9,784	\$10,000	\$9,989	\$10,000
001-075-750500-42	COMPUTER HARDWA	\$1,978	\$0	\$2,200	\$1,824	\$4,400	\$2,442	\$4,700
Total Sub-Dept 42:		\$605,437	\$583,516	\$612,955	\$601,093	\$617,777	\$592,970	\$618,504
Dept. 075 TOTAL EXPENSE:		\$605,437	\$583,516	\$612,955	\$601,093	\$617,777	\$592,970	\$618,504
Fund 001 TOTAL EXPENSE:		\$605,437	\$583,516	\$612,955	\$601,093	\$617,777	\$592,970	\$618,504
TOTAL EXPENSE:		\$605,437	\$583,516	\$612,955	\$601,093	\$617,777	\$592,970	\$618,504

BUDGET STEP: 7 - Adopted

Selected Fund: 001 Selected Dept: 075

Grand Total Revenue:	\$162,149	\$121,171	\$126,255	\$112,558	\$129,492	\$115,084	\$129,236
Grand Total Expense:	\$605,437	\$583,516	\$612,955	\$601,093	\$617,777	\$592,970	\$618,504
Grand Total Difference:	(\$443,288)	(\$462,345)	(\$486,699)	(\$488,535)	(\$488,285)	(\$477,886)	(\$489,268)

**Ogle County Liquor Commission
Tentative Minutes**

(Remote attendance due to COVID-19 crisis)

April 22, 2020

Chairman Finfrock calls the meeting to order at 11:00 a.m. Present: Nordman & Sparrow

Others: County Clerk and Recorder Laura J. Cook, and Deputy Clerk June Jacobs, {Dylan Srocki-Reporter from WTVO on phone}

Motion by Sparrow to approve the Liquor Commission Meeting minutes of May 21, 2019, 2nd by Nordman. Motion carried.

Public Comment: None

New Business:

- 2020-2021 Ogle County Liquor License & Video Gaming Permits
 - All previous applicants have turned in their paperwork except for Maxson's & Sledgehammer's who are needing to provide more information:
 - Maxson's is getting in contact with the State to get a copy of their Gaming license since they weren't able to locate it at the time of submittal.
 - Sledgehammer's is missing proof of insurance and State Liquor License; June has been in contact with them.
- Financial relief for Ogle County establishments who closed for business per the Governor's Executive Order 2020-07 beginning March 16, 2020.
 - Chairman Finfrock stated that at this time the Illinois Liquor Control Commission has put out the guidelines that they will be following due to the current circumstances. The state has extended the current liquor licenses in to July 31st.
 - Sparrow shared that he agrees that the County should follow suit with the State as long as we make sure and let the applicants know that they will have to obtain both the State and the County and not just one or the other. It should also be clarified that the payment must be made by July 31, 2020.
 - Sparrow moves to adopt the extension of the Liquor License renewal dates to July 31, 2020 in coordination with the State Illinois Liquor Control Commission and Nordman seconds.
 - Chairman Finfrock asked how are we going to let the applicants know what decision was made. County Clerk & Recorder, Laura Cook shared that she can create a letter to be sent out to the applicants and make them aware of how the County will be proceeding due the current COVID-19 crisis.

- Nordman asked what we would do for those individuals who didn't provide the proper documentation to the County Clerk's Office. County Clerk & Recorder, Cook stated that if they don't provide the proper documentation then they don't receive their County Liquor License.
- County Clerk & Recorder, Cook asked if the Liquor Commission would like to approve all applicants contingent upon the submittal of the proper documentation to the County Clerk's office. All members of the Liquor Commission agreed to that contingency.
- County Clerk & Recorder, Cook shared that Costa's, Pine Creek Escape and White Pines Resort also didn't submit items either. Cook stated her office is aware of Pine Creek Escape Co not reapplying due to uncertainty of business but the other two have not contacted the Clerk's office.

Old Business:

- Chairman Finfrock asked if the Liquor Commission was okay with the A&J Restaurants application. Chairman Finfrock stated the application was submitted under the same holder's name but under different relationship.
- Nordman stated that Ava is still the applicants name and Kel is being listed as the manager of the business. Chairman Finfrock stated that if Kel's original application it attached to Ava's application he would be okay with the approval of the liquor license.

Adjournment:

At 11:14 p.m., there being no further business, Chairman Finfrock adjourns the meeting.

Respectfully submitted,
June M. Jacobs
Deputy Clerk

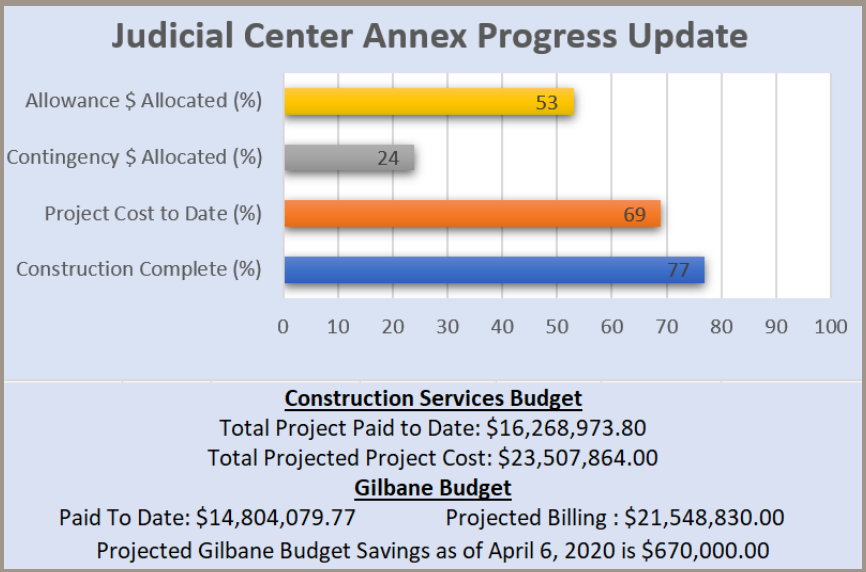
Long Range & Strategic Planning Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 12, 2020

1. Call Meeting to Order: Chairman Griffin called the meeting to order at 1:50 p.m. Present via audio: Boes, Fritz, Heuer, Janes, Oltmanns and Reising. Others via audio: Finfrock, County Engineer Jeremy Ciesiel, IT Manager Larry Callant and Jeremy Roling with Gilbane Building Co.
2. Opening Comments: Griffin asked others to identify themselves that were on the line.
3. Public Comment: None
4. Approval of Minutes – April 14, 2020: Motion by Heuer to approve the minutes as presented, 2nd by Fritz. Motion carried.
5. Long Range Invoices: Motion by Reising to approve the Long Range bills totaling \$35,847.45, 2nd by Oltmanns. Motion carried. Motion by Janes to approve the Judicial Center Annex bills totaling \$1,628,703.77, 2nd by Heuer. Motion carried.
6. Judicial Center Annex Change Orders: Mr. Roling went through the Change Orders. Motion by Reising to approve Change Orders #19 & #20 not to exceed \$20,855.00, 2nd by Fritz. Motion carried.
7. IT Equipment: Callant stated they had 2 cameras at the Courthouse go bad due to the cleaning of the stairwells. His estimate is approximately \$800 each however; he will bring it back next month once he has solid numbers. Motion by Heuer to approve the replacement of the 2 cameras not to exceed \$1,700.00, 2nd by Oltmanns. Motion carried.
8. Old Business
 - Judicial Center Annex Update: Mr. Roling went through the Executive Summary Report.
 - Jefferson Street House: Ciesiel explained the building waste was heavier than expected which caused an increase in demolition costs. Motion by Janes to approve the amended resolution not to exceed \$39,547.45, 2nd by Fritz. Motion carried.
 - Other: None
9. Adjournment: With no further business, Chairman Griffin adjourned. Time: 2:27 p.m.

Respectfully submitted,
Tiffany O'Brien

Document Control		
	Open	Project Total
RFIs	3	223
Submittals	98	496

Safety		
	Past Month	Project To Date
Recordables	1	1
Lost Time	0	0
Man Hours	4,065	68,092



Allowance Summary		
	Original	Current
Allowances	\$ 382,000.00	\$ 437,000.00
	Committed	Remaining
Allowances	\$ 203,536.00	\$ 233,464.00

Contingency Summary	
Original Contingency Amount	\$829,819.00
Approved Change Orders	\$201,791.00
Change Orders for Approval	\$20,855.00
Estimated Changes In Progress	\$0.00
Remaining Contingency	\$607,173.00

- Key Issues & Challenges**
- Site & Public Safety
 - Metal Panel Delivery anticipated Mid June and is critical
 - Security System Phase 1 & 2 Software Reviews

- Project Milestones**
- ✓ Mobilization, Enabling, Site Clearing, & Utility Work
Scheduled Start: 4/1/19 Actual Start: 4/15/19
 - ✓ Excavation & Foundations
Scheduled Start: 5/20/19 Actual Start: 5/13/19
 - ✓ Concrete Slab on Grade
Scheduled Start: 11/29/19 Actual Start: 7/8/19
 - ✓ Load Bearing Masonry Walls
Scheduled Start: 7/2/19 Actual Start: 6/27/19
 - ✓ Structural Steel
Scheduled Start: 10/24/19 Actual Start: 9/16/19
 - ✓ Enclosure: Roofing
Scheduled Start: 11/29/19 Actual Start: 11/4/19
 - ✓ Enclosure: Face Brick & Stone Installation
Scheduled Start: 9/19/19 Actual Start: 12/2/19
 - ✓ Overhead MEPFP Rough In
Scheduled Start: 2/4/20 Actual Start: 9/23/19
 - ✓ Interior Block Filler & Painting
Scheduled Start: 3/10/20 Actual Start: 1/29/20
 - ✓ Detention Ceiling Installation
Scheduled Start: 3/31/20 Current Scheduled Start: 2/21/20
 - ✓ Architectural Ceiling Installation
Scheduled Start: 3/31/20 Actual Start: 4/1/20
 - ✓ Door Delivery & Installation
Scheduled Start: 4/23/20 Actual Start: 4/20/20
 - Millwork, Flooring, & Accessory Installation
Scheduled Start: 7/1/20 Current Scheduled Start: 5/19/20
 - Security System Startup, Testing, & Training
Scheduled Start: 10/9/20 Current Scheduled Start: 9/1/20
 - Equipment Startup, Testing, & Balancing
Scheduled Start: 10/9/20 Current Scheduled Start: 7/6/20
 - Final Sitework & Landscaping
Scheduled Start: 5/1/20 Current Scheduled Start: 7/9/20
 - Substantial Completion
Scheduled Date: 11/20/20 Current Scheduled Date: 10/7/20

Construction Progress

Looking Back at the Past Month

- ✓ Metal Panels Ordered with 7 week lead time
- ✓ Ceiling Painting & Floor Sealing Work Continued
- ✓ Drywall Work Completed in the Admin Area
- ✓ Security Cable Pulling Complete
- ✓ Detention Doors Delivered & Install Began
- ✓ Interior Glass delivered with installation underway
- ✓ Acoustical Ceiling Installation Began
- ✓ Drywall ceiling installation is underway
- ✓ Coating work completed for showers & restrooms
- ✓ Mechanical & Electrical finish trim work began

Looking Forward a Month

- Acoustical ceiling grid installation will continue
- Drywall walls & ceilings will be finished
- Interior door installation will wrap up
- Exterior window installation will start late May
- Metal Panel prep work will continue in May
- Overhead electrical wraps up while trim out continues

4/20/20

5/6/20

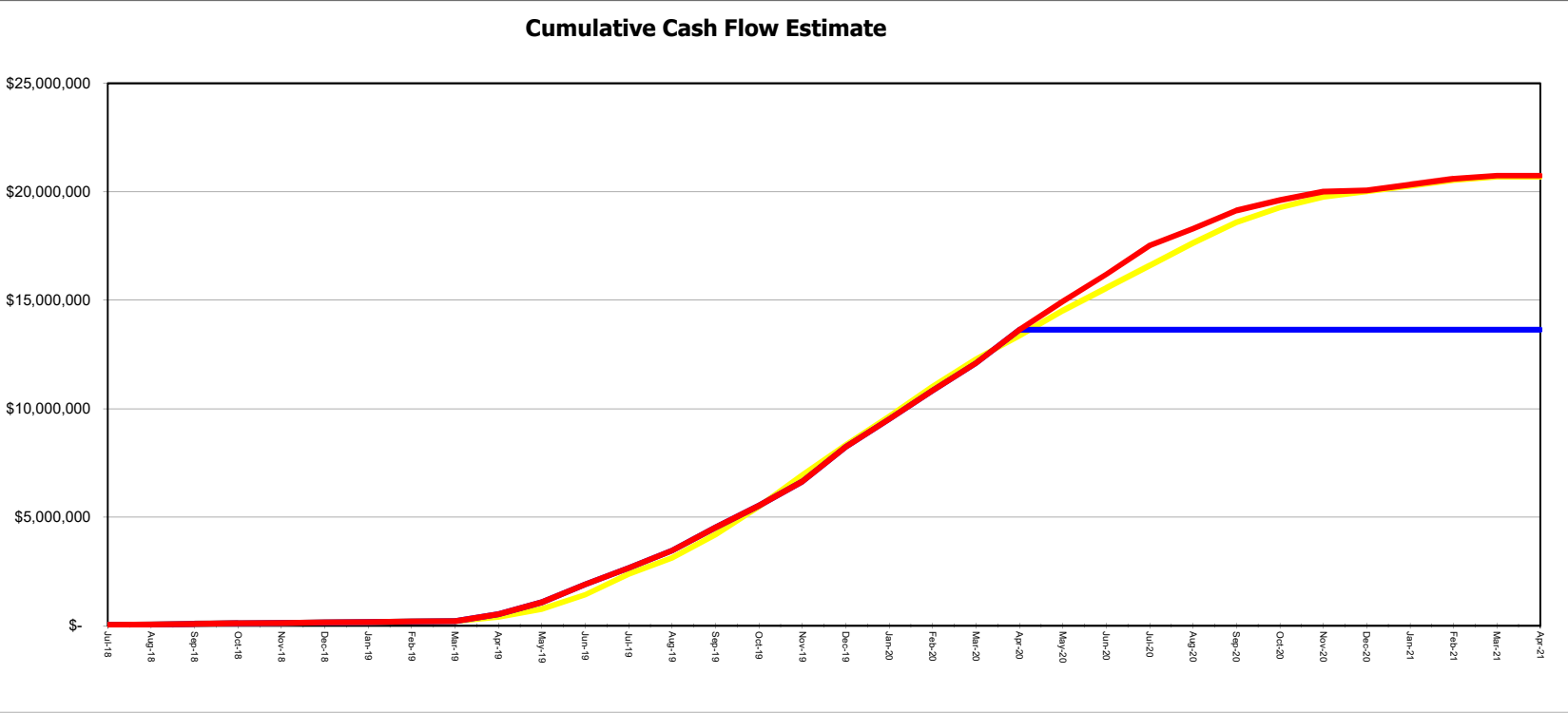
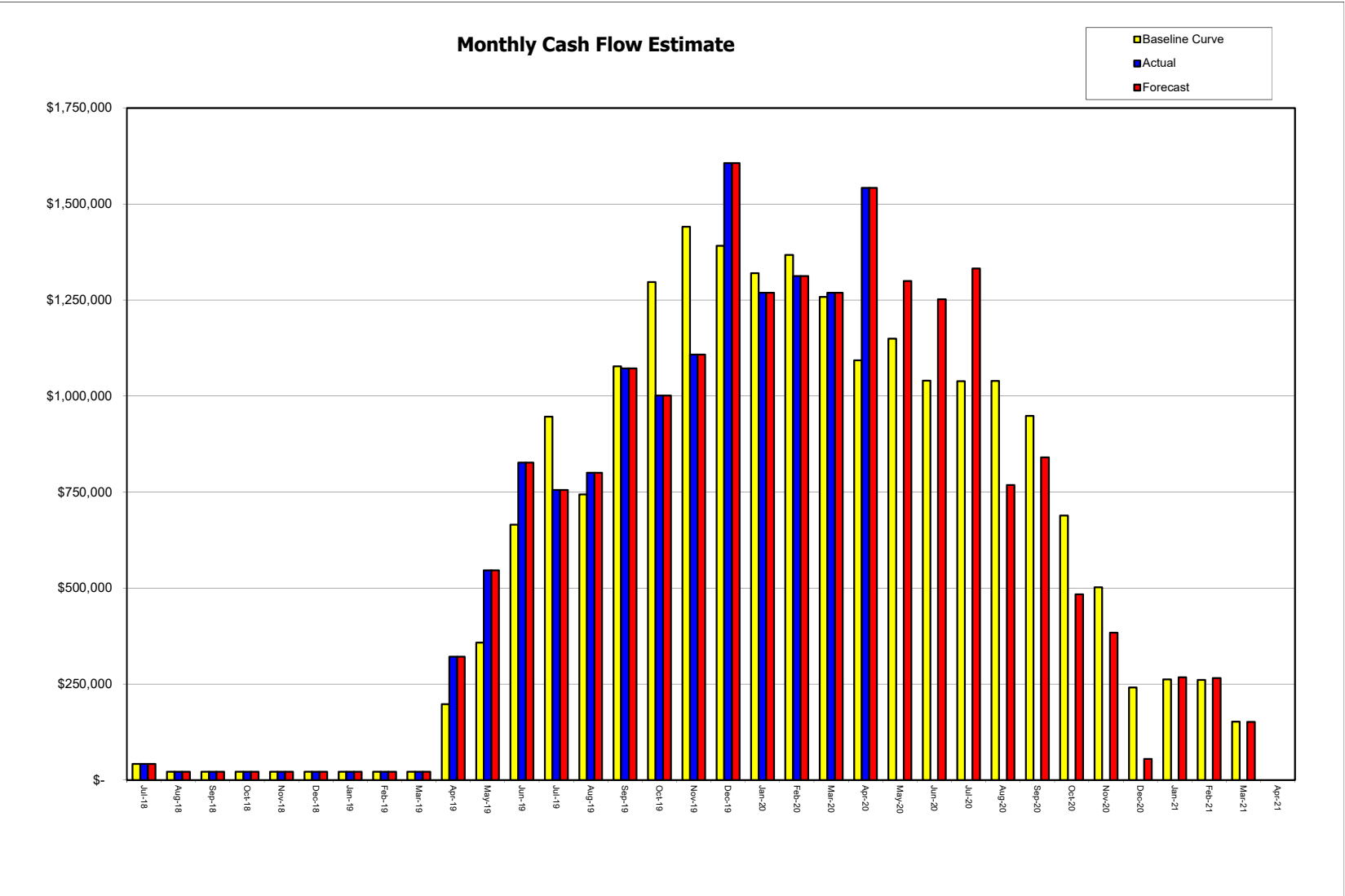
5/6/20

4/13/20



Ogle County Judicial Center Annex Cash Flow Projection

BASELINE			ACTUAL			FORECAST	
Month	Monthly Draw	Cumulative	Month	Monthly Draw	Cumulative	Monthly Draw	Cumulative
Jul-18	\$ 42,000	\$ 42,000	Jul-18	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
Aug-18	\$ 21,460	\$ 63,460	Aug-18	\$ 21,460	\$ 63,460	\$ 21,460	\$ 63,460
Sep-18	\$ 21,460	\$ 84,920	Sep-18	\$ 21,460	\$ 84,920	\$ 21,460	\$ 84,920
Oct-18	\$ 21,460	\$ 106,380	Oct-18	\$ 21,460	\$ 106,380	\$ 21,460	\$ 106,380
Nov-18	\$ 21,460	\$ 127,840	Nov-18	\$ 21,460	\$ 127,840	\$ 21,460	\$ 127,840
Dec-18	\$ 21,460	\$ 149,300	Dec-18	\$ 21,460	\$ 149,300	\$ 21,460	\$ 149,300
Jan-19	\$ 21,460	\$ 170,760	Jan-19	\$ 21,460	\$ 170,760	\$ 21,460	\$ 170,760
Feb-19	\$ 21,460	\$ 192,220	Feb-19	\$ 21,460	\$ 192,220	\$ 21,460	\$ 192,220
Mar-19	\$ 21,460	\$ 213,680	Mar-19	\$ 21,460	\$ 213,680	\$ 21,460	\$ 213,680
Apr-19	\$ 197,980	\$ 411,660	Apr-19	\$ 321,059	\$ 534,739	\$ 321,059	\$ 534,739
May-19	\$ 358,133	\$ 769,793	May-19	\$ 546,259	\$ 1,080,998	\$ 546,259	\$ 1,080,998
Jun-19	\$ 665,264	\$ 1,435,057	Jun-19	\$ 826,602	\$ 1,907,601	\$ 826,602	\$ 1,907,601
Jul-19	\$ 946,095	\$ 2,381,152	Jul-19	\$ 755,429	\$ 2,663,029	\$ 755,429	\$ 2,663,029
Aug-19	\$ 743,855	\$ 3,125,007	Aug-19	\$ 800,010	\$ 3,463,039	\$ 800,010	\$ 3,463,039
Sep-19	\$ 1,077,660	\$ 4,202,667	Sep-19	\$ 1,072,119	\$ 4,535,158	\$ 1,072,119	\$ 4,535,158
Oct-19	\$ 1,296,784	\$ 5,499,451	Oct-19	\$ 1,001,412	\$ 5,536,570	\$ 1,001,412	\$ 5,536,570
Nov-19	\$ 1,440,905	\$ 6,940,355	Nov-19	\$ 1,107,857	\$ 6,644,427	\$ 1,107,857	\$ 6,644,427
Dec-19	\$ 1,390,999	\$ 8,331,354	Dec-19	\$ 1,606,437	\$ 8,250,864	\$ 1,606,437	\$ 8,250,864
Jan-20	\$ 1,320,190	\$ 9,651,545	Jan-20	\$ 1,269,316	\$ 9,520,180	\$ 1,269,316	\$ 9,520,180
Feb-20	\$ 1,367,545	\$ 11,019,089	Feb-20	\$ 1,312,747	\$ 10,832,928	\$ 1,312,747	\$ 10,832,928
Mar-20	\$ 1,258,377	\$ 12,277,466	Mar-20	\$ 1,269,225	\$ 12,102,152	\$ 1,269,225	\$ 12,102,152
Apr-20	\$ 1,093,241	\$ 13,370,707	Apr-20	\$ 1,541,989	\$ 13,644,141	\$ 1,541,989	\$ 13,644,141
May-20	\$ 1,149,364	\$ 14,520,072	May-20		\$ 13,644,141	\$ 1,299,448	\$ 14,943,589
Jun-20	\$ 1,039,776	\$ 15,559,848	Jun-20		\$ 13,644,141	\$ 1,252,222	\$ 16,195,811
Jul-20	\$ 1,038,759	\$ 16,598,607	Jul-20		\$ 13,644,141	\$ 1,332,079	\$ 17,527,890
Aug-20	\$ 1,039,117	\$ 17,637,723	Aug-20		\$ 13,644,141	\$ 768,292	\$ 18,296,182
Sep-20	\$ 948,570	\$ 18,586,293	Sep-20		\$ 13,644,141	\$ 840,434	\$ 19,136,616
Oct-20	\$ 689,171	\$ 19,275,464	Oct-20		\$ 13,644,141	\$ 483,911	\$ 19,620,527
Nov-20	\$ 502,026	\$ 19,777,491	Nov-20		\$ 13,644,141	\$ 383,913	\$ 20,004,440
Dec-20	\$ 241,296	\$ 20,018,787	Dec-20		\$ 13,644,141	\$ 55,246	\$ 20,059,687
Jan-21	\$ 262,303	\$ 20,281,090	Jan-21		\$ 13,644,141	\$ 267,441	\$ 20,327,127
Feb-21	\$ 260,899	\$ 20,541,989	Feb-21		\$ 13,644,141	\$ 265,694	\$ 20,592,822
Mar-21	\$ 152,242	\$ 20,694,231	Mar-21		\$ 13,644,141	\$ 151,269	\$ 20,744,091
Apr-21	\$ -	\$ 20,694,231	Apr-21		\$ 13,644,141	\$ -	\$ 20,744,091



Ogle County Cost Log

	Original budgets	Paid to Date	Balance to Finish
TRADE CONTRACT BUDGETS			
03A Cast In Place Concrete Work	\$ 706,335.00		
04A Masonry Work	\$ 3,677,000.00		
05A Structural Steel Work	\$ 780,000.00		
06A General Trades Work	\$ 1,216,450.00		
07A Roofing Work	\$ 1,905,000.00		
08A Glass & Glazing Work	\$ 279,292.00		
09A Drywall & Acoustical Ceiling Work	\$ 453,500.00		
09B Flooring & Hard Tiling Work	\$ 111,150.00		
09C Painting Work	\$ 357,975.00		
11A Detention Equipment Work	\$ 1,639,450.00		
11B Kitchen & Laundry Equipment Work	\$ 361,584.00		
21A Fire Protection Work	\$ 147,800.00		
22A Plumbing Work	\$ 960,000.00		
23A Mechanical Work	\$ 1,973,100.00		
26A Electrical & Communication Work	\$ 2,251,860.00		
28A Security Access Work	\$ 596,420.00		
31A Mass Excavation Work	\$ 586,685.00		
31B Aggregate Pier Work	\$ 105,000.00		
32A Site Paving & Concrete Work	\$ 226,000.00		
Total Trades	\$ 18,334,601.00		
CONTINGENCIES			
Winter Conditions Allowance	\$ 60,000.00		
Owner Construction Contingency	\$ 829,819.00		
Total Contingency	\$ 889,819.00		
GILBANE BUDGETS			
Gilbane pre-con lump sum	\$ 213,680.00		
Gilbane construction lump sum	\$ 1,173,186.00		
Gilbane Reimbursables	\$ 153,140.00		
General Liability Insurance	\$ 201,672.00		
Gilbane Fee	\$ 582,732.00		
Total Gilbane	\$ 2,324,410.00		
Total Trades + Contingency + Gilbane	\$ 21,548,830.00	\$ 14,804,079.77	\$ 6,744,750.23
OWNER BUDGETS			
<i>*identified in total original budget*</i>			
Professional Services (HOK) - 4328 - Schematic Design	\$ 212,625.00		
Professional Services (HOK) - 4328 - Design Development	\$ 283,500.00		
Professional Services (HOK) - 4328 - Construction Documents	\$ 496,125.00		
Professional Services (HOK) - 4328 - Construction Administration	\$ 425,250.00	\$ 1,247,400.00	
Professional Services (HOK) - 4328 - Lump Sum Reimbursables	\$ 67,600.00	\$ 86,158.50	
	\$ 1,485,100.00	\$ 1,333,558.50	\$ 151,541.50
Exterior Envelope Consultant	\$ 20,000.00	\$ -	\$ 20,000.00
Construction Material Testing (TSC)	\$ 70,000.00	\$ 48,993.33	\$ 21,006.67
Furniture & Fixtures by Owner	\$ 150,000.00	\$ -	\$ 150,000.00
Permanent Signage by Owner	\$ 25,000.00	\$ -	\$ 25,000.00
Dispatch Radios by Owner	\$ 10,000.00	\$ -	\$ 10,000.00
AV Equipment by Owner	\$ 50,000.00	\$ -	\$ 50,000.00
Utility Consumption Charges During Construction	\$ 30,000.00	\$ 15,846.08	\$ 14,153.92
Permits	\$ 15,000.00	\$ 18,804.50	\$ (3,804.50)
Builders Risk Policy	\$ 35,000.00	\$ -	\$ 35,000.00
<i>*costs outside of original budget*</i>		\$ -	\$ -
Rent	\$ 28,800.00	\$ 16,800.00	\$ 12,000.00
Misc/Equipment/IT	\$ 40,134.00	\$ 30,891.62	\$ 9,242.38
Total Owner	\$ 1,959,034.00	\$ 1,464,894.03	\$ 494,139.97
Total Projected Budget	\$ 23,507,864.00	\$ 16,268,973.80	\$ 7,238,890.20
Trades + Contingency + Gilbane Budget	\$ 21,548,830.00		
Estimated savings as of 4.6.2020 (Gilbane, Trades, Contingency, Allowance Items)	\$ (670,000.00)		
	\$ 20,878,830.00		
Owner Budget (no savings accounted for)	\$ 1,959,034.00		
	\$ 22,837,864.00		
Underrun of total project budget	\$ 670,000.00		
*Professional Services Gilbane - paid out of Long Range Planning funds 2018	\$ 127,840.00		
*Professional Services HOK - paid out of Long Range Planning funds 2018	\$ 976,683.78		
	\$ 1,104,523.78		

507 Jefferson St - Demolition

Jeremy Ciesiel

Sent: Friday, May 01, 2020 3:07 PM**To:** Donald Griffin**Attachments:** Advanced Disposal - Invoice.pdf (3 MB) ; Benesh Sons - Stone Invoic~1.PDF (163 KB) ; Spahn & Rose Lumber.pdf (597 KB)

Don,

The final three invoices for the demolition of 507 Jefferson Street are attached. These are in addition to the 2 invoices that you paid in April 2020. Here is a summary of all of the expenses:

Utility Disconnection (Tate's Trenching) = \$700.00 (Paid in April)

Equipment Rental (West Side Tractor Sales) = \$3,000.00 (Paid in April)

Disposal of Building Debris (Advanced Disposal) = \$33,715.49

Fence Supplies (Spahn & Rose Lumber) = \$45.42

Aggregate to backfill basement (Steve Benesh & Sons) = \$2,086.54

Project Total = \$39,547.45

Paid in April = \$3,700.00

Balance Due = \$35,847.45

I apologize for the unexpected costs. If the house had been wood-framed as expected, I feel we would have been within the original budget. The additional weight of the stone walls (up to the roof) drastically increased the disposal cost. We attempted to keep the stone separate from the debris in order to reduce the amount hauled to the landfill, but it just was not possible.

Jeremy A. Ciesiel, PE

Ogle County Engineer

815-732-2851

Personnel and Salary Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 12, 2020

1. Call Meeting to Order: Chairman Kenney called the meeting to order at 8:00 a.m. Present via audio: Corbitt, Heuer, McKinney and Smith. Others via audio: Finfrock, IT Manager Larry Callant, Treasurer Linda Beck and Coroner Lou Finch. Absent: Boes and McLester.
2. Approval of Minutes – April 14, 2020 - Motion by McKinney to approve the minutes as present, 2nd by Smith. Motion carried.
3. Public Comment: None
4. New Business
 - Elected Officials Salaries – Circuit Clerk & Coroner: Kenney stated he is not ready yet to discuss compensation for the Coroner outside of his salary however; he is substantially undercompensated compared to other Elected Officials. Kenney would like to figure a way to get his salary closer to the others; they will discuss it later. Kenney has a copy of the other Elected Officials salary ordinance and it states for FY21 they will receive a 2% and FY22 is a 2.5%. Kenney stated they are discussing FY23-24 for Circuit Clerk and Coroner. Kenney stated Finance Committee will handle the first 2 years. Heuer suggested a 2% for the last 2 years due to budget issues. Corbitt asked if they have comparisons to surrounding counties. Kenney stated he does but they are not comparable because he questions who is submitting the information. Heuer stated in 4 comparable counties, the salary range has a \$25,000 span and we are in the middle. Heuer stated the union contracts were negotiated for 2%. Motion by McKinney to approve 2% increase for FY23 and FY24, 2nd by Heuer. Corbitt feels it should be 2.5%. Roll call: Yes – McKinney, Smith, Heuer. No – Corbitt. Motion carried.
 - Possible New Hire – Treasurer: Treasurer Beck stated she has her part-time Chief Deputy Collector employee resigning. She has not had luck finding part-time candidates that have the qualifications. She would like to hire 1 full-time position instead of 2 part-time positions. The Chief Deputy Collector manages the Collector's side and is backup for the Chief Deputy Treasurer position along with other aspects of the office. Her current part-time positions do get IMRF already; she is looking for a salary range of \$30-35,000 (\$16.50-19/hr) based on experience. Corbitt asked if this would give her 2 full-time employees; yes. Corbitt asked what the previous salaries were. Beck stated they were roughly \$16-20/hr. Beck stated there may be an overlap in salaries this year due to training. Smith asked what the qualifications are. Beck stated the experience she is looking for is someone who has government and accounting experiences. Kenney read the job description. Motion by McKinney to approve the full-time position request, 2nd by Smith. Beck stated in 2006, this position was a full-time position. Heuer favors 1 full-time verses 2 part-time positions; Corbitt agreed. Roll call: Yes-Heuer, Corbitt, McKinney, Smith, Kenney. Motion carried.

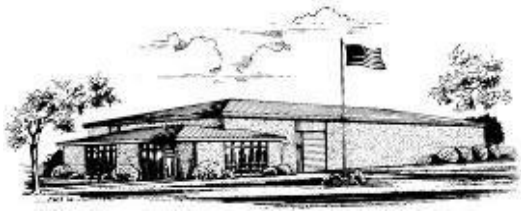
- Promotion/Adjustment of Compensation – Coroner’s Office: Finch informed the Committee that he has been spending the last 4-5 years trying to figure out where his Chief Deputy position fits on the County salary scale. The Chief Deputy is in charge of scheduling autopsies and all other duties that do not require lifting. She does come to the scene when needed. He would like to increase the salary by \$10,000. Kenney has looked at the salary range and if this amount passes, this position would still be way below the other Chief Deputies. Kenney read the job description. McKinney has worked with this position for many years and she basically does run the office. Corbitt asked what her current salary is; \$41,000. Finch stated it takes a long time to find an employee you can trust. Heuer asked about his budget. Finch understands the current budget situation so he would be ok with starting FY2021. Motion by McKinney to approve the requested increase of \$10,000 for Chief Deputy Coroner effective 12/1/2020, 2nd by Corbitt. Roll call: Yes – Heuer, Corbitt, McKinney, Smith, Kenney. Motion carried.

5. Old Business

- Addendum to Personnel Manual: None
- Annual Sexual Harassment Compliance: Kenney will put out a reminder.
- New Hire Chemical Screening: Corbitt stated it is already in the manual.
- HR-EAP Services: Will check with Sparrow.
- New Legislation on Shared Telephone Costs for County Employees: Consensus to drop this topic at this time.
- Performance Review Format for Appointed Dept. Heads: Still working on.

6. Adjournment: With no further business, Chairman Kenney adjourned the meeting. Time: 8:52 a.m.

Respectfully submitted,
Tiffany O’Brien



Ogle County Highway Department

Road & Bridge Committee

Meeting Minutes

May 12, 2020

- I. Meeting called to order at 8:00 AM by Chairman Hopkins. Meeting held virtually over Zoom conference.
Members participating: Stan Asp, Dorothy Bowers, Lloyd Droege (8:15), Rick Fritz and Lyle Hopkins.
Others participating: Patt Nordman & Jeremy Ciesiel (County Engineer)
- II. Approval of Minutes
 - A. Reviewed April 14, 2020 Road & Bridge Minutes.
 1. Motion to approve minutes by – Dorothy Bowers
 2. Motion seconded by – Stan Asp
 3. Vote – All in favor
- III. Reviewed Bills and Payroll
 - A. Motion to approve Highway Dept bills and payrolls by – Rick Fritz
 - B. Motion seconded by – Dorothy Bowers
 - C. Vote – All in favor
- IV. Review & Award of Bids received April 9, 2020
 - A. Flagg Twp–Thorpe Rd & Klondike Rd Reconstruction (Sect. 20-06139-00-WR)
 1. Motion to award low bid, subject to no protests being filed by – Dorothy Bowers
 2. Motion Seconded by – Rick Fritz
 3. Discussion: None
 4. Vote – All in favor
- V. Petitions and Resolutions
 - A. None
- VI. Business & Communications
 - A. Unfinished Business
 1. COVID-19 Update: As of May 4th, the Highway Department is back to full staff. A response memo was shared with the committee detailing the updated procedures. The staff is still split into two crews with each crew having a different starting time. This is possible since the majority of work being performed is along the highways. On rain days when it is not

possible to perform roadside maintenance, one crew is sent home in order to keep the crews separate. Dorothy Bowers commented that she feels the Highway Department has a good plan in place.

2. Water Road Bridge: On April 24th, the bids were opened in Springfield for the Water Road Bridge Replacement project taking place in Byron Township. The low bidder was Curnyn Construction out of Geneseo with a bid price of \$246,611. Contracts are currently being executed.
3. Project Status Report (See Attached)
4. REBUILD Illinois Update: IDOT will be distributing the proceeds of the first of six bond sales shortly. These are expected to occur roughly every 6 months over the next 3 years. While the distributions to townships will be able to be used for most routine maintenance projects, there are more restrictions for counties and most municipalities on what type of projects the funds can be used to finance. In general, the funds must be used on a project with an expected life of at least 13 years. However, preliminary discussions with IDOT indicate that there are additional restrictions. These restrictions will be discussed in more detail at the IACE Policy Committee meeting on May 19th. The County Engineer will provide an update in June.
5. We are still waiting for the April Motor Fuel Tax numbers to be released in order to better assess the impacts of the COVID-19 stay at home order. For the Townships the REBUILD Illinois payment will make up for any shortcomings in traditional MFT receipts.
6. The International HV-507 tandem-axle dump truck ordered on March 19, 2019, arrived last week. Everything appears to be in order.

B. New Business

1. I.A.C.E. Legislative Committee – Nothing new to report.
2. I.A.C.E. Policy Committee – Meeting on March 19th.
3. Next Meeting – **Tuesday, June 9, 2020, @ 8:00 AM**,
County Engineer may not be present for this meeting. If he is unavailable, Shaun Gallagher, Asst. County Engineer, will be in attendance at the meeting.
Location still to be determined
Lettings: None
4. Dorothy Bowers asked about delays at the Highway Department due to COVID-19. The County Engineer responded that the majority of the work under contract should go as planned. He has not heard of any supply line or staffing issues from the contractors. There is an issue with the crack sealing contractor being unable to find hotels in the area for their crew. As a result, this work has been delayed until September. The delays that will be realized are on those functions performed by our own County forces. It

was decided to hold off on hiring the seasonal employees that normally perform road-side mowing given the current pandemic. The full-time staff will therefore need to handle mowing operations. This will reduce the staff available for road patching, structure repair, ditch cleaning, culvert replacement, etc. Ultimately, less work will be performed in 2020.

VII. Public Comment

- Lyle Hopkins was pleased with the distribution of information prior to the meeting. This sentiment was seconded by Dorothy Bowers, Lloyd Droege, Stan Asp and Rick Fritz.

VIII. Meeting adjourned at 8:25 A.M. by Chairman Hopkins.
Minutes submitted by Jeremy A. Ciesiel, PE



Ogle County Highway Department

Road & Bridge Committee

Project Status

May 2020 Project Status

1. 2020 Structure Repairs – Various Roads (19-00323-01-BR) (Contr: Martin & Company)
 - a. Work yet to be scheduled. Completion date: 10/29/2021
 - b. Work complete: \$5,400 Remaining work: \$128,297
2. Water Road Bridge Replacement (Section 08-03119-00-BR) (Contr: Curnyn Const.)
 - a. Curnyn Construction was low bidder at April 24th bid letting in Springfield.
 - b. Work complete: \$0. Remaining work: \$246,611.
3. Mt Morris Rd Gutter Relocations (Section 17-00318-00-CG) (Contr: Martin & Company)
 - a. Contracts signed. Work expected to begin in mid to late May.
 - b. Work complete: \$0. Remaining work: \$351,754
4. Freeport Rd Overlay (13-00316-00-RS) (Contr: Martin & Company)
 - a. Work scheduled to begin on May 11th.
 - b. Work complete: \$0. Remaining work: \$554,817
5. Pines Rd Overlay (Section 17-00315-00-RS) (Contr: Martin & Company)
 - a. Contracts being signed.
 - b. Work complete: \$0. Remaining work: \$463,743.
6. County Seal Coat (Section 20-00000-02-GM) (Contr: Civil Constructors)
 - a. Work tentatively scheduled to begin in June.
 - b. Work complete: \$0. Remaining work: \$448,763
7. Township/Village Seal Coat (Section 20-XX000-00-GM) (Contr: Civil Constructors)
 - a. Work tentatively scheduled to begin in June.
 - b. Work complete: \$0. Remaining work: \$1,360,095
8. County Crack Sealing (Sec 20-00000-04-GM) (Contr: Patriot Pavement Maintenance)
 - a. Work put off until September.
 - b. Work complete: \$0. Remaining work: \$99,059
9. Flagg Twp Paving – Indian Trail & Centerview Subs (Section 20-06000-01-GM)
 - a. Contractor: Rock Road Companies. Contracts being signed.
 - b. Work complete: \$0. Remaining work: \$116,114
10. Flagg Twp – Thorpe Road/ Klondike Rd Reconstruction (Section 20-06139-00-WR)
 - a. Plans approved by IDOT.
 - b. Scheduled for May 8th letting.
11. Rockvale Twp Paving – Pleasant Grove Rd (Section 20-21000-00-GM)
 - a. Contractor: Martin & Company Excavating. Contracts being signed.
 - b. Work complete: \$0. Remaining work: \$84,350.
12. Rockvale Township CIR – Deer Path Rd (Section 20-21131-00-RS)
 - a. Contractor: Martin & Company Excavating. Contracts being signed.
 - b. Work complete: \$0. Remaining work: \$225,917.
13. Oregon-Nashua Twp Paving – Oregon Trail Rd (Section 20-26129-00-RS)
 - a. Contractor: Martin & Company Excavating. Contracts being signed.
 - b. Work complete: \$0. Remaining work: \$179,268.
14. City of Oregon Curb & Gutter, Sidewalk and Street Resurf. (Martin & Co Excavating)
 - a. Work expected to begin Mid-May.
 - b. Work complete: \$0. Remaining work: \$304,865.

Road & Bridge Committee Agenda
May 12, 2020

15. County Striping (Contractor: Countryman, Inc.)
 - a. Work to begin in August or September.
 - b. Work complete: \$0. Remaining work: \$53,539.
16. Mt. Morris Rd Pipe Culverts & Grading (Day Labor)
17. Meridian Rd Pipe Culverts & Grading (Day Labor)
18. County Patching (Day Labor)
19. 2019/2020 Bridge Inspections
 - a. Inspections complete and submitted to IDOT.
 - b. Summary reports complete and distributed.

Total 2020 work under contract: \$4,622,592

Total 2020 contracted work completed: \$5,400

Remaining 2020 contracted work: \$4,617,192

State's Attorney – Court Services – Focus House Committee

Tentative Minutes

(Remote Attendance due to COVID-19 Crisis)

May 12, 2020

1. Call Meeting to Order: Chairman Finfrock called the meeting to order at 1:04 p.m. Present via audio: Corbitt, Fox, Oltmanns and Whalen. Others via audio: IT Manager Larry Callant, Nordman, Asp, Director of Court Services Cindy Bergstrom, Focus House Director Brenda Mason and State's Attorney Eric Morrow.
2. Approval of Minutes – April 14, 2020: Motion by Oltmanns to approve the minutes as presented, 2nd by Corbitt. Motion carried.
3. Public Comment: None
4. Monthly Invoices
 - State's Attorney: Motion by Fox to approve the bills totaling \$1,924.41, 2nd by Corbitt. Motion carried.
 - Probation: None
 - Focus House: Motion by Whalen to approve the bills totaling \$26,521.18, 2nd by Corbitt. Motion carried.
5. Department Reports
 - State's Attorney
 - Budget Update: Everything looks good.
 - General Department Update: Staff is on a rotation basis and working from home.
 - Probation
 - Budget Update: Everything looks good; no one in detention.
 - Department Update: They will have a Dept. Head meeting for the Judicial Center staff tomorrow to discuss the strategy of re-opening.
 - Focus House
 - Budget Update: Everything is good; office supply line is over a little due to purchasing extra cleaning supplies. It was recommended that she turn those expenses in for reimbursement.
 - Department Update: Mason questioned if the meetings will be audio next month. Finfrock stated he would like to get back to normal as soon as possible. Mason questioned the wellness participation deadline and if it will be extended. Corbitt stated that would be discussed next week at the Health Care Planning meeting. She felt like it should be. Fox asked the current resident statistics. Farm House (max is 10) has 5 with 2 from outside the county. Miller House (max is 7) has 4 with 1 from DJJ and 1 from outside the county.

6. Appointments: Finfrock stated all are reappointments and will not be interviewed. He did reach out to the Boards for feedback regarding each applicant and all were pleased with their member.
 - Motion by Finfrock to recommend Clifford Jones for the Ashton Fire Protection District vacancy, 2nd by Corbitt. Motion carried.
 - Motion by Finfrock to recommend Dewayne Adams, Shirley Bartelt and Craig Danekas for the Farmland Assessment Review Board vacancies, 2nd by Whalen. Motion carried.
 - Motion by Finfrock to recommend Derald DeVries for the Forrester Fire Protection District vacancy, 2nd by Fox. Motion carried.
 - Motion by Finfrock to recommend Tim Coffman for the German Valley Fire Protection District vacancy, 2nd by Whalen. Motion carried.
 - Motion by Finfrock to recommend Colleen Tryggstad for the Leaf River Fire Protection District vacancy, 2nd by Corbitt. Motion carried.
 - Motion by Finfrock to recommend Tyler VanKirk for the Lost Lake River Conservatory District vacancy, 2nd by Oltmanns. Motion carried.
 - Motion by Finfrock to recommend Paul White and Dale Flanagan for the Planning Commission vacancies, 2nd by Whalen. Motion carried.
 - Motion by Finfrock to recommend Randall Bulthaus and Paul Soderholm for the Zoning Board of Appeals vacancies, 2nd by Oltmanns. Motion carried.
 - Motion by Finfrock to recommend Mitchell Montgomery for the Board of Review vacancy, 2nd by Corbitt. Motion carried.
7. New Business: None
8. Old Business: None
9. Adjournment: With no further business, Chairman Finfrock adjourned. Time 1:48 p.m.

Respectfully submitted,
Tiffany O'Brien



SUPERVISOR OF ASSESSMENTS AND
PLANNING & ZONING COMMITTEE
of the
OGLE COUNTY BOARD

**SUPERVISOR OF ASSESSMENTS AND
PLANNING & ZONING COMMITTEE REPORT**

MAY 12, 2020

(for audio purposes only)

**THIS IS A CALL IN VIRTUAL MEETING PER THE GOVERNOR'S
EXECUTIVE ORDER 2020-07 DATED MARCH 16, 2020**

The meeting will be "Call in Only"

All persons who to listen to this Audio Meeting

Dial: 312-626-6799

Meeting ID: 841 0767 6017

Password: 043025

Those who would like to ask questions can email questions to the following email address up to 1:00 P.M. on Monday May 11, 2020, and they will be read during the Public Comment portion of the Agenda – ocbc@oglecounty.org or the public will be allowed to comment during the public comment.

The regular monthly meeting of the Supervisor of Assessments and Planning & Zoning Committee of the Ogle County Board was held on Tuesday, May 12, 2020 at 9:45 A.M. as a Zoom conference call.

The Order of Business is as follows:

1. ROLL CALL AND DECLARATION OF A QUORUM

Chairman Fritz called the meeting to order at 9:45 A.M. Roll call indicated seven members of the Committee were present: Dan Janes, Larry Boes, Lyle Hopkins, Stan Asp, Tom Smith, Bruce McKinney and Rick Fritz. Mr. Fritz declared a quorum.

2. READING AND APPROVAL OF REPORT OF APRIL 14, 2020 MEETING AS MINUTES

Mr. Fritz asked for a motion regarding the report of the April 14, 2020 regular meeting. Mr. McKinney made a motion to approve the report as presented. Seconded by Mr. Janes. The motion to approve carried by a voice vote.

Members: C= Rick Fritz - VC=Lyle Hopkins - Stan Asp - Larry Boes - Dan Janes - Bruce McKinney - Tom

3. REVIEW AND APPROVAL OF CLOSED MINUTES PER 5 ILCS 120/2 © (21) (IF NEEDED)

- Approval of Closed Minutes (if needed)

SUPERVISOR OF ASSESSMENTS PORTION OF MEETING:

4. CONSIDERATION OF MONTHLY BILLS OF SUPERVISOR OF ASSESSMENTS, AND ACTION

Mr. Kane gave a brief update the office workings;

The Department of Revenue issued the Final Multiplier of 1.0000 on April 21, it took 57 days for it to be issued. Under normal circumstances it takes 30 days or less

The 2019 tax bills are expected to be mailed by the County Treasurer the end of this week. The first installment due date is July 1, and the second is September 11.

Mr. Kane also wanted to commend the Treasurer's office with working together on identifying properties with questionable tax amounts. Mr. Kane noted one parcel correction added approximately \$10,000 to the Oregon School Dist. and \$1,300 to the county.

The Farmland Assessment Committee will be meeting the first week of June to review the 2021 farmland assessments.

The Board of Review will convene the first week of June. The first order of business is selecting the Chairman and Vice-Chairman. The BOR will then begin work on an enhanced set of Rules and Appeal Forms in hopes of providing more information to the BOR, to better decision making for the taxpayer and taxing districts.

Mr. Smith asked about the appointment of the third member, Mr. Kane said there is an applicant for the Board to appoint next week.

A new security camera has been installed in the office, giving better visibility of people at the counter.

Mr. Kane told the committee the Devnet system is now "online" for assessment and tax billing look-up. There are links on both the Treasurer's and Supervisor of Assessment's webpage for access. He noted there are no names displayed at this time. He also noted this has reduced the number of phone calls from appraisers and title companies by more than half to his office. Mr. Janes thanked Mr. Kane for the innovations that have been made in the office.

5. OLD BUSINESS

6. NEW BUSINESS

Members: C= Rick Fritz - VC=Lyle Hopkins - Stan Asp - Larry Boes - Dan Janes - Bruce McKinney - Tom

PLANNING & ZONING PORTION OF MEETING:

7. CONSIDERATION OF MONTHLY BILLS OF PLANNING & ZONING DEPARTMENT, AND ACTION

Mr. Adams presented the monthly bills of the Planning & Zoning Department for consideration in the amount of \$666.72. Quarterly postage and copier lease this month. Mr. Janes made a motion to approve the payment of the bills as presented. Seconded by Mr. McKinney. The motion to approve carried by a voice vote.

8. OLD BUSINESS (CONSIDERATION AND POSSIBLE ACTION)

Extension request of Special Use #8-18SU CSG Davis Junction 1, LLC
Common Location: High & Junction Rd.
Approved by the County Board June 16, 2018

Mr. Bill French of CSG Davis Junction 1, LLC and Mr. Quinton Davis, property owner were on the call. Mr. Adams reviewed the petition with the committee. This petition was approved in June 2018 under the first set of conditions and extensions were granted last year for three months and then again for nine months. Due to the current circumstances in the state of Illinois, they would like a one-year extension. Mr. Hopkins made a motion to approve #8-18SU for a one-year extension. Seconded by Mr. Asp. Mr. Janes asked was this site chosen in the state lottery.

Mr. French answered no. We are on the wait list for additional funding. Mr. Smith asked if approval was received from the Village of Davis Junction. Mr. French stated they were notified and the plan was modified per their recommendations. No objections were received once the modifications were made. Mr. Davis added I attended the meeting when this application was first processed and the Davis Junction Village Board did not oppose the project. Discussion ensued regarding approval from the Village of Davis Junction. Mr. Hopkins stated Davis Junction had an opportunity to object at the ZBA hearing but did not. That was the time to do so. Mr. Smith made a motion to amend the original motion to include written approval from the Village of Davis Junction. Seconded by Mr. Janes. Discussion ensued regarding the Committees ability to add to ZBA conditions. Mr. McKinney called for question(vote).

Mr. Fritz asked for a roll call vote on the amended motion: Hopkins – no; Asp – no; Boes – no; Janes – yes; McKinney – no; Smith – yes; Fritz – abstain. Motion amendment is denied 4 to 2.

Mr. Fritz asked for a roll call vote on the original motion granting a one year extension: Janes – no; Hopkins – yes; Boes – yes; Asp – yes; Smith – no; McKinney – yes; Fritz - abstain. Motion to approve a one year extension approved 4 to 2.

9. NEW BUSINESS (CONSIDERATION AND POSSIBLE ACTION)

Mr. Adams stated we have one open seat on the RPC as Mr. Corky Wetzel has resigned and one open seat on the ZBA as the first alternate, Mr. James Reed, has resigned.

10. MOBILE HOME APPLICATIONS (CONSIDERATION AND POSSIBLE ACTION)

Members: C= Rick Fritz - VC=Lyle Hopkins - Stan Asp - Larry Boes - Dan Janes - Bruce McKinney - Tom

There were no mobile home applications for consideration.

11. SUBDIVISION PLATS (CONSIDERATION AND POSSIBLE ACTION)

There were no subdivision plats for consideration.

12. REFERRAL OF NEW PETITIONS TO THE ZONING BOARD OF APPEALS FOR PUBLIC HEARING

There were no new petitions for referral.

12. OTHER BUSINESS (CONSIDERATION AND POSSIBLE ACTION)

There was no other business for consideration.

13. PUBLIC COMMENT

There was no public comment.

15. ADJOURN

There being no further business for discussion, Mr. Fritz adjourned the meeting at 10:13 A.M. The next regular monthly meeting of the Supervisor of Assessments and Planning & Zoning Committee will be held on Tuesday, June 9, 2020 at a time yet to be determined.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Harry Adams, Jr.', written over a light blue horizontal line.

Harry Adams, Jr.
Planning & Zoning Administrator