

Ogle County Board Meeting Agenda
Tuesday, May 18, 2021 at 5:30 p.m.

VIRTUAL MEETING

Audio Meeting Information:

Dial: (312) 626-6799

Meeting ID: 896 7186 0463

Password: 042875

<https://us02web.zoom.us/j/89671860463?pwd=bjI0aUxhZlZlTSIFqU003RlZ2aHVVHUT09>

Please remember to mute your phones if you are not speaking.

Those who would like to make statements or express views can email ocbc@oglecounty.org before 1:00 p.m. on Monday, May 17, 2021, and they will be read during the Public Comment portion of the Agenda.

Call to Order:

Roll Call:

Invocation & Pledge of Allegiance: Griffin

Presentation - County Audit FY2020 - Brian D. LeFevre, CPA, MBA, Partner -Sikich, LLC

Presentation - Bob Sondgeroth, ROE Superintendent

Presentation - Kyle Auman, Health Department Administrator - COVID-19

Consent Agenda Items – by Roll Call Vote

Approval of Ogle County Board Meeting Minutes - April 2021

1. Accept Monthly Reports – Treasurer, County Clerk & Recorder and Circuit Clerk
2. Appointments -
 1. Jerry Griffin - Board of Review - R-2021-0501
 2. Paula Diehl - Board of Review - R-2021-0502
 3. Frank Swingel - Mental Health 708 Board - R-2021-0503
 4. Clint Myers - Sheriff's Merit Commission - R-2021-0504
 5. John "Skip" Kenney - 911 ETSB Special Representative - R-2021-0506
3. Resignations -
 1. Marty Typer - County Board District #5 - R-2021-0505
4. Vacancies -
 - o County Board District #5 (Republican Candidate) - 1 vacancy
 - o Board of Health - 3 vacancies (unexpired term)
 - o Mental Health 708 Board - 3 vacancies (unexpired term)
 - o Byron Museum District - 2 vacancies (unexpired terms)
 - o Planning Commission - 2 vacancies
 - o Zoning Board of Appeals - Alternate #2 - 1 vacancy

- Franklin Grove Fire Protection District - 1 vacancy

Application and Resumé deadline – Friday, June 4, 2021, 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 - April 2021 - \$88,910.08
- County Board Payments – \$51,946.87
- County Highway Fund – \$244,999.57

7. Communications -

- Sales Tax - February 2020 \$28,416.36 and \$63,490.33
- Sales Tax - February 2021 \$41,632.38 and \$82,370.70
- Audit - 20 CYO Final Audit
- Audit - 20 CYO Final Single Audit
- Audit - 20 CYO Communication to the Members of County Board
- Audit - 20 CYO Management Letter
- Audit - 20 CYO Final Grant Accountability Transparency Act - Consolidated Year-End
- Audit - 20 CYO Circuit Clerk Audit

Zoning - None

Public Comment –

Reports and Recommendations of Committees –

- **Executive**
 - Sale of Property - 6th & Jefferson Streets - R-2021-0507
- **Finance and Insurance:**
 - Ogle County as Trustee - # 22-08-433-030 - R-2021-0508
- **H.E.W., Solid Waste & Veterans**
 - Intergovernmental Delegation Agreement - R-2021-0509
- **Long Range Planning**
 - Long Range Planning Bills - R-2021-0510
- **Personnel & Salary**
 - Personnel Policy and Procedure Manual - R-2021-0511
- **Road & Bridge**
 - Pines Road Overlay Project, Section 17-00315-00-RS - R-2021-0512

Unfinished and New Business:

Chairman Comments:

Vice-Chairman Comments:

Adjournment:

Motion to adjourn until **Tuesday, June 15, 2021**, 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

RESOLUTION 2021-0501
and
CERTIFICATE OF APPOINTMENT

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

WHEREAS, the name of

Jerry Griffin
301 W 1st St.
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 term that ends 5/31/2023.

Voted upon and passed by the Ogle County Board on May 18, 2021.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION 2021-0502
and
CERTIFICATE OF APPOINTMENT

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

WHEREAS, the name of

Paula Diehl
107 W First St
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 term that ends 5/31/2023.

Voted upon and passed by the Ogle County Board on May 18,2021.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION 2021-0503
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Mental Health 708 Board by the Ogle County Board;

WHEREAS, the name of

Frank Swingel
1298 S. Harmony Rd
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 unexpired term that ends 12/31/2024.

Voted upon and passed by the Ogle County Board on May 18, 2021.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk



OGLE COUNTY SHERIFF'S OFFICE

R-2021-0504

Administration Phone:(815)732-6666

Administration Fax:(815)732-7185

Corrections Phone:(815)732-2135

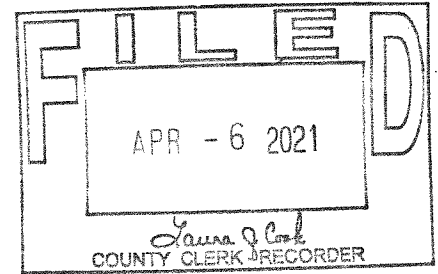
Corrections Fax:(815)732-7112

Communications Phone:(815)732-2136

Communications Fax:(815)732-7115

Brian E. VanVickle, Sheriff
Danny S. White, Chief Deputy

April 5, 2021



County Board Chairman John Finfrock
Ogle County Courthouse
105 S. 5th Street
Oregon, IL 61061

Dear Chairman Finfrock:

Please be advised that Keith Anderson has resigned from the Merit Commission as of April 5, 2021. Mr. Anderson's commission expires on July 31, 2025. As his replacement, I respectfully request that Clint Myers be appointed to the Ogle County Sheriff's Office Merit Commission.

Thank you for your consideration.

Sincerely,

A handwritten signature in dark ink, appearing to be "B. VanVickle".

Sheriff Brian E. VanVickle

cc: Laura Cook

Presented at the Ogle County Board Meeting on May 18, 2021.

John Finfrock, Ogle County Board Chairman

Laura J. Cook, Ogle County Clerk

RESOLUTION 2021-0505

Whereas, the Ogle Board Chairman has received a notice of resignation from Martin Typer, a member of County Board, District 5;

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

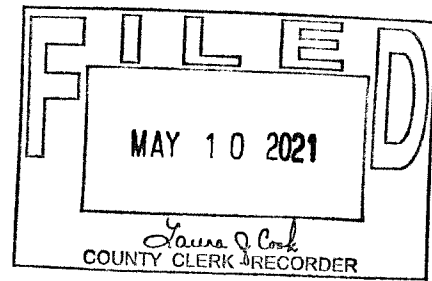
Accepted by the Ogle County Board on May 18, 2021.

John Finfrock
Ogle County Board Chairman

Laura J. Cook
Ogle County Clerk

May 10, 2021

Ogle County Board Chairman
John Finfrock



Dear Chairman Finfrock,

I have enjoyed the opportunity to serve the people of District 5 as their representative on the Ogle County board. Effective at the close of business on May 10, 2021, I must hereby resign as I cannot be on the County Board and serve as Stillman Valley president at the same time.

It has been an honor to serve with you and the entire Ogle County Board. Thank you!

Best Wishes,

A handwritten signature in cursive script that reads "Martin Typer".

Martin Typer

RESOLUTION 2021-0507
Resolution to Authorize Chairman to Sign Legal Documents
Related to Sale of Property

WHEREAS, the government of the County of Ogle, State of Illinois, has a responsibility of certain and specific duties for the good of the public welfare of its citizens, and such responsibility being vested with the County Board of the County of Ogle, and

WHEREAS, one of those responsibilities of the Ogle County Board is to maintain adequate land and buildings for the current and future uses of the Ogle County government offices and departments, and

WHEREAS, the Executive Committee of the Ogle County Board, has reviewed, and recommends to the County Board, the sale of property at 507 Jefferson Street, Oregon, Illinois, and

WHEREAS, the Executive recommends to the County Board to sell the vacant lot located at 507 Jefferson Street, Oregon, Illinois, P.I.N. 16-03-168-001 in the amount of \$18,000.00 and

THEREFORE BE IT RESOLVED, by the County Board of Ogle County, State of Illinois on this 18th day of May, 2021, that the Ogle County Board authorizes the County Board Chairman to execute such legal documents for the sale of the property located at 507 Jefferson Street, Oregon, Illinois, P.I.N. 16-03-168-001.

John Finrock
Chairman, Ogle County Board

Attest:

Laura J. Cook
Ogle County Clerk

RESOLUTION 2021-0506
and
SPECIAL REPRESENTATIVE
CERTIFICATE OF APPOINTMENT

WHEREAS, the due to the resignation of current Ogle County Board representative Marty Typer from the Ogle County Board, and

WHEREAS, this leaves a vacancy as the County Board Special Representative on the 911 ETSB, and

WHEREAS, the Ogle County Chairman with the consent of the County Board is to recommend a replacement in a timely manner, and

THEREFORE, BE IT RESOLVED, the Ogle County Board Chairman recommends the appointment of John “Skip” Kenney as the County Board Special Representative to the 911 ETSB.

Voted upon and passed by the Ogle County Board at the May 18, 2021 Ogle County Board meeting.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook
Ogle County Clerk



2021-0508

WHEREAS, The County of Ogle, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Ogle, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

TAYLOR TOWNSHIP

PERMANENT PARCEL NUMBER: 22-08-433-030

As described in certificates(s) : 2015-00248 sold November 2016

and it appearing to the Finance & Revenue Committee that it is in the best interest of the County to dispose of its interest in said property.

WHEREAS, Sue Stevens, has bid \$810.00 for the County's interest, such bid having been presented to the Finance & Revenue Committee at the same time it having been determined by the Finance & Revenue Committee and the Agent for the County, that the County shall receive from such bid \$300.00 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$60.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$810.00.

WHEREAS, your Finance & Revenue Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF OGLE COUNTY, ILLINOIS, that the Chairman of the Board of Ogle County, Illinois, be hereby authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$300.00 to be paid to the Treasurer of Ogle County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this _____ day of _____, _____

ATTEST:

CLERK

COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

04-21-001

04/12/2021

R-2021-0508

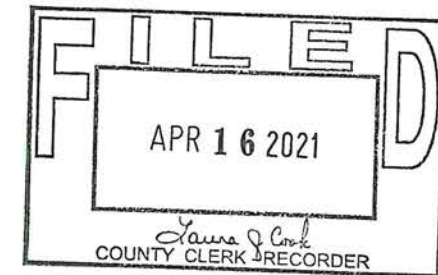
Ogle County Monthly Resolution List - April 2021

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RES#	Account	Type	Account Name	Parcel#	Total Collected	County Clerk	Auctioneer	Recorder/ Sec of State	Agent	Misc/ Overpmt	Treasurer
04-21-001	0720035N	SAL	SUE STEVENS	22-08-433-030	810.00	0.00	0.00	60.00	450.00	0.00	300.00
Totals					\$810.00	\$0.00	\$0.00	\$60.00	\$450.00	\$0.00	\$300.00

Committee Members

Clerk Fees	\$0.00
Recorder/Sec of State Fees	\$60.00
Total to County	\$360.00



Resolution 2021-0509

ACCEPTANCE OF THE INTERGOVERNMENTAL DELEGATION AGREEMENT BETWEEN THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY AND THE COUNTY OF OGLE, ILLINOIS A JOINT AND COOPERATIVE INSPECTION AND ENFORCEMENT PROGRAM

WHEREAS, the County of Ogle (“**COUNTY**”) and the Illinois Environmental Protection Agency (“**AGENCY**”) entered into a Delegation Agreement as adopted by the Ogle County Board on July 1, 2016, for the purpose of intergovernmental cooperation in solid waste management site inspection, investigation and enforcement program, which has been implemented by the Ogle County Solid Waste Management Department; and

WHEREAS, the **AGENCY** has requested that the **COUNTY** enter into a new Intergovernmental Delegation Agreement to continue the joint solid waste inspection, investigation and enforcement program; and

WHEREAS, the current Delegation Agreement expires June 30, 2021; and

WHEREAS, the renewal of the Agreement will be effective July 1, 2021 through June 30, 2026; and

WHEREAS, the HEW/Solid Waste Committee of the Ogle County Board has reviewed and recommends acceptance of the Delegation Agreement between the Illinois Environmental Protection Agency and Ogle County for a Joint and Cooperative Solid Waste Management Site Inspection, Investigation and Enforcement Program, to be implemented by the Ogle County Solid Waste Management Department.

NOW THEREFORE BE IT RESOLVED by the Ogle County Board that the Intergovernmental Delegation Agreement between the Illinois Environmental Protection Agency and the County of Ogle for a Joint and Cooperative Solid Waste Management Site Inspection, Investigation and Enforcement Program from the **AGENCY** attached hereto and made a part hereof, be hereby accepted and approved;

BE IT FURTHER RESOLVED that the Chairman of the County Board is hereby authorized and directed to execute in duplicate the Agreement on behalf of the **COUNTY**; and

BE IT FURTHER RESOLVED that the Solid Waste Director is hereby authorized to sign all grant related or other documents in fulfillment of the IGA, and is directed to transmit a certified copy of this Resolution and one executed original of the attached Delegation Agreement to the Illinois Environmental Protection Agency. The other executed copy and a copy of this Resolution will be kept on file in the Ogle County Solid Waste Management Department.

Enacted and approved this _ 18th _ day of ____ MAY ____ 2021, at Oregon, Illinois.

BY: _____
John Finfrock
Chairman, Ogle County Board

Attest:

Laura Cook
Ogle County Clerk

INTERGOVERNMENTAL DELEGATION AGREEMENT

BETWEEN THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY AND THE COUNTY OF OGLE, ILLINOIS

A JOINT AND COOPERATIVE INSPECTION PROGRAM

This Intergovernmental Delegation Agreement (“Agreement” or “Delegation Agreement”) is entered into this 18TH day of MAY, 2021, between the County of Ogle, Illinois (the “County”) and the Illinois Environmental Protection Agency (“Illinois EPA” or the “Agency”) (collectively, the “Parties”).

I. AUTHORITY

The Illinois EPA is an agency established in the executive branch of State government, having the duty and authority, *inter alia*, to conduct a program of continuing surveillance and of regular or periodic inspection of sites and to investigate violations of the Illinois Environmental Protection Act (415 ILCS 5/1, *et seq.*) (“Act”), and regulations adopted thereunder (“regulations”).

The County is a unit of local government organized and existing under the laws of Illinois. The Ogle County Solid Waste Management Department (the “Department”), a department or agency established within or in addition to the County government, shall implement this Delegation Agreement for and on behalf of the County.

Section 30 of the Act (415 ILCS 5/30) provides:

“The Agency shall cause investigations to be made upon the request of the Board or upon receipt of information concerning an alleged violation of this Act, any rule or regulation adopted under this Act, any permit or term or condition of a permit, or any Board order, and may cause to be made such other investigations as it shall deem advisable.”

Article VII, Section 10, Constitution of the State of Illinois, 1970, provides in part:

“Units of local government . . . may contract . . . with the State . . . to obtain or share services and to exercise, combine, or transfer any power or function, in any manner not prohibited by law or ordinance. . . ”.

Section 5 of the Intergovernmental Cooperation Act (5 ILCS 220/5) provides:

“Any one or more public agencies may contract with any one or more other public agencies to perform any governmental service, activity or undertaking or to combine, transfer, or exercise any powers, functions, privileges, or authority which any of the public agencies

entering into the contract is authorized by law to perform, provided that such contract shall be approved by the governing bodies of each party to the contract and except where specifically and expressly prohibited by law. Such contract shall set forth fully the purposes, powers, rights, objectives and responsibilities of the contracting parties.”

Section 2 of the Intergovernmental Cooperation Act (5 ILCS 220/2) defines “public agency” to include any unit of local government as defined in the Illinois Constitution of 1970, the State of Illinois and any agency of the State. The County is a unit of local government as defined in the Illinois Constitution of 1970, and Illinois EPA is an agency of the State.

Section 4(r) of the Act (415 ILCS 5/4(r)) provides:

“The Agency may enter into written delegation agreements with any unit of local government under which it may delegate all or portions of its inspecting, investigating and enforcement functions. Such delegation agreements shall require that work performed thereunder be in accordance with Agency criteria and subject to Agency review.”

Section 22.15(h) of the Act (415 ILCS 5/22.15(h)) states that the Agency is authorized to provide financial assistance to units of local government for the performance of inspecting, investigating and enforcement activities pursuant to Section 4(r) of the Act at nonhazardous solid waste disposal sites.

Section 55.6(c) of the Act (415 ILCS 5/55.6(c)) states, in part, that the Agency is authorized to provide financial assistance to units of local government for the performance of inspection, investigation, and enforcement activities pursuant to Section 4(r) of the Act at used and waste tire sites.

The Illinois EPA hereby delegates the site inspection authority as set forth by the terms and conditions of this Delegation Agreement, to the County. All inspecting functions, not specifically delegated in this Delegation Agreement, are retained by the Illinois EPA. Other than to the Department, the County shall not sub-delegate the functions and duties delegated herein to any other local government agency or political subdivision without the prior written approval of the Illinois EPA. Site(s) owned or operated, in whole or in part, by the County, or any political subdivision of the County, are expressly excluded from the delegation of authority in this Delegation Agreement.

II. PURPOSE

The purpose of this Delegation Agreement is to satisfactorily act on public concerns for human health and the environment and agree upon a mutually cooperative program for inspecting sites in the County, for sharing information obtained regarding solid waste management in the County, and for follow-up activity in situations where violations of environmental laws are detected, the results of which may result in the issuance of a Violation Notice or Administrative Citation.

III. DEFINITIONS

As used herein, the terms within this Delegation Agreement shall be defined in the Act, unless otherwise defined below.

As used herein, the term “*site(s)*” means any location, place, tract of land, and facilities, including but not limited to buildings, and improvements used for purposes subject to regulation or control by this Act or regulations thereunder. This term does not refer to sites or those portions of a site that manage “hazardous waste,” as defined under state and federal law or site(s) owned or operated, in whole or in part, by the County or any political subdivision of the County.

As used herein, the term “*inspection*” includes, but is not limited to, physical inspection, collection and analysis of air, soil, water, and waste samples, photographing or videotaping sites, facilities or activity, review and copying of any documents, photographs, videotape or other record keeping, and any other information gathering activity.

IV. RESPONSIBILITIES OF THE COUNTY

A. INSPECTION

Pursuant to this Delegation Agreement, the County, through the Department, shall have certain authority to act on behalf of the Illinois EPA, as specified herein, to inspect sites under the Act and regulations adopted thereunder. The County shall inspect sites as well as enforce applicable provisions of the Act and regulations. The County understands that any reports, other pertinent data and any other written material submitted to the Illinois EPA or received by the County from the Illinois EPA may be subject to public access, inspection and photocopying pursuant to the Illinois EPA's responsibilities under Section 7 of the Act (415 ILCS 5/7) and the Freedom of Information Act (5 ILCS 140/1 *et seq.*) as set forth in Section VII below in more detail.

The County shall conduct its inspection program in accordance with this agreement and the terms and conditions within the Act and regulations. Before any employee of the County inspects a site pursuant to this Delegation Agreement, such employee must be certified by the Illinois EPA as to his or her qualifications for the purposes of conducting inspections. The County's employee certification shall be accomplished by such employee taking a training course given by Illinois EPA personnel designed to educate its first County employee or employee(s) as to all aspects of proper inspection, sample collection, and an understanding of the applicable statutes and regulations. The County employee(s) shall demonstrate competency for certification within forty-five (45) calendar days following the successful completion of such training course before they may become a certified inspector. A certified inspector may offer a similar training course, approved by the Illinois EPA, to other County employee(s) so that they may obtain certification through the County. The Illinois EPA shall certify the other County employee(s) as an inspector within forty-five (45) calendar days following the successful completion of such training course after demonstrating competency to the Regional Manager and after notice of completion of the approved training course has been provided to the Illinois EPA. .

B. ENFORCEMENT

The Illinois EPA recognizes that the State's Attorney in the County has certain independent enforcement authority pursuant to Title XII of the Act. This Delegation Agreement is not intended to affect or alter such independent enforcement authority. Accordingly, the Illinois EPA and County agree that the State's Attorney may bring actions for violations pursuant to Section 42(e) of the Act in the name of the people of the State of Illinois. However, in electing to enter into this Delegation Agreement the County agrees that it will conduct site inspection pursuant to the terms and conditions of the Delegation Agreement. When the County refers a matter for formal enforcement pursuant to the Delegation Agreement, the case will be prosecuted either through the available channels utilized by the Illinois EPA for cases developed by Illinois EPA personnel or through the State's Attorney's Office.

The Illinois EPA reserves, and shall have sole authority over and responsibility for, review and approval of any remedial action settled upon through negotiation or as presented to a court or the Illinois Pollution Control Board except for remedial actions involving the removal and proper disposal of open-dumped or open-burned solid waste requiring only incidental soil, groundwater or surface water removal or disturbance. The purpose and intent of utilizing the expertise of the

Illinois EPA for remedial actions is to utilize the technical expertise of the Illinois EPA and to maintain the legislative intent set forth in the Act to establish a unified, statewide program to restore, protect and enhance the quality of the environment.

The County agrees to notify the Illinois EPA of any formal enforcement action (e.g. local ordinance violations) it initiates, the purpose being to avoid duplication of efforts and to avoid independent or mutually inconsistent formal enforcement proceedings. Additionally, the County and the Illinois EPA agree that, upon request, each will provide the other with information regarding any and all enforcement action(s) concerning sites within the County. The County and Illinois EPA will make their best efforts to cooperate with one another with any enforcement actions brought by either party pursuant to the Act and/or regulations. The County and the Illinois EPA shall cooperate in enforcement matters including the matter of regularly scheduled meetings. The parties will make their best efforts to hold these meetings when a referral for formal enforcement is considered; when considering issuance of an Administrative Citation (in agreement); when the facility fails to respond to a Violation Notice or Notice of Intent to Pursue Legal Action (in agreement); and when a Compliance Commitment Agreement is considered for approvals and/or rejection.

The County agrees that its employee(s) shall cooperate fully and completely with the Illinois EPA, including, but not limited to, offering testimony in any enforcement matter instituted against a site in the County.

V. RESPONSIBILITIES OF THE ILLINOIS EPA

In order to promote the operational aspects of this Delegation Agreement, personnel from the Illinois EPA may accompany inspectors on joint inspections within its municipal jurisdiction. Such joint inspections may also serve to provide County personnel with additional background information and inspection skills with respect to such sites.

If the Illinois EPA initiates a formal enforcement action, the Illinois EPA agrees to notify the County of any such action, with the purpose being to avoid duplication of efforts and to avoid independent or mutually inconsistent formal enforcement proceedings. If a duplicative action exists, the Illinois EPA may decide to take over such enforcement action. In the event a conflict arises between enforcement or remedy, the Illinois EPA retains ultimate primacy of the issue.

The Illinois EPA agrees that its employee(s) shall cooperate, review all reports and provide guidance and recommendations for improved quality, responding to questions, offering testimony in any enforcement matter instituted against a site in the County that is within the scope of this Delegation Agreement. Nothing in this Delegation Agreement shall limit the Illinois EPA from exercising its statutory and regulatory discretion regarding inspection, investigation or enforcement matters.

VI. BUREAU OF LAND PERMITS, VARIANCES AND ADJUSTED STANDARDS

The Illinois EPA shall, consistent with Section 7 of the Act (415 ILCS 5/7), forward to the County copies of all applications for site permits and/or supplemental permits, variances and adjusted standards as they are received for sites in the County. The Illinois EPA shall also forward to the County copies of each permit application approval and denial. The issuance of site permits, variances and adjusted standards required by the Act and regulations shall remain the sole discretion and responsibility of the Illinois EPA.

VII. RECORDS AND AUDITS

A. The County shall ensure that all, including but not limited to, books, records, documents, reports, data and other evidentiary material are maintained using accounting procedures and practices that conform to generally accepted accounting principles to account properly for the receipt and disposition of all financial assistance received hereunder. The County shall ensure that records are preserved and made available for inspection, auditing, and copying as provided in Subsection D below:

- 1) For a minimum of three (3) calendar years following the County's receipt of final payment of financial assistance from the Agency hereunder;
- 2) For documents relating to disputes and/or appeals, litigation or the settlement of claims arising out of the services or activities provided by the County hereunder, or costs and expenses of services for which exception has been taken by the Agency or any of its duly authorized representatives, until three (3) calendar years after disposition of such appeals, litigation, claims or exceptions or for the three (3) calendar years specified in subsection (A)(1) above, whichever is longer; and
- 3) For such longer period required by applicable statute or regulation, including but not limited to the Local Records Act (50 ILCS 205/1 *et seq.*).

- B. The Parties acknowledge and agree that this Delegation Agreement, the payment of financial assistance, requests for payments and supporting documentation, and all other records, reports, data and/or other written material (including but not limited to electronic data, records and communications) relative thereto that have been prepared by or for, or having been or being used by, received by, in the possession of, or under the control of the Agency or the County may be subject to inspection and copying pursuant to the Freedom of Information Act (5 ILCS 140/1 *et seq.*). Such records, data, and files of the Agency may also be subject to inspection and copying pursuant to Section 7 of the Act (415 ILCS 5/7).
- C. The Parties shall comply with the provisions of Sections 7 and 7.1 of the Act, 2 Ill. Adm. Code 1828.202, and other applicable law relating to the non-disclosure of any confidential information under this Delegation Agreement. In addition, the Parties shall comply with Part 130 of the Illinois Pollution Control Board regulations (35 Ill. Adm. Code Part 130) and other applicable law regarding trade secret information hereunder.
- D. The Agency, the Auditor General, the Executive Inspector General, the Attorney General, and their respective officers, officials, employees, authorized representatives and agents shall have the right to inspect and audit any books, records or papers relating to the financial assistance provided hereunder and the expenditure of said funds.

VIII. HOLD HARMLESS, INDEMNIFICATION AND INSURANCE

A. HOLD HARMLESS AND INDEMNIFICATION

To the fullest extent permitted by law, the County hereby agrees to assume the risk, responsibility and liability for any and all loss or damage to property owned by the County, the Agency or third persons, any injury to or death of any persons (including employees of the County) caused by, arising out of, or occurring in connection with the execution of any services or other work, contract or subcontract arising out of this Agreement, and the County shall indemnify, save harmless and defend the State of Illinois and the Agency, and their respective officials, officers, employees and authorized representatives from all claims for any such loss, damage, injury or death, except to the extent such claim, loss, damage, injury or death is attributable to the negligent or willful and wanton conduct of an official, officer, employee or authorized representative of the

County. The County shall also require that any and all contractors, subcontractors, consultants and other parties engaged by the County shall agree in writing that they shall look solely to the County for performance of such contract or satisfaction of any and all claims arising thereunder.

B. INSURANCE

- 1) Throughout the duration of this Agreement and any extensions thereof, the County shall maintain the types of insurance coverages in not less than the amounts of coverages set forth below:
 - a) Commercial general liability (“CGL”) insurance with a limit of not less than \$1,000,000 each occurrence (combined single limit bodily injury and property damage). If the CGL insurance contains an aggregate limit, it shall be not less than \$2,000,000 or shall be endorsed to apply separately to this project. The State and the Agency shall be named as an additional insured under the CGL insurance, any commercial umbrella/excess liability insurance, and business auto liability coverages of the County. The County’s CGL insurance, commercial umbrella/excess liability insurance (if any), and business auto liability coverages shall apply as primary insurance with respect to any other insurance or self-insurance afforded to the State or the Agency and shall not require exhaustion of any other coverage or tender of any claim or action to any other insurer providing coverage to the State or the Agency. Any insurance or self-insurance maintained by the State or the Agency shall be in excess of the County’s insurance and shall not contribute with it.
 - b) Business auto liability insurance, with a combined single limit of not less than \$1,000,000 per accident, for bodily injury and property damage. Such insurance shall cover liability arising out of any auto, including owned, hired and non-owned autos.
 - c) Workers compensation insurance, as required by law.
- 2) The County shall cause each subcontractor and consultant, employed by or acting on behalf of the County hereunder, to maintain insurance of the types and not less than the amounts of coverages specified above. When requested by the Agency, the County shall furnish copies of certificates of insurance evidencing the types and amounts of coverages for the County and each of its subcontractors and consultants.

IX. CONTINGENCY REGARDING AVAILABILITY OF SUFFICIENT FUNDS

Notwithstanding any provision herein to the contrary, the financial assistance provided for hereunder is expressly contingent upon and subject to the availability of sufficient funds appropriated for this Agreement and the inspection activities performed hereunder. The Agency may terminate or suspend this Agreement, in whole or in part, without penalty or further payment being required, if i) sufficient State funds have not been appropriated to the Agency, ii) the Governor or the Agency reserves appropriated funds, iii) the Governor or the Agency determines that appropriated funds may not be available for payment, or iv) the Agency determines that there are otherwise insufficient funds available. The Agency shall provide notice, in writing, to the County of any such funding failure and its election to terminate or suspend this Agreement as soon as practicable. Any suspension or termination pursuant to this Section will be effective upon the County's receipt of said notice.

X. FINANCIAL ASSISTANCE

A. Subject to the availability of sufficient funds as provided in Section IX above and the terms and conditions of this Agreement, the Agency will provide financial assistance to the County in the form of reimbursement to the County as herein provided. The financial assistance amount shall be the maximum amount of financial assistance approved by the Agency (the "Maximum Annual Financial Assistance Amount") in any fiscal year (i.e., July 1 through June 30) during the term of this Agreement for the County's inspection activities performed hereunder. The Maximum Annual Financial Assistance Amount is subject to adjustment by the Agency in any fiscal year based on the budget and any Amended Fact Sheet approved by the Agency, and the availability of sufficient funds for the inspection activities performed hereunder. In the event that this Agreement is terminated prior to June 30 in any such fiscal year during the term of this Agreement, then the Maximum Annual Financial Assistance Amount shall be prorated based on the number of days that the Agreement is in effect during said fiscal year subject to the availability of sufficient funds as herein provided.

B. Financial assistance are those costs that:

- 1) the Agency determines to be reasonable and necessary for the County to perform its inspection activities required hereunder and as set forth in the Fact Sheet attached hereto as Exhibit A and incorporated herein (the "Fact

Sheet”), or as set forth in an amended fact sheet (“Amended Fact Sheet”) approved by the Agency, and include, but are not limited to costs of salaries and benefits, professional and consultant services, project feasibility and engineering reports, and materials acquired, consumed or expended specifically for said activities;

- 2) exclude Unallowable Costs set forth in Section X, subsection C below;
- 3) shall not exceed the amounts set forth in the annualized budget that the Agency approves for the fiscal year in which the expenses were incurred during the term of this Agreement; and
- 4) shall not exceed the Maximum Annual Financial Assistance Amount determined by the Agency.

The proposed budget for each State Fiscal Year during the term of this Delegation Agreement, as set forth in Section XIII below, is attached hereto as Exhibit B and is incorporated herein. Requested amendments to the budget may be submitted to the Agency, from time-to-time, as necessary to account for programmatic alterations on Agency-approved forms. The submission of an amended budget shall not require the Agency to provide the County any funding beyond previously approved figures. The Agency shall provide the County with written notice of its decision regarding the County’s proposed budget and Fact Sheet or Amended Fact Sheet.

- C. Costs excluded from financial assistance and as set forth in Exhibit C, attached hereto and incorporated herein (collectively, “Unallowable Costs”) include:
 - 1) costs incurred in violation of any term or condition of this Agreement or any applicable federal, state, or local law;
 - 2) costs incurred prior to or after the term of this Agreement; and
 - 3) the unallowable costs as set forth in Exhibit C.
- D. The County shall submit financial assistance requests on a quarterly basis with supporting documentation together with progress reports on forms provided by the Agency. The County shall submit its financial assistance request (i.e. payment requests) for each quarter not more than thirty (30) calendar days following the end of said quarter. The supporting documents shall identify the activities performed and provide a breakdown of the costs, sufficient to demonstrate that the costs for which financial assistance is sought were necessary and reasonable and otherwise

allowable costs as defined herein. Financial assistance request documents shall include, but are not limited to, the following:

- 1) An identification of the time period for which the activities/services were performed, and the costs were incurred;
- 2) A brief description of the work performed;
- 3) A breakdown of the activities/services performed cross-referenced to tasks set forth in the Fact Sheet or Amended Fact Sheet;
- 4) The names and titles of individuals performing activities/services and the dates and hours worked;
- 5) Copies of invoices;
- 6) A list of expenses and/or costs incurred in connection with the activities/services performed; and
- 7) Such other documentation requested by the Agency to determine whether an expense for which financial assistance is requested is an allowable cost as defined herein.

E. The County shall submit its final request each state fiscal year for financial assistance hereunder no later than thirty (30) calendar days following the expiration of the term of this Agreement.

F. The County's failure to submit financial assistance requests, supporting documentation, or quarterly reports in a timely manner may result in delay or denial of financial assistance payments by the Agency.

G. At any time or times prior to final payment under this Agreement, the Agency may cause any request(s) for payment to be reviewed or audited by the Agency or as otherwise herein provided. Each subsequent payment shall be subject to reduction for amounts included in the related request for payment which are found, on the basis of such review or audit, not to constitute allowable costs. Any payment will be reduced for overpayments or increased for underpayments on preceding requests for payment.

XI. INSPECTIONS

A. The County shall maintain a formalized record of all inspections, compliance, non-compliance, formal enforcement and Administrative Citation activities. The information recorded shall include, at a minimum:

- 1) relevant dates;
- 2) number of inspections;
- 3) facilities inspected;
- 4) volume in cubic yards of waste remediated at open dump sites;
- 5) the status of all compliance and enforcement activities; and
- 6) the amount of any penalties, interest or restitution collected or due and owing.

B. INSPECTION REPORT FORMS

Each time a certified inspector (hereinafter “inspector”) conducts an inspection of a site, the inspector shall complete an inspection report that consists of, at a minimum:

- 1) an inspection checklist;
- 2) a narrative;
- 3) a site sketch or map;
- 4) photographs documenting site conditions; and
- 5) any appropriate supporting documents.

While conducting inspections, the inspector shall take field notes and may utilize a draft inspection checklist in conjunction with field notes.

After completing the inspection, the inspector shall complete the inspection report within thirty (30) calendar days after the date of the inspection. The employee shall possess and carry a camera for the purpose of taking pictures to document site conditions during inspections.

The original completed report shall be maintained by the Department; one copy shall be forwarded to the Illinois EPA Regional Manager; one copy to the owner and one copy to the operator; and one copy shall be forwarded to Illinois EPA Headquarters. Copies of the inspection report shall be forwarded to the Illinois EPA and the owner and operator no later than thirty-five

(35) calendar days after the date of the inspection and may be forwarded electronically, to the extent not prohibited by Illinois law.

C. INSPECTION SCHEDULE

Before conducting any independent inspections pursuant to the Delegation Agreement, the inspector must first be certified by Illinois EPA in accordance with Section IV(A) above. Before conducting an inspection of an Illinois EPA permitted site, the inspector shall review and become familiar with applicable statutes, regulations, variances, adjusted standards and Illinois EPA permits in order to become aware of permit conditions, obligations and exceptions that may apply to the site.

The County is responsible for inspecting the sites within its jurisdiction on a schedule under its Attachment A in the Fact Sheet or Amended Facts Sheet. The County and Illinois EPA understand that it may be necessary for the County to conduct impromptu inspections of Illinois EPA permitted sites without having had time to notify the Illinois EPA prior to such inspection, but this is to be the exception rather than the usual course of operation. Inspections of open dump sites will be on an as-needed basis. Additionally, the County shall conduct inspections of any site subject to the Delegation Agreement upon the request of Illinois EPA and upon citizen complaints alleging violations of the Act and regulations within ten (10) calendar days.

The County shall forward to Illinois EPA, within thirty (30) calendar days, copies of all written communications the County issues or receives pursuant to activities engaged in by reason of the Delegation Agreement.

From time to time, Illinois EPA engages in inspections with a view toward possible criminal enforcement actions. It is understood and agreed to by the County that any facts, data, documents, photographs, reports or other information pertaining to such inspections are outside the scope of the Delegation Agreement. Nothing herein shall limit Illinois EPA's legal authority to work with, and cooperate with, the State's Attorney and law enforcement agencies in the County regarding any inspections or investigations pursuant to possible criminal actions.

Unless otherwise specified, the Regional Manager¹, Field Operations Section, Bureau of Land, shall be Illinois EPA's representative for the operational aspects of the Delegation Agreement, and the Director of the Department shall be the County's representative.

¹ The Illinois EPA, Bureau of Land, has divided the State of Illinois into seven regions for administrative purposes.

XII. ADMINISTRATIVE CITATION PROCESS

If a citation is issued the violator will make out two separate checks: one check to the Illinois EPA, Environmental Protection Trust Fund for half of the amount of the fine and a second check to Ogle County for the other half of the fine. This information shall be made available to the Illinois EPA upon request.

XIII. EFFECTIVE DATE - TERMINATION - AMENDMENT – RENEWAL

A. The Delegation Agreement shall commence on July 1, 2021, or upon execution, whichever is later, and shall remain in effect until **June 30, 2026** unless terminated earlier by either party giving thirty (30) calendar days prior written notice of termination to the other party. The Delegation Agreement may be so terminated with or without cause. Illinois EPA may, from time to time, review and comment on the County's inspection and enforcement program. Amendment of the Delegation Agreement may be made at the sole discretion of Illinois EPA upon written notice to the County.

B. The Parties may renew the Delegation Agreement for additional five (5) calendar year terms by mutual written consent.

XIV. RECOVERY OF FUNDS AND OTHER REMEDIES

In the event this Agreement is breached by the County, the Agency may, in addition to any other remedies provided in law and/or equity, revoke this Agreement and take such other action as the Agency is authorized to take. If the Agency determines funds are being misspent or improperly held by the County, then the Agency or the Illinois Attorney General may recover those funds and take any other action authorized by law. These remedies shall not be construed as limiting the Agency's right to terminate this Agreement with or without cause as provided in Section XIII above.

The Illinois EPA has a regional office in each region. The Bureau of Land has designated a Regional Manager for each regional office. The responsibilities of the Regional Manager include providing advice and assistance to delegated counties.

XV. NOTICES

Any notice required under this Agreement shall be in writing and shall be deemed properly given when personally delivered, mailed by certified mail, return receipt requested, or sent by first class regular mail, to the addresses below. Notice of termination of the Agreement shall be sent by certified mail, return receipt requested, or by personal delivery, to the address below. Either party may change its address for receiving notices by giving notice of such change in compliance with the terms of this Section. Notice as provided herein does not waive service of summons.

For the Agency:

Manager, Waste Reduction and Compliance Section
Bureau of Land #24
Illinois Environmental Protection Agency
1021 N. Grand Ave. East
Springfield, Illinois 62794-9276

For the County:

Director
Ogle County Solid Waste Management Department
909 Pines Road
Oregon, IL 61061-9067

XVI. NO THIRD PARTY BENEFICIARIES

Notwithstanding any provision herein to the contrary, this Agreement is entered into solely for the benefit of the contracting parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entity who is not a party to this Agreement or to acknowledge, establish, or impose a legal duty to any third party.

XVII. COMPLIANCE WITH APPLICABLE LAWS

The parties shall at all times observe and comply with all applicable federal and state laws, regulations and codes which may in any manner affect the performance of this Agreement.

XVIII. DISCLAIMER OF RELATIONSHIP

A. Nothing contained in this Agreement, nor any act of the Agency or the County, shall be deemed or construed by the other party or by any third party, to create any relationship of

a principal, agent, limited or general partnership, joint venture, or any association or relationship involving the Agency and the County.

B. The employees of the County shall remain employees of the County and are therefore not entitled to any benefits provided to employees of the State by virtue of this Agreement and/or any services or work performed under this Agreement.

XIX. MISCELLANEOUS

A. This Agreement sets forth the entire understanding of the parties relative to the subject matter hereof and supersedes all prior agreements.

B. Titles and headings to sections herein are inserted for reference only and are not intended to be a part of, or affect the meaning or interpretation of, this Agreement.

C. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois. Any dispute arising out of this Agreement shall be adjudicated in the Illinois Court of Claims and shall be governed by the Court of Claims Act (705 ILCS 505/1 *et seq.*).

D. If any provision of this Delegation Agreement shall be held unconstitutional or otherwise void by a court of proper venue and jurisdiction, all other provisions of this Delegation Agreement shall remain in full force and effect.

E. If a party waives a breach of any provision of this Agreement by the other party, that waiver shall not operate or be construed as a waiver of any subsequent breach by said party or prevent the non-breaching party from enforcing such provisions.

F. This Agreement may be executed in several identical counterparts each of which shall be an original and all of which shall constitute one and the same instrument.

G. The parties acknowledge that this Agreement was freely negotiated by each of the parties hereto, each of whom was represented by separate counsel; accordingly, this Agreement shall be construed according to the fair meaning of its terms, and not against any party.

H. Each of the undersigned signing as an officer, representative, or agent on behalf of the respective party to this Agreement warrants that he or she holds such capacity as is specified beneath his or her name and further warrants that he or she is authorized to execute and effectuate this Agreement, and to bind the party on whose behalf he or she is signing this Agreement to the terms and conditions herein, and that he or she does so voluntarily and in his or her official capacity.

SIGNATURE PAGE TO FOLLOW

THE TERMS AND CONDITIONS OF THIS DELEGATION AGREEMENT ARE HEREBY
ACCEPTED AND AGREED TO:

**ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY**

OGLE COUNTY

By: _____
John J. Kim, Director

By: _____
John Finrock

Date: _____

Ogle County Board Chairman

Date: _____

Attest: _____
Signature

Attest: _____
Laura J. Cook

Type or Print Name

Ogle County Clerk

Title

Date: _____

Date: _____

**Ogle County Solid Waste Management Department
Enforcement Financial Assistance Application Narrative
for SFY 2022-2026**

I. Description of Current Solid Waste Disposal System:

Ogle County is located in northwestern Illinois and has an estimated 2019 population of 50,643. It is a rural agricultural county bisected by the beautiful Rock River. Its largest city is Rochelle, which has an estimated 2019 population of 9,052. Ogle County currently has three permitted nonhazardous solid waste landfills, one of which is closed and capped. There is also one permitted, closed, demolition waste site (Rochelle West Lagoon).

The **BFI/Davis Junction Landfill** is approximately 64 acres in size and reached capacity in May of 1995. Final closure of the facility has been completed, and closure certification took place on March 30, 2000. Regular post-closure monitoring and inspections continue at this site.

The **Advanced Disposal Services Orchard Hills Landfill, Inc.** (formerly Veolia ES Orchard Hills Landfill, Inc.) lies adjacent to the closed BFI/Davis Junction. The site received an operating permit and began accepting waste in January of 1998. The landfill received initial siting approval for approximately 175 acres in April of 1996.

On March 9, 1999, the Village of Davis Junction approved the siting of the Orchard Hills Landfill Expansion which was both a vertical expansion of the 175 acres previously sited, and a horizontal expansion onto an additional 76 acres for a total landfill expansion footprint of 251 acres. This facility was sold to Superior Waste Services (subsidiary of Vivendi) in 2000, which then changed the name to Onyx Orchard Hills Landfill, Inc. In February of 2002, Onyx Orchard Hills Landfill applied for a development permit for the vertical and horizontal expansion of the facility. In July of 2004, the application was approved, increasing the volume of the site by 21,136,567 cubic yards of airspace. On July 1, 2006, the company changed its name to Veolia ES Orchard Hills Landfill Inc.

In December of 2011, Paris, France based Veolia Environment, the parent company of Veolia ES Solid Waste Inc., and Veolia ES Orchard Hills Landfill, Inc. announced plans to sell Veolia ES Solid Waste Inc. The company was purchased by Advanced Disposal Services Inc. on November 20, 2012. This resulted in a name change filed with the Illinois Secretary of State on December 4, 2012 to Advanced Disposal Services Orchard Hills Landfill, Inc.

In late 2020, Advanced Disposal Services was purchased by Waste Management, Inc. as a wholly owned subsidiary of Waste Management Inc. It will retain the name Orchard Hills Landfill, and the owner is still listed as Advanced Disposal Services Orchard Hills Landfill, Inc. The facility has a January 2020 reported remaining landfill life of 5 years (2024).

The **Rochelle Municipal Landfill #2** has a January 2020 reported remaining landfill life of about 63 years (2080). This jump in remaining life is due to reduced volumes going to the landfill in the last few years (around 300-400 tons per day). The operator, Rochelle Waste Disposal, L.L.C., (RWD) first filed an application for siting approval for an expansion on January 21, 2000, and siting hearings were conducted in May of 2000. RWD withdrew the siting application prior to a decision being made by the siting authority, the City of Rochelle, when it appeared that the application might be denied.

A second siting application was filed by RWD on November 22, 2002. Siting hearings took place in February - March 2003. The City of Rochelle denied siting approval in May of 2003. RWD appealed the decision to the Illinois Pollution Control Board (IPCB) in 2003. In April of 2004, the IPCB concurred with the decision by the City of Rochelle.

On October 16, 2006, a third siting application was filed with the City of Rochelle for an expansion of the landfill. This time the application was filed by the City staff (the owner) and their consultants, rather than the operator, RWD. The siting application requested an expansion of the existing 61 acre waste footprint to 111 acres, including a vertical expansion over the existing site. Siting hearings were held in January & February of 2007, and approval of the application, subject to a number of special conditions, was granted by the City Council on April 11, 2007.

RWD appealed the City Council's decision to impose eight of the special conditions. On January 24, 2008, the Illinois Pollution Control Board concluded that the City Council's determination to impose challenged Special Conditions 8, 13, 22, 23, 26, and 28 were not against the manifest weight of the evidence. They also concluded that Special Conditions 33 & 34 lacked support in the record of the case and modified the two conditions as proposed by the City Council.

On May 13, 2008 the City appealed the decision of the IPCB to the Illinois Appellate Court. The appeal contested the IPCB's determinations regarding Special Conditions 13 and 23. On September 4, 2009, the Appellate Court found the issue of Special Condition 13, which questioned the required exhumation and re-disposal of waste in Unit I of the landfill to be completed within six years after the issuance of an Illinois EPA permit for the expansion, to be moot because the City had already agreed to extend the time period for exhumation and redisposal of waste to ten years, subject to possible further extension.

Special Condition 23 required a 14 foot berm around a portion of the site. The Court concluded that the 14 foot height requirement was against the manifest weight of the evidence, and sent it back to the IPCB, which changed the height requirement to a minimum of eight feet.

On May 16, 2008, RWD and the City obtained a permit from the Illinois EPA for a vertical expansion of the landfill, granting an additional 908,000 cubic yards of airspace above the previously permitted airspace.

On July 18, 2011, RWD and the City of Rochelle received their Development Permit from the Illinois EPA for the vertical and horizontal expansion of the landfill. The permit approved a maximum elevation of 941 feet above mean sea level and a total airspace of approximately 14,516,000 cubic yards, and the exhumation of waste from Unit I into the expansion.

Construction of cells 1A and 2A of the expanded landfill were completed by RWD in the fall of 2012 and a permit was approved by the Agency on March 1, 2013 authorizing waste disposal in the new cells. Operation of Cell 4A was approved by the Agency on April 23, 2015. The site is currently filling in Cell 5A, which was permitted for operation on September 15, 2016.

The **Rochelle West Lagoon Landfill** is a closed construction and demolition debris site that is owned and was operated by the City of Rochelle. It has been used in recent year by the City as a clean fill site and is approaching capacity for this use.

II. Status of Enforcement Program:

Currently, 100 grant-eligible activities are required for the grant (42 inspections of permitted sites, at least 48 inspections of illegal dumpsites, and 10 other grant-related activities). The Intergovernmental Delegation Agreement Between the Illinois Environmental Protection Agency and Ogle County (Agreement) was renewed on July 1, 2016, and is effective through June 30, 2021. It will be renewed this year. The Agreement and the Solid Waste Management Department in general have had the full support of the Ogle County Board in the past, and it is believed that this support will continue.

Although no direct or in-kind labor costs are included in the grant application for the State's Attorney's staff, the State's Attorney's Office has been supportive of the local solid waste enforcement program. I am confident that they will provide the appropriate staff and time required to fulfill or comply with the Agreement, including the implementation of administrative citation actions, or formal enforcement, if necessary.

III. Program Description/Proposed Grant Activities:

The Ogle County Solid Waste Management Department (OCSWMD) is responsible for the solid waste enforcement program including the administration of the solid waste enforcement financial assistance. The OCSWMD proposes to continue to conduct periodic inspections of the four permitted sites and investigations of any open dumps or illegal disposal of nonhazardous solid waste in Ogle County, as authorized in the Intergovernmental Delegation Agreement #R1-2A17, DLC#7380, the Illinois Environmental Protection Act (Act), and other applicable state regulations. We also propose to make all written reports on forms provided by the Illinois EPA and submit those reports as required. When possible, forms that are available in electronic format will be completed and submitted that way.

The Solid Waste Director has participated fully in all training provided by the Illinois EPA which were required before becoming a certified inspector. The current Solid Waste Management Specialist was hired in 2014 and received his certification from the Agency as an Inspector in June of 2014. Both individuals shall seek on-going training and continuing education to maintain that certification. The OCSWMD will follow all procedures established to ensure implementation of provisions of the Delegation Agreement.

The following Ogle County personnel will be utilized in the solid waste enforcement program:

Steve Rypkema, Solid Waste Director:

Activities and duties to include: Attend training sessions to stay up-to-date on technology and regulations, and maintain certification by Illinois EPA to conduct inspections and investigations of solid waste disposal facilities. Periodically conduct inspections of the four permitted solid waste disposal sites located in Ogle County and conduct investigations of citizen complaints regarding solid waste management. Complete written reports of inspections and investigations conducted. Provide written and verbal reports to the State's Attorney and/or Illinois EPA regarding enforcement actions. Enter relevant data into a computer regarding grant-related activities. Attend County Board committee meetings and provide information regarding enforcement activities. Prepare financial assistance applications and requests for payment, as well as general administration of the solid waste enforcement program. Preparation of monthly and annual tracking reports as requested by the Agency. Review of permit applications, permits and pollution

control facility siting applications and involvement in associated public hearings. Provide training and supervision of staff. It is anticipated that at least 910 hours of the Solid Waste Director's time will be spent annually on grant-related activity.

Paul Cooney, Solid Waste Management Specialist:

Paul Cooney was hired as Solid Waste Specialist on February 10, 2014 and received his Certificate of Competency as an inspector for nonhazardous solid waste management sites in June of 2014. In February, 2015, he attended the University of Wisconsin Sanitary Landfill Design course in Madison, WI. He will spend at least half of his time (about 910 hours) conducting grant-related activities. He will conduct inspections of permitted sites as well as respond to complaints regarding open dumping or illegal burning of waste. He will also be involved in the review of permit applications, permits, siting applications and other documents related to facilities in Ogle County. The other half of his time will be spent on non-grant activities. Examples of this are; assisting with implementation of the Ogle County Solid Waste Management Plan, promoting and developing recycling programs, educational efforts and waste reduction efforts. He will also be expected to complete the required paperwork associated with the solid waste enforcement program (i.e. inspection reports etc.) within the required time frames.

Dana Hubbard, Administrative Assistant (new in March, 2021):

Duties will include time-keeping, data entry, word processing, digital photo management, filling out state forms, photocopying, collating & mailing reports and telecommunications related to solid waste enforcement activities. It is anticipated that approximately 910 hours of the Administrative Assistant's time will be spent annually on grant-related activities.

Dana also handles the bookkeeping functions of the Department. This includes preparation of payment vouchers, and making payment for expenses related to the solid waste enforcement grant, keeping computerized records of solid waste and grant related expenses, as well as compiling monthly time-keeping records for payroll. Activities will also include record-keeping and data entry of solid waste revenues and expenditures and assistance with the annual budget.

The OCSWMD shall submit to the Illinois EPA copies of employee time sheets which document time spent on grant-related activities, and any minutes kept for the Enforcement Decision Group (EDG) meetings. It is anticipated that the following schedule of solid waste enforcement activities will be used by the inspectors:

1. About twenty-eight (28) routine inspections of the two permitted active landfills in Ogle County (ADS Orchard Hills Landfill & Rochelle Municipal #2 Landfill). Each site will be scheduled for at least one inspection every month during the year and a few extra inspections will be conducted during the construction season. These inspections shall include pre-operational inspections and reviews of landfill operating records to insure compliance with regulations and applicable solid waste laws and permits.
2. Approximately forty-eight (48) investigations of illegal dumping or unpermitted solid waste sites and citizen complaints will be conducted annually. This number will vary depending upon the number of citizen complaints received by the OCSWMD or Illinois EPA. The OCSWMD Director, in cooperation with the Ogle County State's Attorney's office and Illinois EPA, will institute necessary enforcement actions against property owners and/or individuals responsible for

operating illegal and unpermitted dump sites or illegal dumping or burning of refuse. Whenever possible, complaints will be investigated within 24 hours.

3. The two closed, permitted facilities (BFI/Davis Junction Landfill & Rochelle West Lagoon Landfill) shall each be inspected six times during the state fiscal year to determine compliance with Illinois EPA and Illinois Pollution Control Board Regulations.

4. Around twelve (12) other grant-related activities will be conducted during the state fiscal year. These activities may include: attendance by staff at grant-related workshops, trainings or conferences; review of landfill permit applications or siting applications; participation in landfill siting hearings; testifying at hearings or trials; attendance at EDG or other grant-related meetings, or inspections/investigations of minor solid waste complaints.

The OCSWMD shall follow all applicable protocol and response times as stated and set forth in the Agreement. Regular correspondence with the Illinois EPA Regional office in Rockford will insure coordination of efforts and effective communication of applicable issues.

In addition to the inspections and investigations to be conducted by the inspectors, the State's Attorney will also provide staff, if needed, to advise staff and to implement the administrative citation authority or other enforcement options as specified in the Illinois Environmental Protection Act. This authority shall also follow guidelines which are specified in the Agreement between the Illinois EPA and Ogle County. It is anticipated that this portion of the Agreement will require the work of two staff from the Ogle County State's Attorney's office (an Assistant State's Attorney and a Secretary). These staff members would be utilized to process litigation related to the enforcement provisions of the Agreement.

IV. Budget Detail:

Delegation Agreement Annual Budget Summaries for the State Fiscal years 2022-2026 are included as attachments to this Narrative. Local funding of the Enforcement Program will be provided by the OCSWMD and the Ogle County Board, with funds appropriated by the County or collected through the local landfill host fees. In addition to personnel expenses related to the Agreement (described above) we have included in our application other program operating expenses.

Supplies, equipment and services, as specified on the Annual Budget Summaries for each year, are those necessary to perform the duties included in the Agreement.

Questions or correspondence regarding this grant application should be directed to:

Steve Rypkema, Director
Ogle County Solid Waste Management Department
909 Pines Road
Oregon, IL 61061-9067
(815) 732-4020
Fax: 815-732-3709
Email: srypkema@oglecounty.org
Website: www.oglecounty.org

R-2021-0510

Resolution to Authorize Long Range Planning Invoices

WHEREAS, on May 18, 2021, 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>
Rock Valley Culligan	Inv# 0586354 - Softener, delivery & setup	\$ 14,999.00
	TOTAL:	\$ 14,999.00

Presented and Approved at the May 18, 2021 Ogle County Board Meeting.

John Finrock, Ogle County Board Chairman

Laura J. Cook, Ogle County Clerk



Ogle County

Personnel Policy Manual

Personnel & Salary Committee Recommendation: May 11, 2021
County Board Presentation & Adoption: May 18, 2021

Resolution 2021-0511

Personnel Policies and Benefits for Ogle County

WHEREAS, it is necessary to conduct County business in an orderly fashion and to comply with Federal and State law in the area of personnel practices, certain procedures should be adhered to:

THEREFORE, be it resolved by the County Board of Ogle County, Illinois, that the following personnel policies and benefits adopted for all County employees, unless specifically covered by a union contract.

Presented and Adopted by the Ogle County Board on May 18, 2021.

Attest:

Laura J. Cook
Ogle County Clerk

John Finfrock
Chairman, Ogle County Board



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Welcome Statement

Dear Valued Employee:

Ogle County prides itself on its tradition of hiring and retaining personnel of the highest caliber. You are a part of one of the most professional and progressive, full-service counties in the region, dedicated to ethical and fiscally responsible governance.

This Personnel Policy Manual does not articulate every nuance of every issue that an employee and employer may face. Its intent is to provide you with a general knowledge of the County's policies and procedures as related to your employment. It should be used as a reference whenever needed. Throughout the document, references and websites for many federal and state regulations have been provided to assist you in additional research or clarification.

After reading this manual, you may still have questions about a particular provision. If so, please communicate these questions to your supervisor. If you have any suggestions on improving a policy, feel free to submit them to your supervisor.

Ogle County takes pride in its history of exceptional employee relations. We hope and expect you will experience that the key to our success lies in the core of our team philosophy. Join with us in working toward mutual goals and the mission of good government.

On behalf of the Ogle County Chairman and Board, thank you for being a part of our work family and for your service to the County. We are proud to have you here and anticipate your success.

Introduction

Ogle County seeks to employ and retain staff whose individual competence, values and dependability are equal to the jobs they are expected to perform. To secure and keep such a staff, Ogle County aims to provide fair salaries, benefits and working conditions. It strives to treat each employee with dignity and respect. All County policies that affect working conditions are designed and established to assist in achieving that goal.

Every employee must remember that Ogle County is a tax-supported entity and the citizens of Ogle County paying those taxes should receive the best possible quality and highest standard of service possible. Public employees should act in a professional manner, using good judgment and courtesy at all times, and should avoid any type of behavior that would even appear illegal or unethical. Employees should carry out their work efficiently, honestly and with the intention of keeping good relationships with co-workers and the public.

Ogle County employment practices operate under the legal doctrine known as “employment at will.” Within state and federal employment law, Ogle County has the right to terminate an employee at any time and for any reason, with or without notice, except that Ogle County will comply with all state and federal legal requirements requiring notice and an opportunity to be heard in the event of discipline or dismissal. Ogle County will attempt to ensure that employee terminations are not made in an arbitrary or capricious manner. **This manual and the personnel policies referenced do not constitute an express or implied a contract, agreement, promise or guarantee of employment or continued employment. The manual is for informational purposes only and is not a contract. Ogle County also reserves the right to change these policies at any time and without prior notice to employees.**

Circumstances may arise in which Ogle County determines that changes are required in the personnel policies. Ogle County reserves the right, at any time, to modify, rescind or supplement these policies. As policies are updated, employees will receive current changes and acknowledge receipt thereof in writing. All policies contained herein or which may be added in the future do not constitute a contract, either express or implied. As guidelines, these policies should not be considered as guaranteeing employment rights or insuring continuation of employment for any employee.

These personnel policies are intended to provide guidelines for employment. An attempt has been made to cover matters related to employment, employee benefits and services available to assist employees in performing their duties and responsibilities.

Departments with a collective bargaining agreement shall abide by their own

contract, and may refer to items in the Ogle County Personnel Policies and Benefits for employees not covered by the agreement. If a collective bargaining agreement does not cover a specific topic included in the Ogle County Personnel Policies and Benefits, the County's policy is to serve as the default guideline.

The Employee Manual shall be given to each present and every new employee of the County at the time of their employment. The manual shall remain the property of the County. The manual shall have an acknowledgment receipt, which must be signed by all affected employees.

History

What is now Ogle County was once a part of the Northwest Territory.

In 1809 the Territory of Illinois was formed and included Wisconsin and Peninsular Michigan. In 1818 Illinois, in its present boundaries, became the 21st State to join the Union.

Ogle County was formed in 1836 from a part of Jo Daviess County.

The name, Ogle, was suggested by Thos. Ford in memory of Capt. Joseph Ogle who distinguished himself for his courage and coolness in the early days of the State's history.

The first session of the Ogle County Commissioner' Court was held at Oregon on January 3, 1837, and Oregon was chosen to be the County Seat.

Because there was so much dissension, efforts were made to divide the County and on February 27, 1839, the Legislature approved an act creating Lee County out of the southern half of Ogle county, with Dixon as its County Seat.

In December 1839, the County Board ordered the town of Oregon to be called Florence; in 1843, however, it was renamed Oregon.

Names of other towns were once different than those used today. Rochelle was once called Lane; Byron, Bloomington; Polo, Buffalo Grove and St. Mary's. Plans for a courthouse were adopted on December 4, 1838, and in 1841 the building was completed – only to be burned before it could be occupied.

The old courthouse was completed for occupancy in 1891 at a total cost of \$106,951.46 for building and equipment. It now serves as the County's Administrative Center.

On November 6, 1849, the electorate voted for township organization and the Commissioner' Court appointed three men to divide the county into towns. Their report, filed February 5, 1850 named nineteen townships, comprising an area of 757 sq. mi. The first special meeting of the Board of Supervisors was held November 11, 1850.

In 1972, in compliance with the State Legislature's decision on reapportionment, Ogle County held its first election to elect County Board members.

The county was divided into four districts, with six members from each district. This replaced the system whereby the township supervisors served as the County Board. A supervisor may also be a County Board member but not necessarily.

The 1998 estimated census shows a County population of 50,511. There are presently approximately 30,539 registered voters.

Three State parks are located in Ogle County.

The White Pines State Park is located on the Pines Road between Polo and Oregon.

Lowden Memorial Park is one-mile north of Oregon on the east side of Rock River.

Lorado Taft's famous Blackhawk statue and the Northern Illinois University Field Campus are located in the Lowden Memorial Park.

Castle Rock State Park is located on Illinois Route 2 south of Oregon.

Lowden-Miller State Forest is located 5 miles South of Oregon on South Lowden Road.

Weld Park, located in Marion Township, was given to the County to maintain as a County Park. Sinnissippi Farms southeast of Oregon in Oregon/Nashua Township is the home of former Governor Frank O. Lowden.

The Lowden Boy Scout Camp and Camp Medill McCormick for Girl Scouts are located in Ogle County. In 1962 the Ogle County Historical Society opened a museum in the Ruby Nash home in Oregon. This is open to the public on weekends during the summer months.

Renovation of the interior of the Courthouse was completed in 1984 at a cost of \$1,500,000.00. The Courthouse was renovated again in July of 2009, with the discovery of "Memorial Hall" on the third floor.

The Ogle County Judicial Center was built in 2005 and dedicated on August 20, 2005. The Judicial Center houses the Probation Department, State's Attorney Office, Circuit Clerk's Office and all courts for Ogle County.

The Ogle County Public Safety Complex which houses the Sheriff, Coroner and 9-1-1 Departments was completed in 2015.

The Emergency Operations Center (EOC) facility in Rochelle that houses a satellite office of the Ogle County Health Department and Ogle County Probation Department was remodeled in 2017.

Notice/Disclaimer

These personnel policies have been enacted by Ogle County in order to further the following goals:

1. To provide a uniform system of personnel administration throughout the County.
2. To ensure that recruitment, selection, placement, promotion, retention, and separation of County employees are based upon employees' qualifications and are in compliance with federal and state laws.
3. To develop a personnel program that will make a career in county government attractive to persons who possess the ability, integrity, and dedication to public service.
4. To assist in the development of sound management practices and procedures, and to make effective consistent use of human resources throughout the County.
5. To promote communication among all supervisors and employees.
6. To ensure, protect, and clarify the rights and responsibilities of employees.

These policies shall apply to all County employees **except** elected officials, boards, and commissions, volunteers, and independent contractors.

For employees who are represented by a personnel services contract or a collective bargaining agreement, this Manual will only apply if that agreement is silent to that topic. In the event of conflict between these rules or state or federal law, the terms and conditions of that contract, rule, or law shall prevail. In all other cases, these policies and procedures shall apply. In the event of an amendment to any ordinance, rule, or law incorporated in this document or upon which these provisions rely, these rules shall be deemed amended in conformance with those changes.

This Manual does not intend to be all encompassing. The County specifically reserves the right to repeal, modify, or amend these policies at any time, with or without notice. All other previously issued policies are hereby rescinded and superseded by this Policy Manual. None of these provisions shall be deemed to create a vested contractual right for any employee, nor to limit the power of the County Board Chairman or County Officials, to repeal or modify these rules. The policies are not to be interpreted as promises of specific treatment. To the extent that an occurrence arises which is not governed by any of the policies or procedures set forth herein, the County Board Chairman may exercise his/her discretion to resolve the matter.

Please note that neither the existence of any of these policies, nor anything contained in this Manual is intended to create or shall create an employment contract or contractual commitment, either expressed or implied. Unless otherwise provided in a written contract of employment, employees of Ogle County are employed "at will" and can be dismissed at any time, with or without notice, and with or without cause.

SECTION 1 - OVERVIEW

1-A. Ogle County Government Structure

Ogle County Government is an elected board with an internally elected County Board Chairman and Vice-Chairman. Internal government operations are supervised by Elected and Appointed Department Heads.

1-B. Hours

Old Courthouse, Judicial Center and Ogle County Annex
Monday – Friday 8:30 A.M. - 4:30 P.M.

Highway Department
Monday – Friday 7:00 A.M. - 3:30 P.M.

Safety Complex
Monday – Friday 8:00 A.M – 4:00 P.M.

SECTION 2 - GOVERNING PRINCIPLES OF EMPLOYMENT

2-A. At Will Employment

Ogle County is considered an “at-will” employer unless it conflicts with an applicable collective bargaining agreement, then the collective bargaining agreement language prevails. This means that either the employee or the County may terminate employment at any time, for any reason or no reason, with or without cause.

2-B. Equal Employment Opportunity

The County is an equal opportunity employer that does not discriminate on the basis of actual or perceived race, creed, color, religion, national origin, ancestry, citizenship status, age, disability or handicap, sex, marital status, veteran status, sexual orientation, gender identity, genetic information, pregnancy, or any other characteristics protected by applicable federal, state, or local laws. The County is dedicated to this policy with respect to recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities, and general treatment during employment.

The County will not allow any form of retaliation against individuals who raise issues of equal employment opportunity. To ensure our workplace is free of artificial barriers, violation of this policy may lead to discipline, up to and including termination.

The County will endeavor to accommodate the sincere religious beliefs of its employees to the extent such accommodation does not pose an undue hardship on the County’s operations.

2-C. Americans with Disabilities Act/Pregnancy Accommodations

As part of its commitment to equal employment opportunity for all employees, the County will engage in the interactive process to ensure that every reasonable effort is made to provide reasonable accommodation for qualified employees or applicants with disabilities, or medical conditions or other common conditions related to pregnancy or childbirth, including the use of auxiliary aids and services as requested by individuals, to enable them to perform the essential functions of their positions. The County will make every effort to ensure that employees or applicants who have a temporary or permanent disability or medical conditions or other common conditions related to pregnancy or childbirth are treated without discrimination in accordance with the law.

Any employee with a disabling condition that limits his or her ability to perform the essential functions of a job, or a medical condition or other common condition related to pregnancy or childbirth, is encouraged to notify a direct supervisor of the disabling condition as soon as it’s known. The County can only act on the basis of information provided by employees. Through an interactive process, and in compliance with the Americans with Disabilities Act (ADA) and the Illinois Human Rights Act (IHRA), The

County may ask the employee to submit a statement from a treating physician describing the nature of the disabling condition or the pregnancy-related or childbirth-related condition, the limitations it imposes on the employee's ability to perform his or her job duties and the length of time the physician believes the disability or the pregnancy-related or childbirth-related condition will last. Please note that if the employee is requesting a long term accommodation of a disability or a pregnancy-related or childbirth-related condition, The County may ask the employee to provide periodic updates from the physician certifying that the condition is still in effect.

The County will make every effort to accommodate the employee's disability or pregnancy-related or childbirth-related condition based on the information provided by the treating physician. Accommodations may vary depending on the employee's job duties and skills, the needs of the business at the time of the request and the nature of the employee's disability or pregnancy-related or childbirth-related condition. The County has the right to deny a request for accommodation if it causes a direct threat to workplace safety or poses an undue hardship.

If you have any questions about your rights under this policy, you should bring them to a direct supervisor who will work to provide answers.

2-D. Lactation Accommodation

The County will be in compliance with the Nursing Mothers in the Workplace Act found at chapter 820 of the Illinois compiled statutes sections 260/1 et seq.

Each employee is entitled to a reasonable amount of break time to express breast milk for the employee's infant child and the County may not reduce an employee's compensation for time used to express breast milk for the employee's infant child or nurse a baby. If possible, this time should run concurrently with the employee's break time that is already provided. The County will provide an appropriate and private location for such activity and that a break time need only be provided for up to one year after the child's birth. See also ILCS 260 updated by HB 1595. Please contact a direct supervisor for additional information regarding lactation accommodation.

2-E. Open Door Policy

The County values the input of our employees and is committed to maintaining a work environment in which everyone can communicate openly and without fear of retaliation or discrimination. Employees are encouraged to discuss openly with their supervisors any work issues or suggestions that may arise in the course of their employment. This means that employees can reach out to their supervisor for feedback, brainstorming ideas, or problem-solving techniques.

Employees should reach out to supervisory staff with concerns or suggestions. Since supervisors have the most specific knowledge of conditions surrounding an employee's

work, they should be able to address any issues raised more quickly than someone who would need to be provided with background and other information.

If questions or concerns remain after speaking with a supervisor, or if an employee feels uncomfortable speaking directly with their supervisor, the next level of supervision should be contacted. Employees may continue this discussion process by following the chain of command. *

*The reporting process described in this policy does not apply in situations where other specific instructions are outlined — like those in the EEO and Reporting Harassment or Discrimination. In such cases, all employees should follow the procedures provided in those policies.

2-F. Policy against Workplace Harassment and Bullying

It is County policy to prohibit intentional and unintentional harassment of any individual by another person on the basis of any protected classification including, but not limited to, actual or perceived race, creed, color, religion, national origin, ancestry, citizenship status, age, disability or handicap, sex, marital status, veteran status, sexual orientation, gender identity, genetic information, pregnancy, or any additional protected class. The purpose of this policy is not to regulate our employees' personal morality, but to ensure that in the workplace, no one harasses another individual.

Harassment consists of unwelcome conduct, whether verbal, physical, or visual that is based upon a person's protected status as outlined above. The County will not tolerate harassing conduct that affects tangible job benefits, that interferes unreasonably with an individual's work performance, or that creates an intimidating, hostile, or offensive working environment. Such harassment may include, for example, jokes about another person's protected status, or kidding, teasing, or practical jokes directed to a person based on his or her protected status.

Harassing conduct also includes, but is not limited to the following:

1. Epithets, innuendoes, slurs, negative stereotyping, or threatening, intimidating, or hostile acts that relate to race, color, religion, gender, national origin, age, disability, or any other legally protected category;
2. Written or graphic material that denigrates or shows hostility or aversion toward an individual or group because of an individual's protected classification that is placed on walls, bulletin boards, or elsewhere on the employer's premises or circulated in the workplace.

Hostile Work Environment

A hostile environment can result from the unwelcome conduct of supervisors, co-workers, customers, contractors, or anyone else with whom the victim interacts on the job, and the

unwelcome conduct renders the workplace atmosphere intimidating, hostile, or offensive. Examples of behaviors that may contribute to an unlawful hostile environment include:

1. Discussing sexual activities
2. Telling off-color jokes concerning race, sex, disability, or other protected bases
3. Unnecessary touching
4. Commenting on physical attributes
5. Displaying sexually suggestive or racially insensitive pictures
6. Using demeaning or inappropriate terms or epithets
7. Using indecent gestures
8. Using crude language
9. Sabotaging the victim's work
10. Engaging in hostile physical conduct

If an employee feels that they have been subjected to conduct which violates this policy, they should follow the County's policy for reporting harassment, bullying and/or discrimination allegations as described in this Section. Every report of perceived harassment will be fully investigated and corrective action will be taken where appropriate. Violation of this policy may result in corrective action, up to and including, termination. All complaints may be kept confidential to the extent possible, but confidentiality cannot be guaranteed. In addition, the County will not allow any form of retaliation against individuals who report unwelcome conduct of management or who cooperate in the investigations of such reports in accordance with this policy. Employees who make complaints in bad faith may be subject to corrective action, up to and including, termination.

Sexual Harassment

It is County policy to prohibit harassment of any employee by any other employee, the public, or a vendor on the basis of sex or gender. The purpose of this policy is to ensure that all employees are free from sexual harassment. While it is not easy to define precisely what types of conduct could constitute sexual harassment, examples of prohibited behavior include unwelcome sexual advances, requests for sexual favors, obscene gestures, displaying sexually graphic magazines, calendars, or posters, sending sexually explicit emails and other verbal or physical conduct of a sexual nature, such as uninvited touching of a sexual nature or sexually related comments. Depending upon the circumstances, improper conduct can also include sexual joking, vulgar or offensive conversation or jokes, commenting about an employee's physical appearance, conversation about an employee's or someone else's sex life or teasing or other conduct directed toward a person because of his or her gender which is sufficiently severe or pervasive enough to create an unprofessional and hostile working environment. This includes the use of County equipment and/or systems to transmit or receive offensive material, statements, or pictures.

Discrimination and discriminatory harassment does not include actions that are in accordance with established rules, principles, or standards, including:

1. Acts or omission of acts based solely upon bona fide occupational qualifications under the Equal Employment Opportunity Commission and the Illinois Department of Human Rights guidelines.
2. Bona fide requests or demands by a supervisor that an employee improve his/her work quality or output, that the employee report to the job site on time, that the employee comply with County or departmental rules or regulations, or any other appropriate work-related communication between supervisor and employee.

2-G. Workplace Bullying

The County defines bullying as “repeated inappropriate behavior, direct or indirect, verbal, physical or otherwise, conducted by one or more persons against another or others, at the place of work, outside of work and/or in the course of employment, whether it be in person or via electronic means such as email, text messages and/or social media”. These types of behaviors can negatively affect the County’s productivity, employee morale, and resident satisfaction. Therefore, the County will not tolerate bullying behavior. Employees found in violation of this policy may be subject to disciplinary action, up to and including, termination.

Examples of bullying may include, but are not limited to:

1. Verbal Bullying: Slandering, ridiculing or maligning a person and/or his/her family or acquaintances; persistent name calling which is hurtful, insulting or humiliating; using a person as butt of jokes; abusive and offensive remarks.
2. Physical Bullying: Pushing; shoving; kicking; poking; tripping; assault, or threat of physical assault; damage to a person’s work area or property.
3. Gesture Bullying: Non-verbal threatening gestures; glances which can convey threatening messages.
4. Exclusion: Socially or physically excluding or disregarding a person in work-related activities.

Although not all-inclusive, the following examples may constitute or contribute to evidence of bullying in the workplace:

1. Persistent singling out of one person
2. Using verbal or obscene gestures
3. Personal insults and use of offensive nicknames; public humiliation in any form
4. Constant criticism on matters unrelated or minimally related to the person’s job performance or description
5. Intentionally ignoring/interrupting an individual at meetings
6. Persistent, public reprimands
7. Spreading rumors and gossip regarding individuals
8. Encouraging others to disregard a supervisor’s instructions

Unwanted physical contact, physical abuse or threats of abuse to an individual or an individual's property (defacing or marking up property).

Bullying may be intentional or unintentional. However, the intention of the alleged bully is irrelevant and will not be given consideration when evaluating the situation. It is the effect of the behavior upon the individual, which will be given consideration.

Reporting Harassment, Bullying and/or Discrimination Allegations

1. If an employee feels that they have been the victim of harassment, bullying and/or discrimination, they should inform the harasser that his/her actions are unwelcome and offensive. The employee is encouraged to document all incidents of harassment in order to facilitate the most comprehensive investigation possible.
2. The next step will be to report the incident to an immediate supervisor as soon as possible and in accordance with the procedures set forth herein. In addition, any employee who learns of or is a witness to harassment, bullying, or discrimination is strongly encouraged to report it pursuant to this policy.
 - a. If the alleged offender is the employee's co-worker, the employee should report the incident to either their supervisor or Department Head.
 - b. If the alleged offender is the supervisor, the employee should report the incident directly to the Department Head.
 - c. If the alleged offender is the Department Head, the employee should report the incident directly to the Chairman of the Personnel and Salary Committee.
 - d. If the alleged offender is a member of the Personnel and Salary Committee, the employee should report the incident directly to the County Board Chairman.
3. Any employee who is not comfortable with reporting violations of this policy to a supervisor may bypass the chain of command and make the report to a higher ranking supervisor the Chairman of the Personnel and Salary Committee or the County Board Chairman.
4. The County has a written complaint form (See Appendix B) available to employees who believe that they have been subjected to harassment and/or discrimination. Employees are encouraged to use the complaint form and submit it to the appropriate official when reporting the incident, including any and all pertinent documents and facts. Use of this written complaint form is encouraged but is not mandatory. The employee is expected to cooperate fully with the investigative process.
5. Supervisors receiving information regarding an alleged violation of this policy shall determine if there is any basis for the allegation and shall proceed with resolution as stated below.

- a. Continually monitor the work environment and strive to ensure that it is free from all types of unlawful discrimination, harassment, and/or retaliation
 - b. Take prompt, appropriate action to avoid and minimize the incidence of any form of discrimination, harassment, or retaliation
 - c. Stop any observed acts that may be considered harassment and taking steps to intervene
 - d. Ensure subordinates understand their responsibility under this policy
 - e. Ensure that members who make complaints or oppose any lawful employment practices are protected from retaliation and that such matters are kept confidential to the extent possible
 - f. When reporting incidents, please do so in writing by describing the circumstances surrounding any reported allegations or observed acts of discrimination, harassment, or retaliation no later than the next business day
 - g. Failure to carry out these responsibilities may be grounds for discipline
6. To facilitate a thorough and fair investigation of the alleged incident, it is strongly encouraged that all reports of harassment and/or discrimination be made as soon as possible, but preferably within seven (7) days.
 - a. Upon receipt, an investigation will be initiated to consider appropriate resolution alternatives based on the facts uncovered, and swiftly resolve the matter. The receiving official shall inform the complainant and accused of the progress of the investigation if it is not resolved within seven (7) days.
 - b. All reports of harassment, bullying, and/or discrimination shall be taken seriously and fully investigated. There can be no guarantee of complete confidentiality, but to the extent possible, the investigation and the identity of the parties and persons cooperating in the investigation will be kept in strict confidence with only those on a need to know basis involved.
 - c. All parties involved will be expected to keep all comments and personal opinions confidential. Full cooperation from all parties involved is required during the investigation. Failure to fully cooperate with such investigation may subject the employee to disciplinary action, up to and including termination of employment.
 - d. All persons accused of harassment, bullying, and/or discrimination are considered innocent until proven otherwise.
7. Within seven days of initiating an investigation, the receiving official shall give notification to the Chairman of the Personnel and Salary Committee. The written report will be maintained for the period established in the County's records retention schedule or as required by law.
8. Employees who are found guilty of harassment, bullying, and/or discrimination shall be subject to corrective or disciplinary action, up to and including, termination depending on the circumstances. If upon the completion of an investigation, the alleged offender is found innocent or the allegations are unsubstantiated, then no record of the incident shall appear in their personnel file.

2-H. Policy against Retaliation

The County prohibits retaliation against any individual who reports or files a charge of discrimination or harassment. Retaliation is treating a person differently or engaging in acts or reprisal or intimidation against the person because he/she has engaged in protected activity, filed a charge of discrimination, participated in an investigation, or opposed a discriminatory practice. Retaliation will be subject to disciplinary action, up to and including, termination.

The County prohibits taking negative action against any employee for reporting a possible deviation from this policy or for cooperating in an investigation. Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including, termination.

If the complainant is found to have been acting maliciously with the intention of intimidating or retaliating against the alleged offender, the accuser may be subject to disciplinary action, up to and including, termination.

2-I. Immigration Law Compliance

Federal law requires all employees to present documentation confirming their identity and eligibility to work in the United States. New employees and re-hires must complete the I-9 Employment Eligibility Verification Form and provide the necessary identification documentation no later than three business days from their start date. Failure to present the necessary identification will result in termination.

2-J. Genetic Information Nondiscrimination Act of 2008 (GINA)

The Genetic Information Non-discrimination Act of 2008 (GINA) prohibits employers and other entities covered by GINA Title II from requesting or requiring genetic information of an employee or family member of the employee, except as specifically allowed by this law. To comply with this law, we ask that employees do not provide any genetic information when responding to any requests for medical information. "Genetic information" as defined by GINA includes an individual's family medical history, the results of an individual's or family member's genetic tests, whether or not the employee or a family member sought or received genetic services, or obtained genetic information of a fetus carried by the employee or a family member or, whether the employee or a family member are receiving or have received assistive reproductive services.

2-K. Ethics in the Workplace

In accordance with the Hatch Act (5 U.S.C. §§ 7321-7326) it is the County's desire to foster governmental efficiency, ensure that employees can perform their jobs without being pressured to support specific County or other political candidates, and to ensure

that regulations are not interpreted favorably for supporters of candidates for political office.

Political Activity

Employees of the County may not engage in political activities at any time on County owned property, or while on duty, while they may be identified as an employee of the County by any means such as uniform, insignia, and motor vehicle, or in any other manner. Political activities include, but are not limited to, running as a candidate for public office, soliciting or receiving funds for a political party or candidate for public office, soliciting votes for such party or candidate, attending political rallies, circulating petitions, distributing political literature, or encouraging others to do any of the above.

For purposes of this section “while on duty” includes those hours an employee is scheduled to work and are working or representing the County.

This section should not be construed to prohibit any employee or group of employees individually or collectively from expressing honest opinions and convictions or from engaging in political activities permitted by the Hatch Act and from supporting candidates of their choice.

No employee shall be disciplined or rewarded by reason of his/her political affiliation, personal political contributions, or political beliefs by the County.

Conflicts of Interest

The County has established guidelines for ethical standards of conduct which shall govern County employees in the performance of County business and the duties of their respective jobs. This policy is intended to provide positive direction to County employees in order to prevent potential conflicts of interest.

1. Acceptance of Gratuities: In accordance with the Gift Ban Act, no County employee shall, through his or her position with the County, intentionally solicit or accept any gift from any prohibited source as defined under the Illinois State Officials and Employees Ethics Act, 5 ILCS 430/5 et al.
2. Decision Making: An employee should not make a unilateral decision, about his or her outside employment. Employees are required to consult with their Department Head or the County Treasurer if there is any doubt about a potential issue with a conflict of interest with their outside employment, outside interests, or a business they own.
3. Confidential Information: No County employee shall disclose or use, without authorization, confidential information concerning property or affairs of the County to advance a private interest with respect to any contract or transaction which is or may be the subject of official action of the County.
4. Financial Interest: No County employee shall have a financial interest or personal interest in any legislation coming before the County Board or participate in

discussion with or give an official opinion to the County Board unless the employee discloses on the record of the Board the nature and extent of such interest.

5. Gifts of Nominal Value: Complimentary promotional gifts of a nominal value of \$20 or less such as: pens, pencils, memo pads etc. are not subject to this policy.

2-L. Civil Unions/Same Sex Marriages

The Illinois Civil Union Act provides the same rights and responsibilities to Civil Union partners as spouses. A Civil Union may be legally entered into through a state licensing and certification process. Unless otherwise preempted by federal law, self-funded benefit plans must treat Civil Union partners the same as spouses offering medical, dental, vision, life, and disability plans.

2-M. Confidentiality

Confidentiality is extremely important in order to maintain the public and community's trust. All County employees shall refrain from and check with a supervisor prior to responding to any requests for employee PIN numbers, log-on credentials, social security numbers, and similar sensitive information by anyone outside the organization.

2-N. Smoke-Free Illinois Act (410 ILCS 82/)

The Smoke-Free Illinois Act requires that public places and places of employment must be completely smoke-free inside and within 15 feet from entrances, exits, windows that open, and ventilation intakes. In the interest of promoting health and safety, the County's smoke-free policy applies to all County facilities (including vehicles), all County employees, and all residents and vendors who visit County facilities. Smoking is permitted only in designated smoking areas. The use of smoking materials refers to the lighting and smoking of cigarettes, cigars, pipes, and or other similar items such as electronic cigarettes, "vaping" devices, and chewing tobacco.

To comply with act 095-0017, smoking is prohibited on the identified County Properties of: the entire block on which the Old Courthouse is located; the entire block commonly referred to as 103 Jefferson Street (including all outbuildings and unattached office and workspaces), the property at 106 S. 5th Street (Judicial Center) and the property at 907, 909, 911 and 913 Pines Road Annex, and all Focus House locations.

Smoking at the Ogle County Highway Complex is not allowed within 15 feet of any building, doorway or window area.

Employees who smoke and wish to stop are encouraged to seek assistance. Information can be obtained at the Ogle County Health Department.

Supervisors are responsible for enforcing the smoke-free policy. Generally, any smoking breaks must be taken as part of the two allowed breaks offered per day to all employees.

Smoking breaks shall not be in addition to these two breaks. An employee's disregard for the smoke-free policy is handled through the disciplinary process.

2-O. Drug and Alcohol-Free Workplace – Ogle County Employees (30 ILCS 580/1, et seq.)

To help ensure a safe, healthy, and productive work environment for our employees and others, and to protect County property and to ensure efficient operations, the County has adopted a policy of maintaining a workplace free of controlled substances, drugs, and alcohol. This policy applies to all employees and other individuals who perform work for the County. Any infraction of the Drug and Alcohol - Free Workplace Policy must be reported to an employee's supervisor or an appropriate manager for a course of action.

1. A drug-free workplace prohibits the unlawful or unauthorized use, presence of, abuse, solicitation, theft, possession, transfer, purchase, manufacture, dispensing, sale, or distribution of controlled substances, drug paraphernalia, marijuana and alcohol. This includes the misuse or abuse of prescription, over-the-counter, and licensed drugs.
2. Employees and other individuals who work for the County are also prohibited from reporting to work or working while they are using or under the influence of alcohol, any controlled substance or marijuana (refer to Section 2, Prescription, Over-the-Counter, and Licensed Drug Use). The workplace is defined as entry upon or presence on County property, any work site throughout the County, including the parking lot, driveway, or any other County premises or work sites. This includes County vehicles and any private vehicles being used for County business or parked on any County premises.

Cannabis (Marijuana)

The County recognizes that certain states and municipalities allow the use of cannabis and/or medicinal cannabis. Illinois' medical cannabis law permits an individual with a qualifying debilitating medical condition to register as a medical cannabis patient and avoid civil and criminal penalties under state law for certain medical uses of cannabis. Likewise, recreational cannabis law in Illinois permits an adult (21 years of age or older) to use cannabis and avoid civil and criminal penalties under state law. However, in accordance with Illinois and federal law and in order to maintain a safe, efficient and effective workforce, employees may not use or possess cannabis on County property, working on County time or while operating County equipment (including vehicles). The County also prohibits employees from reporting to work under the influence of, or in any way impaired by cannabis; as determined in the County's sole discretion to the fullest extent permitted by applicable law. When an employee is under doctor's care and is taking prescribed medication that may produce harmful side effects, employees shall notify their supervisor prior to work.

3. Post-accident or reasonable suspicion testing ordered by the Department Head will be done in a good faith effort. Determination that the employee is considered under the influence or impaired by marijuana before disciplinary action is taken. An employee will have 7 working days specific to that department's schedule to respond to a positive marijuana drug test because of an allegation of on-the-job impairment, or involvement in an accident before disciplinary action is taken.
4. Determination that the employee is considered under the influence or impaired by marijuana will be made before disciplinary action is taken. An employee will have 7 working days specific to that department's schedule to respond to a positive marijuana drug test because of an allegation of on-the-job impairment, or involvement in an accident before disciplinary action is taken.
5. The County seeks to retain valuable employees and maintain productivity and customer service by identifying personal problems at early stages and motivating employees to seek assistance for these problems. However, it is each employee's responsibility to seek assistance before a substance abuse problem affects judgment, performance, or behavior.

Employees who request or voluntarily agree to participate in a federal or state approved rehabilitation program to correct an alcohol and/or substance abuse problem, may be given a two-time opportunity to do so, with pending disciplinary action being suspended provided the employee maintains satisfactory participation and progress and ultimately completes the program. The County must be notified when an employee enters such a program.

6. Costs for services may be covered under the employee's health insurance, and this shall be the extent of the County's cost liability for the employee to participate in an assistance or rehabilitation program. Costs that are not covered by the employee's insurance will be the employee's responsibility.
7. Reasonable Suspicion
The County has the sole discretion to decide when and under what circumstances an employee is fit for work.

Testing on the basis of reasonable suspicion may include, but is not limited to: 1) observation of an employee acting or appearing in a manner which suggests drug, marijuana or alcohol use, such as, behavior, appearance, judgment, coordination job performance, and/or disorientation, significant or repeated lapses of concentration, emotional outburst, substantial mood changes, the smell of alcohol on the employee's breath, etc.; 2) instances where the County observes or received credible information that the employee is using or has symptoms of drugs, marijuana and/or alcohol use; and/or 3) other facts which support a reasonable belief that the employee is using or has symptoms of drug, marijuana and/or alcohol use in violation of this policy.

Under no circumstances will the employee be allowed to drive himself or herself to the testing facility. A member of management and a union rep (if appropriate) must escort the employee. The employee's supervisor will make arrangements for the employee to be transported home. Refusal to consent to testing and cooperate in testing will be considered insubordination and grounds for termination of employment.

If an employee has a confirmed positive test as a result of the annual or bi-annual physical examination, the employee will be placed on unpaid leave working days specific to that department's schedule.

8. An employee convicted of violating a criminal drug statute while in the workplace must inform his/her direct supervisor of such conviction (including pleas of "No Contest") within five (5) working days of the conviction as required by the Federal Drug-Free Workplace Act of 1988. Failure to inform the County subjects the employee to disciplinary action, up to and including, termination for the first offense. The County reserves the right, at its discretion, to offer employees convicted of violating a criminal drug statute in the workplace, participation in an approved rehabilitation or drug abuse assistance program as an alternative to discipline. If such a program is offered and accepted, the employee must satisfactorily participate in the program as a condition of continued employment. Any testing required by the County will be done in a good faith effort.
9. Required Testing: The County may require employees to submit to drug/alcohol testing at a time and place designated by the County, under the following circumstances:

Pre-Employment

All applicants must pass a drug test before beginning work (post offer pre-employment). Refusal to submit to testing will result in disqualification of further employment consideration.

Post Accident

Employees are subject to testing when they cause or contribute to accidents that seriously damage a County vehicle, machinery, equipment, or property and/or result in an injury to themselves or another employee requiring off-site medical attention where the accident or injury may have been caused by or related to an employee's use of drugs, marijuana, or alcohol. In any of these instances, the investigation and subsequent testing must take place within two (2) hours following the accident, if not sooner. Under no circumstances will the employee be allowed to drive himself/herself to the testing facility.

All employees have an obligation to comply and support this policy. Any employee who is aware of a violation of the policy should report it to his/her immediate supervisor or any manager. Every effort will be made to preserve the confidentiality

of the source of a report. All reports will be taken seriously. Persons submitting false reports are subject to discipline up to and including immediate termination.

10. An employee may contest a positive determination that the employee is considered under the influence or impaired by marijuana before the County takes disciplinary action. Employees have seven days to respond to a positive marijuana drug test result because of an allegation of on-the-job impairment, or involvement in an accident, before the County takes disciplinary action.
11. The County may be required to notify the grantor of any federally issued grant within ten (10) days of receiving actual or constructive notice of conviction of any employee who performs work in relation to the subject federal grant. Within thirty (30) days after receiving notice of conviction, the County shall take action against the employee so convicted by either imposing appropriate discipline, up to and including, termination, if so warranted, or requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved by an appropriate governmental agency.
12. The County maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. Employees are encouraged to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs, or jeopardizes the health and safety of any County employee, including themselves.

This policy is not intended to cover, and should not be regarded as covering, every possible situation that could occur. It does, however, put forth the County's intent and a foundation from which to work. Unique and/or unusual circumstances that do come up will be dealt with on an individual basis.

2-P. CDL Drug & Alcohol Policy

The Federal Highway Administration (FHA) has issued rules, effective to Ogle County on January 1, 1996, mandating employers to install an alcohol and drug testing program for individuals involved in the safety sensitive functions of driving, waiting to be dispatched, inspecting or conditioning, loading or unloading, repairing or servicing or providing front line supervision or training of these activities for commercial motor vehicles. These employees are in positions that require the possession of a Commercial Drivers License (CDL).

The term "driver" means any person who operates a County commercial motor vehicle (gross vehicle weight rating of 26,001 or more pounds). This includes, but is not limited to: full-time, regularly employed drivers, casual, intermittent or occasional drivers, leased drivers and independent owner-operator contractors who are either directly employed by or under lease to the County or who operates a commercial motor vehicle at the direction

of or with the consent of the County. Also for required pre-employment/pre-duty alcohol and drug testing the term “driver” includes any person applying for a position with the County that includes the driving of a commercial motor vehicle.

The overall goal of this policy is to ensure a drug-free and alcohol-free transportation environment and to reduce accidents, injuries and fatalities.

A. PROHIBITIONS

Ogle County subscribes to the principle of a drug free work force and work place. Under an existing County policy, it is unlawful manufacture, sale, distribution, dispensation, possession, transportation or use of a controlled substance or alcohol in a vehicle, or other locations where the driver is to perform work.

Prohibitions include:

Applicants for and Probationary Employees in a CDL Position. The County will maintain a pre-employment screening program designed to prevent the hiring of a new employee or the assigning of an employee currently in a non-driving position, to a CDL position, who uses or is found to be in possession of illegal any drug or who engages in prohibited alcohol-related conduct.

Prohibited Alcohol-Related Conduct for CDL Drivers

A CDL driver shall not operate a County commercial motor vehicle or perform a related safety-sensitive function if he/she has engaged in any form of alcohol-related conduct listed below.

- Using alcohol on the job;
- Being in possession of alcohol while on duty or operating a commercial motor vehicle;
- Having a prohibited blood alcohol concentration while performing a safety sensitive function;
- Having used alcohol during the four (4) hours before going on duty;
- Using alcohol within eight (8) hours following an accident requiring a breath-alcohol test, or until tested;
- Refusing to submit to a required alcohol test.

Drug Prohibitions for CDL Drivers

A CDL driver shall not operate a County commercial motor vehicle or perform a related safety-sensitive function if the driver has engaged in any of the following prohibited drug activities.

- Being a current user of any unauthorized Section 1 drugs (from the Schedule of Controlled Substances of the Drug Enforcement Administration), or

amphetamines, narcotics, opiates, hallucinogenic substances, depressants, stimulants; or other habit forming drug while on or off duty;

- Reporting for duty while impaired from any prescribed therapeutic drug or controlled substance usage;
- Being in possession of any unauthorized controlled substance;
- Using a legally prescribed controlled substance without advising a supervisor;
- Inquiring of the treating physician and being advised that the prescribed substance does not adversely affect the driver's ability to safely operate a commercial motor vehicle;
- Notifying the immediate supervisor of the use of any prescribed therapeutic drug, identifying the drug being used, its effects and the prescribed duration of such use.

Federal Highway Administration Rules (FHA) require all CDL drivers to submit and successfully pass breath alcohol testing and/or urine drug testing under any of six different employment situations. A refusal to submit to or complete a screening test will be considered as a positive test result.

1. Pre-employment Testing: Applicants for a position involving CDL driving tasks, and current employees assigned for the first time to a safety-sensitive position as a CDL driver, are required to submit to alcohol and drug testing and pass both tests with negative test results before operating for the first time a County commercial motor vehicle.
2. Post-Accident Testing: FHA rules mandate alcohol and drug testing of employees involved in an accident if there is either a fatality (even if the driver is not cited with a moving violation), or if the driver receives a citation for a moving traffic violation arising out of the accident. Under the County's Alcohol and Substance Abuse Policy, post-accident testing will also be required of an employee involved in an accident where there are injuries requiring treatment at a medical facility, or the vehicle is disabled or removed from service. Testing is to be completed as soon as possible following the accident
 - a. If a required post-accident alcohol test is not administered within two (2) hours following the accident, the County must prepare and maintain a record stating the reason the test was not promptly administered. If after eight (8) hours following the accident the alcohol test still has not been conducted there shall be no further attempts to administer the test and a complete record made of why it was not accomplished. The driver required to be tested is prohibited from consuming any alcohol for at least eight (8) hours following an accident or until after the breath alcohol test.
 - b. A required post-accident drug test shall be conducted within 32 hours after the accident. If the drug test is not administered within this time limit the County shall prepare and maintain on file a record stating the reasons the test was not completed.
 - c. A driver who is seriously injured in an accident and cannot submit to the required test(s) within the prescribed time limits shall provide the necessary

authorization for the County to obtain the medical records and reports that would indicate if alcohol or a controlled substance was in the driver's system and the level present.

- d. The refusal of a driver to be tested or, if seriously injured, to authorize the release of his/her medical records following an accident involving either a fatality, or the driver receiving a citation for a moving traffic violation, shall be considered as a positive test result.
3. Random Testing: Alcohol and drug testing will be conducted periodically throughout the year (at least four times per year) on a random unannounced basis.

The County will submit all drivers' names to a random selection system. The random selection system provides an equal chance for each driver to be selected each time random selection occurs. Random selections will be reasonably spread throughout the year. The Municipality Consortium will drug test 50 percent of the average number of driver positions in each calendar year or at a rate established by the Department of Transportation (DOT) for the given year. The Municipality Consortium will select 25 percent of the average number of driver positions in each calendar year for random alcohol testing, or at the rate established by the DOT for the given year. Random selection, by its very nature, may result in the same drivers being selected more than once in a calendar year. Alternatively, some drivers may never be selected for random testing.

If a driver is selected at random, for either drug or alcohol testing, a departmental supervisor the Assistant to the County Manager will notify the driver. Once notified, every action the driver takes should immediately lead to being tested. If the driver engages in conduct that does not lead to testing as soon as possible after notification, such conduct may be considered a refusal to test.

4. Reasonable Suspicion Testing: Any driver; following a supervisor's specific observations of a CDL driver's behavior, appearance, speech or body odor; may be required to submit to alcohol or drug test (possession of alcohol does not meet the requirements for a reasonable suspicion test). If after two hours the test has not been given the County must document the reasons for the delay. If the test is not administered within eight (8) hours following the observation, the test shall not be conducted. A signed written record should be made by the supervisor stating the observations that led to the driver being sent for a controlled substance reasonable suspicion test within twenty-four (24) hours of the observation or before the results of the test are released.
5. Return-to-Work Testing: If a driver has tested positive on an alcohol or drug test, or has engaged in any prohibited drug or alcohol-related conduct under this policy, the driver shall be immediately removed from performing the safety-sensitive work functions of a CDL driver. Besides complying with other requirements specified in this policy, a removed driver with a valid CDL, before resuming the operation of a commercial motor vehicle for any employer, must undergo an alcohol test and/or

a drug test. In order to resume operation of a commercial motor vehicle, the driver must test with a Blood Alcohol Concentration (BAC) below 0.02 and have a negative drug test result. The provision of a return-to-work test shall not be interpreted as an implied guarantee that a removed driver will have continued County employment.

6. Follow-up Testing: An employee returned to work after the satisfactory completion of treatment required by the SAP shall also be subject to following-up testing during the first 12 months following his/her return to work. The returned driver shall be subject to a minimum of six (6) tests during this period in addition to being a member of the random selection pool. The County may require the returned employee to undergo additional alcohol and controlled substance testing for up to 60 months following the date of return to work.

B. ALCOHOL TESTING

The County will conduct alcohol testing in accordance with FHA rules. These rules require that the alcohol test to be used is a breath test. This test shall be done on an Evidential Breath Testing (EBT) device approved by the National Highway Traffic Safety Administration (NHTSA). The prescribed EBT must be a model capable of printing out the results, date, time, a sequential test number and name and serial number of the EBT. All alcohol tests must be conducted by a Breath Alcohol Technician (BAT). A screening test is conducted first. Any result less than 0.02 blood alcohol concentration is considered a negative test. If the blood alcohol concentration is 0.02 or greater, a second confirmation test must be performed not less than 15 minutes or more than 20 minutes after the screening test.

1. If a driver during a breath alcohol test fails to provide an adequate amount of breath or the driver alleges an inability to provide adequate breath, he/she shall after a second attempt be immediately referred for a medical evaluation by an employer selected physician. The driver will be evaluated for a medical condition which prohibits the driver from providing the adequate amount of breath. If the driver's inability to complete the test is verified it will not be recorded as a refusal to test. If a medical condition is not verified it will constitute a refusal to test. The driver shall be placed out of service until this determination is made.
2. Although it is not the prescribed method of alcohol testing under the FHA rules, a blood alcohol test may be used under two circumstances. First, when an EBT device is no available for either the original screening test or any required confirmation test in incidents of post-accident or reasonable suspicion. Secondly, when an employee attempts and fails to provide an adequate amount of breath for the EBT test.
3. A copy of an alcohol test result is maintained by the BAT, a copy is given to the employee and another copy is forwarded to the County. The BAT will immediately notify the County of a driver's confirmed positive test result.

C. DRUG TESTING

The testing required to be conducted by the County in accordance with FHA rules for drugs shall be an analysis of a driver's urine sample. The analysis will be performed through Ingalls Memorial Hospital. The drugs to be analyzed for are: Marijuana (THC metabolite), Cocaine, Amphetamines, Opiates (including heroin), and Phencyclidine (PCP). The testing is a two-stage process. First, a screening test is conducted. If there is a positive result on the screening test for one or more of the above drugs, then a confirmation test is conducted for each identified drug. The confirmation test consists of a gas chromatography/mass spectrometry (GC/MS) analysis.

1. All urine samples shall be split-samples. The "sample" shall consist of at least 30 ml. of urine and the "split sample" shall be least 15 ml. of urine. If the result of the primary test is positive, the driver may request, within 72 hours of being notified of the positive test result, that the Medical Review Officer (MRO) have the "split sample" tested by a different DHHS-certified laboratory. If the result of the test of the "split sample" fails to confirm the presence of the drugs found in the "primary sample" the test shall be canceled. If the "split sample" confirms the "primary sample," the test will be considered positive. The employee shall remain out of service pending the result of a "split sample" analysis.
2. If a driver during the specimen collection fails to produce the required volume of the specimen, the driver will be required to drink up to twenty-four (24) oz. of fluids and wait for up to two (2) hours to produce the required specimen. If after this second attempt the driver fails to produce the required specimen, he/she shall be immediately referred for a medical evaluation by an employer selected physician. The driver will be evaluated for a medical condition which prohibits the driver from providing the required specimen. If the driver's inability to complete the test is medically verified, it will not be recorded as a refusal to test. If a medical condition restricting the driver from participating in the test is not verified it will constitute refusal to test. The driver shall be placed out of service until this determination is made.

D. CONSEQUENCES FOR A DRIVER WITH A POSITIVE CONFIRMATION TEST RESULT

Any driver who engages in prohibited conduct outlined in this policy will be provided with the names, addresses and telephone numbers of qualified substance abuse professionals (SAPS). If the driver desires to become re-qualified, the driver must be evaluated by a SAP at his or her own cost and submit to any treatment the SAP prescribes. Some treatment plans may be covered by employee insurance, but it is incumbent on the employee pursue insurance coverage of treatments. Following evaluation and treatment, if any, in order to become re-qualified, the driver must submit to and successfully complete a return-to-duty drug/and/or alcohol test. Follow-up testing is separate from and in addition to Ogle County's reasonable suspicion, post-accident

and random testing procedures. Ogle County does not guarantee or promise a position to the driver should he/she regain qualified status.

1. Confirmed Breath Alcohol Test Result between 0.02 and 0.04. A driver with a blood alcohol concentration result between 0.02 and 0.04 shall be removed from driving a County commercial motor vehicle for 24 hours or until he/she tests below 0.02.
2. Confirmed Breath Alcohol Test Result of 0.04 or More. A driver with a blood alcohol concentration of 0.04 or more, or a driver who has been found to have engaged in prohibited alcohol-related conduct, shall be immediately removed from driving a County commercial motor vehicle. The removed driver cannot resume the operation of a commercial motor vehicle for any employer until evaluated by a Substance Abuse Professional (SAP), and complies with and completes any SAP recommended treatment, and has a BAC of less than 0.02 on a return-to-duty alcohol test.
3. Confirmed Urine Drug Test. A driver who has a positive result on a drug test shall be contacted by a physician from Ingalls for an interview. The driver testing positive will be given an opportunity to discuss the test results with the physician. At that time the employee must provide documentation of a valid legal prescription for the controlled substance for which the driver tested positive. The physician will confirm a test result with the County without consulting with the driver if the driver declines the interview or fails to contact the physician within five (5) days of written notification. A removed driver cannot resume the operation of a commercial motor vehicle for any employer until he/she is evaluated by a Substance Abuse Professional (SAP), and complies with and completes any SAP recommended treatment, and has a negative result on a return-to-work drug test.
4. Other Consequences of a Confirmed Positive Test Result.
 - a. In addition to being removed from service and evaluated for possible treatment, a removed driver will also be subject to any federal or state regulatory authority and/or disqualification provided under the State of Illinois Commercial Driver License Program. If having a CDL is an essential function of an employee's job, losing the ability to drive will lead to an employee being laid-off without pay, and possibly terminated.
 - b. A removed driver may be subject to criminal charges for illegal drug and alcohol activities, or disciplinary action for the violation of other County rules and regulations not covered by this policy. These violations will be reviewed on a case-by-case basis.
 - c. The continued employment of a removed driver for a confirmed positive test result will be governed by the provisions of the Ogle County's Alcohol and Substance Abuse policy.

E. REFUSAL TO TEST

A driver refusing to submit to a test specified under this policy, or found not to have a medical condition which prohibited the driver from completing a test, shall be considered as having tested positive. The driver shall then be suspended from work until such time as he/she is evaluated by a Substance Abuse Professional (SAP) and complies with and completes any SAP recommended rehabilitation and has a negative result on a return-to-work drug and/or alcohol test.

F. CONFIDENTIALITY OF RECORDS

All alcohol and drug test results and refusals to test records are maintained under strict confidentiality by the County, the drug testing laboratory, the MRO and, where applicable, the substance abuse professional.

1. Driver Entitled to Information. A driver is entitled, upon a written request to obtain copies of any records pertaining to his/her use of alcohol and/or drugs including any records pertaining to conducted tests. The employee's access to the records shall not be contingent upon payment for the records.
2. Conditions Under Which the County is Mandated to Release Records. The County is obligated to disclose information under the following circumstances:
 - a. To the employee upon written request
 - b. When requested by any federal regulatory authority
 - c. When requested by the National Transportation Safety Board as part of an accident investigation
 - d. To a subsequent employer pursuant the written consent of a former CDL employee
 - e. To the decision maker in a lawsuit, grievance, or other proceeding drug test, or from the County's determination that the driver engaged in conduct prohibited by this policy

G. PRIOR CDL EMPLOYER TESTING RECORDS

An applicant for a position with the County involving the operation of a commercial motor vehicle who has had previous CDL driving experience with another employer must provide the County with a signed written consent form for the release of the applicant's prior test records. Such records shall include all alcohol tests with a concentration result of 0.04 or greater, all positive controlled substance test results, and all refusals to be tested for the preceding two (2) years.

1. It is preferable that test records from prior CDL employers be received before the hiring of an applicant and operation of a County commercial motor vehicle for the first time. If this is not possible, the County must receive this information no later than fourteen (14) days after the first day of employment. If this information is not

received by the 14th day, this probationary driver will not be allowed to continue to perform safety-sensitive work functions.

2. If the information received from a prior employer shows that the probationary driver had a positive test result or had refused to take a test the County shall immediately remove the driver from service. If such information should be received, the County will need the results of the substance abuse professional's evaluation, a verification that any SAP required treatment was completed, and the results of the return-to-work alcohol and/or drug test.
3. The probationary driver cannot legally operate a commercial motor vehicle for any employer without complying with all of these requirements. The County will not retain a probationary driver who is found to be prohibited from operating a commercial motor vehicle.

H. SUPERVISORY TRAINING

The County will ensure those supervisors who are designated to determine whether or not reasonable suspicion exists to require testing under DOT; receive at least 60 minutes each of training on recognizing alcohol misuse, and recognizing controlled substances use. The training shall cover the physical behavioral, speech, and performance indicators of probable alcohol misuse and use of controlled substances and shall be in compliance with the County's risk management guidelines.

2-Q. Over-the-Counter, Prescription, and Licensed Drug Use

Employees who use an over-the-counter or prescription drug that may cause adverse side effects (i.e., drowsiness or impaired reflexes or reaction time) or are a Registered Qualified user of Cannabis under the Compassionate Use of Medicinal Cannabis Pilot Program (while such program is active and lawful) are required to inform their supervisor that they are taking such medication/substance on the advice of a physician's diagnosis if it prevents them from performing the essential functions of the job, or presents a threat of imminent harm to other employees or the public. Employees are responsible for informing their supervisor of the possible effects of the drug on work performance and expected duration of use. If the usage of such medication poses a safety risk for the employee or others, the employee may not work until a release is obtained from the employee's treating physician. Any use of a controlled substance shall fall under this policy.

2-R. Whistleblower Act

The County strives to conduct its business with the utmost integrity and in strict accordance with all applicable federal, state, and local laws. Accordingly, employees are encouraged to immediately or as soon as practical, report any improper actions, including violations of federal, state, or local laws, committed by County employees or its officials to the Ogle County State's Attorney.

The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline, up to and including, termination. Employees making good faith complaints or reports that are covered by this policy shall not be subjected to retaliation. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Ogle County State's Attorney. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

The goal of this whistleblower policy is to keep the confidentiality of the employee and protect said employee against retaliation. Where possible, the confidentiality of the employee will be maintained unless the employee's identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

Improper actions are actions undertaken by any employee in the performance of his or her official duties which include, but are not limited to, actions that:

- are in violation of any federal, state, or local laws
- constitute an abuse of authority
- create a substantial and specific danger to the public health or safety of the County, its residents, employees and guests
- grossly waste public funds

Improper actions do not include common personnel actions, such as the processing of grievances, decisions regarding hiring, promotion, firing, and other discipline, or alleged violations of labor (collective bargaining) agreements, employment contracts, or policies or procedures set forth in the County's Personnel Policy Manual.

All reports of illegal and dishonest activities or actions that may be in violation of this policy will be promptly submitted to the Ogle County State's Attorney in order to allow for an investigation into the matter and to recommend and coordinate any corrective or disciplinary action that may be taken against persons violating this policy. All investigations into any conduct that has allegedly violated this policy shall be conducted in a timely manner and without unnecessary delay.

SECTION 3 - EMPLOYMENT POLICIES

3-A. Internal Postings

(Application form attached as Appendix L)

If there is a vacancy in a full or part-time position which the County decides to fill, a notice of such vacancy will be posted on bulletin boards at the County and the County intranet. During the posting period, the County may temporarily fill the position. Even though a job opening has been posted, the County retains the final right to determine whether or not the opening should be filled, and by whom.

3-B. Applications for Employment

All applicants for County employment (internal/external) shall complete and sign the appropriate application for employment. Any employee interested in applying for the vacancy must submit an internal candidate application (see Appendix L). External applicants will be asked to supply additional information relating to past employment, education, experience, training, references, and qualifications, where applicable. An applicant or employee shall be considered only on the basis of their qualifications as required by the position they seek or hold relative to experience, training, physical fitness, abilities, skills, knowledge, and their personal character and integrity.

Applicants must provide evidence of identity and employment eligibility. New employees will be advised as to the proper documents, which must be provided to the County. Interviewers cannot:

- Request or require wage or salary history from an applicant as a condition of being interviewed, considered for a job, or hired;
- Request or inquire that an applicant disclose their wage or salary history as a condition of employment;
- Screen job applicants based on their current or prior wages or salary histories by requiring that the history satisfy a minimum or maximum level; and
- Seek a job applicant's wage or salary history from any current or former employer.

It is unlawful to require an employee to sign a contract or waiver that would prohibit them from disclosing or discussing information about their wages or salary to anyone else, unless the employee has job responsibilities that gives the access to other employees' wages or salary information for disclosing such information.

3-C. Background Checks

Reference, criminal background, drug screening, and credit checks (as applicable) shall be conducted on every job applicant, regardless of the position and shall be conducted according to appropriate federal, state, and County regulations. This process is

conducted post offer/pre-employment to verify the accuracy of the local information provided by the applicant. The only information that can be collected is that pertaining to the quality and quantity of work performed by the applicant, the applicant's attendance record, education, and other work-related issues. A written record summarizing such reviews shall be retained in the employee's personnel file.

3-D. Nepotism (applies to employees hired after October 1, 2017)

The employment of family can cause various problems, including charges of favoritism, conflicts of interest, family discord and scheduling conflicts that work to the disadvantage of the County, its employees & elected officials. Therefore, it is the policy of Ogle County not to hire family members, as defined below.

If two full-time employees in the same department or an employee and an elected official become family, regardless if there is a supervisory/subordinate relationship, one of the two must transfer departments, if a position for which he or she is qualified is available. If no position is available, one employee must either voluntarily quit or terminate his/her employment within thirty (30) days of the date in which the two became a family. The choice regarding which employee shall leave, shall be made by the employees. If there is an unwillingness to make a decision, the Department Head will make a determination that best suits the County's needs.

If such a situation exists prior to the official date of this policy, those individuals affected will be allowed to remain in their current positions until such time that a supervisory/subordinate relationship arises at which time the above referenced thirty (30) day factor will apply.

For purposes of this policy the term "immediate family member" is defined as the employee's spouse, civil union spouse/partner, dependent child (biological, foster or step) or any of the following family members: father, mother, son, daughter (including step and in-law), sister, brother, grandparent, grandchild and any other member of the employee's household.

3-E. New Employee Orientation and Training

A new employee shall receive an orientation by the appropriate Department Head or designee and their respective department. The orientations shall consist of an overview of the County's organization, rules, regulations, benefits, job description, and general procedures. Supervisors or their designees are responsible for orienting new employees to departmental guidelines and procedures specific or unique to their department.

3-F. Employee Orientation Period

All new County employees are hired on an introductory basis which extends for a period of one year. This orientation period may be extended for an additional 3 months if, in the opinion of the department head, an extension is necessary to provide more training time

and fully evaluate the employee for appointment as a regular employee. Except as provided for in a Collective Bargaining Agreement, the employment status remains “at will” before, during, and after the successful or unsuccessful conclusion of the orientation period.

The purpose of the orientation period is to determine if the employee can satisfactorily perform their job duties. Department heads shall give employees in orientation written or oral status evaluations at the end of their initial third and sixth months of employment. During an employee’s orientation period, the employee may be suspended, laid off, or terminated at the sole discretion of the County. Any absences during the orientation period will automatically extend probation by a time period equal to the amount of time not worked.

Benefit time for eligible employees in orientation will be pro-rated based on their start date in the calendar year. Employees in orientation will accrue vacation and sick leave in the same manner as regular employees, however, paid vacation may not be authorized during the first 3 months of employment unless negotiated during the time of offer.

During the orientation period, employees will be eligible for approved cost of living increases. The newly appointed regular employee may be eligible for a merit step increase at the end of their orientation period. Successful completion of the orientation period does not guarantee continued employment for any specific period of time or otherwise create an employment contract with the County.

3-G. Employee Personnel Records

The County has established procedures and responsibilities for the maintenance of personnel records in accordance with the Personnel Records Review Act (820 ILCS40).

A personnel file will be established for each employee. All personnel files shall be maintained by the Department Head in either a paper or electronic format. All files will be secured under lock and key and/or electronically.

Employees are responsible for and must promptly advise the County of any changes in:

- Name and/or marital status
- Address and/or telephone number
- Number of eligible dependents
- W-4 deductions

All pertinent information and forms will be contained in the personnel file, including, but not limited to:

- Employee application
- Job description and specification information
- Job performance ratings and evaluations

- Education/training information
- Personnel action forms
- Administration correspondence

Medical, worker's compensation, and benefit records will be maintained in a separate file. I-9 forms will also be maintained separately from individual personnel files.

Procedures for the release and accessibility of information and assessment of employee personnel files are as follows:

1. Right of access to personnel files is granted to current employees, those on leave subject to recall, and those who have terminated their employment within the preceding year
2. An employee must make a request for personnel file review in writing to the Chairman of the Personnel Committee or Department Head
3. Records will be reviewed at a place designated by the County during working hours
4. An employee is entitled to a copy of any personnel materials inspected
5. Information contained in employee personnel files shall not be released or disclosed without the employee's written consent, except to persons with a lawful right or need to know

This policy is periodically reviewed to ensure compatibility with current accepted personnel procedures and laws. These records are maintained during the tenure of the employee and for at least seven (7) years following termination of employment.

3-H. Transfer of Position (Lateral, Promotions, Temporary Assignments)

County Employees are encouraged to apply for positions in which they believe they are qualified. Generally, employees are expected to serve in their current position for at least one (1) year and have successfully completed orientation before being considered for a promotion or transfer. This may not apply to a status change of a part-time employee moving to full-time. Selection of an employee for a promotion is based on several evaluation criteria including past work record, education, and knowledge of the job duties of the position for which they are applying.

If the employee accepts a promotion or transfer to a different department, it will be the responsibility of the two (2) affected departments along with the employee, to reach agreement on an effective date of the change.

Promotions and transfers do not change the employee's date of hire. If a person accepts a promotion or transfer, there is a six (6) month orientation period. If the position to which an employee transfers carries salary or benefits different from those of the previous position, the benefits of the new position apply on a pro-rated basis, depending on the date within the calendar year of such change. Any exceptions must be stated in writing and be authorized by the department head and the Chairman of the Personnel Policy and Salary Committee.

3-I. Re-Employment

An employee who resigns in good standing may be eligible for re-hire at a future time provided an opening is available and their qualifications for that position are satisfactory. Persons interested in being re-hired should file an employment application with the Department Head. The individual's application will proceed through the regular hiring process with other applicants and subject to any post offer, pre-employment background checks.

Any employee who is re-hired by the County after a period of more than one year shall start as a new employee in all aspects related to compensation and benefits unless otherwise agreed in writing and approved by the Department Head. All individuals re-hired by the County must complete a new orientation period.

3-J. Employment Categories

FULL-TIME: Full-time employees are defined as employees that are hired with the expectation to work a minimum 30-hour week and are budgeted for 52 weeks per year.

PART-TIME: Part-time employees are defined as those employees who are hired with the expectation to work less than a 30-hour week and are budgeted for 52 weeks a year.

TEMPORARY: Temporary employees may be assigned to either full or part-time positions. Temporary positions are defined as positions that are for a temporary duration on an as needed or project basis.

SEASONAL: An employee whose work assignment is limited in duration to less than two consecutive quarters during a calendar year. Seasonal employees are employed for a specific function, part-time or full-time and for a temporary or limited period of time. All seasonal employees are provided with an acknowledgement form (Appendix J) and an offer letter regarding his/her seasonal employment with the County.

INTERN: The County supports the concept of employing students in positions related to course work. An internship program should be mutually beneficial to both student and the County. All budgeted and approved paid internship positions will be paid through payroll. Interns (paid or unpaid) applying with the County must follow the same employment procedures as employees except for the job posting requirements. Interns will be instructed as to expected length of internship, projects to be worked on, and be given a general new employee orientation by their respective department. Interns are expected to comply with the applicable rules and regulations contained in this Manual. In most cases, an internship will continue for one (1) semester.

Note: *Part-time, temporary, seasonal, and interns are ineligible for benefits including vacation, sick leave, holiday pay, health benefits. Employees who are anticipated to work more than 1000 hours per year must participate in the Illinois Municipal Retirement Fund (IMRF) unless grandfathered at 600 hours.*

NON-EXEMPT EMPLOYEES: An employee who works in a position that has been determined as “non-exempt” under the Fair Labor Standards Act (FLSA) and is eligible for overtime pay for hours worked over 40 in a workweek.

EXEMPT EMPLOYEES: An employee who works in a position that has been determined as “exempt” under the Fair Labor Standards Act (FLSA) is not eligible for overtime pay for hours worked over forty (40) in a work week.

3-K. Job Descriptions

The County will develop and maintain current job descriptions for all established and authorized positions. Job descriptions reflect the duties of the position, not the individuals in the position. The most current versions of each job description shall be retained in the appropriate department as well as in the County Clerk’s office.

Procedures for creating or updating job descriptions:

1. Should a new or revised job description be required within a department, the supervisor will send a written statement outlining the job requirements and minimum qualifications to the Chairman of Personnel and Salary Committee at least 15 days prior to the desired effective date of the proposed job description.
2. The Chairman of Personnel and Salary Committee, on receipt of the statement requesting a new job description, will:
 - a. Determine whether a current job description can be used, and, if so, advise the requestor to use the applicable job title
 - b. Revise the current job description to adequately describe the proposed job duties
 - c. Develop a job description, should a new one be required, and ensure that it contains the following:
 - i. Job title
 - ii. Essential functions of the job (or job duties)
 - iii. Job qualifications
 - iv. Salary range or wage rate (as applicable)
 - d. Submit the job description for recommendations to the appropriate supervisor, project manager and other appropriate management staff
 - e. Publish and distribute new or revised job descriptions to authorized holders of the County’s wage and salary guidelines

3-L. Right to Privacy in the Workplace Act

Purpose: The Right to Privacy in the Workplace Act was amended in 2012 (effective January 1, 2013) to include a new prohibition for an employer to request an employee's password or other related account information in order to gain access to the employee's account or social networking website. 820 ILCS 55/10(b)(1). This does not prohibit an employer from creating, maintaining, and enforcing workplace policies to govern the use of an employer's time or equipment to access the Internet, social networking sites, or electronic mail. 820 ILCS 55/10(b)(2)(A). An employer is also authorized to monitor the usage of employer's electronic equipment and employer's electronic mail, as long as employer does not require or request an employee to provide password or other account information to gain access to an account or social networking website of employee. 820 ILCS 55/10(b)(2)(B). This Act shall not be construed to limit employer's access to information about an employee or perspective employee that is in the public domain. 820 ILCS 55/10(b)(3).

Eligibility: All employees and all perspective employees are protected under this section and under the Right to Privacy in the Workplace Act.

Guidelines

- A. Employer shall not request, require, or demand any employee or perspective employee to provide a password or other account information in order for employer to gain access to an account or social networking website of employee or perspective employee. Social networking website shall mean an Internet-based service, not including electronic mail, which allows individuals to:
 - 1. Construct a public or semi-public profile within a bounded system, created by the service
 - 2. Create a list of other users with whom they share a connection within the system
 - 3. View and navigate their list of connections and those made by others within the system.
- B. Employer may develop, maintain, and enforce workplace policy regarding the use of employer's electronic devices in order to limit and/or monitor employee's access to the Internet, social networking websites, and electronic mail. The workplace policies shall not request or require an employee or perspective employee to provide a password or other account information that would allow employer to gain access to an account or a social networking website.
- C. Employer may obtain information available in the public domain about an employee or perspective employee.

3-M. Credit Privacy Act

Purpose: Ogle County seeks to comply with the Employee Credit Privacy Act (820 ILCS 70) in the protection of the privacy of employee credit history and to prevent discrimination based on such history. The Act became effective January 1, 2011.

Eligibility: All employees and applicants regardless of employment status.

Guidelines

A. The County shall be prohibited from inquiring about or requesting an employee's or applicant's credit history or credit report, unless such information is required for the position. A satisfactory credit history is not a valid occupational requirement unless at least one of the following is present.

1. State or federal law requires bonding or other security covering an individual holding the position.
2. The duties of the position include custody of or unsupervised access to cash or marketable assets valued at \$2,500 or more.
3. The duties of the position include signatory power over business assets of \$100 or more per transaction.
4. The position is a managerial position which involves setting the direction or control of the business.
5. The position involves access to personal or confidential information, financial information, trade secrets, or state or national security information.
6. The position meets criteria in administrative rules, if any, that the U.S. Department of Labor or the Illinois Department of Labor has promulgated to establish the circumstances in which a credit history is a valid occupational requirement.
7. The employee's or applicant's credit history is otherwise required by or exempt under federal or state law.

B. The County shall also be prohibited from failing or refusing to hire, recruit, discharge, or otherwise discriminate against an individual with respect to employment, compensation, or a term, condition, or privilege of employment because of the individual's credit history.

C. The County shall not retaliate or discriminate against an individual because the person has filed a complaint under the Employee Credit Privacy Act; testified, assisted, or participated in an investigation, proceeding or action concerning a violation of the Act, or oppose a violation of the Act.

D. The County shall not require an applicant or employee to waive any rights under the Employee Credit Privacy Act and any such waiver will be invalid and unenforceable.

E. Nothing in this section shall be construed to prohibit the County from conducting a thorough background investigation, which may include obtaining a report without information on credit history or an investigative report without information on credit history, or both as permitted under the Fair Credit Reporting Act. This information shall be used for employment purposes only.

SECTION 4 - COMPENSATION

4-A. Staffing and Compensation Mission Statement

Good government starts with a professional staff. The County's philosophy embodies the following mission: The County will provide an atmosphere of sincere, people-oriented management and a quality work environment; opportunities for career development, advancement and job enrichment; opportunities for employee participation in the decision-making process; opportunities for employees to utilize their talents; and offering a compensation/fringe benefit plan which is affordable, competitive and equitable. With the intent of achieving this mission, the County operates under the following staffing and compensation goals:

- Employees will be chosen based on their knowledge, skills and ability to perform the work.
- The County is an equal opportunity employer with a diverse staff that values diversity in the work place and in the community.
- The County organization strives for adequate staffing, only employing the minimum amount of staff necessary to provide responsive and efficient service.
- The County will attempt to structure pay scales for County employees that are competitive with the regional labor market for county governments with similar tax bases and for county positions with similar responsibilities.
- The County will attempt to maintain wage parity among all County positions, both union and non-union staff.

4-B. Compensation Plan

Starting wages and base salaries for all non-represented positions are established by the Department Head according to job level classification plans approved and amended by the County Board from time to time. Starting wage exceptions are determined by individual Department Heads based on discretion allowed within the established pay range per job classification and approved budget.

Annual salary adjustments are determined by the Department Head subject to the departmental budget approved by the Ogle County board and the Board of Health.

4-C. Time Sheet Recording Policy (Exempt & Non-Exempt Employees)

The County will comply with Department of Labor (DOL) standards relative to time keeping. Accurately recording time worked is the responsibility of every employee. Federal and state laws require the County to keep an accurate record of time worked in order to calculate employee's pay and benefits.

Altering, falsifying, or tampering with time records, or recording time for another employee's time record may result in disciplinary action, up to and including, termination of employment.

It is the employee's responsibility to sign his/her time records to certify the accuracy of all time recorded. This may include utilizing electronic signatures. If there is an error in a time record, the change should

be made and initialed by both the employee and the employee's supervisor. The supervisor will review and then approve the time record before submitting it for payroll processing.

4-D. Pay schedule/Payroll

County employees are paid by check or direct deposit on the 15th and the last day of each month. There are 24 pay periods in the calendar year. When a pay day falls on a weekend or a holiday, every effort will be made to distribute payroll checks and make the appropriate transfers for direct deposits on the last workday preceding the weekend or holiday.

4-E. Direct Deposit

The County offers and encourages direct deposit of employee payroll checks. Enrollment and/or changes can be made by filling out the County's Direct Deposit Authorization Form and providing a voided check to the Treasurer's office. The voided check must contain the bank routing and account numbers for processing.

Cancelling a direct deposit deduction must be done at least seven (7) working days prior to payday.

4-F. Overtime/Compensatory Time/Working Sundays

Exempt

Exempt employees as defined by the Fair Labor Standards Act (FLSA) are not eligible for overtime pay for hours worked beyond the normal work schedule. Exempt employees are expected to work whatever additional time as needed to complete their work. Department heads may allow for some flexible scheduling to compensate for additional hours worked.

Non-exempt

Overtime

Non-exempt employees, as defined by the Fair Labor Standards Act (FLSA), shall be entitled to overtime pay. Eligible employees shall be compensated for hours worked over 40 in a work week, at a rate of one and one-half times (1 ½) their regular hourly rate.

Other policies pertaining to Overtime:

- Prior authorization from the employee's supervisor is required before working more than their scheduled daily or weekly hours.
- Non-exempt employees shall not conduct County business outside of work hours, including but not limited to work on County issued or personal electronic devices (tablets, computers, smart phones, I-Pads and like devices) unless they have received prior approval from their supervisor. Failure to obtain prior approval may result in disciplinary action, up to and including, termination.
- Hours worked include: vacation, bereavement, jury duty, holiday time, work related conferences, required training and travel time to remote work sites.

- Sick time or worker's compensation time off will not count towards overtime as hours worked.
- Employees who work a normal 35-hour work week will receive straight time for hours worked between 35 and 40 hours per week.
- To the extent possible, an attempt will be made to fairly distribute overtime work among employees competent to perform the required service.

Compensatory Time (applies to non-exempt employees only)

Compensatory time is administered on a departmental basis through guidelines set forth by the department head or a bargaining agreement in accordance with Fair Labor Standards Act (FLSA) guidelines. For departments that choose to administer compensatory time, the following guidelines will apply:

- Compensatory time is considered hours worked above 40 hours in a work week that would be paid at the overtime rate of one and a half times (1 ½) the employee's hourly rate. **Exempt employees may not receive compensatory time.**
- Compensatory time may be banked, and paid at a later date, in lieu of overtime pay at the employee's option.
- Non-bargaining unit employees may bank a maximum amount of 40 hours of compensatory time accrual per fiscal year. Compensatory time must be tracked by the department with a bi-monthly report sent to the Treasurer's office. Any remaining compensatory time not used by the end of the fiscal year will have their banked time paid out per FLSA guidelines at the current year's pay rate.
- Compensatory time usage shall be taken with pre-approval of the employee's department head or supervisor. An employee's department head or supervisor may require the employee to use accumulated compensatory time during time periods in which the department's work load is light.
- Hours coded as Straight Overtime (SOT= weekly hours worked between 35 and 40) may be banked.

4-G. Deferred Compensation

The County provides an option to any regular full-time and qualified part-time employees to invest a portion of his/her present earnings in various deferred compensation plans. This is an arrangement where a certain dollar amount can be designated by the employee to be withheld from his/her paycheck and invested for payment at a later date, usually at retirement. Under this arrangement, neither the deferred amount nor earnings on the investments are subject to current federal income taxes until such time as the employee receives payment from the plan.

Enrollment can be arranged through the Treasurer's office and is open to any individual who has achieved regular (post-orientation) employee status with the County. Contributions to the program are financed solely by the employee through payroll deductions.

Benefits received through this program are in addition to Social Security or retirement system benefits for which the participating employee could be eligible.

4-H. Credit Union Savings Program

A payroll deduction savings program is also available to full-time and qualified part-time employees through local credit unions which enables employees to deposit a portion of their payroll check directly into checking, savings, Christmas, vacation, or other sponsored accounts. Contact the Treasurer's Office for a list of participating credit unions.

4-I. Payroll Deductions

The following deductions are required by law from each employee paycheck:

- Federal and state Income Tax withholding
- Social Security (non-sworn personnel)
- Medicare
- Retirement contributions
- Other deductions authorized by law

Optional Deductions:

- Deferred compensation (i.e. 457(b))
- Payment of health and dental insurance premiums
- Supplemental Insurance Premiums
- Credit Union Savings Program(s)
- Other approved deductions

With each paycheck the County employee receives a statement of deductions and earnings, which itemizes the various deductions made, as well as appropriate cumulative totals. A record of paid time off will also appear on the paycheck stub following successful completion of related orientation periods.

It is the employee's responsibility to maintain current payroll deduction information and submit changes in writing to the Treasurer's Office.

4-J. Wage Garnishments

When the County receives a court-order to take deductions from an employee's paycheck, the employee will be notified. The County will act in accordance with the Federal Consumer Credit Protection Act, which places restrictions on the total amount that may be garnished from the employee's paycheck. The County will only comply with written directives by a signed court order.

4-K. Docking Pay – Exempt Employees

The County complies with the salary basis requirements of the Fair Labor Standards Act (FLSA) as it applies in the State of Illinois.

The U.S. Department of Labor has advised that deductions from pay are permissible:

- When the employee is absent for one or more full days for personal reasons
- When the employee is absent for one or more full days for sickness or disability if the employer has a plan that compensates the employee for lost salary

- To offset the amount the employee receives from jury service, witness fees, or for military pay
- To impose a penalty in good faith for the violation of safety rules of major significance
- For unpaid disciplinary suspensions of one or more full days imposed in good faith for infractions of workplace rules of conduct
- For unpaid leave under the Family and Medical Leave Act
- During the first or last week of employment if the employee does not work a full week

SECTION 5 - BENEFITS

5-A. Holidays

Established holidays (when County offices are closed) are approved by the County Board each calendar year. When an actual holiday falls on a Saturday, the established holiday will be the preceding Friday. When an actual holiday falls on a Sunday, the established holiday will be the following Monday. If an approved Holiday occurs while an employee is on an approved vacation, the employee shall receive credit for that Holiday and will not have to charge that day to a Vacation Day.

Ogle County will endeavor to accommodate the sincere religious beliefs of its employees to the extent such accommodation does not pose an undue hardship on the County's operations. A request for such an accommodation, including time off, must be made to your Department Head. The employee will be required to use any accrued, unused vacation or personal time to cover the requested time off.

5-B. Vacation Time

Vacation time is defined as paid time off by eligible full-time employees for the purpose of rest and relaxation. For efficient business operations, consideration should be given to pre-schedule vacation time whenever possible.

Vacation Allowance:

First through second year of service	1 calendar week; 5 work days
Years three through seven	2 calendar weeks; 10 work days
Years eight through eleven	3 calendar weeks; 15 work days
Years 12 through 15	4 calendar weeks; 20 work days
Year 16	4 weeks plus one day
Year 17	4 weeks plus two days
Year 18	4 weeks plus 3 days
Year 19	4 weeks plus 4 days
Year 20+	5 weeks

Additional Vacation Policies:

1. Vacation time shall be computed from the anniversary date of employment.
2. Choice of vacation dates shall be granted depending upon the operating requirements of each department as determined by the department head.
3. For employees moving from part-time to full-time, date of the status change is used for determining the years of service for calculating vacation. Only prior years of full time service will be counted in calculating vacation time, as long as there has been no break in service.
4. Interruptions in employment of less than one year shall entitle employees to be considered as a continuing employee in granting vacation time.
5. No vacation shall be earned during periods of unpaid leave nor any period during which an employee is absent from work for more than thirty (30) consecutive calendar days and is not on vacation or paid sick leave.
6. While on vacation, if an employee becomes ill, sick time may be substituted. Employees must notify the County as soon as possible so that leave records may be updated.

7. If a holiday falls within an approved vacation period, it will not count against the vacation allotment.
8. If an employee leaves the County, they will be paid for any unused earned vacation, computed at the rate of pay earned in the year of separation and it shall be prorated.
9. At the discretion of each Department Head, managers' vacation time shall be the same as that agreed to in their staffs' collective bargaining agreement or otherwise agreed to in a non-collective bargaining department.

**Vacation time cannot be carried over from one year to the next.
Any un-used vacation time shall be forfeited.**

Requesting Vacation

Paid or unpaid vacation leave is granted at the discretion of each Department Head in the County based on the needs of the County. All requests for vacation time off should be submitted as soon as possible. If time off is taken without approval, it will be considered an unexcused absence and subject to discipline, up to and including, termination.

Vacation requests are treated on a first-come, first-serve basis. If for any reason two (2) employees working in the same area/department request the same time period off and notice has been given within said guidelines, all parties shall try to come to an amicable agreement taking into consideration employee seniority and circumstances. The County requires that adequate staffing be maintained at all times to serve our customers and reserves the right to deny use of vacation days if time off will conflict with business needs. Prior approval may also be withdrawn at any time to accommodate staffing needs of the County.

5-C. Sick Leave

Full-time employees will accrue sick days at the rate of one (1) work day per month. Sick leave use is for personal illness or leave to care for an illness, injury, or medical appointment of the employee's immediate family which is defined in Illinois law for this purpose as: child, spouse, sibling, parent, parent-in-law, grandchild, grandparent or stepparent, such that the employee cannot work without risk to his/her health or to administer care to an immediate family member. Any abuse of sick leave is a serious offense and any such abuse may be subject to disciplinary action.

Additional sick leave policies:

1. Sick leave is not advanced and may not be taken until earned.
2. Employees may accumulate up to 240 working days of sick leave. At that point, sick leave no longer accrues until the balance of days drops below the 240 maximum.
3. See Leave of Absence for other policies related to use of sick time.
4. Absences over three (3) consecutive days for an employee's personal illness may require a return to work authorization by the attending physician, before the employee will be allowed to resume duties.
5. A treating physician must indicate, in the return to work note, any restrictions the employee may have. The department head will determine whether or not accommodations can be made and communicate that in writing to the employee. If there are no restrictions indicated, the employee may return to full-duty.

6. Vacation pay may not be substituted for sick leave unless sick time has been exhausted at which time only earned vacation time may be utilized. In these instances, the department head or designee will contact the Treasurer for guidance.
7. Employees leaving County employment are not compensated for any accrued but unused sick leave.
8. Time spent recuperating from an illness that occurs while on vacation leave can be taken as sick leave. Such occurrences must be reported as soon as possible so that the employee's leave records can be updated to reflect this change. (Falsification of such evidence may result in disciplinary action, up to and including, termination.)
9. When an employee finds it necessary to be absent for personal illness, an immediate family member's illness or appointments with a doctor or dentist, the employee shall report the absence to his/her immediate supervisor prior to the regular time for reporting to work. Sick leave may not be granted unless such a report is made.
10. For purposes of this provision *"immediate family member" is defined as the employee's spouse, civil union spouse/partner, dependent child (biological, foster or step) or any of the following family members as long as the employee is designated as the primary caregiver for the person in question: father, mother, son, daughter (including step and in-law), sister, brother, grandparent, grandchild.* Absences for spouse, parent, or child (under 18) may be eligible for benefits under the Family Medical Leave Act. For absences greater than three (3) days, please contact your Supervisor.
11. In the event that an employee is unable to report for work due to illness or other emergency, they must verbally or through confirmed text message inform their supervisor as soon as possible and prior to the start of their shift. If a text confirmation is not returned, the employee must verbally contact their supervisor. Email is not an acceptable means of reporting an absence. Any employee who is absent three (3) consecutive days without contacting the Department Head or Supervisor will be considered to have resigned from County service.

5-D. Personal Days

Employees shall be provided three (3) personal days each calendar year. Employees shall request personal time off from their Department Head, giving as much advance notice as possible. Personal days cannot be carried over into the next calendar year. Personal days will be pro-rated for employees hired after January 1 of each year.

5-E. Medical Insurance (Health and Dental/Optional Eye)

The County offers a health and dental insurance plan to all full-time employees and their dependents provided the employee works thirty (30) or more hours each week. If elected, the health insurance coverage begins on the first day of the month following thirty (30) days of employment. The County and the employee share the cost of employee; spouse and dependent coverage under this plan. The proportion paid by the County and employees are determined by the Ogle County Board.

Employee contributions are deducted pre-tax unless specifically declined by the employee. The plan benefit coverage, deductibles, maximums, co-payments, and other details are subject to change.

Dental coverage is available even if health benefits are not elected. Please refer to the plan documents for details on each type of coverage, or contact the Treasurer's office with questions.

An optional eye care discount card is available at the employee's expense, as well as a flexible spending account.

The County shall maintain health insurance policies and programs that are in compliance with the Affordable Care Act (ACA).

The County must follow open enrollment periods as outlined in the various plan documents provided by insurance carriers. The following are open enrollment periods for various benefits:

Benefit	Plan Date	Open Enrollment Period
Health Insurance Plan	August 1	November
Dental	August 1	November
Voluntary Deductions (AFLAC & Boston Mutual)		
Flexible Spending	January 1	November
Deferred Comp (457)	Any time	n/a

Enrollment applications and/or change forms should be completed in the following instances:

1. new employees beginning service with the County
2. employees seeking to add an eligible dependent
3. employees who request to drop a dependent
4. qualifying life event (i.e. marriage, divorce, birth)

Applications and/or change forms are available from the Treasurer's Office. It is the employee's responsibility to notify the Treasurer's Office of any change in dependent status by completing updated enrollment forms. In accordance with the Consolidated Omnibus Budget Reconciliation Act (COBRA), continuation of group health plan coverage is available according to the provisions outlined in Section 11-D.

Specific benefits of the plan are described in insurance brochures available to each employee on the County's intranet or from the Treasurer's Office.

The County shall contribute a percentage of the cost of single health insurance coverage through the County policy when the non –represented employee retires after at least meeting the minimum age and time statutory requirements of the Illinois Municipal Retirement Fund (IMRF) pension fund. This contribution shall continue until the non-represented employee reaches the age at which Medicare coverage begins. This contribution is effective for non-represented employees who retire after December 1, 2008.

Anyone hired by the County on or after 07/16/2019 will not have access to health or dental insurance upon retirement.

5-F. Declining Coverage

Employees eligible for medical insurance coverage, who have access or are covered by insurance policies separate from the County, can decline participation in the County's group insurance plans.

5-G. Life Insurance

An optional payroll deduction life insurance program is also available to full-time and qualified part-time employees. This program offers a variety of term, universal, and whole life policies at the employee's expense.

5-H. Workers' Compensation

County employees are covered under the Illinois Workers Compensation Act. The Act provides for medical care and replacement of wages if an employee sustains an injury arising out of and occurring in the course of the employee's employment with the County. Non job-related illnesses or injuries, or illnesses or injuries not related to the performance of the employee's assigned duties are not covered under the Act.

County workers are covered through the Illinois Counties Risk Management Trust program (ICRMT) which is administered by Claims One. The County pays the full amount of this coverage.

Other policies relating to Worker's Compensation:

- In the case of an emergency, call 911. The employee should go to the nearest hospital emergency room for treatment and then utilize an occupational health facility if additional treatment is necessary.
- As allowable by law, leave of absences related to Worker's Compensation will run concurrent with the provisions of the Family Medical Leave Act.
- An employee has three (3) years from the date of the accident or two (2) years from the date the injured employee last received Workers' Compensation benefits, whichever is later to file a claim.
- Worker's Compensation benefits will start on the third day of missed work as a result of an on the job injury. Day one and day two are paid utilizing the employee's paid time off benefit time. If an employee does not have benefit time, day one and two would be unpaid.
- Any work-related injury or illness (even if the employee is uncertain if the injury or illness is work-related, but suspects it might be work-related) must immediately be reported directly to the employee's supervisor. If the supervisor is not available, the department head or Treasurer must be contacted.
- Failure to immediately report an injury or illness may jeopardize the employee's eligibility for Workers' Compensation benefits.
- Upon notification, the County shall instruct the employee to report to an occupational health facility or physician for an examination or treatment. All medical evaluations by any licensed physician must be submitted to the County Treasurer.
- The County reserves the right to have the employee examined by a licensed physician of its own choice at any time during the period of a Workers' Compensation leave. This examination will be at the County's expense and the physician will submit the results to the County.

- The County may assign an injured employee to a modified duty assignment in accordance with the County's Light Duty/Return to Work Program.
- No employee shall be allowed to return to work without a statement from the treating physician approving the employee's return to work without restrictions, or with restrictions acceptable to the County.
- The County reserves the right to reassign the employee to another position at the same pay and benefits the employee received at the time of the injury.
- During periods of disability, employees are prohibited from any other employment whether paid or unpaid. Doing so may impact their benefits.
- When an employee has been released by a licensed physician to return to work on a modified duty basis, the employee may periodically be requested to return for medical evaluations. For these doctor visits, the employee will be compensated at the employee's current rate of pay only for the period of time necessary for the visit, including reasonable transportation time. The County reserves the right to verify the time of the visit.
- Time taken over and above that which is necessary will be charged to the employee's available sick, personal, or other time off. If the employee does not have any available time, the employee will be compensated only to the extent required by law.

5-I. Disability Coverage (Short and Long Term)

IMRF Disability

IMRF provides two types of disability benefits: (1) temporary, and (2) total and permanent. Temporary disability benefits are paid when a member is unable to perform the duties of any position which might reasonably be assigned by the current IMRF employer. Whenever IMRF awards disability benefits, the initial classification is temporary, regardless of the severity of the disability. Total and permanent benefits are paid after temporary disability benefits have expired and if the member is unable to engage in any gainful activity for any employer. *(Contact the County Treasurer or IMRF Directly for more details.)*

Temporary Disability Benefits are paid for a period of time equal to one-half of an employee's credited service, but not more than 30 months. For example: if an employee has one year of service, six months are payable. With five or more years of service, 30 months of benefits are payable, provided an employee is disabled that long. IMRF disability benefits are not paid for the first 30 consecutive calendar days of disability. Disability benefits begin on the 31st day following the date of disability, provided pay from the employer has stopped.

Total and Permanent Disability Benefits are payable when an employee has exhausted all temporary disability benefits, is unable to engage in any gainful activity whatsoever, and the disability is expected to result in death or be of a long and continued duration.

The entire cost of providing IMRF disability benefits, and the cost of continuing pension credits and death benefits coverage for a disabled member, is paid by the County. Employee contributions are not used to fund disability benefits.

Sheriff's Pension Disability

The Pension Board reviews disability requests based on doctor evaluations and nature of injury.

Workers' Compensation Disability

An employee or his/her survivors are eligible for Workers' Compensation benefits, if death or disability results from an occupational illness or injury. In cases of disability, Workers' Compensation will pay all reasonable medical expenses related to the injury. It will also provide a percentage of the weekly wages earned by an employee.

5-J. Light Duty

Light duty may be available for employees who have duty related injuries. Nothing in this section shall preclude the County from requiring that the employee return to work on a light duty basis if a physician certifies that the employee is capable of performing such light duty.

For payroll processing purposes, an employee working in a light duty capacity needing to attend physical therapy and/or a physician overseeing his/her injury will be considered present for the entire day provided the employee has worked at least $\frac{1}{2}$ of the workday. When a physical therapy or physician appointment is scheduled and the employee works less than $\frac{1}{2}$ of the workday, the employee will be considered present only for the actual hours worked. The employee will then need to use available benefit time (vacation or sick time) to compensate for time not worked.

Light duty is not available for those who have non-duty related injuries. Non-duty related injuries require full duty release.

SECTION 6 - LEAVE POLICIES

Note: *The County will comply with all state and federal acts relative to employment leaves of absence; including those outlined in the following sections.*

6-A. Jury Duty/Witness Duty

All employees shall receive their regular full pay for scheduled work absences due to jury duty up to the equivalent of an employee's workweek. Beyond that time, vacation pay may be substituted for unpaid time. Any payment an employee receives for service as a juror or witness must be returned to the Department Head (less travel expenses (mileage, tolls, parking etc.)). Check stubs for jury duty pay must be turned into payroll with the employee's timesheet as supporting documentation in order to be paid for jury duty.

Employees testifying as a witness at the request of the County or pursuant to a subpoena to matters related to their employment with the County shall also receive full pay for such time in addition to reimbursement for associated travel costs such as tolls, mileage, or parking.

No employee shall receive pay for time away from work while testifying as a witness in a case filed by that employee against the County or any court testimony not related to County business. Additionally, there will be no County reimbursement for travel costs associated with such court proceedings.

Employees called to jury duty or subpoenaed to testify in court or other proceedings should notify their supervisor or his/her designee immediately when such summons or notice is received so that proper arrangements for the employee's absence can be made.

6-B. Maternity/Paternity Leave

An employee may work during the later stages of pregnancy provided that working will not prove injurious to her health. The County will provide reasonable accommodations to support pregnant employees pursuant to the Illinois Human Rights Act, the American's with Disabilities Act, and the Equal Employment Opportunity Commission (EEOC).

The County offers maternity/paternity leave to employees who have been employed for at least one (1) year and who have worked at least 1250 hours during the 12-month period preceding the leave. The eligible employee may take maternity/paternity leave within 12 months of a birth, adoption, or placement of a foster child. This leave will allow a qualified employee up to 12 weeks of leave and will fulfill the County's obligations under the FMLA.

An employee utilizing maternity/paternity leave may utilize available sick time during the 12 week leave. An employee may also utilize other benefit time within the guidelines of those benefits (e.g. vacation, personal days and compensatory time). An employee may take all or part of the maternity/paternity leave without pay if benefit time is exhausted. An employee may take less than 12 weeks of leave, but may not return to work until a fit-for-duty release from their physician is received by the County as, in the case of a mother returning from maternity leave. The employer reserves the right to have an employee see the County's physician to verify ability to return to work.

The Illinois Municipal Retirement Fund (IMRF) offers disability payments for pregnancies. Employees who anticipate maternity leave should contact the Ogle County Clerk for the appropriate forms to submit to IMRF. Failure to notify IMRF may prohibit an employee from receiving disability benefits.

During maternity/paternity leave, the County will continue to share the employee's medical insurance coverage consistent with the County's Health Plan. If the employee is on unpaid family leave, arrangements will be made to collect the employee's share of medical insurance premiums on a monthly basis. To the extent that an employee is able to take paid leave, all benefits will remain the same (e.g. vacation time will be earned; insurance premium payments will be made.)

6-C. Bereavement Leave

All regular full-time and part-time employees who experience a loss in their immediate family shall receive up to three (3) consecutive days off with pay as bereavement leave to arrange and/or attend funeral activities. "Immediate Family" shall be defined as a spouse, fiancé, civil union partner, mother, father, mother-in-law, father-in-law, sister, brother, daughter-in-law, son-in-law, sister-in-law, brother-in-law, grandparents, grandchildren, step-parents, foster parent, or any relative living in the same household with the employee.

In the event of the death of an employee's child (including a son or daughter who is biological, adopted, foster, stepchild, legal ward, or child of a person standing in loco parentis), employees that have been employed for at least 12 continuous months and have worked at least 1,250 hours within the year are eligible for two weeks (10 days) of unpaid bereavement leave to: (1) attend the funeral (or its alternative) of the child, (2) make arrangements necessitated by the death of the child, or (3) grieve the death of the child. Such leave must be taken within 60 days after the date on which the employee receives notice of the death of the child and employees must provide at least 48 hours of advance notice of an intention to take bereavement leave. Reasonable documentation may be requested by the County for such leave. An employee may elect to substitute available paid leave for unpaid bereavement leave. Bereavement leave shall run concurrently with FMLA leave, when applicable.

In the event of the death of an extended family member, a regular, full-time and part-time employee may be permitted to be absent from his/her job for one (1) workday with Department Head approval and receive regular straight-time pay. For purposes of this section, "extended family" shall include aunts, uncles, and cousins.

Time off for attendance at a funeral for non-immediate family members and others or if additional time is needed may be granted utilizing paid time off or unpaid leave.

At the discretion of the Department Head, managers of collective bargaining staff bereavement leave shall be reflective of the same terms and conditions as agreed in the collective bargaining agreement.

6-D. Military/Reserve Training Leave

It is the intention of the County to follow all applicable federal and state employment laws related to military leave.

1. Any regular employee who presents official orders requiring attendance for a period of training or other active duty as a reserve member of the United States Armed Forces, including the Illinois National Guard, shall be given a leave of absence without pay, for the period required for such training or other active duty in accordance with federal Law. Employees on military leave may substitute their accrued time off for any unpaid leave and adhere to the following guidelines:
2. Employees must provide the County with at least 30 days advance written notice prior to the start of leave for military service except in cases of national emergency. Such notice must include, without limitation, a copy of the employee's orders. Upon return to the County from military service, employees must submit a statement signed by an appropriate military official indicating the time spent in military training and/or service.
3. Employees who are members of the National Guard or the US Armed Services Reserves may be entitled to leave with pay when called into service by the President of the United States as provided by law.
4. During a military leave of less than 31 days, an employee is entitled to continued group health plan coverage, under the same conditions as if the employee had continued to work. For military leaves of more than 31 days, an employee may elect to continue his/her health coverage for up to 24 months of uniformed service, but may be required to pay all or part of the premium for the continuation of coverage.

The County recognizes the importance of military service and the commitment of the National Guard members and reservists employed by the County and shall grant military leave in accordance with state and federal law.

Members of the National Guard or Reservists who have an advance schedule of monthly drills will provide that to their supervisor along with any other information which would prove helpful in scheduling for the employee's absence. The supervisor will forward the information to the department head.

Prior to departure, the employee must provide certain information to his/her supervisor:

- The name of the employee's reserve unit
- The phone number where the employee can be reached

Employees who are called to active duty are required to give immediate written notice and a copy of their orders with a projected release date from active duty to their supervisor. This paperwork will be forwarded to the Treasurer's Office.

Future Scheduling: Weekend drill and annual training exercises will qualify for Military Leave with Pay. While an employee is on military leave with pay, all benefits to the employee remain the same. The employee continues to accrue sick and annual leave and will continue to be enrolled in the County's health plan.

Employees will not be asked or required to find a replacement for their scheduled shifts when taking leave for military purposes.

6-E. School Conference and Activity Leave

Pursuant to 820 ILCS 147, School Conference and Activity Leave Act, all regular, full and part-time employees, who are parents of school children from kindergarten through twelfth (12th) grade, are eligible to use up to eight (8) hours of unpaid time off per school year, per child, to attend necessary educational conferences or activities at their children's school, if the employee is unable to meet with educators because of a work conflict; or, if the activity cannot be scheduled during non-work hours. No more than four (4) hours of school visit leave may be taken on the same day.

School Conference and Activity Leave is unpaid. Employees are not eligible for this leave until the employee has exhausted all accrued vacation leave, personal leave, compensatory leave, and any other leave that may be granted to the employee except sick leave and disability leave.

Before attending a school conference or activity, the employee must provide a written request for leave at least seven (7) days in advance. In emergency situations, no more than 24 hours is required.

An employee who utilizes this leave may choose the opportunity to make up the time on a different day. An employee is not required to make up the time taken; but, if an employee does not make up the time, the employee will not be compensated for the leave. An employee who does make up the time will be paid the same rate as paid for normal working time. The County will make a good faith effort to permit an employee to make up the time; but, if no reasonable opportunity exists, the employee will not be paid for the time.

The employee must submit a completed Illinois Department of Labor School Visitation Form (Appendix J), with the required school administrator's signature, to their department head following the school visit. Failure to submit the verification document within two (2) days of the visit may subject the employee to discipline for an unexcused absence from work.

6-F. Employee Blood Donation Leave

The County will comply with provisions relative to the Employee Blood Donation Leave Act (820 ILCS 149). All regular, full-time employees may be granted one (1) hour or less of paid leave time every 56 days or more for the purpose of donating blood in accordance with appropriate medical standards established by the American Red Cross, America's Blood Centers, the American Association of Blood Banks, or other national recognized standards.

Employees must submit a written request for leave with their supervisor in advance. Documentation of the proposed blood donation is required for approval. Documentation should be submitted by the employee to his/her supervisor with as much advance notification as possible. The medical documentation may consist of a written statement from the blood bank indicating that the employee has an appointment to donate blood.

An employee will not be required to use accumulated sick or vacation benefit time for the period used to donate or attempt to donate blood.

The employee must submit a written statement from the blood bank confirming that the employee kept their appointment and attempted to donate blood in order to be eligible for paid leave.

If the employee does not keep his or her appointment with the blood bank, the employee will not be compensated for the leave. Failure to submit confirmation that the employee kept his or her appointment to donate blood, within two (2) days of the appointment date, may subject the employee to discipline for an unexcused absence from work.

The one (1) hour period may be retained by the employee if the attempt to donate blood is unsuccessful, as determined by the blood bank.

6-G. Voting Leave

Employees are encouraged to vote in national, state, and local elections. If voting within the time limits of an election is a problem due to working hours, employees shall consult with their immediate supervisor to make arrangements.

6-H. Family Medical Leave Act

This section briefly summarizes employee rights and regulations under the Family and Medical Leave Act. The provisions of the Family Medical Leave Act will run concurrent with Worker's Compensation and other paid or unpaid medical leaves as approved by the County.

Basic Leave Entitlement

Employees may be eligible to take up to twelve (12) weeks of unpaid family/medical leave within a rolling 12-month period and be restored to the same or an equivalent position upon return provided that the employee has worked for the County for at least twelve (12) months and worked at least 1250 hours in the last twelve (12) months. The 12 months or 52 weeks need not have been consecutive. Separate periods of employment will be counted, provided that the break in service does not exceed seven (7) years.

Separate periods of employment will be counted if the break in services exceeds seven years due to National Guard or reserve military service obligations or when there is a written agreement stating the employer's intention to rehire the employee after the service break. For eligibility purposes, an employee will be considered to have been employed for an entire week even if the employee was on the payroll for only part of a week or if the employee is on leave during the week.

Reasons for Basic Leave

1. The birth of a child and in order to care for such child
2. The placement of a child with the employee for adoption or foster care
3. To care for a spouse, son, daughter, or parent ("covered" family member) with a serious health condition
4. Because of the employee's own serious health condition which renders the employee unable to perform the functions of the employee's position

Leave because of reasons one and two above must be completed within the rolling twelve (12) -month periods beginning on the date of birth or placement. In addition, spouses employed by the County who request leave because of reasons one or two or to care for an ill parent may

only take a combined aggregate total of twelve (12) weeks leave for such purposes during any rolling twelve (12) -month period.

Military Family Leave Entitlement

If an employee is eligible, the employee may use the twelve (12) -week Family Medical Leave entitlement to take military family leave. This leave may be used to address certain qualifying exigencies related to the active duty or call to active duty status in the National Guard or Reserves. It may also be used when a member of the regular or reserve components of the Armed Forces is deployed to any foreign country. This leave applies to a spouse, son, daughter, or parent or if the spouse, son, daughter, or parent, or “next of kin,” is a member of a regular component of the Armed Forces.

Qualifying exigencies may include:

1. Attending certain military events
2. Arranging for alternative childcare
3. Addressing certain financial and legal arrangements
4. Attending certain counseling sessions
5. Addressing issues related to short-notice deployment
6. Spending time with a covered family member who is resting and recuperating
7. Attending post-deployment briefings

An employee may also be eligible for up to 26 weeks of leave to care for a covered service member during a single twelve (12)- month period. This single twelve (12)- month period begins with the first day the employee takes the leave. A covered service member includes: a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the service member medically unfit to perform his or her duties for which the service member is undergoing medical treatment, recuperation, or therapy or is in outpatient status; or is on the temporary disability retired list.

Employees may not be granted family medical leave to gain employment or work elsewhere, including self-employment. If an employee misrepresents facts in order to be granted family medical leave, the employee may be subject to immediate termination.

FMLA forms can be found at <https://www.dol.gov/whd/fmla/2013rule/militaryForms.htm>.

Notice of Leave

If the family medical leave is foreseeable, the employee must give the County at least 30 days’ notice in accordance with the usual procedure for requesting a leave of absence. Failure to provide such notice may be grounds for delay of the leave. Where the need for leave is not foreseeable, the employee is expected to notify the County as soon as practicable, and absent unusual circumstances, in accordance with the County’s normal leave procedures.

Medical Certification - Leave for Employee's Own or a Covered Family Member's Serious Health Condition

If the employee is requesting leave because of the employee's own or a family member's serious health condition, the employee and the relevant health care provider must supply appropriate medical certification. The medical certification must be provided within fifteen (15) days after it is requested, or as soon as reasonably possible under the circumstances. Failure to provide requested medical certification in a timely manner may result in denial of leave until it is provided. Any fees associated with the initial certification, are the responsibility of the employee. The County, at its expense, may require an examination by a second health care provider designated by the County, if it reasonably doubts the medical certification initially provided. If the second health care provider's opinion conflicts with the original medical certification, the County, at its expense, may require a third, mutually agreeable health care provider to conduct an examination and provide a final and binding opinion. The County may also require medical recertification periodically during the leave and employees may be required to present a fitness for duty verification upon their return to work following a leave for the employee's own illness specifying that the employee is fit to perform the essential functions of the job.

Certification for a Qualifying Exigency

If the employee is requesting leave because of a qualifying exigency arising out of a covered family member's active duty or call to active duty status, the employee must supply a copy of the covered military family member's active duty orders or other documentation issued by the military indicating that the covered military members is on active duty or call to active duty status in support of a contingency operation or when the covered family member of the regular or reserve components of the Armed Forces is deployed to any foreign country (documentation should include the dates of the active duty service). The County may also request additional information pertaining to the leave.

Certification for Service Member Family Leave

If an employee is requesting leave because of the need to care for a covered service member with a serious injury or illness, the County may require the employee to supply certification completed by an authorized health care provider of the covered service member. In addition, the County may also request additional information pertaining to the leave.

Substitution of Paid Leave

By law, family medical leave is unpaid leave. The County will substitute unpaid leave by utilizing sick time. If sick time exhausts, earned vacation will be utilized. The use of paid leave does not extend the leave period. In addition, if an employee is eligible for any additional paid leaves, such as short term or long term disability or workers' compensation, these leaves will also run concurrently with family medical leave and will not extend the leave period. When using paid leave in conjunction with family medical leave, employees must comply with the requirements of the applicable paid leave policy.

Benefits during Leave

During an approved family medical leave of absence, the County may maintain the employee's health benefits as if the employee continued to remain actively employed. If the leave is unpaid leave, the

employee will be required to reimburse the County for their portion of the premium expenses. While on unpaid leave, the employee must continue to make health care premium payments to the Treasurer's Office. If the payment is more than thirty (30) days late, the employee's healthcare coverage may be dropped for the duration of the leave. Please contact the Treasurer's Office for additional FMLA policy questions.

Intermittent Leave

Leave because of a serious health condition, to care for a service member with a serious injury or illness or because of a qualifying exigency may be taken intermittently (in separate blocks of time due to a single covered health condition) or on a reduced leave schedule (reducing the usual number of hours an employee works per workweek or workday) if necessary. If leave is unpaid, the County will reduce the employee's salary based on the amount of time actually worked. In addition, while the employee is on an intermittent or reduced scheduled leave, the County may temporarily transfer the employee to an available alternate position, which better accommodates the recurring leave and which has equivalent pay and benefits. A fitness for duty certification may be required to return from an intermittent absence if reasonable safety concerns exist concerning the employee's ability to perform job duties.

Job Restoration

If the employee wishes to return to work at the expiration of the leave, the employee is entitled to return to the same position or to an equivalent position with equal pay, benefits, and other terms and conditions of employment. If the employee takes leave because of the employee's own serious health condition, the employee may be required to provide medical certification that the employee is fit to perform the essential functions of the job. Employees failing to provide the certification will not be permitted to resume work until it is provided.

6-I. Leave of Absence without Pay

Unpaid leaves of absence may be granted by Department Heads to employees who have used their accumulated sick leave for continued sickness or disability or for other good cause shown by the employee. Whenever possible, requests are to be made giving notice of 30 days or more. Unpaid leaves of absence will be considered during times that an employee does not have time remaining in their benefit banks.

The following guidelines provide an outline for requesting a leave of absence without pay:

- A regular, full-time, non-orientation/introductory employee may request a leave of absence for good cause by completing a Leave of Absence form (see Appendix F). Good cause may include, but is not limited to, injuries which render the employee temporarily unable to perform his or her job (which exceeds the FMLA leave period), a reasonable accommodation for an employee's disability where it does not pose an undue hardship, to travel pursuant to an employee's involvement in his/her professional organization as a high ranking member of the group, or other personal reasons. The request must be made in writing to the employee's supervisor, who will forward the request to the Department Head stating the reason(s) for the request, why the request should be granted or denied, and the date when the leave is to commence and

terminate. The determination of whether the reason for the request does in fact constitute good cause is at the determination of the Department Head.

- Employees applying for a leave of absence must be aware that any position in the County is subject to elimination. Absolute assurance of reinstatement, therefore, cannot be given. Reinstatement shall always depend upon the needs of the County as determined by the Department Head in conjunction with the Personnel and Salary Committee.
- Employees seeking continuation of IMRF service credits during the leave must request approval from the Ogle County Clerk and Treasurer and the Department Head PRIOR to taking the leave of absence. Employees will be responsible for all contributions required by IMRF during this leave according to the requirements of the pension fund.
- An employee, once granted a leave of absence, shall not be entitled to the accrual of benefits for the duration of the leave. An employee may choose to continue participation in the group health and/or life insurance plans at the expense of the employee. This payment shall be made in full prior to the leave or he/she may make arrangements to pay the total premium amount by the 20th of each month while they are on leave.
- A regular employee returning from an unpaid leave of absence will have his/her anniversary date extended by the same length of time the employee was on leave without pay.
- Failure to return from a leave of absence will result in voluntary termination and repayment of the County Board's portion of insurance premiums paid by the County Board during the course of the leave.

6-J. Illinois Unpaid Leave Due to Gender, Domestic and Sexual Violence (VESSA)

Basis of Leave

Basis of leave will provide up to twelve (12) weeks of unpaid leave from work on an intermittent or reduced work schedule basis to an Illinois employee who is a victim of gender, domestic or sexual violence (or who has a family or household member who is a victim of gender, domestic or sexual violence). Family or household member may include those related by blood or by present or prior marriage, or who share a son or daughter, to address gender, domestic or sexual violence if the employee is:

- Seeking medical attention for, or recovering from, physical or psychological injuries caused by gender, domestic or sexual violence to the employee or the employee's family or household member;
- Obtaining services from a victim services organization for the employee or the employee's family or household member
- Obtaining psychological or other counseling for the employee or the employee's family or household member;
- Participating in safety planning, temporarily or permanently relocating, or taking other actions to increase the safety of the employee or the employee's family or household member from future gender, domestic or sexual violence or ensure economic security; or
- Seeking legal assistance or remedies to ensure the health and safety of the employee or the employee's family or household member, including attending, preparing for or participating in

any civil or criminal legal proceeding related to or derived from gender, domestic or sexual violence.

“Family or household member” means a spouse, party to a civil union, parent, son, daughter, and persons jointly residing in the same household whose interests are not adverse to the employee as it relates to the gender, domestic or sexual violence. “Family or household member” may also include those related by blood or by present or prior marriage, or who share a son or daughter.

"Parent" means the biological parent of an employee or an individual who stood in loco parentis to an employee when the employee was a son or daughter. "Son or daughter" means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is under 18 years of age, or is 18 years of age or older and incapable of self-care because of a mental or physical disability.

Period of Leave

Employee shall be entitled to a total of 12 workweeks of unpaid leave during any 12-month period. (This policy does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under or is in addition to the unpaid leave time permitted by, the federal Family and Medical Leave Act.)

Existing Leave

The employee may use any paid or unpaid leave provided by the County for family or medical leave.

Notice Required

The employee shall provide the County with at least 48 hours' advance notice of the employee's intention to take the leave, unless providing such notice is not practicable.

When an unscheduled absence occurs, the County will not take any action against the employee if the employee, within a reasonable period after the absence (generally defined herein as 15 days) provides certification as shown under the next section.

Certification

The County may require the employee to provide certification to the County that:

- The employee or the employee's family or household member is a victim of gender, domestic or sexual violence; and

- The leave is for one of the purposes set forth in “Basis of Leave” above.

The employee shall provide such certification to the County within a reasonable period after the County requests certification. An employee may satisfy the above certification requirement by providing to the County a signed and dated statement of the employee, and upon obtaining such documents the employee shall provide:

- documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee or the employee’s family or household member has sought assistance in addressing gender, domestic or sexual violence and the effects of the violence;
- a police or court record; or
- other corroborating evidence.

Confidentiality

All information provided to the County, including a statement of the employee or any other documentation, record, or corroborating evidence, and the fact that the employee has requested or obtained leave pursuant to this policy, shall be retained in the strictest confidence by the County, except to the extent that disclosure is: (1) requested or consented to in writing by the employee; or (2) otherwise required by applicable Federal or State law.

Restoration to Position

In general, an employee who takes leave under this policy shall be entitled, on return from such leave:

- to be restored by the County to the position of employment held by the employee when the leave commenced; or
- to be restored to an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment.

Maintenance of Health Benefits

Except as provided under “Loss of Benefits” below, during any period that an employee takes leave under this policy, the County shall maintain coverage for the employee and any family or household member under any group health plan for the duration of such leave at the level and under the conditions coverage would have been provided if the employee had continued in employment continuously for the duration of such leave.

Loss of Benefits

The taking of leave under this policy shall not result in the loss of any employment benefit accrued prior to the date on which the leave commenced.

However, the employee is not entitled to:

- the accrual of any seniority or employment benefits during any period of leave; or
- any right, benefit, or position of employment other than any right, benefit, or position to which the employee would have been entitled had the employee not taken the leave.

Reporting to the County

The County may require an employee on leave under this policy to report periodically to the County on the status and intention of the employee to return to work.

Failure to Return from Leave

The County may recover the premium that the County paid for maintaining coverage for the employee and the employee's family or household member under such group health plan during any period of leave under this policy if: (1) the employee fails to return from leave under this policy after the period of leave to which the employee is entitled has expired; and (2) the employee fails to return to work for a reason other than: (a) the continuation, recurrence, or onset of gender, domestic or sexual violence that entitles the employee to leave; or (b) other circumstances beyond the control of the employee.

The County may require an employee who claims that the employee is unable to return to work because of a reason described in (I) or (II) above to provide, within a reasonable period after making the claim, certification to the County that the employee is unable to return to work because of that reason.

An employee may satisfy the certification requirement of clause by providing to the County:

- a sworn statement of the employee;
- documentation from an employee, agent, or volunteer of a victim services organization, an attorney, a member of the clergy, or a medical or other professional from whom the employee has sought assistance in addressing gender, domestic or sexual violence and the effects of that violence;
- a police or court record; or
- other corroborating evidence.

Nondiscrimination

The County will not discriminate or otherwise harass or retaliate against any employee with respect to the compensation, terms, conditions or privileges of employment because the individual is or is perceived to be a victim of gender, domestic or sexual violence; attended, participated in, prepared for, or requested leave to attend, participate in, or prepare for a criminal or civil court proceeding relating to an incident of gender, domestic or sexual violence of which the individual or a family or household member was a victim; or requested an adjustment to a job structure, workplace facility, or work requirement, including a transfer, reassignment, or modified schedule, leave, a changed telephone number or seating assignment, installation of a lock, or implementation of a safety procedure in response to actual or threatened gender, domestic or sexual violence; or the workplace is disrupted or threatened by the action of a person whom the individual states has committed or threatened to commit gender, domestic or sexual violence against the individual or the individual's family or household member.

Reasonable Accommodations

Within the provisions of VESSA, a reasonable accommodation will be made for a qualified employee or applicant when there are limitations resulting from circumstances that relate to being a victim of gender, domestic or sexual violence or a family or household member being a victim of gender, domestic or sexual violence. Reasonable VESSA accommodations may include adjustment to a job structure, workplace facility, or work requirement, including transfer, reassignment, or modified schedule, leave, a changed telephone number or seating assignment, installation of a lock, or implementation of a safety procedure" in response to an actual or perceived threat. assistance in documenting gender, domestic or sexual violence that occurs at the workplace or in a work-related setting. Employees are required to provide the same certification for an accommodation request as for that of a leave request.

SECTION 7 - ADMINISTRATIVE POLICIES

7-A. Attendance-Notification of Absence

Employees shall report promptly at the designated starting time ready to begin their assigned duties. In the event that an employee is unable to report for work due to illness or other emergency, they must verbally or through confirmed text message inform their supervisor as soon as possible and prior to the start of their shift. If a text confirmation is not returned, the employee must verbally contact their supervisor. Email is not an acceptable means of reporting an absence. Any employee who is absent three (3) consecutive days without contacting the County will be considered to have resigned from County service.

Employees must request permission from their supervisor before leaving early. Failure to provide proper notice as described above will be considered an unreported absence, and may result in disciplinary action, up to and including termination. These policies are in place for the employee's well-being and safety as well.

Documentation may be required for any absence, regardless of length. The County requires a return to work release from a treating physician for any illness or injury lasting more than three (3) days, prior to allowing an employee to return to work. Frequent and/or excessive absences are grounds for disciplinary action, up to and including, termination.

7-B. Tardiness

Ogle County expects all employees to report to work on time as scheduled but recognizes that, occasionally, employees cannot avoid being tardy for work. If an employee realizes that he or she will be late for work, the employee must notify his/her supervisor as soon as possible. Chronic tardiness, however, will not be tolerated. If an employee is habitually tardy; he/she may be subject to discipline, up to and including, termination, unless otherwise noted.

7-C. Working Hours, Meal Periods, and Breaks

Working Hours

The regularly scheduled working hours of full-time County Courthouse employees are 35 hours per week.

This policy establishes routine hours of work based on whether employees work in the office, field, or in other departments except as otherwise provided by a labor agreement or a written contract of employment.

Shift workers and part-time personnel shall work a schedule determined by the department head.

Meal Periods (820 ILCS 140/3)

An employee who works 7 1/2 continuous hours or more shall be provided one (1) unpaid lunch period of one hour which should be taken no later than five (5) hours after beginning work in order to be

compliant with the Illinois Department of Labor. Schedules and lunch periods may be staggered to allow for continuous staffing of County offices. Employees should not work through lunch periods and need to step away from their work area when taking their lunch break. An employee's disregard for meal and rest period guidelines is handled through the disciplinary process.

Regular Day

Courthouse hours are from 8:30 A.M. to 4:30 P.M., Monday through Friday. The regular work week is 35 hours per week. A meal break shall be arranged, and shall be no more than one hour. Break time is scheduled at the discretion of the Department Head and shall not exceed twice a day for more than a total of 30 minutes per day.

7-D. Dress Code

Employees are representatives of the County and, as such, have a responsibility to maintain a professional appearance. In the business setting, reasonable dress standards and good grooming help enhance the County's image. Every employee is expected to dress appropriately and all clothing should be neat, clean and in accordance with departmental policies.

A neat professional appearance is a requirement of the County. It is expected that all employees will exercise good judgment and dress appropriately for their jobs. These are the factors that should be taken into consideration when determining appropriate dress:

- The nature of the work
- Safety considerations, such as necessary precautions when working near machinery or hazardous work areas (employees will be required to wear proper safety equipment at all times, without exception for any reason)
- The nature of the public contact, if any, and the normal expectations of outside parties with whom the employee has contact with

The County recognizes the benefits of business casual dress and the positive effects it can have on productivity and employee morale by creating a more comfortable work environment. Unless dictated by a line of business uniform or bargaining agreement, business casual attire shall be worn Monday through Friday depending upon the nature of the work.

The dress code does not allow for jeans with holes, clothes with writing or revealing articles of clothing.

Department heads are responsible for monitoring and enforcing the dress code policy. If an employee's attire is questionable, the department head will hold a private discussion with the employee regarding the inappropriateness of the attire. If an obvious policy violation occurs, the employee will be sent home immediately, instructed to return dressed in more appropriate clothing, and placed on authorized leave without pay for the period absent from work, depending on their exempt/non-exempt status.

When an employee's dress does not comply with established standards, the normal response should be to discuss the matter with the employee. If continued counseling fails to bring the desired response, the supervisor may initiate disciplinary action.

Repeated violations of the dress policy will result in disciplinary action in accordance with the County's progressive discipline policy. Discretion and professional judgment should always be exercised when dressing for casual days.

Some departments may have uniforms where the cost of such are budgeted within each department. As such, departmental policies or collective bargaining agreements related to dress code would supersede this policy.

7-E. Inclement Weather

In an effort to provide for the safety of Ogle County employees, the following procedures related to office closings shall be followed. The intent of the policy is to address how decisions will be made for the closing of County offices related to inclement weather or building security issues. This policy also addresses employee compensation during office closings.

Overnight Weather Events:

- In the event of a weather emergency, the Sheriff, County Engineer, Presiding Judge and County Board Chairman will jointly make the decision regarding the closing of County Offices. The decision will be made no later than 6:30 a.m.
- The decision regarding the closing of county offices will be conveyed to the listed Department Heads as quickly as possible.
- The Sheriff's Office shall notify the County Clerk, Health Department Administrator and Coroner.
- The Presiding Judge shall notify the States Attorney, Circuit Clerk, Probation Director and other judges.
- Upon notification by the Sheriff's Department, the County Clerk shall notify the County Assessor, Treasurer and Animal Control Department.
- Upon notification by the Sheriff's Department, the Health Department Administrator shall notify the Zoning Administrator and Solid Waste Department Director.
- Each Department Head or designated contact shall have the responsibility of notifying their respective staffs.
- Sheriff's Department shall be responsible for notifying the local media.
- The following media will be contacted: Rockford Televisions stations 13, 17, 23, and 39. Radio Stations WRHL (1060 AM - Rochelle) and WIXN (1460 AM - Dixon).

Daytime Closings:

- In the event the offices need to be closed during the work day from weather conditions or a security issue, this information will be communicated to the Judicial Center and Old Court House Department Heads by the Bailiffs. The Sheriff's Department will notify the Pines Road Department Heads.
- Announcements regarding the cancellation of County Board meetings, committee meetings or other related county functions will be at the call of the Board Chairman.
- Each Department Head or designated contact shall have the responsibility of notifying their respective staffs.

Compensation

- In the event the County Offices are closed (or closed early) for weather or security issues, non-represented employees shall receive their normal pay and will not be required to use accumulated leave time. Employees who are part of a labor contract shall follow the terms of the labor contract. Non-represented employees that are required to continue work, as part of their job descriptions, shall receive personal time equal to the number of hours the County Offices are closed, to be used during the calendar year, at the discretion of the Department Head.

7-F. Use of County Motor Vehicles, Equipment and Property

County vehicles, equipment, and supplies may be used only for authorized County purposes. No County equipment or supplies may be removed from County premises for personal use.

Accidents can occur in any work environment. Employees are expected to use any County equipment or property with care. Make sure to review instructions for use before using a piece of equipment. Should County equipment be damaged it is expected that employees will immediately report the situation to a supervisor.

Intentional or negligent damage to equipment, furniture, or structures – regardless of one's state of mind – may result in disciplinary action, up to and including, termination.

7-G. Cell Phones and Similar Electronic Devices While Driving

As of January 1, 2014, the State of Illinois prohibits the use of hand-held devices while driving. Talking is allowed as long as the driver is using a hands free device, such as a headset or speaker phone built into the car. Drivers violating this law are subject to State fines.

Cellular phone usage applies to any device that makes or receives phone calls, leaves messages, sends text messages, surfs the Internet, or downloads and allows for the reading of and responding to email whether the device is County-supplied or personally owned.

While on County business, the County requires employees to abide by all state, local, and federal laws mandating the use of any cell phone or similar device while driving. An employee who uses a County-supplied device or County-supplied vehicle or equipment, is prohibited from using a hand held cell phone or similar device while driving, whether the business conducted is personal or County related.

This prohibition includes receiving or placing calls, text messaging, surfing the Internet, receiving or responding to email, checking for phone messages, or any other purpose related to the County, elected officials, residents, contractors, volunteer activities, meetings, or civic responsibilities performed for or attended in the name of the County; or any other County or personally related activities not named here while driving.

7-H. Reimbursement Procedures for Work Related Travel/M meal Expenses

Employees traveling on business for the County will be reimbursed for reasonable out-of-pocket expenses in compliance with the Local Government Travel Expense Control Act and applicable local resolutions or ordinances, plus effective January 1, 2019, in accordance with the amended Illinois Wage Payment and Collection Act to impose an affirmative duty to reimburse employees for all necessary expenditures incurred by the employee within the employee's scope of employment and directly related to services performed by the employer. Necessary expenditures mean "all reasonable expenditures required of the employee in the discharge of employment duties and that inure to the primary benefit of the employer. It is the responsibility of each employee to understand and comply with the business expense policy prior to submitting expenses for payment. The County may not require employees to submit expenses less than 30 days after incurring them and may not require a receipt or otherwise produce a receipt or other documentation, the department must accept the employee's own signed statement in lieu of a receipt.

- Workshops, continuing education, in-service hours, conferences, etc., must have prior approval by the Department Head if the employee is to go during scheduled work hours or wants reimbursement.
- The County-owned vehicle, if applicable should be used for departmental travel whenever possible. When a personal vehicle is used, mileage reimbursement will be paid in accordance with Ogle County Vehicle Use Policy.
- The Department Head shall ensure that employees using personal vehicles shall have a valid Illinois driver's license and adequate liability insurance coverage, as required by State law and the Ogle County Motor Vehicle Driving Policy (R-2012-1012).
- While in work status, the use of safety belts is required by all employees. Smoking and the use of alcohol or illegal drugs in departmental vehicles or operating the vehicle under the influence of such are strictly prohibited.
- Compensation for time worked shall be reviewed and approved by the Department Head and shall be in accordance with Hours of Work/Time Off, of the Ogle County Personnel Policies and Benefits Manual, as amended from time to time.
- A completed Monthly Expense Sheet is required for reimbursement of all travel expenses, and must be approved by the Supervisor and/or Department Head.
- Original Agenda and the employee's signed statement of expenditure are required for Reimbursable Travel Expenses, which may include:
 - Mileage
 - Lodging expenses
 - Registration fees
 - Parking fees and tolls
 - Meals per schedule in this policy
 - If overnight, meals not included in registration fees
 - Safe arrival phone call
 - Business related cab fees/public transportation
 - Meals not covered by registration expenses are reimbursed based on actual costs incurred, the following not to exceed:

- Breakfast • \$10.00
- Lunch • \$15.00
- Dinner • \$25.00

- Travel expenses *shall not* include the purchase of alcoholic beverages or other personal items.
- Reimbursement of other necessary travel related expenses shall be handled on a case by case basis. The employee should consult first with the Department Head, if possible, before incurring such expenses.
- As a general rule, advance payments and exceedances of the rates listed above will not be made unless extenuating circumstances exist. These requests will be considered on a case-by-case basis and require Department Head and the approval of the respective department committee chairperson.
- A Supervisor/Department Head may deny reimbursement if the employee's purchase exceeds the guidelines set by the employer's expense reimbursement policy, though the policy may not provide for *de minimis* reimbursement or no reimbursement at all. Moreover, a Supervisor/Department Head may not deny reimbursement if the Supervisor/Department Head already authorized or required the particular expenditure, even if the reimbursement would otherwise violate or exceed the employer's policy. See 820 ILCS 115/9.5

7-I. Extra Duties

If a Non-Exempt (hourly) employee chooses to work for the County in a capacity different from his or her normal schedule, outside of normal work hours, the employee will be compensated at least his or her straight hourly rate. If the employee works more than 40 hours during the work week, in any combination of hours accumulated from either position, the employee will be paid at least time and one half of his or her normal hourly rate for the overtime hours. The department responsible for assigning the extra duties shall also be responsible for the associated compensation and/or overtime.

7-J. Outside Employment

No employee shall be employed by an employer other than the County, nor shall he or she contract for or accept anything of value in return for services, nor shall he or she otherwise be self-employed for remuneration, without the prior written approval of the employees' immediate supervisor and the department head.

An employee's request for such approval shall not be arbitrarily denied. If an employee desires to hold an outside job, including self-employment, the employee shall apply in writing to his/her immediate supervisor for approval. Such application shall include the name of the secondary employer, the nature of the outside work, and the standard work schedule of the outside work.

Each department head reserves the right to prohibit any outside employment if any of the following conditions apply or develop (this list is not all-inclusive):

- Where the nature or place of employment might bring disfavor on Ogle County
- Where secondary employment would involve the employee's appearance in County uniform involve use of County equipment, or in any manner be considered as a conflict of interest with the employee's position at the County
- Where it appears that secondary employment has an adverse effect on the employee's attendance records
- Where secondary employment impairs the employee's ability to discharge the duties and responsibilities of his/her County job
- Where an employee might be considered to be using his/her County position to influence the outside employment
- Where any outside employment could present an actual or potential conflict of interest to the County and/or its reputation or business interest

If outside employment, including self-employment, has previously been approved or permitted by the County, and if it later appears that such outside employment may constitute a conflict of interest or may be infringing upon an employee's ability to perform their assigned duties for the County, then the County reserves the right to require an employee to discontinue such outside employment, including self-employment, as a condition of continued employment by the County.

Employees may not engage in outside business activities while on duty nor may County property be used for non-County business.

Employees of the County shall not have a financial interest either directly or indirectly in any contract or business with the County (50 ILCS and 745 ILCS) (5 ILCS 420/4A-101).

Employees who engage in secondary employment shall do so only with the understanding and acceptance that their primary duty, obligation, and responsibility is to the Ogle County. County employees may be subject to call in assignments, or overtime duty; no secondary employment may infringe upon, limit, or interfere with this obligation.

Employees must be covered by worker's compensation insurance by their secondary employer. Self-employed employees who have secondary insurance benefits must provide proof of insurance to the County and the information will be kept on file. A copy of all requests for outside employment, whether approved or denied, shall be forwarded to the Department Head to be placed in the employee's personnel file.

7-K. Loss of Personal Items

The County shall not be liable for the loss or theft of any personal items brought to the workplace.

7-L. Workplace Inspections

Subject to applicable law, the County reserves the right to (a) search all County property, including all employee desks, files, workstations, and lockers; (b) make reasonable searches of employee property

brought into the workplace; (c) investigate alleged violations of County policy if a County official has a reasonable, legitimate work-related suspicion of improper conduct, including, but not limited to, the following:

- Theft, removal, or damage of County or vendor property
- Workplace substance abuse
- Workplace violence
- Violation of company policies and rules
- Any other illegal activity

These inspections/investigations may be conducted during or outside of working hours, in the presence or absence of the employee, and with or without notice. Only County-authorized locks may be placed on any County property. Unauthorized locks may be removed by the County, without notice.

All employees are expected to cooperate with any County inspection/investigation. Refusing to cooperate, providing false information, or omitting information may result in disciplinary action, up to and including, termination. Additionally, if a search produces material(s) in violation of this or any other County policy, the County may take disciplinary action against the employee deemed to be in possession of the material, up to and including, termination. In addition, any illegal acts committed by employees may be reported to the appropriate law enforcement agency.

7-M. Residency Requirements

On call employees of the County must live within a 10-mile radius of the County. All other employees are encouraged to reside in the County but are not required to do so unless cited in an employment contract.

SECTION 8 - COMMUNICATION POLICIES

8-A. Cell Phone Use

Personal cellular telephones and texting must be kept to a minimum unless there is an emergency during work time. Cell phone use should not impact employee productivity.

Telephone (including County-issued cellular phones), fax, and voicemail services are business tools. While at work, employees are expected to exercise the same discretion in using personal cellular phones, tablets, iPads, and other handheld electronic devices as is expected for the use of all County devices and equipment. In the remainder of this policy, these devices are collectively referred to as “handheld devices”. As a general rule, County-issued handheld devices should not be used for excessive non-business purposes.

Handheld Device Guidelines

Excessive use of these handheld devices during the workday can interfere with employee productivity and be distracting to others. A reasonable standard is to limit personal calls during work time to no more than a few per day as needed. Flexibility will be provided in circumstances demanding immediate attention. A failure to limit personal calls may result in disciplinary action, up to and including, termination. Additionally, the sound function of handheld devices should be turned off or placed on vibrate mode during working hours. When in meetings, handheld devices should always be turned on vibrate mode unless monitoring an emergency situation. This guideline applies to all handheld devices during working hours, whether supplied by the County or personally owned.

Accessing the internet and texting should be reserved for break times. The use of blue-tooth or other types of phone headsets (not work-related) during work time is prohibited. The County will not be liable for the loss of any personal cell phone brought into the workplace.

Unless previously authorized to do so, non-exempt employees shall not conduct any County business outside of work hours, including but not limited to, work on County issued or personal electronic devices (including but not limited to tablets, computers, smart phones, I-Pads, and like devices). Failure to obtain prior approval for overtime may result in disciplinary action, up to and including, termination.

Cell Phones and Similar Electronic Devices While Driving

As of January 1, 2014, the State of Illinois prohibits the use of hand-held devices while driving. Talking is allowed as long as the driver is using a hands free device, such as a headset or speakerphone built into the car. Drivers violating this law are subject to state and/or local fines and disciplinary action, up to and including, termination.

Cellular phone usage applies to any device that makes or receives phone calls, leaves messages, sends text messages, surfs the Internet, or downloads and allows for the reading of and responding to email whether the device is County-supplied or personally owned.

While on County business, the County requires employees to abide by all state, local, and federal laws mandating the use of any cell phone or similar device while driving. An employee who uses a County supplied device or a County supplied vehicle or equipment is prohibited from using a hand held cell phone or similar device while driving, whether the business conducted is personal or County related.

This prohibition includes receiving or placing calls, text messaging, surfing the Internet, receiving or responding to email, checking for phone messages, or any other purpose related to the County, elected officials, residents, contractors, meetings, or civic responsibilities performed for or attended in the name of the County; or any other County or personally related activities not named here while driving.

Employees may not use a handheld device in a manner that violates the County's Unlawful Harassment policy, Equal Employment Opportunity policy, or any other County policy. Employees may not use a handheld device in any way that may be seen as a form of illegal harassment or discrimination, or obscene. Employees who violate this policy are subject to discipline, up to and including, immediate termination.

8-B. Social Media

The use of social media shall not occur on Ogle County equipment. Social media on personal equipment shall only occur before or after work or during a lunch break.

Guidelines

In the rapidly expanding world of electronic communication, social media can mean many things. Social media includes all means of communicating or posting information or content of any sort on the Internet, including the employee's own or someone else's web log or blog, journal, or diary, personal web site (such as Facebook), social networking or web site, web bulletin board or a chat room, whether or not associated or affiliated with the County. Because the use of social media can lead to personal and professional legal ramifications for the employee and the County, the County expects all employees to follow these guidelines with respect to any form of electronic communication.

The same principles and guidelines found in other County policies set forth in this Personnel Manual (as more fully described below) apply equally to activities online. Ultimately, employees are solely responsible for what is posted online. Before creating online content, consider some of the risks and rewards that are involved. Keep in mind any conduct that adversely affects job performance, the performance of fellow employees, or otherwise adversely affects the protection of confidential and/or proprietary information belonging to the County (such as HIPPA requirements and the provisions of the Identity Protection Act) may result in disciplinary action, up to and including, termination of employment.

Duty to Follow the Rules

Carefully read these guidelines as well as the County's policies regarding Technology, Professional Conduct, and Harassment and Discrimination, and ensure postings are consistent with these policies. Unlawful postings that may include discriminatory remarks, harassment, and threats of violence or similar inappropriate or unlawful conduct will not be tolerated and may subject the employee to disciplinary action, up to and including, termination of employment.

Be Respectful

Always be fair and courteous to residents, co-workers, suppliers, vendors and other organizations or individuals who work on behalf of the County. Also, keep in mind that the resolution of work-related complaints may be more effective by speaking directly with co-workers and/or management or utilizing the County's Complaint procedure, than by posting complaints to a social media outlet. Nevertheless, if a decision is made to post complaints or criticism, avoid using statements, photographs, video or audio that reasonably could be viewed as harassment or bullying. Examples of such conduct might include offensive posts meant to intentionally harm someone's reputation or posts that could contribute to a hostile work environment on the basis of race, sex, disability, religion or any other status protected by law or County policy.

Be Honest and Accurate

Always be honest and accurate when posting information or news, and if a mistake is made, correct it quickly. Be open about any previous posts that have been altered. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. Whenever promoting the County, make sure to disclose that you are an employee of the County. This is important to comply with truth in advertising and other related laws.

Appropriate and Respectful Content

Maintain the confidentiality of County Confidential Information (as defined in the County's confidentiality policy) and respect financial disclosure laws for information such as Social Security numbers, HIPAA protected health information, items discussed but not yet released as part of executive session proceedings, and debit/credit card numbers and the like. Do not create a link from any personal blog, website or other social networking site to a County website without identifying yourself as a County employee.

Express only personal opinions. If the County is a subject of the content you are creating, be clear and open about the fact that you are an employee and that your views do not represent those of the County, fellow employees, residents, suppliers, vendors, or other organizations or individuals working on behalf of the County. If you do publish a blog or post online related to the work you do or subjects associated with the County, make it clear that you are not speaking on behalf of the County. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of the Ogle County."

Social Media at Work

The use of social media should occur before or after work or during a break or lunch. Should the use of social media become an issue, it will be brought to the employee's attention and restrictions or disciplinary action may be taken. Use may be work-related as authorized by a supervisor or consistent with the County's Communications policies. Employees may not use County email addresses to register on social networks, blogs, or other online tools utilized for personal use. Employees should not have an expectation of privacy while using County equipment. While the County would never intentionally capture and keep employee passwords to any social media accounts, information displayed on any County computer or other equipment may be viewed and/or recorded by the County.

Retaliation Prohibited

The County prohibits taking negative action against any employee for reporting a possible deviation from this policy or for cooperating in an investigation. Any employee who retaliates against another employee for reporting a possible deviation from this policy or for cooperating in an investigation will be subject to disciplinary action, up to and including, termination.

8-C. Email and Internet Usage

County email and Internet access are intended to be used for business purposes. Email and Internet use is monitored to control costs and for risk management purposes.

Employees that have access to or use County email or the Internet are required to follow this policy. Inappropriate use of email and/or the Internet is prohibited and may result in loss of access privileges and disciplinary action, up to and including, termination.

Inappropriate use includes, but is not limited to:

- Use of the County's computers, systems, email, Internet access, etc. for personal entertainment purposes, such as accepting or transmitting chain letters, gambling, or game playing
- Additionally, using any of the County's computers, systems, email, Internet access, etc. for personal reasons that may tax the County's local and wide area network (i.e., streaming audio and video); however, excepted from this would be discussions with a union representative
- Use of the County's computers, systems, email, Internet access, etc. for personal outside business ventures (i.e., home-based business, solicitation, and/or outside group and organization communication/postings)
- Use of the County's computer, email, and Internet access systems that is threatening, derogatory, harassing, discriminatory, or offensive to any member of a protected class
- In the event that an employee receives an email in violation of this policy, the appropriate action is to delete it immediately
- Accessing any website that may violate copyright infringement rights

The County reserves the right to, and may monitor and review email messages and usage of online networks to which the County has provided access to:

- Ensure that County policy is followed
- Ensure that such email and online networks are used primarily for business purposes
- Protect the County's rights

The County reserves the right to implement additional policies and procedures regarding the use of email and any online network access. Violation of this policy or the County policies and procedures implemented and communicated to employees in the future may result in disciplinary action, up to and including, termination of employment. This policy is not intended to prohibit protected concerted activity.

8-D. Computer Usage

As with all County equipment, County computer systems, hardware, and software are intended to be used for authorized business use. Employees having access to or using the County's computer systems, hardware, and/or software, are required to follow this policy. **Inappropriate use of computer hardware and/or software is prohibited and may result in loss of access privileges and disciplinary action, up to and including, termination.**

Inappropriate use includes, but is not limited to:

- Unauthorized attempts to access another employee's email account
- Unauthorized sharing of any access codes or passwords
- Transmission of confidential or proprietary County information to unauthorized persons or organizations
- Transmission or storage of sexually explicit images, cartoons, or messages; any transmission containing ethnic slurs, racial or religious epithets, or anything that may be construed as illegal harassment or discrimination of others based on their age, sex and sexual orientation, gender identity, race, national origin, color, disability, religious beliefs or other protected classification; materials containing graphic depictions of violence; and any similarly inappropriate content
- Any illegal or unethical computer-related activities

Department Heads will have unrestricted access to information stored in the computer systems, as any information created, transmitted, or stored on County computer systems is County property. Personal passwords should not be considered a guarantee of privacy. Employees should not expect any information stored on the County's computer system to be private. From time to time, if an employee is absent, management may access an employee's computer or files for legitimate business purposes. The confidentiality of all customer information and documents stored on the County's system should be protected as outlined above as well as in Section 2-M of this Manual.

Software Guidelines

- Employees will not introduce any software onto a County computer or network without permission from the Department Supervisor and the IT Administrator
- All computer software should be used according to the license agreements and County policy. Do not copy software for home or other use
- The County reserves the right to remove any unlicensed software

Network Security Guidelines

- Employees must not disclose their password to any other person inside or outside the County. Employees also must not disclose any other information to any outside person who may enable that person to access the network.
- If an employee discovers a loophole that may enable unauthorized access to the system, the employee must immediately inform the IT Administrator or designee.
- Circumventing ("testing") the network's security is forbidden.
- Information should be stored on the shared drive, which is virus-protected and intermittently backed up.

- Employers are prohibited from requesting, requiring, or coercing an employee or applicant to: authenticate or access a personal online account in the presence of the employer, invite the employer to join a group affiliated with any personal online account of the employee or applicant, or join an online account established by the employer.

Use of Credit Cards on the Internet

Before making any purchases on the internet, employees who are authorized to use County credit cards shall ensure that they are using a secured site.

Freedom of Information Act

Under the Freedom of Information Act, communications may be considered public records and, therefore, subject to disclosure absent a specific exemption. Employees must forward requests for information or public records to a FOIA Officer.

Document Retention

1. Act. The Illinois Local Records Act (50 ILCS 205/1 et seq.) governs the retention and disposition of public records, regardless of physical form. Often the content of messages may constitute a formal, public record and must be retained according to established retention schedules; however, some e-mail messages are informal, temporary communications that do not qualify as “public records” (e.g. personal email, junk mail, invitations, etc.). Employees have the same responsibilities for e-mail messages as they do for any other public record and must distinguish between official, public records and informal, non-record information. Electronic communications which are considered public records must be preserved in either reproduced paper format or electronic format. If the employee prints out an official public record from the County’s electronic communication system and retains the record in hard copy, the electronic copy may be deleted immediately.
2. Public Records. Under the Illinois Local Records Act, “public record” means “any book, paper, map, photograph, digitized electronic material, or other official documentary material, regardless of physical form or characteristics, made, produced, executed or received by any agency or officer pursuant to law or in connection with the transaction of public business and preserved or appropriate for preservation by such agency or officer, or any successor thereof, as evidence of the organization, function, policies, decisions, procedures, or other activities thereof, or because of the informational data contained therein.” 50 ILCS 205/3.
Factors to consider and determine if a document (whether electronic or not) is a public record:
 - a. Was the document created or received in connection with the transaction of public business? E-mails or letters received or sent that were of a personal nature may be deleted but all others shall be retained.
 - b. Is it official documentary material? For example, does the e-mail contain a draft letter versus the final letter? Drafts may be deleted if a final version is prepared.
 - c. Is the document subject to disclosure under the Freedom of Information Act? If so, it is likely an official document to be retained.

- d. Does the document result from some action or transaction that clearly relates to the official work of Ogle County? For example, if it relates to the creation of policy or procedures regarding public employment matters, the correspondence must be retained.
- e. Is the material “appropriate for preservation by such agency or officer; or any successor thereof, as evidence of the organization, function, policies, decisions, procedures, or other activities thereof, or because of the informational data contained therein?” This eliminates the necessity of keeping documents which do not relate to the official actions of the County. If action is taken or a lack of action is based upon the contents of an e-mail, the e-mail must be retained.
- f. Does the document have any historical significance? What is the importance of the document? Does keeping or discarding the document further the goal of the Act - the “efficient and economical management of local records?” If yes, retain the e-mail.
- g. Is this a final document? For instance, many e-mail documents rapidly become stale and do not reflect “function, policies, decision, procedures, etc.,” when a matter is finalized. Therefore, the County can simply keep the final document and delete prior drafts. However, a closer question exists relative to e-mail exchanges where the parties are sending communications to prepare the final document.
- h. Internal documents created by Employees on work-related topics which do not facilitate action such as transmittal notes, notifications, announcements, and the like may be discarded.
- i. Documents containing drafts, notes or interoffice memoranda that are not retained by the County in the ordinary course of business may be discarded. Carbon copies of e-mails may be discarded where the sender or primary recipient retains a copy of the message along with any attachments thereto.

If the decision to discard is unclear after considering the above guidelines, then consult the FOIA officer.

3. Electronic Communications (“E-Mail”). All non-public record e-mails should be deleted as soon as they have fulfilled their purpose. If an e-mail message is determined to be a public record, it shall be retained in the appropriate file or saved to a specific named folder to avoid the possibility of automatic deletion.

SECTION 9 - STANDARDS OF CONDUCT

It shall be the duty of employees to maintain high standards of cooperation, efficiency, and integrity in their work with the County. The following references are purely guidelines and the County reserves the right to discipline employees based on what it deems to be appropriate in any given situation. Unless otherwise set forth under a written contract of employment, employees of the County are “at-will” and can be discharged, demoted, suspended, or otherwise disciplined without cause at any time at the sole discretion of the County.

These guidelines do not form a contract of employment nor should employees have any expectation that such guidelines form a contract. In addition, these guidelines are not all inclusive of what conduct will result in discipline. The decision of what disciplinary action will be taken rests solely with the management of the County and is made on a case-by-case basis.

9-A. Disciplinary Action

Some general guidelines for which an employee may be disciplined include, but are not limited to:

- Violation of any lawful or official regulation, ordinance, law, order, rule, or policy in this manual
- Reporting to work under the influence of intoxicants or non-prescription/illegal drug(s), or using such substances while on County property. Failure to report to a supervisor the use of any legal/authorized prescription drug(s) which may affect the employee’s ability to perform necessary job duties
- Absence without leave; failure to report to a supervisor when absent
- Excessive or chronic absenteeism and/or tardiness, or being wasteful with working time which may result in poor productivity and projects not being completed on time
- Causing damage to public property or being wasteful of County supplies through negligence or willful misconduct, or failure to take reasonable care of County material or property
- Immoral, unethical, or disgraceful actions or any other personal conduct likely to impact the efficiency of the County service or bring the County into disrepute, while on or off duty
- Commission of a felony or gross misdemeanor while on or off-duty
- Misappropriation of County funds
- Use of County vehicles, equipment, supplies, or tools for personal use or unauthorized purposes
- Making false statements, failing to provide requested information, or falsification of any records when applying for employment
- Falsification of personnel and/or County work records including, time worked records or time off records
- During work hours, the solicitation (by form or electronically), selling, or distribution of any donation, gift, service, product, information, or other item of value not authorized by the County; accepting fees, gifts, or other items of value in connection with work performed on County time or as a representative of the County

These examples of prohibited conduct should not be interpreted as being the sole reasons for disciplinary actions or discharge of an employee.

9-B. Progressive Discipline Policy

Disciplinary actions may take, but are not limited to, the following forms:

- Verbal Warning
- Written Reprimand
- Suspension with or without pay
- Discharge

The degree of discipline administered will depend on the severity of the infraction and shall be in accordance with any applicable policies and procedures as well as local, state or federal laws and regulations. Immediate supervisors may have the authority to issue verbal warnings or written reprimands to supervised employees. Any other disciplinary action must be approved by the Department Head. However, nothing herein should be construed in any way to limit the County's right to summarily discharge or suspend an employee for serious offenses.

9-C. Complaint Procedure Policy

Disciplinary action, as outlined above, may be appealed to the Personnel Policy and Salary Committee within ten (10) calendar days of the disciplinary action. The decision made by this committee shall be final.

9-D. Performance Evaluation

To ensure that all employees perform their jobs to the best of their abilities, the County feels that it is important to recognize its employees for good performance and to offer appropriate suggestions when improvement is thought to be necessary. Consistent with this goal, all employees should have their performance evaluated continuously by their supervisor.

Employees may also receive periodic written appraisals/reviews of their performance. Written performance appraisals of each employee's performance should be done on an annual basis. All written reviews will be based on overall performance in relation to job responsibilities and will also take into account conduct, attitude, record of attendance, and tardiness. This annual review is also an opportunity to establish plans to improve areas of performance that need development or discuss training that might be needed to enhance performance. Individual and team performance is a significant consideration when determining training, compensation, promotion, job assignments, and long-range planning. Annual reviews also allow the employee and supervisor a chance to develop future goals, objectives, and a plan to achieve them.

SECTION 10 - SAFETY AND SECURITY

10-A. Safety Policy

The County is committed to the safety and health of all employees and recognizes the need to comply with regulations governing injury and accident prevention and employee safety. Maintaining a safe work environment, however, requires the continuous cooperation of all employees.

The County will maintain safety and health practices consistent with the needs of its workers. Any suspected unsafe conditions and all injuries that occur on the job must be reported to a supervisor immediately. It is the responsibility of each employee to accept and follow established safety regulations and procedures.

It shall be the policy of the County to provide a clean, safe, and business-like work environment for employees. Employees are expected to do their part for safety by observing all safety rules and regulations, keeping their work areas clean and organized, and by wearing all required safety equipment.

10-B. Safety Committee

The Safety Committee has representation from each department that includes employees in high exposure or hazardous positions. This committee meets on a quarterly basis and reviews incidents, safety procedures and plans, and safety programs for the County. The Committee is also tasked with special safety-related projects from time to time and is chaired by an appointed County Board member.

10-C. On the Job Illness or Injury Reporting Procedures

Employees injured during working hours shall report the injury immediately to their supervisor. Minor injuries may be treated with emergency first-aid kits which are available in each department. Depending upon the seriousness of the emergency, the employee may be referred to the nearest appropriate medical facility. Please see County facility bulletin boards for the location of the County's occupational health provider.

Employees shall report all accidents and injuries to their supervisor as soon as possible and no later than 24 hours following the incident. Failure to do so may be grounds for disciplinary action. An investigation of all incidents and injuries will be conducted by the supervisor and will be reported to the County's Insurance Officer. In addition to these safety regulations, the County requires employees and supervisory personnel to follow the guidelines established in each department in regard to safety rules and procedures.

The supervisor will present a written report of the incident to the County's Insurance Officer within two (2) working days or within 48 hours of their notification. In the case of a death, the County's insurance officer must be contacted within eight (8) hours. Post accident drug screening as outlined in section 2-O #9 will be required.

To ensure an accurate gathering of the fact, the injured employee and/or any witnesses may be required to verbally, or in written form, state the facts to those individuals investigating the incident. Employees are required to fully cooperate with any investigation, but must be aware that facts obtained may be used in any disciplinary action taken later.

During the period of disability, the injured employee shall not be employed in any other manner, with or without monetary compensation. Any person who is employed in violation of this paragraph forfeits the continuing compensation from the County from the time such employment begins and is subject to disciplinary action. Any salary compensation due the injured employee from Workers Compensation or any salary due them from any type of insurance which may be carried by the County on behalf of the employee will be retained by the County at the point other employment began. Any disabled employee receiving compensation under this provision shall not be entitled to any benefits for which they would qualify because of their disability under the provisions of the Illinois Pension Code as amended.

An employee who intentionally misrepresents any injury or facts concerning an incident may be subject to disciplinary action, up to and including, termination.

An employee who is seeking time off for a temporary or work related medical condition is required to use his/her earned paid time off in lieu of taking it as an unpaid leave of absence.

10-D. Workplace Violence

The County has “zero tolerance” for violence in the workplace and is strongly committed to providing a safe environment for working and conducting business. The purpose of this policy is to minimize the risk of personal injury to employees and damage to the County and personal property.

The County specifically discourages employees from engaging in any physical confrontation with a violent or potentially violent individual. However, the County expects and encourages employees to exercise reasonable judgment in identifying potentially dangerous situations.

Threats, threatening language, or any other acts of aggression or violence made towards or by any County employee will not be tolerated. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking, or any other hostile, aggressive, injurious or destructive action. To the extent permitted by law, employees and visitors are prohibited from carrying weapons onto County premises.

Employees are encouraged to dial 911 in the event of a dangerous situation and should notify a supervisor who will also advise the Ogle County Sheriff immediately.

10-E. Prohibition of Lethal and Non-Lethal Weapons

(Does not apply to sworn deputies)

The County forbids the possession of lethal weapons, including but not limited to, guns and knives, on County property. The County also forbids the possession of non-lethal weapons including, but not limited to, mace, pepper spray, and stun guns on County property. This policy applies to all employees and visitors to County offices and facilities. Employees found in violation of this policy are subject to disciplinary action, up to and including, termination of employment.

County employees that work in the field may carry pepper spray for encounters with unfriendly animals as a means to protect themselves.

Employees, elected officials, volunteers, and visitors to County facilities who have obtained a Concealed Carry License (CCL) shall not carry a firearm on their person while on County property. Employees, elected officials, volunteers, and visitors may travel to and from work or to County property and facilities in their personal vehicles with their firearm according to the Act, but such firearms must be stored out of sight in their locked vehicle. This is referred to as the "Parking Lot Rule." In addition, employees may not travel in County-owned vehicles with their firearm.

10-F. Illinois Firearm Concealed Carry Act

Purpose: In the interest of protecting the safety of employees and citizens of Ogle County and in recognition of the Illinois Firearm Concealed Carry Act (430 ILCS 66), the Ogle County Board adopts the following policy:

Definition: The word "employee" in this policy shall mean classifications including but not limited to, classified employees, unclassified employees, contractual employees, members of any boards or commissions approved by county officials or functioning on county property, volunteers working on behalf of the county or any elected or appointed Ogle County Official. This definition shall not include law enforcement officials specifically authorized to carry a firearm or any other employee authorized by statute.

Prohibit To Bear

- I. Employees of Ogle County are prohibited from carrying firearms in any county owned or leased building on any county premise, at any county work location, in any county vehicle, at a county controlled site, or at any time or in an area that is associated with county employment while the employee is acting within the course and scope of his or her employment.
- J. Employees shall be aware of the following list of prohibited areas described in the statute. Employees who bring a weapon into one of these prohibited areas while acting within the course and scope of his or her employment will be subject to disciplinary action including, but not limited to, termination by the County.

Prohibited Areas

1. Any building, real property, and parking area under the control of a public or private elementary or secondary school.
2. Any building, real property, and parking area under the control of a pre-school or child care facility, including any room or portion of a building under the control of a pre-school or child care facility. Nothing in this paragraph shall prevent the operator of a child care facility in a family home from owning or possessing a firearm in the home or license under this Act, if no child under child care at the home is present in the home or the firearm in the home is stored in a locked container when a child under child care at the home is present in the home.

3. Any building, parking area, or portion of a building under the control of an officer of the executive or legislative branch of government, provided that nothing in this paragraph shall prohibit a licensee from carrying a concealed firearm onto the real property, bikeway, or trail in a park regulated by the Department of Natural Resources or any other designated public hunting area or building where firearm possession is permitted as established by the Department of Natural Resources under Section 1.8 of the Wildlife Code.
4. Any building designated for matters before a circuit court, appellate court, or the Supreme Court, or any building or portion of a building under the control of the Supreme Court.
5. Any building or portion of a building under the control of a unit of local government.
6. Any building, real property, and parking area under the control of an adult or juvenile detention or correctional institution, prison, or jail.
7. Any building, real property, and parking area under the control of a public or private hospital or hospital affiliate, mental health facility, or nursing home.
8. Any bus, train, or form of transportation paid for in whole or in part with public funds, and any building, real property, and parking area under the control of a public transportation facility paid for in whole or in part with public funds.
9. Any building, real property, and parking area under the control of an establishment that serves alcohol on its premises, if more than 50% of the establishment's gross receipts within the prior 3 months are from the sale of alcohol. The owner of an establishment who knowingly fails to prohibit concealed firearms on its premises as provided in this paragraph or who knowingly makes a false statement or record to avoid the prohibition on concealed firearms under this paragraph is subject to the penalty under subsection (c-5) of Section 10-1 of the Liquor Control Act of 1934.
10. Any public gathering or special event conducted on property open to the public that requires the issuance of a permit from the unit of local government, provided this prohibition shall not apply to a licensee who must walk through a public gathering in order to access his or her residence, place of business, or vehicle.
11. Any building or real property that has been issued a Special Event Retailer's license as defined in Section 1-3.17.1 of the Liquor Control Act during the time designated for the sale of alcohol by the Special Event Retailer's license, or a Special use permit license as defined in subsection (q) of Section 5-1 of the Liquor Control Act during the time designated for the sale of alcohol by the Special use permit license.
12. Any public playground.
13. Any public park, athletic area, or athletic facility under the control of a municipality or park district, provided nothing in this Section shall prohibit a licensee from carrying a concealed firearm while on a trail or bikeway if only a portion of the trail or bikeway includes a public park.

14. Any real property under the control of the Cook County Forest Preserve District.
15. Any building, classroom, laboratory, medical clinic, hospital, artistic venue, athletic venue, entertainment venue, officially recognized university-related organization property, whether owned or leased, and any real property, including parking areas, sidewalks, and common areas under the control of a public or private community college, college, or university.
16. Any building, real property, or parking area under the control of a gaming facility licensed under the Riverboat Gambling Act or the Illinois Horse Racing Act of 1975, including an inter-track wagering location licensee.
17. Any stadium, arena, or the real property or parking area under the control of a stadium, arena, or any collegiate or professional sporting event.
18. Any building, real property, or parking area under the control of a public library.
19. Any building, real property, or parking area under the control of an airport.
20. Any building, real property, or parking area under the control of an amusement park.
21. Any building, real property, or parking area under the control of a zoo or museum.
22. Any street, driveway, parking area, property, building, or facility, owned, leased, controlled, or used by a nuclear energy, storage, weapons, or development site or facility regulated by the federal Nuclear Regulatory Commission. The licensee shall not under any circumstance store a firearm or ammunition in his or her vehicle or in a compartment or container within a vehicle located anywhere in or on the street, driveway, parking area, property, building, or facility described in this paragraph.
23. Any area where firearms are prohibited under federal law.

Safekeeping of Weapon

- A. Employees of Ogle County are prohibited from bringing a firearm onto a county owned or leased parking lot, even it is kept in his or her own vehicle, except for employees who possess a valid license to carry a concealed weapon.
- B. A county employee with a valid license to carry a concealed weapon who chooses to carry a concealed weapon while driving to and from work and park in a county owned or leased parking lot, must secure his or her weapon in his or her own locked vehicle, either in a locked compartment within the vehicle or in the trunk before he or she acts in the course and scope of his or her employment.

Violations

- A. Any county employee who violates this policy shall be considered as acting outside the course and scope of his or her duties and will be subject to disciplinary action up to and including termination by the county.
- B. Ogle County will not defend or indemnify an employee who carries or discharges personal weapons on the job.

Mandatory Signage: The Illinois State Police has approved the signage specification pursuant to the Firearm Concealed Carry Act. The County, as an owner of the above statutorily prohibited areas must clearly and conspicuously post the Illinois State Police approved sign, in accordance with 430 ILCS 66/1, at the entrance of the building, premises or real property. Signs must be the design approved by the Illinois State Police. The size shall be 4 inches by 6 inches. The County may post a larger sign if it feels it is necessary or required.

Dissemination of Policy: Each office or department of Ogle County shall be responsible for reviewing said policy with each employee. Each employee must sign an acknowledgement form indicating the employee has reviewed a copy of said policy. This acknowledgement form shall be kept in the employees' personnel file. All new hires will receive instruction on this policy as part of his orientation.

SECTION 11 - EMPLOYEE SEPARATION

11-A. Types of Separation

Employee separation is an inevitable part of organizational life. The following definitions and procedures are instituted in order to minimize the disruption of turnover for all concerned parties. Department Heads and the Treasurer's Office can assist in providing a smooth transition.

Proper notice, fulfillment of notice period and return of County property shall be the responsibility of each employee in order to remain "in good standing" and therefore, eligible for potential re-employment.

Service Retirement: Is a voluntary termination after an employee has satisfied both the age and length of employment requirements of the IMRF pension system.

Disability Retirement: Is a voluntary termination necessitated by an injury or illness which renders the employee incapable of performing the essential job duties of their position. Pension systems have specific application processes for applying for a disability pension.

Employee-Initiated Resignation: Is a voluntary termination given by the worker for any reason other than retirement.

Discharge: Is an involuntary termination of an employee which is initiated by the County.

Reduction in Force (RIF) or Layoff: Is the discharge of an employee(s) by the County for lack of work, lack of funds, other working condition changes or restructuring as determined by the County. The County shall strive to provide employees with advance notification prior to layoff.

Notice Period

As a professional courtesy, and to aid the transitional process, the following notice periods are appreciated

Non Supervisory – two weeks

Supervisory – two to four weeks

Department head – four or more weeks

Notice period is understood to mean that the resigning employee will work during this time to aid in the transition of duties to another. Vacation time may not be taken during the notice period. If for any reason the supervisor or department head feels the worker is not contributing positively to the workplace, the two (2) week period may be cut short and the person's resignation will be accepted immediately.

Death of an Employee: Upon the death of a full-time employee, the County shall pay the legal heirs compensation based upon benefits accrued and for hours worked during the pay period the employee passed away.

11-B. Exit Interview

To the extent possible, the Department Head will conduct an exit interview with separated employees on the employee's last day of work. Terminating employees are expected to return uniforms, specific department issuances, ID cards, and/or other County issued property. The exit interview will be kept in confidence by the Department Head after review by the Chairman of the County Personnel Committee.

11-C. Final Pay

An employee shall receive pay for work performed through their separation date reduced by any prior, authorized deductions. Any other payments they have earned in accordance with these policies and applicable employment laws will be paid in the pay period on which the separation date falls. Benefits accrue through the final pay period.

11-D. Consolidated Omnibus Budget Reconciliation Act (COBRA)

If a qualifying event occurs, employees may elect to continue health insurance coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA) for up to eighteen (18) months (in some cases, up to 29 or 36 months) at 102% of normal monthly health insurance premiums.

The County adheres to all the requirements of COBRA. Should employees lose their health care coverage under the County's health care plan as a result of a qualifying event, employees and employee's spouses and dependent children will be given the opportunity to continue to purchase coverage as a group member for the legally-specified period of time following the loss of coverage.

Although employees' right to elect continuation coverage begins upon the occurrence of a qualifying event, coverage is not automatic. Employees and employees' spouses and dependents must make an affirmative election of coverage before coverage will begin. An election notice will be sent after the plan administrator receives notice of a qualifying event. An election is considered to have been made on the date the employee sends in the election notice or a letter indicating an election is being made.

Ogle County's Third Party Administrator will give the employee notice of his/her right to elect continuation of coverage within fourteen (14) days after being notified that the employee has incurred a qualifying event. The employee will have a minimum of 60 days to elect COBRA coverage. The election period will end no sooner than 60 days of the later of: 1) the date coverage is lost or 2) the date that notice to the employee is sent.

Employees or their beneficiaries electing COBRA coverage are required to pay 102% of the premium (normal plan cost plus a 2% administrative charge). Premiums may be increased once every twelve (12) months if the cost of the plan increases. Premiums may be increased after eighteen (18) months to 150% of the plan's total cost of coverage for qualified beneficiaries with disabilities receiving 29 months of coverage.

11-E. Unemployment Compensation

The County is a covered employer under the Illinois Unemployment Compensation Law. Unemployment compensation benefits are designed to provide a partial replacement of wages to eligible employees during short periods of involuntary unemployment. For further information, contact the local Illinois Department of Employment Securities Office.

11-F. Retirement Benefits

IMRF is a program providing for the payment of retirement, disability, and death benefits to state and municipal employees. Pursuant to state statute, participating employees contribute to IMRF on a pre-tax basis on total annual earnings.

If a member terminates service without retiring, accumulated IMRF contributions are refundable upon request. Employer contributions are not refundable under any circumstances. Employees hired before January 1, 2011 are vested with a minimum of eight years of service under the plan and are considered Tier I Benefits. Employees hired on or after January 1, 2011 qualify under Tier II benefits which increases the retirement age and changes the vesting requirements to ten (10) years of service. A detailed listing of all Tier 1 and Tier 2 benefits is available through IMRF.

Annual benefit statements are provided by IMRF to participating members. Employees may request an estimate of benefits from IMRF at any time to obtain an approximate projected retirement benefit amount.

11-G. Retirement Funds

The required tax contribution to Social Security is established by the U.S. Congress. All employees except police officers and firefighters are covered by Social Security. By Federal law, police officers and firefighters hired after April, 1986 are required to pay Medicare tax.

APPENDIX A - Personnel Policy Manual Acknowledgement

I hereby acknowledge receipt of the Ogle County Personnel Policy Manual. I agree and represent that I will read this Manual in its entirety and agree that if there is any policy or provision that I do not understand, I will seek clarification from my supervisor or Department Head.

I understand that this Manual is only a reference guide and is not intended to create nor does create an employment contract, either express or implied, on the part of the County. I understand that the policies, benefits, and rules contained in this manual can be changed or discontinued at any time, with or without advance notice. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the County Board has the ability to adopt any revisions to the policies in this Handbook, including departmental supplements.

I understand that my employment with the County is “at-will” unless provided otherwise by a written agreement signed by an authorized member of management (including a collective bargaining agreement).

In the event of a conflict between any section of this Manual and the provisions of a collective bargaining agreement or plan document, the collective bargaining agreement or plan document would govern in all cases.

I understand and will comply with all policies within this Manual and acknowledge that violating any policy within this Manual or any other County policy, rule, or guideline will subject me to disciplinary action, up to and including, termination.

If any part of this Manual is found to be unconstitutional, the remainder shall be valid.

Employee Name_____

Employee Signature_____

Date_____

Witness Signature_____

Witness Title_____

APPENDIX B - Complaint Form

Please fill out completely and be specific. Use additional pages if necessary. List date(s) of occurrence(s) as well as any witness(es) to the occurrence(s). Turn the completed form into your supervisor or Department Head as applicable.

Nature of Complaint:

Employee Name_____

Employee Signature_____

Date_____

Witness Signature_____

Witness Title_____

**APPENDIX C -
Consent to Drug & Alcohol Screening**

(CDL & Non-CDL Employees)

I hereby voluntarily consent to submit to drug, marijuana and/or alcohol screening or testing by a physician, clinic, laboratory, or medical facility chosen by Ogle County (the "County") at the County's expense. I hereby consent to the physician, clinic, laboratory, or medical facility taking and analyzing a sample or specimen of my breath, urine, saliva, blood, and other similar substance. I also authorize the physician, clinic, laboratory, or medical facility to disclose his, her or its findings, conclusions and opinions regarding the drug and/or alcohol screening or testing to a County official or a designated representative.

I hereby further consent to the County contacting my physician or pharmacist to verify my reported use of legal drugs in accordance with the County's Drug & Alcohol Policy and authorize my physician or pharmacist to provide all information requested by the County regarding my use of such drugs, including without limitation the possible effects of such use on my performance of job functions.

I also acknowledge receiving, reading, and understanding the County's CDL & Non-CDL Drug & Alcohol policies. I understand that, in accordance with this policy, failure to execute this document and submit to drug and/or alcohol screening or testing, or failure to report to the County the use of legal drugs as required by this policy, may result in disciplinary action, up to and including, termination.

Employee Name_____

Employee Signature_____

Date_____

Witness Signature_____

Witness Title_____

APPENDIX D -
Internet, Email, Computer Use and Technology Acknowledgement

I hereby acknowledge that I have received and read the County's technology policies in the Personnel Policy Manual. I understand that my use of the County email and internet system constitutes my consent to all the terms and conditions of the policies. I understand that the email system and all information transmitted by, received or stored in the system are the property of the County and is only to be used for business purposes.

I further acknowledge that I have no expectation of privacy in the connection with the use of the internet and email system or with the transmission, receipt, or storage of information in that system.

Employee Name_____

Employee Signature_____

Date_____

Witness Signature_____

Witness Title_____

**APPENDIX E -
Request for Leave of Absence without Pay**

Name_____

Title/Position_____

Department_____

Period for which the leave is requested (provide actual service dates):

From_____ to _____

Purpose of leave (be specific):_____

Please describe how we can contact you during your absence.

I understand that all positions in the County are subject to elimination. Absolute assurance of reinstatement cannot be given by the County. I understand further that once granted this leave, I am not entitled to accrual of the benefits for the duration of the leave and that continuation of any group health or life insurance plans will be at my expense. I also understand that my anniversary date may be extended at the discretion of the Department Head by the same length of time I am on a leave of absence without pay.

Employee Name_____

Employee Signature_____

Date_____

Witness Signature_____

Witness Title_____

**APPENDIX F -
Sworn Statement for Taking Leave Under VESSA**

I, _____, swear that I am taking leave under the Illinois Unpaid Leave Due to Gender, Domestic, or Sexual Violence and that either I am a victim of domestic or sexual violence or have a family or household member who is a victim of domestic or sexual violence.

Employee Name _____

Employee Signature _____

Date _____

Witness Signature _____

Witness Title _____

APPENDIX G - School Visitation Form



IL DEPARTMENT OF LABOR

Fair Labor Standards Division
Compliance Processing Section
160 North LaSalle, Suite C-1300
Chicago, IL 60601-3150
Tel # (312) 793-2804
Fax #: (312) 814-1210

School Visitation Form

For Office Use Only

Please print or type all information.

Illinois School Visitation Rights Act (820 ILCS 147/30)			
This form is suggested to document and verify leave taken under the above Act. This leave is for an employee to "attend necessary educational or behavioral" conferences at the school attended by his or her child. ¹			
Employer Information			
Name of Employer:			
Employee Information			
Name of Employee:			
School Information			
Date of School Conference:			
Exact Time Conference Began:			
Exact Time Conference Ended:			
Name of School:			
School Address:			
City:	State:	Zip Code:	
School Administrator's Name:			
School Telephone Number:	()		
School Administrator Signature:			

¹ Under the Act, "child" includes biological, adopted, foster, stepchild of the employee and/or a legal ward of the employee.

APPENDIX H - Harassment & Bullying Prevention Policy Acknowledgement

Ogle County is committed to maintaining a discrimination and harassment-free work environment. We will not tolerate unlawful harassment of our employees by anyone, including any supervisor, co-worker, or third party.

Please read the following information regarding harassment:

1. Federal and state laws prohibit harassment based on sex, sexual orientation, national origin, religious preference, race, age, color, or veteran status.
2. Harassment is any verbal conduct, physical conduct, visual, print or electronic communications or data that belittles or shows hostility or aversion toward an individual because of sex, race, religion, color, national origin, age, veteran status or disability, or any other status protected by law.
3. Harassment creates an intimidating, hostile or offensive work environment, unreasonably interferes with an individual's work performance, and can adversely affect an individual's employment opportunities.
4. Sexual harassment is unwelcome sexual advances, requests for sexual favors and other verbal conduct, physical conduct or visual, print or electronic communications or data of a sexual nature including:
 - a. Physical conduct that is sexual in nature;
 - b. Sexually-oriented gestures, noises, remarks, jokes, or comments about a person's sexuality or sexual experience;
 - c. Repeated unwelcome requests for a date or romantic relationship;
 - d. Displaying pictures, posters, calendars, graffiti, objects, promotional or reading materials or other materials that are sexually suggestive, sexually demeaning or pornographic;
 - e. Tangible employment action is when submission to conduct is required or implied as term or condition of employment or is basis for employment action;
 - f. A hostile work environment results from unwelcome conduct, generally of a sexual nature, that interferes with an individual's work performance or creates an intimidating, hostile or offensive workplace. It is the impact of a person's actions, not their intent, which creates hostile work environment.
5. It is considered harassment if a reasonable person would be offended, and if it is severe and pervasive. What may not be offensive to you may offend someone else. A third party can be offended by sexual conduct or others' communication.
6. All inquiries or complaints will be investigated promptly, thoroughly and as confidentially as possible for the protection of all involved employees.
7. There will be no retaliation against any employee who makes a good faith report, even if, after an investigation, it appears there has been no violation.
8. If an investigation confirms that harassment in violation of this policy has occurred, the company will take appropriate corrective action, including discipline up to and including termination of employment.
9. Persons who violate this policy also are subject to civil damages or criminal penalties.

I agree that I will immediately contact my supervisor or, if I would feel more comfortable doing so, the Department Head, if I am subjected to or witness any of the following actions: Harassment because of

race, religion, ancestry, citizenship status, color, sex, sexual orientation, age, national origin, veteran or military status; sexual harassment or any type of unwelcome conduct, whether verbal, physical or visual; quid pro quo; and/or a hostile work environment.

I agree that I have thoroughly read the above information about harassment. I understand that I am responsible for observing the policies and procedures this document describes. I further understand that violation of the above policies can result in termination of employment and/or civil damages or criminal penalties. I agree to discuss with my supervisor or Department Head any areas of this document which are not clear or are of concern to me about my employment.

Employee Name (print)

Employee Signature

Date

Department Head (print)

Department Head Signature

Date

Representative (print)

Representative Signature

Date

**APPENDIX I -
Seasonal Employee Information and Acknowledgement Form**

This form provides information regarding short-term seasonal employment with the Ogle County.

The County in no way guarantees that you will be re-employed by the County after your current term of employment ends.

If you wish to be considered for another seasonal job with the County in subsequent years, you must submit a new employment application and comply with all County hiring requirements.

If, after the completion of the hiring process, the County chooses to re-employ you for future seasonal employment, you will in no way receive additional benefits due to your prior seasonal employment with the County.

This information form is not an express or implied contract of employment and does not create any rights in nature of an employment contract. Employment with the County is at-will and can be terminated, with or without cause, and with or without notice, at any time at the option of the County.

I acknowledge having received, read, and understood the contents of the Seasonal Employee Information and Acknowledgment Form.

Employee Name_____

Employee Signature_____

Date_____

Witness Signature_____

Witness Title_____

**APPENDIX J -
Employer Notification of Outside Employment**

Employee Name

Department

I hereby provide the following details regarding my outside employment pursuant to the Outside Employment Policy (be specific):

If at any time it appears that such outside employment may constitute a conflict of interest or may be infringing my ability to perform my assigned duties for the County, then the County reserves the right to require me to discontinue such outside employment, including self-employment, as a condition of continued employment by the County.

I understand that I must be covered by worker's compensation insurance by my second employer and must provide proof of insurance to the County.

Employee Name _____

Employee Signature _____

Date _____

Witness Signature _____

Witness Title _____

****Attach proof of insurance to this form****

**APPENDIX K -
Internal Candidate Application Form**

Ogle County - Current Employee Only

INTERNAL CANDIDATE APPLICATION

Position applying for: _____

Employee name: _____ Contact #: _____

Current department: _____ Job title: _____

Start date with County: _____

Does your manager/supervisor know you are applying for this position? ☐ yes ☐ no

Please briefly describe your current duties and how your work experience makes you a candidate for the job you are applying for:

What education, experience, skills and abilities do you possess which qualify you for the career opportunity you are applying for.

Position applying for: _____

Employee name: _____ Contact #: _____

Have you had any corrective written or verbal performance evaluations within the last year?
☐ yes ☐ no

If yes, please explain:

Do you have a valid driver's license? ☐ yes ☐ no (answer only if the position applied for requires driving as an essential function of the job).

I hereby acknowledge that I have read and understand the above statements.

Date: _____

Printed name: _____

Signature: _____

APPENDIX L - Exit Interview Form

NAME:
JOB TITLE:
DIVISION / UNIT:
START DATE WITH ORGANIZATION:
START DATE IN POSITION:
SEPARATION DATE:
TOTAL LENGTH OF SERVICE:
OTHER POSITIONS HELD WITH ORGANIZATION:

1.	Please describe the primary reason(s) you are leaving your current position.

2.	Did dissatisfaction with any of the following factors influence your decision to leave?	YES	NO
	Type of work		
	Working conditions (setting, schedule, travel, flexibility)		
	Pay		
	Supervisor		
	Location		
	Cost of living in area		
	Commute		

3.	Please rate the following aspects of the job you are vacating. Use the 1 – 5 scale below.					
		1 Poor	2	3 Average	4	5 Excellent
	Type of work performed					
	Fairness of workload					
	Salary					
	Working conditions					
	Tools and equipment provided					
	Training received					
	Co-workers					
	Supervision received					
	Level of input in decisions that affected you					

4.	Please rate the following aspects of the organization overall. Use the 1 – 5 scale below.					
		1 Poor	2	3 Average	4	5 Excellent
	Recruitment process					
	New employee orientation					
	Training opportunities					
	Career development opportunities					
	Employee morale					
	Fair treatment of employees					
	Recognition for a job well done					
	Support of work-life balance					
	Cooperation within the agency					
	Communication between management and employees					
	Performance and development planning and evaluation					
	Interest and investment in employees					
	Commitment to customer service					
	Concern with quality and excellence					
	Administrative policies/procedures					

5.	Please rate your supervisor on the following factors. Use the 1 – 5 scale below.					
		1 Never	2 Seldom	3 Often	4 Usually	5 Always
	Gave usable performance feedback					
	Recognized accomplishments					
	Clearly communicated expectations					
	Treated you fairly and respectfully					
	Coached, trained, & developed you					
	Provided leadership					
	Encouraged teamwork & cooperation					
	Resolved concerns promptly					
	Listened to suggestions & feedback					
	Kept employees informed					
	Supported work-life balance					
	Provided appropriate & challenging assignments					

6.	If you accepted another job, please complete the following.	
	Name of new employer	
	Location of position	
	Title of position	
	Nature of work of position	
	Salary of position	
	What the new position and/or organization offers that we do not.	

Additional questions you may wish to ask:

What led you to accept your current position with our organization?

Were your expectations of the job and this organization met? If not, why?

What, if anything, do you wish you had known before you took the job?

How well were your talents and skills used in the completion of projects?

Was your career path and future with our organization made clear to you?

What were the positive aspects about your job, manager, and/or the organization that caused you to stay as long as you did?

What do you consider to be the biggest challenge this organization now faces and needs to overcome?

In your opinion, what were the top three barriers to productivity in your job or work unit?

What would you suggest to management to make our organization a better place to work?

What advice would you give your replacement?

Would you recommend this organization to others as a place to work? Why or why not?

Would you consider re-employment?

What, if anything, could have been done to prevent you from leaving?

Do you have any objection to our sharing your comments with management?

Did you find your new job, or were you recruited?

Did you witness any violations of laws or policies?

Were you a victim of any type of harassment?

Were you asked to do anything unethical?

Do you have any other comments or suggestions?

Signature

Date

APPENDIX M - Expense Reimbursement Form

Employee Name: _____ Month: _____

Employee Signature: _____ Date: _____

Reason for expense must be approved in advance by the Department Head.

Expenses must comply with current Ogle County and Departmental policies and procedures.

Date	Reason for Expense	Description of Expense (if mileage, list# of miles traveled and rate per mile)	Cost
Total Due to Employee			

Verification of valid Driver's License: _____ and Insurance: _____

Supervisor's Signature _____ Date: _____

APPENDIX N - County Motor Vehicle Driving Policy (R-2012-1012)

I. PURPOSE

To assure that employee drivers of the County of Ogle maintain a current valid Illinois driver's license and operate vehicles in a safe and lawful manner in compliance with the laws of the State of Illinois while performing their duties as an employee of Ogle County.

II. DEFINITIONS

The term "employee driver(s)" shall mean any and all paid or unpaid employees, applicants for employment, elected officials, volunteers and other persons who may be required or permitted to operate any motor vehicle while performing that person's duties on behalf of the County.

III. DRIVER'S LICENSES

- A. Each employee driver of the County shall at all times maintain a current valid Illinois driver's license. Any employee driver failing to maintain a current valid operators license or automobile insurance as required by the State of Illinois shall be prohibited from operating any motor vehicle while performing any duties on behalf of the County.
- B. Any employee driver whose driver's license is suspended, revoked or otherwise invalid is immediately prohibited from operating any vehicle while performing that person's duties on behalf of the County. Each employee driver shall immediately notify his/her immediate supervisor or Department Head if his/her driver's license has been suspended, revoked or become invalid in any way. Each employee driver is responsible for knowing the status of his/her driver's license.
- C. In order to ensure compliance with the foregoing requirements, each employee driver shall annually provide to their respective supervisor or Department Head, a copy of his/her driver's license. Department Heads and Elected Officials shall maintain a current copy of their driver's license in their personnel file.
- D. Once per year, the Department Head shall request a copy of a Driving Record Abstract (DRA) from the Illinois Secretary of State, Driver Services Department for each employee driver. A DRA shall also be requested for applicants for positions which may be required or permitted to operate a motor vehicle as part of their job. It shall further be the responsibility of Department Head to review each DRA for every employee driver at least one time per calendar year.

IV. DUTY TO OPERATE SAFELY AND LEGALLY

Each employee driver is required to operate motor vehicles in a safe and legal manner whether on or off duty with the County. This includes the use of seatbelts by all employee drivers and their passengers at all times required by law and compliance with any restrictions on the employee driver's operators license. Any employee who is found guilty or pays a bond forfeiture on an offense for which points may be charged under the Illinois Administrative Code, Title 92, part 1040 et.al. shall immediately report that fact to their Department Head. This requirement shall apply to all offenses described above regardless

of whether the offense is committed while the employee driver is on or off duty with the County.

V. OPERATION OF A VEHICLE UNDER THE INFLUENCE OF ALCOHOL OR ILLEGAL DRUGS

Employee drivers must comply with the policies and procedures outlined in the current version of the Ogle County Personnel Policies and Benefits, Section V, entitled "Drug Free Workplace."

VI. ACCIDENT REPORTS

An employee driver involved in a motor vehicle accident while performing duties on behalf of the County shall cooperate in the filing of all law enforcement reports required by law and, in addition, shall immediately inform his/her supervisor and complete a full and accurate report on the form prescribed by the County.

VII. DISCIPLINE

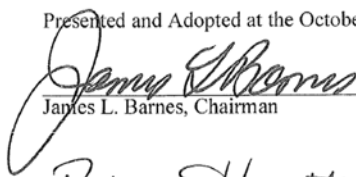
The failure to comply with any of the foregoing requirements, a conviction or payment of a bond forfeiture as described above and/or the imposition of a driving prohibition as described above may result in disciplinary action including, but not limited to, placement on restricted duty, administrative leave, suspension or termination.


I have read and understand the content of this policy.

Signature

Date

Presented and Adopted at the October 16, 2012 Ogle County Board Meeting.


James L. Barnes, Chairman


Rebecca Huntley, Ogle County Clerk



APPENDIX O - County Credit Card Policy (R-2013-0807)

PURPOSE

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

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

AUTHORIZATION POLICY

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

The use of credit cards shall be closely monitored by each Department's oversight committee and/or the Finance committee. If it is determined by the oversight committee and/or Finance Committee that the credit card usage exhibits consistent, repetitive credit card policy violations, the Ogle County Finance Committee may discontinue credit card privileges for said Department.

CONTROLS AND PROCEDURES

Departments wishing to obtain a credit card will provide a written request for credit card on the Ogle County Credit Card Request Form (Attachment A) to their departmental oversight committee for review and approval. The request will then be forwarded to the Finance Committee for final approval. Only credit cards in the name of Ogle County will be issued. All rebates earned with credit card use shall remain with the Department responsible for such use and shall only be credited to the credit card balance due. When applying for a card, the Department Head will establish the single transaction and monthly transaction limits for each card. Upon approval of the request by the department oversight committee and Finance Committee, the Chair of the Finance Committee and the County Treasurer will complete and sign the necessary application for credit.

The Department Head will determine which employees will be allowed to use the Department credit card, and all transactions must be approved by the Department Head. A Department Head may at anytime, without notice to the employee, cancel use authorization. NO credit card will allow for "cash advances". Cardholders should make every effort to ensure that purchases do NOT include sales tax. Tax-exempt certificates are available through the County Clerk's office.

All original receipts must be obtained by the person using the card, and presented to the Department Head for reconciliation of the billing on the Ogle County Credit Card Log Sheet (see Attachment B). The log sheet must note names of persons involved in purchase, a precise explanation for, or description of, the purchase, and date of purchase. When using a credit card for meals, the purpose of the meeting, who attended the meeting, and location of the meeting shall be indicated on the Credit Card Log Sheet. Receipts handed in MUST be provided with date, name of establishment and itemized detail of items purchased.

The Department Head will submit all documents with the monthly statement to their oversight committee for review and approval along with regular monthly Departmental bills. Upon request, the documents will also be forwarded to the Finance Committee for review.

The Department Head will cancel any lost cards immediately, and notify the Treasurer or the Chair of the Finance Committee. Credit cards will be used for business purposes only. Personal use is strictly prohibited, and will be subject to disciplinary measures. Any ineligible expense charged to a credit card will be the responsibility of the Department Head or the employee making that charge. No fees or interest charged by a card company because of late payment due to untimely submission of records to the Department's oversight committee will be paid. Unless there are extenuating circumstances, the Department Head will be responsible for those fees if they appear on the statement. Late fees or interest charged by a card company because of late payment due to committee inaction or non-approval of properly documented purchases will be the responsibility of the Finance Committee.

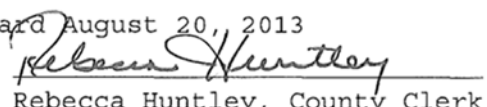
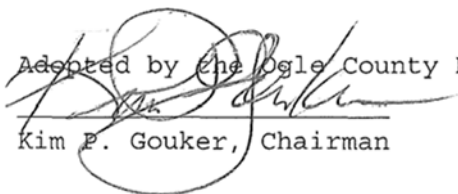
INELIGIBLE USES

The credit cards may NOT be used for:

- Personal purchases
- Alcohol
- Cash advances
- Gas for personal vehicles
- Meal expenses which are included in a training or seminar
- Meal expenses which exceed the per diem rate as noted in the Travel policy

Splitting a single purchase into multiple transactions to avoid the transaction dollar limit is a violation of the use of a credit card. There will be a warning for the first offense. The card will be revoked for a second offense. Multiple transactions from the same vendor can be legitimate if purchases are separate items.

Adopted by the Ogle County Board August 20, 2013



Kim P. Gouker, Chairman Rebecca Huntley, County Clerk

Attachment A

Ogle County Credit Card Request Form

This form is to be used by the Department Head to request issuance of Ogle County government credit cards for themselves or their employees. The form shall first be submitted to the respective departmental oversight committee for review and approval, and then to the Finance Committee for final approval. Upon approval by the Finance Committee, the Chairman of that committee and the Ogle County Treasurer shall complete any additional applications or requirements by the credit card issuing company. Additional forms may need to be completed by the Department Head or employee.

Department Name on Card: _____

Department Head or Employee Name: _____

Monthly Credit Card Limit: _____

Single Transaction Limit: _____

Employee Signature & Date: _____

Department Head Signature & Date: _____

Oversight Committee Chairman Signature: _____

Oversight Committee Approval Date: _____

Finance Committee Chairman Signature: _____

Finance Committee Approval Date: _____

Attachment B
OGLE COUNTY CREDIT CARD LOG SHEET

Please log the following items each time you use the credit card and submit receipts with this form each month:

Credit Card
Company Name: _____

BE SURE TO SPECIFY TO THE VENDOR THAT WE ARE TAX EXEMPT.

Name on Card: _____

Department: _____

Card Account #(last 4 digits): _____

Billing Month: _____

<u>DATE</u>	<u>COMPANY</u>	<u>ITEM(S) CHARGED and Purpose of Expense(s)</u> (if meals purchased, list purpose of meeting, location, and those attending who were provided meals)	<u>TYPE OF ODER:</u> <u>I - Internet</u> <u>P- Phone</u> <u>S-Store</u>	<u>Budget</u> <u>Category or</u> <u>Line # (Dept.</u> <u>Head)</u>	<u>TOTAL</u> <u>AMOUNT</u>	<u>INITIALS</u>
				<u>Total:</u>	\$	



Resolution for Improvement Under the Illinois Highway Code



Resolution Type	Resolution Number	Section Number
Supplemental	R-2021-0512	17-00315-00-RS

BE IT RESOLVED, by the Board of the County
Governing Body Type Local Public Agency Type
of Ogle Illinois that the following described street(s)/road(s)/structure be improved under
Name of Local Public Agency
the Illinois Highway Code. Work shall be done by Contract.
Contract or Day Labor

For Roadway/Street Improvements:

Name of Street(s)/Road(s)	Length (miles)	Route	From	To
Pines Road (CH 6)	2.78	FAS 85	Forest Rd	Ridge Rd

For Structures:

Name of Street(s)/Road(s)	Existing Structure No.	Route	Location	Feature Crossed

BE IT FURTHER RESOLVED,

1. That the proposed improvement shall consist of

Hot mix asphalt overlay with combination bituminous and aggregate shoulders.

2. That there is hereby appropriated the sum of Six Thousand One Hundred Nineteen and 27/100

Dollars (\$6,119.27) for the improvement of
said section from the Local Public Agency's allotment of Motor Fuel Tax funds.

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I, Laura J. Cook County County Clerk in and for said County
Name of Clerk Local Public Agency Type Local Public Agency Type

of Ogle in the State aforesaid, and keeper of the records and files thereof, as provided by
Name of Local Public Agency

statute, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by

Board of Ogle at a meeting held on May 18, 2021.
Governing Body Type Name of Local Public Agency Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 18th day of May, 2021.
Day Month, Year

(SEAL)

Clerk Signature	Date

Approved

Regional Engineer Department of Transportation	Date

KIMBERLY A. STAHL
CLERK OF THE CIRCUIT COURT
FIFTEENTH JUDICIAL CIRCUIT
OGLE COUNTY
OREGON, IL

CIRCUIT CLERK CHECKING ACCOUNT REPORT

For the Month of: April 2021

Balance of Checking Account: \$202,458.05 (March 2021)

Receipts: \$307,832.25

Interest Checking: \$8.33

Disbursements: \$312,959.45

BALANCE: \$197,339.18

NOTE: \$85,562.65 of Receipts was received through e-payments.

\$21,285.50 of Receipts was received through e-file.

\$9,117.04 of Disbursements was Restitution paid to victims.



May 18, 2021 - County Board Report

Payment Date Range 05/18/21 - 05/18/21

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										
Sub-Department 10 - Elections										
Account 4412 - Official Publications										
1615 - SAUK VALLEY MEDIA	3866576	INVO	VOTER'S GUIDE -	Paid by Check	03/31/2021	05/18/2021	05/18/2021		05/18/2021	133.69
			04/06/2021	# 160483						
1615 - SAUK VALLEY MEDIA	3862864/38628	OFFICIAL ELECTION		Paid by Check	03/31/2021	05/18/2021	05/18/2021		05/18/2021	2,473.81
	62	PUBLICATIONS		# 160483						
Account 4412 - Official Publications Totals									Invoice Transactions 2	\$2,607.50
Account 4525 - Election Supplies										
1226 - ELECTION SYSTEMS & SOFTWARE	CD2000269	ATV - APPLICATION	Paid by Check		04/14/2021	05/18/2021	05/18/2021		05/18/2021	6,609.62
		TO VOTE	# 160450							
4094 - GBS INC.	21-38034	ELECTION	Paid by Check		04/27/2021	05/18/2021	05/18/2021		05/18/2021	6,060.00
		MAINTENANCE &	# 160453							
		TESTING								
Account 4525 - Election Supplies Totals									Invoice Transactions 2	\$12,669.62
Sub-Department 10 - Elections Totals									Invoice Transactions 4	\$15,277.12
Department 01 - County Clerk/Recorder Totals									Invoice Transactions 4	\$15,277.12



May 18, 2021 - County Board Report

Payment Date Range 05/18/21 - 05/18/21

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										
1046 - ACCURATE BUSINESS CONTROLS	71077	2020 REAL ESTATE TAX BILLS - 36,850 EA.	Paid by Check # 160441		05/18/2021	05/18/2021	05/18/2021		05/18/2021	1,926.73
1046 - ACCURATE BUSINESS CONTROLS	71078	REAL ESTATE TAX BILL ENVELOPES - #10 WINDOW	Paid by Check # 160441		05/18/2021	05/18/2021	05/18/2021		05/18/2021	2,239.13
1246 - FISCHER'S	0731788-001	OFFICE SUPPLIES	Paid by Check # 160451		05/18/2021	05/18/2021	05/18/2021		05/18/2021	44.74
Account 4510 - Office Supplies Totals								Invoice Transactions	3	\$4,210.60
Account 4516 - Postage										
1147 - OGLE COUNTY TREASURER	05-2021/TREAS	2/01/2021 TO 4/30/2021	Paid by Check # 160470		05/18/2021	05/18/2021	05/18/2021		05/18/2021	370.38
Account 4516 - Postage Totals								Invoice Transactions	1	\$370.38
Department 03 - Treasurer Totals								Invoice Transactions	4	\$4,580.98



May 18, 2021 - County Board Report

Payment Date Range 05/18/21 - 05/18/21

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	05-2021	MAY 2021 REIMBURSEMENTS	Paid by Check # 160478		05/18/2021	05/18/2021	05/18/2021		05/18/2021	1,333.32
					Account 4220 - Rent Totals		Invoice Transactions 1			\$1,333.32
Account 4314 - Contractual Services										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2021	MAY 2021 REIMBURSEMENTS	Paid by Check # 160478		05/18/2021	05/18/2021	05/18/2021		05/18/2021	544.04
					Account 4314 - Contractual Services Totals		Invoice Transactions 1			\$544.04
Account 4510 - Office Supplies										
1400 - REGIONAL OFFICE OF EDUCATION #47	05-2021	MAY 2021 REIMBURSEMENTS	Paid by Check # 160478		05/18/2021	05/18/2021	05/18/2021		05/18/2021	78.36
					Account 4510 - Office Supplies Totals		Invoice Transactions 1			\$78.36
					Sub-Department 20 - Regional Supt of Schools Totals		Invoice Transactions 3			\$1,955.72
					Department 04 - HEW Totals		Invoice Transactions 3			\$1,955.72



May 18, 2021 - County Board Report

Payment Date Range 05/18/21 - 05/18/21

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 06 - Judiciary & Jury										
Account 4324 - Appointed Attorneys										
4766 - ANGELA M. MILLER	288	Transcript Fees -	Paid by Check		05/06/2021	05/18/2021	05/18/2021		05/18/2021	140.00
		99CF207/209 (GOUGH)	# 160465							
1550 - MONICA POPE	19JA22	Transcript Fees -	Paid by Check		05/06/2021	05/18/2021	05/18/2021		05/18/2021	644.00
		19JA22/AV (Judge Roe)	# 160475							
Account 4324 - Appointed Attorneys Totals								Invoice Transactions	2	\$784.00
Account 4345 - Interpreter										
1944 - LANGUAGE LINE SERVICES	10219634	Language Line Services	Paid by Check		05/06/2021	05/18/2021	05/18/2021		05/18/2021	15.78
		- April, 2021	# 160461							
Account 4345 - Interpreter Totals								Invoice Transactions	1	\$15.78
Account 4422 - Travel Expenses, Dues & Seminars										
2399 - TONYA AURAND	7618	Reimbursement	Paid by Check		05/06/2021	05/18/2021	05/18/2021		05/18/2021	57.23
		Lunch/Department	# 160442							
		Meeting 5/6/2021								
Account 4422 - Travel Expenses, Dues & Seminars Totals								Invoice Transactions	1	\$57.23
Account 4510 - Office Supplies										
1246 - FISCHER'S	0731764	Index Cards/Supplies	Paid by Check		05/06/2021	05/18/2021	05/18/2021		05/18/2021	1.33
			# 160451							
1147 - OGLE COUNTY TREASURER	FEBMAY2021	Postage Due -	Paid by Check		05/06/2021	05/18/2021	05/18/2021		05/18/2021	3.06
		2/1/2021 through	# 160470							
		4/30/2021								
Account 4510 - Office Supplies Totals								Invoice Transactions	2	\$4.39
Account 4535 - Law Library Materials										
1728 - THOMSON REUTERS - WEST	844293792	Westlaw/Proflex -	Paid by Check		05/06/2021	05/18/2021	05/18/2021		05/18/2021	288.40
		Patron Access	# 160488							
Account 4535 - Law Library Materials Totals								Invoice Transactions	1	\$288.40
Sub-Department 15 - Public Defenders										
Account 4324 - Appointed Attorneys										
5558 - ASHLEY DAVIS	May 2021	PD CONTRACTUAL	Paid by Check		05/18/2021	05/18/2021	05/18/2021		05/18/2021	2,000.00
		SERVICES	# 160449							
5559 - KRISTIN FOLK	May 2021	PD CONTRACTUAL	Paid by Check		05/18/2021	05/18/2021	05/18/2021		05/18/2021	2,000.00
		SERVICES	# 160452							
Account 4324 - Appointed Attorneys Totals								Invoice Transactions	2	\$4,000.00
Account 4510 - Office Supplies										
1246 - FISCHER'S	731884-001	April Office Supplies	Paid by Check		05/18/2021	05/18/2021	05/18/2021		05/18/2021	480.80
			# 160451							
1246 - FISCHER'S	732080	April Office Supplies	Paid by Check		05/18/2021	05/18/2021	05/18/2021		05/18/2021	25.12
			# 160451							
1246 - FISCHER'S	732087	April Office Supplies	Paid by Check		05/18/2021	05/18/2021	05/18/2021		05/18/2021	9.00
			# 160451							
Account 4510 - Office Supplies Totals								Invoice Transactions	3	\$514.92
Sub-Department 15 - Public Defenders Totals								Invoice Transactions	5	\$4,514.92
Department 06 - Judiciary & Jury Totals								Invoice Transactions	12	\$5,664.72



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Fund 100 - General Fund										
Department 07 - Circuit Clerk										
Account 4412 - Official Publications										
1615 - SAUK VALLEY MEDIA	2021-00001621	Juvenile Publication	Paid by Check # 160484		05/07/2021	05/18/2021	05/18/2021		05/18/2021	95.40
Account 4412 - Official Publications Totals									Invoice Transactions 1	<u>\$95.40</u>
Account 4422 - Travel Expenses, Dues & Seminars										
4844 - ANNETTE SMITH	2021-00001619	Rochelle Court Mileage 3/5/2021, 3/19/2021	Paid by Check # 160485		05/07/2021	05/18/2021	05/18/2021		05/18/2021	44.80
1684 - LAURIE TODD	2021-00001620	Rochelle Court Mileage 4/10/2021, 4/30/2021	Paid by Check # 160490		05/07/2021	05/18/2021	05/18/2021		05/18/2021	44.80
Account 4422 - Travel Expenses, Dues & Seminars Totals									Invoice Transactions 2	<u>\$89.60</u>
Account 4510 - Office Supplies										
1246 - FISCHER'S	2021-00001618	Office Supplies	Paid by Check # 160451		05/07/2021	05/18/2021	05/18/2021		05/18/2021	416.58
Account 4510 - Office Supplies Totals									Invoice Transactions 1	<u>\$416.58</u>
Account 4516 - Postage										
1147 - OGLE COUNTY TREASURER	2021-00001622	Postage	Paid by Check # 160470		05/07/2021	05/18/2021	05/18/2021		05/18/2021	6.12
Account 4516 - Postage Totals									Invoice Transactions 1	<u>\$6.12</u>
Department 07 - Circuit Clerk Totals									Invoice Transactions 5	<u>\$607.70</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 08 - Probation										
Account 4438 - Juvenile Detention Fees										
4966 - KANE COUNTY TREASURER	2021-00001561	Juvenile Detention - April	Paid by Check # 160459		05/18/2021	05/18/2021	05/18/2021		05/18/2021	270.00
Account 4438 - Juvenile Detention Fees Totals								Invoice Transactions	1	<u>\$270.00</u>
Department 08 - Probation Totals								Invoice Transactions	1	<u>\$270.00</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 09 - Focus House										
Account 4180 - Medical Exams/ Drug Testing										
1573 - REDWOOD TOXICOLOGY LABORATORY, INC.	739533	Employee Medical	Paid by Check # 160477		05/18/2021	05/18/2021	05/18/2021		05/18/2021	453.95
Account 4180 - Medical Exams/ Drug Testing Totals									Invoice Transactions 1	<u>453.95</u>
Account 4214 - Gas (Heating)										
1898 - NICOR	9st due 6/14/21	Gas Heating	Paid by Check # 160466		05/18/2021	05/18/2021	05/18/2021		05/18/2021	294.07
Account 4214 - Gas (Heating) Totals									Invoice Transactions 1	<u>294.07</u>
Account 4216 - Telephone										
1265 - VERIZON	9877939581	Telephone	Paid by Check # 160491		05/18/2021	05/18/2021	05/18/2021		05/18/2021	58.92
1265 - VERIZON	9877939581	Telephone	Paid by Check # 160491		05/18/2021	05/18/2021	05/18/2021		05/18/2021	21.29
1265 - VERIZON	9877939581	Telephone	Paid by Check # 160491		05/18/2021	05/18/2021	05/18/2021		05/18/2021	1.78
1265 - VERIZON	9877939581	Telephone	Paid by Check # 160491		05/18/2021	05/18/2021	05/18/2021		05/18/2021	23.50
Account 4216 - Telephone Totals									Invoice Transactions 4	<u>\$105.49</u>
Account 4326 - Medical Contracts										
3035 - NANCY WILLIAMS	May 2021	Medical Contract	Paid by Check # 160493		05/18/2021	05/18/2021	05/18/2021		05/18/2021	500.00
Account 4326 - Medical Contracts Totals									Invoice Transactions 1	<u>\$500.00</u>
Account 4435 - Transportation of Detainees										
3390 - WEX BANK	71594324	Transportation	Paid by Check # 160492		05/18/2021	05/18/2021	05/18/2021		05/18/2021	428.49
Account 4435 - Transportation of Detainees Totals									Invoice Transactions 1	<u>\$428.49</u>
Account 4510 - Office Supplies										
1246 - FISCHER'S	0731712-001	Office Supplies	Paid by Check # 160451		05/18/2021	05/18/2021	05/18/2021		05/18/2021	59.00
Account 4510 - Office Supplies Totals									Invoice Transactions 1	<u>\$59.00</u>
Account 4520 - Janitorial Supplies										
1013 - ROCHELLE JANITORIAL SUPPLY, INC	43021-3	Janitorial Supplies	Paid by Check # 160480		05/18/2021	05/18/2021	05/18/2021		05/18/2021	105.91
1013 - ROCHELLE JANITORIAL SUPPLY, INC	042721-2	Janitorial Supplies	Paid by Check # 160480		05/18/2021	05/18/2021	05/18/2021		05/18/2021	67.62
Account 4520 - Janitorial Supplies Totals									Invoice Transactions 2	<u>\$173.53</u>
Account 4540 - Repairs & Maint - Facilities										
1434 - MENARDS	45889	Maintenance	Paid by Check # 160464		05/18/2021	05/18/2021	05/18/2021		05/18/2021	24.46
4440 - NORTHERN ILLINOIS DISPOSAL SVC	3086-449952-001	Maintenance	Paid by Check # 160468		05/18/2021	05/18/2021	05/18/2021		05/18/2021	315.86
4607 - PER MAR SECURITY SERVICES	2516440	Maintenance	Paid by Check # 160471		05/18/2021	05/18/2021	05/18/2021		05/18/2021	70.00



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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 09 - Focus House										
Account 4540 - Repairs & Maint - Facilities										
5351 - ROCHELLE ACE HARDWARE	024893	Building maintenance	Paid by Check # 160479		05/18/2021	05/18/2021	05/18/2021		05/18/2021	4.99
5351 - ROCHELLE ACE HARDWARE	025376	Maintenance	Paid by Check # 160479		05/18/2021	05/18/2021	05/18/2021		05/18/2021	24.58
Account 4540 - Repairs & Maint - Facilities Totals									Invoice Transactions 5	<u>\$439.89</u>
Account 4550 - Food for County Prisoners										
3182 - PERFORMANCE FOOD SERVICE - TPC	6647721	Food for residents	Paid by Check # 160472		05/18/2021	05/18/2021	05/18/2021		05/18/2021	2,509.78
3182 - PERFORMANCE FOOD SERVICE - TPC	6653714	Food for residents	Paid by Check # 160472		05/18/2021	05/18/2021	05/18/2021		05/18/2021	194.93
Account 4550 - Food for County Prisoners Totals									Invoice Transactions 2	<u>\$2,704.71</u>
Account 4743 - Safety Equipment										
5085 - THE VESTIGE GROUP	CINV-007618	Safety Equipment	Paid by Check # 160487		05/18/2021	05/18/2021	05/18/2021		05/18/2021	146.50
Account 4743 - Safety Equipment Totals									Invoice Transactions 1	<u>\$146.50</u>
Department 09 - Focus House Totals									Invoice Transactions 19	<u>\$5,305.63</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 10 - Assessment										
Account 4412 - Official Publications										
1589 - ROCHELLE NEWS-LEADER	5327-CCAO	Semi-Annual Subscription	Paid by Check # 160481		04/26/2021	05/18/2021	05/18/2021		05/18/2021	74.99
Account 4412 - Official Publications Totals										<u>74.99</u>
Account 4510 - Office Supplies										
1177 - CULLIGAN	044412-04-CCAO	Monthly Water Bill	Paid by Check # 160447		04/30/2021	05/18/2021	05/18/2021		05/18/2021	10.75
1147 - OGLE COUNTY TREASURER	2021-05-03	Quarterly Postage	Paid by Check # 160470		05/03/2021	05/18/2021	05/18/2021		05/18/2021	390.34
Account 4510 - Office Supplies Totals										<u>\$401.09</u>
Department 10 - Assessment Totals										<u>\$476.08</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 11 - Zoning										
Account 4145 - Board of Appeals										
1363 - IN TOTIDEM VERBIS, LLC	18PC4521	Services & transcripts ZBA 7/18/2018)	Paid by Check # 160457		07/18/2018	05/18/2021	05/18/2021		05/18/2021	1,185.61
1601 - ROCK VALLEY PUBLISHING LLC	395027	Legal notice for #7-20 Text Amendment	Paid by Check # 160482		05/06/2021	05/18/2021	05/18/2021		05/18/2021	114.75
Account 4145 - Board of Appeals Totals									Invoice Transactions 2	\$1,300.36
Account 4422 - Travel Expenses, Dues & Seminars										
1330 - ILLINOIS ASSOC OF COUNTY ZONING OFFICIALS	4121	Mark Miller 2021 membership	Paid by Check # 160456		03/31/2021	05/18/2021	05/18/2021		05/18/2021	25.00
Account 4422 - Travel Expenses, Dues & Seminars Totals									Invoice Transactions 1	\$25.00
Account 4510 - Office Supplies										
1246 - FISCHER'S	731810	April 2021 Statement	Paid by Check # 160451		04/20/2021	05/18/2021	05/18/2021		05/18/2021	14.31
1147 - OGLE COUNTY TREASURER	4122	Statement 2/1/21 to 4/30/21	Paid by Check # 160470		05/03/2021	05/18/2021	05/18/2021		05/18/2021	696.23
Account 4510 - Office Supplies Totals									Invoice Transactions 2	\$710.54
Account 4585 - Vehicle Maintenance										
3105 - CONSERV FS INC.	4123	April 2021 Statement (23.3 gal. @ 2.49)	Paid by Check # 160446		05/06/2021	05/18/2021	05/18/2021		05/18/2021	58.02
Account 4585 - Vehicle Maintenance Totals									Invoice Transactions 1	\$58.02
Account 4724 - Office Equipment Maintenance										
5069 - GFC LEASING WI	633297z	Contract 6/5/21 to 9/4/21	Paid by Check # 160454		04/21/2021	05/18/2021	05/18/2021		05/18/2021	366.79
Account 4724 - Office Equipment Maintenance Totals									Invoice Transactions 1	\$366.79
Department 11 - Zoning Totals									Invoice Transactions 7	\$2,460.71



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Fund 100 - General Fund										
Department 13 - Coroner										
Account 4355 - Autopsy Fees										
2666 - MARK PETERS, MD S.C.	April 30, 2021	Autopsies for Bender and Folven	Paid by Check # 160473		05/10/2021	05/10/2021	05/18/2021		05/18/2021	1,400.00
1109 - STERICYCLE, INC.	4010084377	Waste pickup for Morgue	Paid by Check # 160486		05/10/2021	05/10/2021	05/18/2021		05/18/2021	142.43
Account 4355 - Autopsy Fees Totals								Invoice Transactions	2	\$1,542.43
Account 4458 - Coroner Lab Fees										
5525 - NMS	1141942	Labs for Salinas- Pina	Paid by Check # 160467		05/10/2021	05/10/2021	05/18/2021		05/18/2021	203.00
Account 4458 - Coroner Lab Fees Totals								Invoice Transactions	1	\$203.00
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	May 6, 2021	Fuel 67.7 gallons @ \$2.49	Paid by Check # 160446		05/10/2021	05/10/2021	05/18/2021		05/18/2021	168.57
Account 4545.10 - Petroleum Products - Gasoline Totals								Invoice Transactions	1	\$168.57
Department 13 - Coroner Totals								Invoice Transactions	4	\$1,914.00



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Fund 100 - General Fund										
Department 14 - State's Attorney										
Account 4415.10 - Printing Appeals & Transcripts										
4766 - ANGELA M. MILLER	287	Grand Jury Transcripts 5-4-21	Paid by Check # 160465		05/18/2021	05/18/2021	05/18/2021		05/18/2021	368.00
4766 - ANGELA M. MILLER	284	Transcript 18 CF 63	Paid by Check # 160465		05/18/2021	05/18/2021	05/18/2021		05/18/2021	112.00
4766 - ANGELA M. MILLER	283	Transcript P. Vs. Stombaugh	Paid by Check # 160465		05/18/2021	05/18/2021	05/18/2021		05/18/2021	100.00
1550 - MONICA POPE	2021-00001615	Transcript for 20 JA 16 & 17	Paid by Check # 160475		05/18/2021	05/18/2021	05/18/2021		05/18/2021	352.00
Account 4415.10 - Printing Appeals & Transcripts Totals									Invoice Transactions 4	\$932.00
Account 4422 - Travel Expenses, Dues & Seminars										
3096 - CANDICE M. JACKSON	2021-00001614	TRAINING REIMBURSEMENT	Paid by Check # 160458		05/18/2021	05/18/2021	05/18/2021		05/18/2021	28.16
5563 - MATTHEW LEISTEN	2021-00001617	Mileage to Shining Star CAC	Paid by Check # 160462		05/18/2021	05/18/2021	05/18/2021		05/18/2021	17.92
Account 4422 - Travel Expenses, Dues & Seminars Totals									Invoice Transactions 2	\$46.08
Account 4510 - Office Supplies										
3991 - CARD SERVICE CENTER	2021-00001616	Flash Drives	Paid by Check # 160445		05/18/2021	05/18/2021	05/18/2021		05/18/2021	62.98
1177 - CULLIGAN	2021-00001613	Water April 2021	Paid by Check # 160448		05/18/2021	05/18/2021	05/18/2021		05/18/2021	64.30
1246 - FISCHER'S	0731895-001	Office Supplies	Paid by Check # 160451		05/18/2021	05/18/2021	05/18/2021		05/18/2021	171.17
1246 - FISCHER'S	0731553-001	200 Felony Back File Labels	Paid by Check # 160451		05/18/2021	05/18/2021	05/18/2021		05/18/2021	70.00
1246 - FISCHER'S	0731520-001	Office Supplies	Paid by Check # 160451		05/18/2021	05/18/2021	05/18/2021		05/18/2021	113.27
1246 - FISCHER'S	0731488-001	Name Plate - Brie Simkulet	Paid by Check # 160451		05/18/2021	05/18/2021	05/18/2021		05/18/2021	12.00
1318 - HUB PRINTING, INC.	5049	Business Cards for Candice Jackson	Paid by Check # 160455		05/18/2021	05/18/2021	05/18/2021		05/18/2021	81.30
5207 - PRINTING BY LAURA MEDLAR	5408	#10 ENVELOPES	Paid by Check # 160476		05/18/2021	05/18/2021	05/18/2021		05/18/2021	190.00
Account 4510 - Office Supplies Totals									Invoice Transactions 8	\$765.02
Account 4538 - Legal Materials & Books										
1728 - THOMSON REUTERS - WEST	844280539	Westlaw for April 2021	Paid by Check # 160489		05/18/2021	05/18/2021	05/18/2021		05/18/2021	1,203.16
Account 4538 - Legal Materials & Books Totals									Invoice Transactions 1	\$1,203.16
Department 14 - State's Attorney Totals									Invoice Transactions 15	\$2,946.26



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Fund 100 - General Fund										
Department 16 - Finance										
Account 4250.60 - Agency Allotments NW IL Criminal Justice										
1489 - NORTHWEST ILLINOIS CRIMINAL JUSTICE COMMISSION	2021	ILLINOIS LAW ENFORCEMENT TRAINING - 12/01/2021 TO 11/30/2022	Paid by Check # 160469		05/18/2021	05/18/2021	05/18/2021		05/18/2021	4,519.00
Account 4250.60 - Agency Allotments NW IL Criminal Justice Totals										Invoice Transactions 1
										<u>\$4,519.00</u>
Account 4490 - Contingencies										
5246 - BRANDT ZIES Z CLEANING	106444	26 HOURS @ \$20.00 PER HOUR - APRIL 2021	Paid by Check # 160443		05/18/2021	05/18/2021	05/18/2021		05/18/2021	520.00
1386 - KSB	5280	DRUG AND ALCOHOL TESTING FOR WORK COMP CLAIM	Paid by Check # 160460		05/18/2021	05/18/2021	05/18/2021		05/18/2021	85.00
5582 - DONNA M MANN	04-2021	40 HOURS @ \$37.50 PER HOUR - APRIL 2021	Paid by Check # 160463		05/18/2021	05/18/2021	05/18/2021		05/18/2021	1,500.00
Account 4490 - Contingencies Totals										Invoice Transactions 3
										<u>\$2,105.00</u>
Account 4510 - Office Supplies										
1147 - OGLE COUNTY TREASURER	5-2021/CO BOARD	OGLE COUNTY BOARD - FOR 2/01/2021 TO 4/30/2021	Paid by Check # 160470		05/18/2021	05/18/2021	05/18/2021		05/18/2021	607.44
Account 4510 - Office Supplies Totals										Invoice Transactions 1
										<u>\$607.44</u>
Account 4740 - Postage Meter & Rental										
1544 - PITNEY BOWES INC.	3104674082	BILLING PERIOD 3/30/2021 TO 6/26/2021	Paid by Check # 160474		05/18/2021	05/18/2021	05/18/2021		05/18/2021	795.00
Account 4740 - Postage Meter & Rental Totals										Invoice Transactions 1
Department 16 - Finance Totals										Invoice Transactions 6
										<u>\$8,026.44</u>



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Fund 100 - General Fund										
Department 23 - Information Technology										
Account 4211 - Internet Service										
3991 - CARD SERVICE CENTER	8713046	Computer Equipment	Paid by Check # 160445		05/10/2021	05/10/2021	05/18/2021		05/18/2021	68.97
Account 4211 - Internet Service Totals									Invoice Transactions 1	<u>\$68.97</u>
Account 4383 - Website Maintenance										
3991 - CARD SERVICE CENTER	8713046	Computer Equipment	Paid by Check # 160445		05/10/2021	05/10/2021	05/18/2021		05/18/2021	95.85
Account 4383 - Website Maintenance Totals									Invoice Transactions 1	<u>\$95.85</u>
Account 4426 - Mileage										
3260 - LAURENCE G. CALLANT	2021-00001631	Mileage	Paid by Check # 160444		05/10/2021	05/10/2021	05/18/2021		05/18/2021	446.89
Account 4426 - Mileage Totals									Invoice Transactions 1	<u>\$446.89</u>
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	2021-00001629	fuel	Paid by Check # 160446		05/10/2021	05/10/2021	05/18/2021		05/18/2021	59.26
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 1	<u>\$59.26</u>
Account 4710 - Computer Hardware & Software										
3991 - CARD SERVICE CENTER	8713046	Computer Equipment	Paid by Check # 160445		05/10/2021	05/10/2021	05/18/2021		05/18/2021	1,790.54
Account 4710 - Computer Hardware & Software Totals									Invoice Transactions 1	<u>\$1,790.54</u>
Department 23 - Information Technology Totals									Invoice Transactions 5	<u>\$2,461.51</u>
Fund 100 - General Fund Totals									Invoice Transactions 88	<u>\$51,946.87</u>
Grand Totals									Invoice Transactions 88	<u>\$51,946.87</u>



Laura J. Cook
Ogle County Clerk & Recorder

April 6, 2021

Cash Balance on Hand 03/01/2021	County Clerk Cash	226,437.11
	Recorder Cash	50.00
Receipts for March		190,061.64
Disbursements for March		228,031.03
		<hr/>
		188,467.72
Certified Mail	153.55	
County Licenses	1,125.00	
Fingerprinting Costs	88.00	
GIS Fee Fund	19,584.00	
Laredo Subscriptions-Recorder's Auto Fund	4,528.50	
Liquor License	5,000.00	
Married Families DV Fund	70.00	
My Dec - State Revenue Stamps	27,168.00	
Recorder's Automation Fund	5,892.45	
Recorder's GIS Fees	822.00	
RHSPS - Recorder	387.00	
RHSPS - State	6,966.00	
State Death Srchg. Fund	48.00	
Tax Redemptions	73,124.66	
Tax Redemptions - Mobile Home	830.18	
Vital Records Auto Fund	328.00	
	<hr/>	
	146,115.34	
March Earnings Turned Over To Treasurer		<hr/>
		\$ 43,946.30

Laura J. Cook
Laura J. Cook
Ogle County Clerk



Department Claims - April 1 - 19, 2021

Payment Date Range 04/01/21 - 04/19/21

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.	180458	Acct # 173009-001	Paid by Check # 160231		04/01/2021	04/01/2021	04/01/2021		04/12/2021	822.86
4440 - NORTHERN ILLINOIS DISPOSAL SVC	20352574	Acct # 3086-491604 EOC Building	Paid by Check # 160233		04/01/2021	04/01/2021	04/01/2021		04/12/2021	32.28
Account 4210 - Disposal Service Totals										Invoice Transactions 2
										\$855.14
Account 4216 - Telephone										
1941 - FRONTIER	04- 21/8157326830	Account # 815-732- 6830-081109-5	Paid by Check # 160215		04/01/2021	04/01/2021	04/01/2021		04/12/2021	127.26
1941 - FRONTIER	6103Z958-S- 21079	Bill #6103Z958S3	Paid by Check # 160216		04/01/2021	04/01/2021	04/01/2021		04/12/2021	137.05
1941 - FRONTIER	04- 21/8157322793	Acct # 815-732-2793- 052010-5	Paid by Check # 160215		04/01/2021	04/01/2021	04/01/2021		04/12/2021	53.35
1941 - FRONTIER	04- 21/6301590035	Account # 630-159- 0035-072202-5	Paid by Check # 160215		04/01/2021	04/01/2021	04/01/2021		04/12/2021	389.33
1941 - FRONTIER	04/21/7322138	Account # 815-732- 2138-071008-5	Paid by Check # 160215		04/01/2021	04/01/2021	04/01/2021		04/12/2021	82.72
1941 - FRONTIER	04/21- 8157323203	Acct # 815-732-3203- 112084-5	Paid by Check # 160215		04/01/2021	04/01/2021	04/01/2021		04/12/2021	215.18
1945 - LR Communications	04/2021	Account # 99930027128	Paid by Check # 160225		04/01/2021	04/01/2021	04/01/2021		04/12/2021	250.00
1265 - VERIZON	08013388	Corp ID #VN93310379 Bill Payer ID #Y2474359	Paid by Check # 160255		04/01/2021	04/01/2021	04/01/2021		04/12/2021	45.96
Account 4216 - Telephone Totals										Invoice Transactions 8
										\$1,300.85
Account 4216.30 - Telephone Cell Phones & Pagers										
5333 - AT&T MOBILITY II LLC	X03032021	Acct # 287288934140	Paid by Check # 160200		04/01/2021	04/01/2021	04/01/2021		04/12/2021	341.45
Account 4216.30 - Telephone Cell Phones & Pagers Totals										Invoice Transactions 1
										\$341.45
Account 4520 - Janitorial Supplies										
1434 - MENARDS	44597	Acct # 31450413	Paid by Check # 160229		04/01/2021	04/01/2021	04/01/2021		04/12/2021	47.39
1715 - THE HOME DEPOT PRO	606202067	Acct # 508958 Janitorial Supplies County Buildings	Paid by Check # 160250		04/01/2021	04/01/2021	04/01/2021		04/12/2021	1,936.57
1715 - THE HOME DEPOT PRO	606708873	Acct # 508958	Paid by Check # 160250		04/01/2021	04/01/2021	04/01/2021		04/12/2021	178.20
Account 4520 - Janitorial Supplies Totals										Invoice Transactions 3
										\$2,162.16
Account 4540.10 - Repairs & Maint - Facilities										
4667 - AIRGAS USA, LLC	9105075467	Payer # 2996883	Paid by Check # 160198		04/01/2021	04/01/2021	04/01/2021		04/12/2021	71.95
4667 - AIRGAS USA, LLC	9976222252	Payer # 2996883	Paid by Check # 160198		04/01/2021	04/01/2021	04/01/2021		04/12/2021	104.84



Department Claims - April 1 - 19, 2021

Payment Date Range 04/01/21 - 04/19/21

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										
4667 - AIRGAS USA, LLC	9976852799	Payer # 2996883	Paid by Check # 160198		04/01/2021	04/01/2021	04/01/2021		04/12/2021	104.84
4667 - AIRGAS USA, LLC	9978322145	Payer # 2996883	Paid by Check # 160198		04/01/2021	04/01/2021	04/01/2021		04/12/2021	105.04
2617 - ALPHA CONTROLS & SERVICES LLC	W38432	Customer Code: OGLECOSH	Paid by Check # 160199		04/01/2021	04/01/2021	04/01/2021		04/12/2021	240.00
2617 - ALPHA CONTROLS & SERVICES LLC	C006119	Facility Optimization Agreement HVAC System 24/7 #10 of 12	Paid by Check # 160199		04/01/2021	04/01/2021	04/01/2021		04/12/2021	2,595.75
5450 - B & H PHOTO	185702802	Customer Code: 82514978	Paid by Check # 160202		04/01/2021	04/01/2021	04/01/2021		04/12/2021	129.36
4984 - CARDLOCK VENDING, INC	14276	Annual Service Agreement	Paid by Check # 160207		04/01/2021	04/01/2021	04/01/2021		04/12/2021	235.00
1173 - CRESCENT ELECTRIC SUPPLY CO	S508867720.00 1	Cust # 116775	Paid by Check # 160212		04/01/2021	04/01/2021	04/01/2021		04/12/2021	231.90
1173 - CRESCENT ELECTRIC SUPPLY CO	S508867720.00 2	Cust # 116775	Paid by Check # 160212		04/01/2021	04/01/2021	04/01/2021		04/12/2021	231.90
2594 - HELM MECHANICAL	FRE124537	Repair leak on Snow Melt Boiler	Paid by Check # 160218		04/01/2021	04/01/2021	04/01/2021		04/12/2021	1,854.58
2594 - HELM MECHANICAL	FRE124681	Chiller Room Cold	Paid by Check # 160218		04/01/2021	04/01/2021	04/01/2021		04/12/2021	399.50
2594 - HELM MECHANICAL	FRE125023	Both Chillers Down	Paid by Check # 160218		04/01/2021	04/01/2021	04/01/2021		04/12/2021	298.00
2594 - HELM MECHANICAL	FRE50595C	Cust # 1292 Preventative Maintenance for Ogle County Jail March	Paid by Check # 160218		04/01/2021	04/01/2021	04/01/2021		04/12/2021	1,241.75
1871 - HOWARD LEE & SONS INC	67485	Monthly March AB maintenance	Paid by Check # 160219		04/01/2021	04/01/2021	04/01/2021		04/12/2021	200.00
1871 - HOWARD LEE & SONS INC	67712	Monthly April AB Maintenance	Paid by Check # 160219		04/01/2021	04/01/2021	04/01/2021		04/12/2021	200.00
1638 - JOHNSON CONTROLS	22083110	6378650	Paid by Check # 160221		04/01/2021	04/01/2021	04/01/2021		04/12/2021	858.32
1371 - JOHNSTONE SUPPLY OF ROCKFORD	1171906	Customer # 0003228	Paid by Check # 160222		04/01/2021	04/01/2021	04/01/2021		04/12/2021	77.84
1371 - JOHNSTONE SUPPLY OF ROCKFORD	1172045	Filters for Air Humidifiers	Paid by Check # 160222		04/01/2021	04/01/2021	04/01/2021		04/12/2021	1,769.61
1434 - MENARDS	85720	Acct # 32720251	Paid by Check # 160228		04/01/2021	04/01/2021	04/01/2021		04/12/2021	101.83
1434 - MENARDS	76477	Acct # 30420269	Paid by Check # 160230		04/01/2021	04/01/2021	04/01/2021		04/12/2021	514.29
1434 - MENARDS	82947	Acct # 32720251	Paid by Check # 160228		04/01/2021	04/01/2021	04/01/2021		04/12/2021	126.73



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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 02 - Building & Grounds										
Account 4540.10 - Repairs & Maint - Facilities										
1434 - MENARDS	78509	Acct # 30420269	Paid by Check # 160230		04/01/2021	04/01/2021	04/01/2021		04/12/2021	246.98
1463 - NAPA AUTO PARTS	943469	Acct #12409	Paid by Check # 160232		04/01/2021	04/01/2021	04/01/2021		04/12/2021	38.99
4692 - PEST CONTROL CONSULTANT	255872	Acct # 3967 Bi Monthly Service	Paid by Check # 160239		04/01/2021	04/01/2021	04/01/2021		04/12/2021	435.00
5102 - SECOND CHANCE CARDIAC SOLUTIONS, INC	21-002-086	Replacement Batteries for AED (6)	Paid by Check # 160244		04/01/2021	04/01/2021	04/01/2021		04/12/2021	1,170.00
1629 - SECURITY LOCK INC.	1124899	Keys M, PDM	Paid by Check # 160245		04/01/2021	04/01/2021	04/01/2021		04/12/2021	12.00
1629 - SECURITY LOCK INC.	13732	Master Keying	Paid by Check # 160245		04/01/2021	04/01/2021	04/01/2021		04/12/2021	101.00
1629 - SECURITY LOCK INC.	13742	Keys Sergeant	Paid by Check # 160245		04/01/2021	04/01/2021	04/01/2021		04/12/2021	5.00
5541 - SERVPRO OF ROCKFORD	5223043	Equipment Rental and Use	Paid by Check # 160246		04/01/2021	04/01/2021	04/01/2021		04/12/2021	350.00
1515 - SNYDER PHARMACY - OREGON	03/01-03/31/21	Cust # 7326666	Paid by Check # 160247		04/01/2021	04/01/2021	04/01/2021		04/12/2021	135.00
Account 4540.10 - Repairs & Maint - Facilities Totals							Invoice Transactions		31	\$14,187.00
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	04/2021 B&G	Acct # 1896103	Paid by Check # 160211		04/01/2021	04/01/2021	04/01/2021		04/12/2021	259.45
Account 4545.10 - Petroleum Products - Gasoline Totals							Invoice Transactions		1	\$259.45
Account 4710 - Computer Hardware & Software										
1206 - BARBECK	80001506	Cust # 71281 Ogle Tower Contract	Paid by Check # 160203		04/01/2021	04/01/2021	04/01/2021		04/12/2021	548.49
Account 4710 - Computer Hardware & Software Totals							Invoice Transactions		1	\$548.49
Department 02 - Building & Grounds Totals							Invoice Transactions		47	\$19,654.54
Department 09 - Focus House										
Account 4219 - Cable TV										
3991 - CARD SERVICE CENTER	0225 due 4/28/21	Residential Home Supplies	Paid by Check # 160342		04/12/2021	04/12/2021	04/12/2021		04/19/2021	219.09
Account 4219 - Cable TV Totals							Invoice Transactions		1	\$219.09
Account 4420 - Training Expenses										
3991 - CARD SERVICE CENTER	0225 due 4/28/21	Residential Home Supplies	Paid by Check # 160342		04/12/2021	04/12/2021	04/12/2021		04/19/2021	202.53
3991 - CARD SERVICE CENTER	0200 due 4/28/21	Office Supplies	Paid by Check # 160343		04/12/2021	04/12/2021	04/12/2021		04/19/2021	122.70
Account 4420 - Training Expenses Totals							Invoice Transactions		2	\$325.23



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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 09 - Focus House										
Account 4444 - Medical Expense										
3991 - CARD SERVICE CENTER	0118 DUE 4/28/21	Resident Medical	Paid by Check # 160344		04/12/2021	04/12/2021	04/12/2021		04/19/2021	40.84
Account 4444 - Medical Expense Totals									Invoice Transactions 1	<u>\$40.84</u>
Account 4507 - Residential Home Supplies										
3991 - CARD SERVICE CENTER	0225 due 4/28/21	Residential Home Supplies	Paid by Check # 160342		04/12/2021	04/12/2021	04/12/2021		04/19/2021	68.56
Account 4507 - Residential Home Supplies Totals									Invoice Transactions 1	<u>\$68.56</u>
Account 4508 - Kitchen Supplies										
3991 - CARD SERVICE CENTER	0225 due 4/28/21	Residential Home Supplies	Paid by Check # 160342		04/12/2021	04/12/2021	04/12/2021		04/19/2021	186.64
Account 4508 - Kitchen Supplies Totals									Invoice Transactions 1	<u>\$186.64</u>
Account 4510 - Office Supplies										
3991 - CARD SERVICE CENTER	0225 due 4/28/21	Residential Home Supplies	Paid by Check # 160342		04/12/2021	04/12/2021	04/12/2021		04/19/2021	177.39
3991 - CARD SERVICE CENTER	0200 due 4/28/21	Office Supplies	Paid by Check # 160343		04/12/2021	04/12/2021	04/12/2021		04/19/2021	327.03
Account 4510 - Office Supplies Totals									Invoice Transactions 2	<u>\$504.42</u>
Account 4520 - Janitorial Supplies										
3991 - CARD SERVICE CENTER	0225 due 4/28/21	Residential Home Supplies	Paid by Check # 160342		04/12/2021	04/12/2021	04/12/2021		04/19/2021	125.42
Account 4520 - Janitorial Supplies Totals									Invoice Transactions 1	<u>\$125.42</u>
Account 4540 - Repairs & Maint - Facilities										
3991 - CARD SERVICE CENTER	0225 due 4/28/21	Residential Home Supplies	Paid by Check # 160342		04/12/2021	04/12/2021	04/12/2021		04/19/2021	23.67
Account 4540 - Repairs & Maint - Facilities Totals									Invoice Transactions 1	<u>\$23.67</u>
Account 4550 - Food for County Prisoners										
3991 - CARD SERVICE CENTER	0225 due 4/28/21	Residential Home Supplies	Paid by Check # 160342		04/12/2021	04/12/2021	04/12/2021		04/19/2021	35.92
3991 - CARD SERVICE CENTER	0704 due 4/28/21	Food for residents	Paid by Check # 160345		04/12/2021	04/12/2021	04/12/2021		04/19/2021	830.93
Account 4550 - Food for County Prisoners Totals									Invoice Transactions 2	<u>\$866.85</u>
Department 09 - Focus House Totals									Invoice Transactions 12	<u>\$2,360.72</u>
Department 12 - Sheriff										
Account 4420 - Training Expenses										
5588 - ZACHARY HARE	04/2021	Per Diem for Zachary Hare (K9 Training)	Paid by Check # 160184		04/02/2021	04/02/2021	04/02/2021		04/01/2021	1,500.00
Account 4420 - Training Expenses Totals									Invoice Transactions 1	<u>\$1,500.00</u>
Account 4510 - Office Supplies										
1246 - FISCHER'S	0731262-001	Acct # OCSHERIFF	Paid by Check # 160213		04/01/2021	04/01/2021	04/01/2021		04/12/2021	30.77



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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 12 - Sheriff										
Account 4510 - Office Supplies										
1246 - FISCHER'S	0731066-001	Acct # OCSHERIFF	Paid by Check # 160213		04/01/2021	04/01/2021	04/01/2021		04/12/2021	63.48
1246 - FISCHER'S	0730950-001	Acct # OCSHERIFF	Paid by Check # 160213		04/01/2021	04/01/2021	04/01/2021		04/12/2021	35.34
1318 - HUB PRINTING, INC.	4756	2500 #10 Envelopes	Paid by Check # 160220		04/01/2021	04/01/2021	04/01/2021		04/12/2021	731.90
5251 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC	03/2021	Account ID: 802886	Paid by Check # 160251		04/01/2021	04/01/2021	04/01/2021		04/12/2021	100.00
Account 4510 - Office Supplies Totals									Invoice Transactions 5	\$961.49
Account 4545.10 - Petroleum Products - Gasoline										
1125 - CARROLL SERVICE CO	9019426/9019755	Acct # 2631504	Paid by Check # 160208		04/01/2021	04/01/2021	04/01/2021		04/12/2021	858.30
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 1	\$858.30
Account 4570 - Uniforms										
1268 - GALLS, LLC	01791174	Acct # 5156882 / Nameplate	Paid by Check # 160217		04/01/2021	04/01/2021	04/01/2021		04/12/2021	53.45
1268 - GALLS, LLC	017932855	Acct # 5156882 / Nameplate	Paid by Check # 160217		04/01/2021	04/01/2021	04/01/2021		04/12/2021	30.72
1572 - RAY O'HERRON COMPANY INC	2093173-IN	Customer # 00-61061SH	Paid by Check # 160242		04/01/2021	04/01/2021	04/01/2021		04/12/2021	57.29
1572 - RAY O'HERRON COMPANY INC	2097430-IN	Customer # 00-61061SH	Paid by Check # 160242		04/01/2021	04/01/2021	04/01/2021		04/12/2021	87.77
1572 - RAY O'HERRON COMPANY INC	2097025-IN	Customer # 00-61061SH	Paid by Check # 160242		04/01/2021	04/01/2021	04/01/2021		04/12/2021	88.94
4206 - SANITARY CLEANERS	04/2021	Activity from 03/01/21 to 03/31/21	Paid by Check # 160243		04/01/2021	04/01/2021	04/01/2021		04/12/2021	47.62
3354 - UNIFORM DEN EAST, INC.	71886	Cust Code OGLECOSD	Paid by Check # 160252		04/01/2021	04/01/2021	04/01/2021		04/12/2021	319.22
Account 4570 - Uniforms Totals									Invoice Transactions 7	\$685.01
Account 4575 - Weapons & Ammunition										
5457 - BROWNELLS, INC.	20813766.00	Account # 04320386	Paid by Check # 160205		04/01/2021	04/01/2021	04/01/2021		04/12/2021	84.95
1572 - RAY O'HERRON COMPANY INC	2098157-IN	Customer # 00-61061SH	Paid by Check # 160242		04/01/2021	04/01/2021	04/01/2021		04/12/2021	273.70
1572 - RAY O'HERRON COMPANY INC	2101270-IN	Customer # 00-61061SH	Paid by Check # 160242		04/01/2021	04/01/2021	04/01/2021		04/12/2021	205.77
1515 - SNYDER PHARMACY - OREGON	03/01 - 03/31/21	Customer # 7326666	Paid by Check # 160247		04/01/2021	04/01/2021	04/01/2021		04/12/2021	27.98
Account 4575 - Weapons & Ammunition Totals									Invoice Transactions 4	\$592.40
Account 4585 - Vehicle Maintenance										
4391 - AUTOZONE, INC	2660350058	Customer # 862626	Paid by Check # 160201		04/01/2021	04/01/2021	04/01/2021		04/12/2021	15.83



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Fund 100 - General Fund										
Department 12 - Sheriff										
Account 4585 - Vehicle Maintenance										
1121 - BYRON QUICK LUBE	31690	OCS Vehicle Maintenance	Paid by Check # 160206		04/01/2021	04/01/2021	04/01/2021		04/12/2021	68.93
1121 - BYRON QUICK LUBE	32446	OCS Vehicle Maintenance	Paid by Check # 160206		04/01/2021	04/01/2021	04/01/2021		04/12/2021	86.16
1121 - BYRON QUICK LUBE	32488	OCS Vehicle Maintenance	Paid by Check # 160206		04/01/2021	04/01/2021	04/01/2021		04/12/2021	75.25
1121 - BYRON QUICK LUBE	32756	OCS Vehicle Maintenance	Paid by Check # 160206		04/01/2021	04/01/2021	04/01/2021		04/12/2021	46.27
1121 - BYRON QUICK LUBE	32806	OCS Vehicle Maintenance	Paid by Check # 160206		04/01/2021	04/01/2021	04/01/2021		04/12/2021	46.27
4732 - FORTUNE AUTOMOTIVE INC	7848	OCS Vehicle Maintenance	Paid by Check # 160214		04/01/2021	04/01/2021	04/01/2021		04/12/2021	136.98
4816 - KUNES COUNTRY AUTO GROUP	46011	OCS Vehicle Maintenance	Paid by Check # 160224		04/01/2021	04/01/2021	04/01/2021		04/12/2021	140.56
4816 - KUNES COUNTRY AUTO GROUP	45964	OCS Vehicle Maintenance	Paid by Check # 160224		04/01/2021	04/01/2021	04/01/2021		04/12/2021	100.93
4816 - KUNES COUNTRY AUTO GROUP	46457	OCS Vehicle Maintenance	Paid by Check # 160224		04/01/2021	04/01/2021	04/01/2021		04/12/2021	78.96
2817 - MAGGIO TRUCK CENTER INC	221436	OCS Vehicle Maintenance	Paid by Check # 160226		04/01/2021	04/01/2021	04/01/2021		04/12/2021	21.00
1427 - MASTERBEND	49312	OCS Vehicle Maintenance	Paid by Check # 160227		04/01/2021	04/01/2021	04/01/2021		04/12/2021	989.44
1427 - MASTERBEND	49279	OCS Vehicle Maintenance	Paid by Check # 160227		04/01/2021	04/01/2021	04/01/2021		04/12/2021	39.59
1427 - MASTERBEND	49305	OCS Vehicle Maintenance	Paid by Check # 160227		04/01/2021	04/01/2021	04/01/2021		04/12/2021	139.91
1427 - MASTERBEND	49243	OCS Vehicle Maintenance	Paid by Check # 160227		04/01/2021	04/01/2021	04/01/2021		04/12/2021	462.15
1427 - MASTERBEND	49202	OCS Vehicle Maintenance	Paid by Check # 160227		04/01/2021	04/01/2021	04/01/2021		04/12/2021	39.59
1427 - MASTERBEND	49429	OCS Vehicle Maintenance	Paid by Check # 160227		04/01/2021	04/01/2021	04/01/2021		04/12/2021	50.00
3764 - OGLE COUNTY CAR CARE INC.	25007	OCS Vehicle Maintenance	Paid by Check # 160234		04/01/2021	04/01/2021	04/01/2021		04/12/2021	59.75
3764 - OGLE COUNTY CAR CARE INC.	25003	OCS Vehicle Maintenance	Paid by Check # 160234		04/01/2021	04/01/2021	04/01/2021		04/12/2021	42.20
Account 4585 - Vehicle Maintenance Totals								Invoice Transactions	19	\$2,639.77
Sub-Department 60 - OEMA										
Account 4216 - Telephone										
1265 - VERIZON	9876199735	Acct # 68542129 OMEA Emergency Lines	Paid by Check # 160254		04/01/2021	04/01/2021	04/01/2021		04/12/2021	87.22
Account 4216 - Telephone Totals								Invoice Transactions	1	\$87.22



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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 12 - Sheriff										
Sub-Department 60 - OEMA										
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	04/2021 OEMA	Acct # 1896103	Paid by Check # 160211		04/01/2021	04/01/2021	04/01/2021		04/12/2021	251.09
Account 4545.10 - Petroleum Products - Gasoline Totals								Invoice Transactions	1	\$251.09
Account 4885 - COVID-19, CARES ACT & CURE Related expenses										
2290 - UPS	0000Y74680131	Shipper # Y74680 / OVER NIGHT COVID TEST	Paid by Check # 160253		04/01/2021	04/01/2021	04/01/2021		04/12/2021	17.08
2290 - UPS	0000Y74680111	Shipper # Y74680 / OVERNIGHT COVID TEST	Paid by Check # 160253		04/01/2021	04/01/2021	04/01/2021		04/12/2021	5.59
Account 4885 - COVID-19, CARES ACT & CURE Related expenses Totals								Invoice Transactions	2	\$22.67
Sub-Department 60 - OEMA Totals								Invoice Transactions	4	\$360.98
Department 12 - Sheriff Totals								Invoice Transactions	41	\$7,597.95
Department 16 - Finance										
Account 4212.10 - Electricity Courthouse										
1156 - COMED	2959724006 Mar	Court House / Old Jail / Judicial Center Annex Acct 2959724006	Paid by Check # 160176		04/01/2021	04/01/2021	04/01/2021		04/01/2021	8,367.20
Account 4212.10 - Electricity Courthouse Totals								Invoice Transactions	1	\$8,367.20
Account 4212.20 - Electricity Judicial Center										
1156 - COMED	3903001028 Mar	Judicial Center Acct: 3903001028	Paid by Check # 160178		04/01/2021	04/01/2021	04/01/2021		04/01/2021	1,867.11
5572 - ILLINOIS GAS & ELECTRIC	UGE6822361 Mar	Judicial Center Supplier Acct: 3903001028	Paid by Check # 160185		04/01/2021	04/01/2021	04/01/2021		04/01/2021	3,228.21
Account 4212.20 - Electricity Judicial Center Totals								Invoice Transactions	2	\$5,095.32
Account 4212.25 - Electricity 607 Washington St.										
1156 - COMED	2959610016 Mar	607 Washington St (House) Acct: 2959610016	Paid by Check # 160175		04/01/2021	04/01/2021	04/01/2021		04/01/2021	683.97
Account 4212.25 - Electricity 607 Washington St. Totals								Invoice Transactions	1	\$683.97
Account 4212.30 - Electricity Weld Park										
1156 - COMED	2355368000 Mar	Ogle County Weld Park Acct: 2355368000	Paid by Check # 160182		04/01/2021	04/01/2021	04/01/2021		04/01/2021	49.33
Account 4212.30 - Electricity Weld Park Totals								Invoice Transactions	1	\$49.33
Account 4212.40 - Electricity Rochelle Offices										
1849 - ROCHELLE MUNICIPAL UTILITIES	53342 Mar	E.O.C Lincoln Hwy Rochelle Acct: 53342	Paid by Check # 160195		04/01/2021	04/01/2021	04/01/2021		04/01/2021	1,231.13
Account 4212.40 - Electricity Rochelle Offices Totals								Invoice Transactions	1	\$1,231.13



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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 16 - Finance										
Account 4212.50 - Electricity Sheriff/Coroner Administration										
1156 - COMED	2959457000 Mar	Sheriff/Coroner Building Acct: 2959457000	Paid by Check # 160181		04/01/2021	04/01/2021	04/01/2021		04/01/2021	2,307.49
Account 4212.50 - Electricity Sheriff/Coroner Administration Totals								Invoice Transactions	1	\$2,307.49
Account 4212.70 - Electricity Maintenance Building										
1156 - COMED	0087085050 Mar	Maintenance Building Acct: 0087085050	Paid by Check # 160179		04/01/2021	04/01/2021	04/01/2021		04/01/2021	206.52
Account 4212.70 - Electricity Maintenance Building Totals								Invoice Transactions	1	\$206.52
Account 4212.80 - Electricity Pines Road Annex										
1156 - COMED	2707431018 Mar	Pines Road Annex Acct: 2707431018	Paid by Check # 160180		04/01/2021	04/01/2021	04/01/2021		04/01/2021	541.89
Account 4212.80 - Electricity Pines Road Annex Totals								Invoice Transactions	1	\$541.89
Account 4212.90 - Electricity Oregon Tower										
1156 - COMED	3125174006 Mar	Electric Bill-Tower 1709 Washington St Acct: 3125174006	Paid by Check # 160177		04/01/2021	04/01/2021	04/01/2021		04/01/2021	28.40
1156 - COMED	1283010070 Mar	Tower 960 Rt 64 (West) Acct: 1283010070	Paid by Check # 160183		04/01/2021	04/01/2021	04/01/2021		04/01/2021	465.86
Account 4212.90 - Electricity Oregon Tower Totals								Invoice Transactions	2	\$494.26
Account 4212.95 - Electricity Rochelle/Hillcrest Tower										
1849 - ROCHELLE MUNICIPAL UTILITIES	53352 Mar	Tower Hillcrest Ave Rochelle Acct: 53352	Paid by Check # 160196		04/01/2021	04/01/2021	04/01/2021		04/01/2021	92.84
Account 4212.95 - Electricity Rochelle/Hillcrest Tower Totals								Invoice Transactions	1	\$92.84
Account 4214.10 - Gas (Heating) Courthouse										
1898 - NICOR	71199220006 Mar	Court House Acct: 71- 19-92-2000 6	Paid by Check # 160186		04/02/2021	04/02/2021	04/02/2021		04/01/2021	224.94
Account 4214.10 - Gas (Heating) Courthouse Totals								Invoice Transactions	1	\$224.94
Account 4214.20 - Gas (Heating) Judicial Center										
1898 - NICOR	66563690941 Mar	Judicial Center Acct: 66 -56-36-9094 1	Paid by Check # 160189		04/02/2021	04/02/2021	04/02/2021		04/01/2021	2,938.15
Account 4214.20 - Gas (Heating) Judicial Center Totals								Invoice Transactions	1	\$2,938.15
Account 4214.40 - Gas (Heating) Rochelle Offices										
1898 - NICOR	35129685943 Mar	510 Lincoln Hwy Rochelle Acct: 35-12- 96-8594 3	Paid by Check # 160191		04/02/2021	04/02/2021	04/02/2021		04/01/2021	379.11
Account 4214.40 - Gas (Heating) Rochelle Offices Totals								Invoice Transactions	1	\$379.11



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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 16 - Finance										
Account 4214.50 - Gas (Heating) Sheriff/Coroner Administration										
1898 - NICOR	00296307762 Mar	Sheriff/Coroner Building Acct: 00-29-63 -0776 2	Paid by Check # 160194		04/02/2021	04/02/2021	04/02/2021		04/01/2021	1,590.81
Account 4214.50 - Gas (Heating) Sheriff/Coroner Administration Totals								Invoice Transactions	1	\$1,590.81
Account 4214.55 - Gas (Heating) Jail										
1898 - NICOR	39436458028 Mar	Old Jail Acct: 39-43-64- 5802 8	Paid by Check # 160188		04/02/2021	04/02/2021	04/02/2021		04/01/2021	326.51
Account 4214.55 - Gas (Heating) Jail Totals								Invoice Transactions	1	\$326.51
Account 4214.60 - Gas (Heating) Judicial Center Annex										
1898 - NICOR	78331228037 Mar	Judicial Center Annex Acct: 78-33-12-2803 7	Paid by Check # 160190		04/02/2021	04/02/2021	04/02/2021		04/01/2021	4,166.49
Account 4214.60 - Gas (Heating) Judicial Center Annex Totals								Invoice Transactions	1	\$4,166.49
Account 4214.70 - Gas (Heating) Maintenance Building										
1898 - NICOR	30142825337 Mar	Maintenance Building Acct: 30-14-28-2533 7	Paid by Check # 160192		04/02/2021	04/02/2021	04/02/2021		04/01/2021	361.78
1898 - NICOR	68926285781 Mar	1st St Sheriff Garage Acct: 68-92-62-8578-1	Paid by Check # 160187		04/02/2021	04/02/2021	04/02/2021		04/01/2021	313.45
Account 4214.70 - Gas (Heating) Maintenance Building Totals								Invoice Transactions	2	\$675.23
Account 4214.80 - Gas (Heating) Pines Road Annex										
1898 - NICOR	14911829993 Mar	Pines Rd Annex Acct: 14-91-18-2999 3	Paid by Check # 160193		04/02/2021	04/02/2021	04/02/2021		04/01/2021	626.59
Account 4214.80 - Gas (Heating) Pines Road Annex Totals								Invoice Transactions	1	\$626.59
Account 4218.10 - Water Courthouse										
1140 - CITY OF OREGON	4059 & 4059X Mar	Court House 4059 & 4059X	Paid by Check # 160172		04/03/2021	04/03/2021	04/03/2021		04/01/2021	89.64
Account 4218.10 - Water Courthouse Totals								Invoice Transactions	1	\$89.64
Account 4218.20 - Water Judicial Center										
1140 - CITY OF OREGON	4140 Mar	Judicial Center Acct 4140	Paid by Check # 160172		04/03/2021	04/03/2021	04/03/2021		04/01/2021	98.46
Account 4218.20 - Water Judicial Center Totals								Invoice Transactions	1	\$98.46
Account 4218.25 - Water 607 Washington St.										
1140 - CITY OF OREGON	6057 Feb & Mar	607 Washington St (Empty House) Acct: 6057	Paid by Check # 160172		04/03/2021	04/03/2021	04/03/2021		04/01/2021	89.19
Account 4218.25 - Water 607 Washington St. Totals								Invoice Transactions	1	\$89.19
Account 4218.50 - Water Sheriff/Coroner Admin. Bldg.										
1140 - CITY OF OREGON	9663 & 9664 Mar	Sheriff/Coroner Building Acct: 9663Low & 9664High	Paid by Check # 160172		04/03/2021	04/03/2021	04/03/2021		04/01/2021	89.64
Account 4218.50 - Water Sheriff/Coroner Admin. Bldg. Totals								Invoice Transactions	1	\$89.64



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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 16 - Finance										
Account 4218.55 - Water Jail										
1140 - CITY OF OREGON	4058 Mar	Old Jail Acct: 4058	Paid by Check # 160172		04/03/2021	04/03/2021	04/03/2021		04/01/2021	876.24
Account 4218.55 - Water Jail Totals										Invoice Transactions 1
										<hr/> \$876.24
Account 4218.60 - Water Judicial Center Annex										
1140 - CITY OF OREGON	9692 & 9693 Mar	Judicial Center Annex Acct: 9692Low & 9693High	Paid by Check # 160172		04/03/2021	04/03/2021	04/03/2021		04/01/2021	760.14
Account 4218.60 - Water Judicial Center Annex Totals										Invoice Transactions 1
										<hr/> \$760.14
Account 4218.70 - Water Maintenance Building										
1140 - CITY OF OREGON	1100 & 1101Y Mar	Maintenance Building Acct 1100 & 1101Y	Paid by Check # 160173		04/03/2021	04/03/2021	04/03/2021		04/01/2021	89.64
Account 4218.70 - Water Maintenance Building Totals										Invoice Transactions 1
										<hr/> \$89.64
Account 4218.80 - Water Pines Road Annex										
1140 - CITY OF OREGON	8176 Mar	Pines Rd Annex Acct: 8176	Paid by Check # 160174		04/03/2021	04/03/2021	04/03/2021		04/01/2021	44.82
Account 4218.80 - Water Pines Road Annex Totals										Invoice Transactions 1
										<hr/> \$44.82
Account 4422 - Travel Expenses, Dues & Seminars										
1694 - UNITED COUNTIES COUNCIL OF ILLINOIS	2021 DUES	UCCI ANNUAL DUES - 2021	Paid by Check # 160197		04/05/2021	04/05/2021	04/05/2021		04/09/2021	440.00
Account 4422 - Travel Expenses, Dues & Seminars Totals										Invoice Transactions 1
										<hr/> \$440.00
Department 16 - Finance Totals										Invoice Transactions 30
										<hr/> \$32,575.55
Department 22 - Corrections										
Account 4420 - Training Expenses										
3823 - CENTRAL ILLINOIS POLICE TRAINING CENTER	05042021	Mandatory Firearms Training	Paid by Check # 160209		04/01/2021	04/01/2021	04/01/2021		04/12/2021	250.00
Account 4420 - Training Expenses Totals										Invoice Transactions 1
										<hr/> \$250.00
Account 4424 - Out-of-State Travel										
2510 - PTS OF AMERICA, LLC	206558	Passenger # 244514	Paid by Check # 160241		04/01/2021	04/01/2021	04/01/2021		04/12/2021	1,005.00
Account 4424 - Out-of-State Travel Totals										Invoice Transactions 1
										<hr/> \$1,005.00
Account 4444 - Medical Expense										
1386 - KSB	532974	Inmate Medical Expense	Paid by Check # 160223		04/01/2021	04/01/2021	04/01/2021		04/12/2021	668.27
1513 - OREGON HEALTHCARE PHARMACY	04012021	#GRP-OCJ	Paid by Check # 160235		04/01/2021	04/01/2021	04/01/2021		04/12/2021	590.00
1515 - SNYDER PHARMACY - OREGON	49621	Customer # 7322135	Paid by Check # 160247		04/01/2021	04/01/2021	04/01/2021		04/12/2021	5.98
Account 4444 - Medical Expense Totals										Invoice Transactions 3
										<hr/> \$1,264.25



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Fund 100 - General Fund										
Department 22 - Corrections										
Account 4510 - Office Supplies										
5134 - CHARM-TEX INC	0240286-IN	Customer # OGLE	Paid by Check # 160210		04/01/2021	04/01/2021	04/01/2021		04/12/2021	1,895.20
1246 - FISCHER'S	0731129-001	Acct # OCJAIL	Paid by Check # 160213		04/01/2021	04/01/2021	04/01/2021		04/12/2021	41.90
3182 - PERFORMANCE FOOD SERVICE - TPC	6577214-1	04/2021	Paid by Check # 160238		04/01/2021	04/01/2021	04/01/2021		04/12/2021	711.74
3182 - PERFORMANCE FOOD SERVICE - TPC	6618390-1	Acct # 18694400	Paid by Check # 160238		04/01/2021	04/01/2021	04/01/2021		04/12/2021	187.26
3182 - PERFORMANCE FOOD SERVICE - TPC	6621420-1	18694400	Paid by Check # 160238		04/01/2021	04/01/2021	04/01/2021		04/12/2021	345.41
1890 - SYSCO FOODS OF BARABOO LLC	218870622-1	03/2021	Paid by Check # 160249		04/01/2021	04/01/2021	04/01/2021		04/12/2021	37.18
1890 - SYSCO FOODS OF BARABOO LLC	218888710.1	Acct # 266726	Paid by Check # 160249		04/01/2021	04/01/2021	04/01/2021		04/12/2021	4.70
									Account 4510 - Office Supplies Totals Invoice Transactions 7	\$3,223.39
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	04/2021 CORR	Acct # 1896103	Paid by Check # 160211		04/01/2021	04/01/2021	04/01/2021		04/12/2021	592.80
									Account 4545.10 - Petroleum Products - Gasoline Totals Invoice Transactions 1	\$592.80
Account 4550 - Food for County Prisoners										
1518 - OREGON SUPER VALU	03/2021	Acct # 040000000129	Paid by Check # 160236		04/01/2021	04/01/2021	04/01/2021		04/12/2021	35.97
4587 - PAN-O-GOLD BAKING CO.	1125719	Acct # 23777	Paid by Check # 160237		04/01/2021	04/01/2021	04/01/2021		04/12/2021	25.66
4587 - PAN-O-GOLD BAKING CO.	1139723	Acct # 23777	Paid by Check # 160237		04/01/2021	04/01/2021	04/01/2021		04/12/2021	29.18
4587 - PAN-O-GOLD BAKING CO.	1149909	Acct # 23777	Paid by Check # 160237		04/01/2021	04/01/2021	04/01/2021		04/12/2021	19.86
4587 - PAN-O-GOLD BAKING CO.	40053721077016	Acct # 23777	Paid by Check # 160237		04/01/2021	04/01/2021	04/01/2021		04/12/2021	21.16
3182 - PERFORMANCE FOOD SERVICE - TPC	6577214	04/21	Paid by Check # 160238		04/01/2021	04/01/2021	04/01/2021		04/12/2021	5,224.62
3182 - PERFORMANCE FOOD SERVICE - TPC	6618390	Acct # 18694400	Paid by Check # 160238		04/01/2021	04/01/2021	04/01/2021		04/12/2021	56.26
3182 - PERFORMANCE FOOD SERVICE - TPC	6621420	18694400	Paid by Check # 160238		04/01/2021	04/01/2021	04/01/2021		04/12/2021	1,845.68
5545 - PRAIRIE FARMS DAIRY	9046396	Acct # 2849	Paid by Check # 160240		04/01/2021	04/01/2021	04/01/2021		04/12/2021	291.84
5545 - PRAIRIE FARMS DAIRY	9054855	Acct # 2849	Paid by Check # 160240		04/01/2021	04/01/2021	04/01/2021		04/12/2021	310.85
1418 - SULLIVAN'S	03/01 - 03/31/21	Customer # 270043	Paid by Check # 160248		04/01/2021	04/01/2021	04/01/2021		04/12/2021	83.56



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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 22 - Corrections										
Account 4550 - Food for County Prisoners										
1890 - SYSCO FOODS OF BARABOO LLC	218870622	03/2021	Paid by Check # 160249		04/01/2021	04/01/2021	04/01/2021		04/12/2021	464.62
1890 - SYSCO FOODS OF BARABOO LLC	218888710	Acct # 266726	Paid by Check # 160249		04/01/2021	04/01/2021	04/01/2021		04/12/2021	444.53
Account 4550 - Food for County Prisoners Totals									Invoice Transactions 13	<u>\$8,853.79</u>
Account 4570 - Uniforms										
1572 - RAY O'HERRON COMPANY INC	2098229-IN	Customer # 00-61061SH	Paid by Check # 160242		04/01/2021	04/01/2021	04/01/2021		04/12/2021	867.45
1572 - RAY O'HERRON COMPANY INC	2099714-IN	Customer # 00-61061SH	Paid by Check # 160242		04/01/2021	04/01/2021	04/01/2021		04/12/2021	37.46
1572 - RAY O'HERRON COMPANY INC	2103153-IN	Customer # 00-61061J	Paid by Check # 160242		04/01/2021	04/01/2021	04/01/2021		04/12/2021	107.56
4206 - SANITARY CLEANERS	04/2021 CORR	Activity from 03/01/21 to 03/31/21	Paid by Check # 160243		04/01/2021	04/01/2021	04/01/2021		04/12/2021	65.24
Account 4570 - Uniforms Totals									Invoice Transactions 4	<u>\$1,077.71</u>
Department 22 - Corrections Totals									Invoice Transactions 30	<u>\$16,266.94</u>
Fund 100 - General Fund Totals									Invoice Transactions 160	<u>\$78,455.70</u>
Grand Totals									Invoice Transactions 160	<u>\$78,455.70</u>



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Payment Date Range 04/21/21 - 04/30/21

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										
3991 - CARD SERVICE CENTER	04/2021 B&G	acct # 0098: Buildings and Grounds	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	379.52
Account 4540.10 - Repairs & Maint - Facilities Totals								Invoice Transactions	1	\$379.52
Department 02 - Building & Grounds Totals								Invoice Transactions	1	\$379.52
Department 09 - Focus House										
Account 4540 - Repairs & Maint - Facilities										
4607 - PER MAR SECURITY SERVICES	2484833	Building maintenance	Paid by Check # 160350		04/23/2021	04/23/2021	04/23/2021		04/28/2021	88.00
Account 4540 - Repairs & Maint - Facilities Totals								Invoice Transactions	1	\$88.00
Account 4743 - Safety Equipment										
5085 - THE VESTIGE GROUP	CINV-006193	Safety Equipment	Paid by Check # 160352		04/23/2021	04/23/2021	04/23/2021		04/28/2021	146.50
5085 - THE VESTIGE GROUP	CINV-007227	Safety Equipment	Paid by Check # 160352		04/23/2021	04/23/2021	04/23/2021		04/28/2021	146.50
Account 4743 - Safety Equipment Totals								Invoice Transactions	2	\$293.00
Department 09 - Focus House Totals								Invoice Transactions	3	\$381.00
Department 12 - Sheriff										
Account 4420 - Training Expenses										
5594 - JOSH ANKNEY	05/2021	Per Diem for Firearms Training	Paid by Check # 160346		04/19/2021	04/19/2021	04/19/2021		04/23/2021	287.00
3991 - CARD SERVICE CENTER	04/2021	Acct # 0098; OCSO	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	30.69
Account 4420 - Training Expenses Totals								Invoice Transactions	2	\$317.69
Account 4510 - Office Supplies										
3991 - CARD SERVICE CENTER	04/2021	Acct # 0098; OCSO	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	149.90
4479 - HINCKLEY SPRINGS	14566507 041621	Cust # 651876614566507	Paid by Check # 160348		04/19/2021	04/19/2021	04/19/2021		04/23/2021	52.16
Account 4510 - Office Supplies Totals								Invoice Transactions	2	\$202.06
Account 4570 - Uniforms										
3991 - CARD SERVICE CENTER	04/2021	Acct # 0098; OCSO	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	201.50
Account 4570 - Uniforms Totals								Invoice Transactions	1	\$201.50
Account 4575 - Weapons & Ammunition										
3991 - CARD SERVICE CENTER	04/2021	Acct # 0098; OCSO	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	105.08
Account 4575 - Weapons & Ammunition Totals								Invoice Transactions	1	\$105.08



Department Claims - April 21 - 30, 2021

Payment Date Range 04/21/21 - 04/30/21

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 4422 - Travel Expenses, Dues & Seminars										
3991 - CARD SERVICE CENTER	04/2021OEMA	Acct # 0098; OEMA	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	415.11
Account 4422 - Travel Expenses, Dues & Seminars Totals								Invoice Transactions	1	\$415.11
Sub-Department 60 - OEMA Totals								Invoice Transactions	1	\$415.11
Sub-Department 62 - Emergency Communications										
Account 4500 - Supplies										
4479 - HINCKLEY SPRINGS	14566521 041621	Cust # 651877114566521/EC OM	Paid by Check # 160348		04/19/2021	04/19/2021	04/19/2021		04/23/2021	96.55
Account 4500 - Supplies Totals								Invoice Transactions	1	\$96.55
Sub-Department 62 - Emergency Communications Totals								Invoice Transactions	1	\$96.55
Department 12 - Sheriff Totals								Invoice Transactions	8	\$1,337.99
Department 22 - Corrections										
Account 4420 - Training Expenses										
3991 - CARD SERVICE CENTER	04/2021CORR	acct # 0098: CORR	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	280.00
Account 4420 - Training Expenses Totals								Invoice Transactions	1	\$280.00
Account 4444 - Medical Expense										
3991 - CARD SERVICE CENTER	04/2021CORR	acct # 0098: CORR	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	542.18
Account 4444 - Medical Expense Totals								Invoice Transactions	1	\$542.18
Account 4510 - Office Supplies										
3991 - CARD SERVICE CENTER	04/2021CORR	acct # 0098: CORR	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	2,006.44
4479 - HINCKLEY SPRINGS	15898053 041621	Cust # 471764915898053/Sec urity	Paid by Check # 160348		04/19/2021	04/19/2021	04/19/2021		04/23/2021	36.61
Account 4510 - Office Supplies Totals								Invoice Transactions	2	\$2,043.05
Account 4550 - Food for County Prisoners										
3991 - CARD SERVICE CENTER	04/2021CORR	acct # 0098: CORR	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	77.14
Account 4550 - Food for County Prisoners Totals								Invoice Transactions	1	\$77.14
Account 4570 - Uniforms										
3991 - CARD SERVICE CENTER	04/2021CORR	acct # 0098: CORR	Paid by Check # 160347		04/19/2021	04/19/2021	04/19/2021		04/23/2021	250.60
Account 4570 - Uniforms Totals								Invoice Transactions	1	\$250.60
Department 22 - Corrections Totals								Invoice Transactions	6	\$3,192.97



Department Claims - April 21 - 30, 2021

Payment Date Range 04/21/21 - 04/30/21

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 4383 - Website Maintenance										
5227 - REVIZE LLC	2021-00001475	Forms Setup and Annual fee	Paid by Check # 160351		04/26/2021	04/26/2021	04/28/2021		04/28/2021	2,400.00
Account 4383 - Website Maintenance Totals									Invoice Transactions 1	\$2,400.00
Account 4710 - Computer Hardware & Software										
3991 - CARD SERVICE CENTER	2021-00001474	Wireskeyboards	Paid by Check # 160349		04/26/2021	04/26/2021	04/28/2021		04/28/2021	309.90
5597 - THOR FIBER INC	041621-13	Fiber Optics	Paid by Check # 160353		04/26/2021	04/26/2021	04/28/2021		04/28/2021	2,453.00
Account 4710 - Computer Hardware & Software Totals									Invoice Transactions 2	\$2,762.90
Department 23 - Information Technology Totals									Invoice Transactions 3	\$5,162.90
Fund 100 - General Fund Totals									Invoice Transactions 21	\$10,454.38
Grand Totals									Invoice Transactions 21	\$10,454.38



Leif Hopkins

5/11/2021

Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/21 - 04/30/21

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	OREHWY2104	Disposal Service	Paid by Check # 106785		04/29/2021	04/29/2021	04/29/2021		04/30/2021	143.86
Account 4210 - Disposal Service Totals										Invoice Transactions 1
										<hr/> \$143.86
Account 4212 - Electricity										
1156 - COMED	COMHWY2104c	Electricity - Monthly Usage	Paid by Check # 106674		04/16/2021	04/16/2021	04/16/2021		04/16/2021	596.89
Account 4212 - Electricity Totals										Invoice Transactions 1
										<hr/> \$596.89
Account 4214 - Gas (Heating)										
1898 - NICOR	NICHWY2104	Natural Gas - Monthly Usage	Paid by Check # 106684		04/16/2021	04/16/2021	04/16/2021		04/16/2021	600.74
Account 4214 - Gas (Heating) Totals										Invoice Transactions 1
										<hr/> \$600.74
Account 4216.10 - Telephone Primary Location										
1941 - FRONTIER	FROHWY2104	Phones - Monthly Usage	Paid by Check # 106787		04/29/2021	04/29/2021	04/29/2021		04/30/2021	166.91
1265 - VERIZON	9877099666	Phones - Monthly Usage	Paid by Check # 106797		04/29/2021	04/29/2021	04/29/2021		04/30/2021	341.44
Account 4216.10 - Telephone Primary Location Totals										Invoice Transactions 2
										<hr/> \$508.35
Account 4412 - Official Publications										
1502 - OGLE COUNTY LIFE	480809	Legal Publications	Paid by Check # 106686		04/16/2021	04/16/2021	04/16/2021		04/16/2021	52.50
1502 - OGLE COUNTY LIFE	481141	Legal Publications	Paid by Check # 106686		04/16/2021	04/16/2021	04/16/2021		04/16/2021	63.00
1502 - OGLE COUNTY LIFE	481142	Legal Publications	Paid by Check # 106686		04/16/2021	04/16/2021	04/16/2021		04/16/2021	63.00
Account 4412 - Official Publications Totals										Invoice Transactions 3
										<hr/> \$178.50
Account 4422 - Travel Expenses, Dues & Seminars										
1846 - BUSINESS CARD	TROHWY2104	Troxler Training Dept - Hazmat Certification - Ciesiel	Paid by Check # 106784		04/29/2021	04/29/2021	04/29/2021		04/30/2021	49.00
Account 4422 - Travel Expenses, Dues & Seminars Totals										Invoice Transactions 1
										<hr/> \$49.00
Account 4474 - Deer Expense										
1876 - ROCHELLE WASTE DISPOSAL, LLC	2036	Deer Expense	Paid by Check # 106692		04/16/2021	04/16/2021	04/16/2021		04/16/2021	65.00
1876 - ROCHELLE WASTE DISPOSAL, LLC	2061	Deer Expense	Paid by Check # 106796		04/29/2021	04/29/2021	04/29/2021		04/30/2021	5.00
Account 4474 - Deer Expense Totals										Invoice Transactions 2
										<hr/> \$70.00
Account 4490 - Contingencies										
4440 - NORTHERN ILLINOIS DISPOSAL SVC	20350036	Disposal Service - Dumpster	Paid by Check # 106685		04/16/2021	04/16/2021	04/16/2021		04/16/2021	698.87
Account 4490 - Contingencies Totals										Invoice Transactions 1
										<hr/> \$698.87



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/21 - 04/30/21

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 4540 - Repairs & Maint - Facilities										
4606 - PEGGY S. CORCORAN	3252021	Janitorial Services	Paid by Check # 106676		04/16/2021	04/16/2021	04/16/2021		04/16/2021	800.00
1259 - FYR-FYTER INC.	75621	Fire Extinguisher Service	Paid by Check # 106678		04/16/2021	04/16/2021	04/16/2021		04/16/2021	501.75
1871 - HOWARD LEE & SONS INC	67652	Drain Valve Kit	Paid by Check # 106679		04/16/2021	04/16/2021	04/16/2021		04/16/2021	89.07
1925 - SAFETY-KLEEN SYSTEMS, INC.	85793396	Facility Maintenance	Paid by Check # 106693		04/16/2021	04/16/2021	04/16/2021		04/16/2021	989.00
1871 - HOWARD LEE & SONS INC	67758	Fuel Tank Annual Testing	Paid by Check # 106789		04/29/2021	04/29/2021	04/29/2021		04/30/2021	845.00
2647 - MARTIN AND COMPANY EXCAVATING	E2104c	Salt Shed Paving Final Pay Est	Paid by Check # 106791		04/29/2021	04/29/2021	04/29/2021		04/30/2021	50,873.93
Account 4540 - Repairs & Maint - Facilities Totals							Invoice Transactions 6			\$54,098.75
Account 4610.10 - Maint of Roads & Bridges Road Rock										
2647 - MARTIN AND COMPANY EXCAVATING	28441	Road Rock	Paid by Check # 106793		04/29/2021	04/29/2021	04/29/2021		04/30/2021	399.17
Account 4610.10 - Maint of Roads & Bridges Road Rock Totals							Invoice Transactions 1			\$399.17
Account 4610.70 - Maint of Roads & Bridges Crack Filler Material										
2521 - SHERWIN INDUSTRIES, INC.	SS088070	Crack Filler Material	Paid by Check # 106694		04/16/2021	04/16/2021	04/16/2021		04/16/2021	2,002.50
Account 4610.70 - Maint of Roads & Bridges Crack Filler Material Totals							Invoice Transactions 1			\$2,002.50
Account 4610.90 - Maint of Roads & Bridges JULIE										
5197 - ADESTA LLC	CSINV0013589	JULIE Locates	Paid by Check # 106671		04/16/2021	04/16/2021	04/16/2021		04/16/2021	154.42
5197 - ADESTA LLC	CSINV0013987	JULIE Locates	Paid by Check # 106782		04/29/2021	04/29/2021	04/29/2021		04/30/2021	504.68
Account 4610.90 - Maint of Roads & Bridges JULIE Totals							Invoice Transactions 2			\$659.10
Account 4610.99 - Maint of Roads & Bridges Other Maint of Roads & Bridges										
1515 - SNYDER PHARMACY - OREGON	00269518	Mailbox Material	Paid by Check # 106695		04/16/2021	04/16/2021	04/16/2021		04/16/2021	1.99
2647 - MARTIN AND COMPANY EXCAVATING	20114652	Union Road Milling	Paid by Check # 106792		04/29/2021	04/29/2021	04/29/2021		04/30/2021	11,104.22
Account 4610.99 - Maint of Roads & Bridges Other Maint of Roads & Bridges Totals							Invoice Transactions 2			\$11,106.21
Account 4620.10 - Repair Parts - License Vehicles										
4188 - LAKESIDE INTERNATIONAL, LLC	CM7180752P	Return #16 License Vehicle Repair	Paid by Check # 106682		04/16/2021	04/16/2021	04/16/2021		04/16/2021	(328.24)
4188 - LAKESIDE INTERNATIONAL, LLC	CM7181162P	Core Return #12 License Vehicle	Paid by Check # 106682		04/16/2021	04/16/2021	04/16/2021		04/16/2021	(218.12)
4188 - LAKESIDE INTERNATIONAL, LLC	7181530P	#15 License Vehicle Repair	Paid by Check # 106682		04/16/2021	04/16/2021	04/16/2021		04/16/2021	253.00
4188 - LAKESIDE INTERNATIONAL, LLC	7181505P	Stock License Vehicle Repair	Paid by Check # 106682		04/16/2021	04/16/2021	04/16/2021		04/16/2021	66.39



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/21 - 04/30/21

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	7095521	#8 License Vehicle Repair	Paid by Check # 106682		04/16/2021	04/16/2021	04/16/2021		04/16/2021	671.75
4188 - LAKESIDE INTERNATIONAL, LLC	7181314P	#16 License Vehicle Headlamp	Paid by Check # 106682		04/16/2021	04/16/2021	04/16/2021		04/16/2021	456.64
1463 - NAPA AUTO PARTS	464-943010	#9 License Vehicle Repair	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	103.55
1463 - NAPA AUTO PARTS	464-943052	#16 License Vehicle Belt	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	103.82
1463 - NAPA AUTO PARTS	464-943065	#9 License Vehicle Belt Repair	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	114.26
1463 - NAPA AUTO PARTS	464-943445	#1 License Vehicle Filter & Oil	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	69.69
1463 - NAPA AUTO PARTS	464-944109	Stock License Vehicle Filters	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	1,514.16
1463 - NAPA AUTO PARTS	464-944712	#5 License Vehicle Filters	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	115.35
1463 - NAPA AUTO PARTS	464-944943	Stock License Vehicle Filters	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	149.11
1463 - NAPA AUTO PARTS	464-944568	#6 License Vehicle Filter	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	31.41
1515 - SNYDER PHARMACY - OREGON	00049534	#16 License Vehicle Spray Paint	Paid by Check # 106695		04/16/2021	04/16/2021	04/16/2021		04/16/2021	7.00
1100 - BONNELL INDUSTRIES INC.	0198828-IN	#13 Upper Mounting Bracket	Paid by Check # 106783		04/29/2021	04/29/2021	04/29/2021		04/30/2021	101.48
1100 - BONNELL INDUSTRIES INC.	0198829-IN	#13 Skirt Board Rubber	Paid by Check # 106783		04/29/2021	04/29/2021	04/29/2021		04/30/2021	164.12
Account 4620.10 - Repair Parts - License Vehicles Totals Invoice Transactions 17										\$3,375.37
Account 4620.20 - Repair Parts - Heavy Equipment										
1463 - NAPA AUTO PARTS	464-945663	#44 Heavy Equipment Repair	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	14.99
3932 - TRACTOR SUPPLY CO.	397864	#46 Heavy Equipment Repair	Paid by Check # 106697		04/16/2021	04/16/2021	04/16/2021		04/16/2021	119.94
1869 - WEST SIDE TRACTOR SALES	198282	#46 Heavy Equipment Filters	Paid by Check # 106698		04/16/2021	04/16/2021	04/16/2021		04/16/2021	710.41
1869 - WEST SIDE TRACTOR SALES	198283	#32 Motor Grader Repair	Paid by Check # 106698		04/16/2021	04/16/2021	04/16/2021		04/16/2021	84.13
1869 - WEST SIDE TRACTOR SALES	198316	#46 Heavy Equipment Filters	Paid by Check # 106698		04/16/2021	04/16/2021	04/16/2021		04/16/2021	102.88
1873 - GRAINGER	9863863859	#33 Cleanout Plug	Paid by Check # 106788		04/29/2021	04/29/2021	04/29/2021		04/30/2021	6.72
Account 4620.20 - Repair Parts - Heavy Equipment Totals Invoice Transactions 6										\$1,039.07



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/21 - 04/30/21

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 4620.30 - Repair Parts - Tractor, Mower & Broom										
1047 - ACE HARDWARE AND OUTDOOR CTR	631522	#122 Tractor Repair	Paid by Check # 106670		04/16/2021	04/16/2021	04/16/2021		04/16/2021	233.95
2450 - DEKALB IMPLEMENT COMPANY	175411	Stock Tractor Filters	Paid by Check # 106677		04/16/2021	04/16/2021	04/16/2021		04/16/2021	57.18
2450 - DEKALB IMPLEMENT COMPANY	175414	Stock Tractor Filters	Paid by Check # 106677		04/16/2021	04/16/2021	04/16/2021		04/16/2021	78.16
1463 - NAPA AUTO PARTS	464-944182	#125 Tractor Filters	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	70.75
1463 - NAPA AUTO PARTS	464-944624	Stock Tractor Filters	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	315.59
1463 - NAPA AUTO PARTS	464-944739	#115 & #116 Tractor Filters	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	86.72
1463 - NAPA AUTO PARTS	464-945157	#112 & #122 Tractor Filters	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	28.86
1463 - NAPA AUTO PARTS	464-945179	#119 Tractor Flasher	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	9.02
1463 - NAPA AUTO PARTS	464-945302	#119 Tractor Filters	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	46.22
1463 - NAPA AUTO PARTS	464-945581	#122 Tractor Filter	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	103.57
1870 - PEABUDY'S NORTH INC	IP32826	#122 Tractor Repair	Paid by Check # 106688		04/16/2021	04/16/2021	04/16/2021		04/16/2021	278.30
1870 - PEABUDY'S NORTH INC	IP32835	#119 Tractor Repair	Paid by Check # 106688		04/16/2021	04/16/2021	04/16/2021		04/16/2021	69.03
1870 - PEABUDY'S NORTH INC	IP32864	#112 Tractor Repair	Paid by Check # 106688		04/16/2021	04/16/2021	04/16/2021		04/16/2021	12.10
1846 - BUSINESS CARD	2169006	Amazon - #47 Tractor Tie Rod	Paid by Check # 106784		04/29/2021	04/29/2021	04/29/2021		04/30/2021	65.12
1846 - BUSINESS CARD	1407410	Amazon - #47 Tractor Power Pack	Paid by Check # 106784		04/29/2021	04/29/2021	04/29/2021		04/30/2021	225.99
Account 4620.30 - Repair Parts - Tractor, Mower & Broom Totals									Invoice Transactions 15	\$1,680.56
Account 4620.50 - Repair Parts - Snow Plows & Cinder Spreaders										
1047 - ACE HARDWARE AND OUTDOOR CTR	632151	Snow Plow Repair - Paint	Paid by Check # 106670		04/16/2021	04/16/2021	04/16/2021		04/16/2021	179.94
1047 - ACE HARDWARE AND OUTDOOR CTR	632229	Return Snow Plow Repair - Paint	Paid by Check # 106670		04/16/2021	04/16/2021	04/16/2021		04/16/2021	(33.99)
1100 - BONNELL INDUSTRIES INC.	0198792-IN	Stock License Vehicle Belt Spreader	Paid by Check # 106673		04/16/2021	04/16/2021	04/16/2021		04/16/2021	164.12
1515 - SNYDER PHARMACY - OREGON	00027526	Snow Plow Repair - Paint	Paid by Check # 106695		04/16/2021	04/16/2021	04/16/2021		04/16/2021	108.96
1846 - BUSINESS CARD	3341865	Amazon - Plow Repair Paint	Paid by Check # 106784		04/29/2021	04/29/2021	04/29/2021		04/30/2021	21.82



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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 200 - County Highway										
Department 17 - Highway										
Account 4620.50 - Repair Parts - Snow Plows & Cinder Spreaders										
1846 - BUSINESS CARD	0195464	Amazon - Plow Repair Paint	Paid by Check # 106784		04/29/2021	04/29/2021	04/29/2021		04/30/2021	58.96
Account 4620.50 - Repair Parts - Snow Plows & Cinder Spreaders Totals										Invoice Transactions 6
										\$499.81
Account 4620.60 - Repair Parts - Chain Saws										
1047 - ACE HARDWARE AND OUTDOOR CTR	630477	Chain Saw Repair	Paid by Check # 106670		04/16/2021	04/16/2021	04/16/2021		04/16/2021	50.97
1047 - ACE HARDWARE AND OUTDOOR CTR	630333	Chain Saw Repair	Paid by Check # 106670		04/16/2021	04/16/2021	04/16/2021		04/16/2021	120.86
1047 - ACE HARDWARE AND OUTDOOR CTR	630966	Chain Saw Repair	Paid by Check # 106670		04/16/2021	04/16/2021	04/16/2021		04/16/2021	57.97
Account 4620.60 - Repair Parts - Chain Saws Totals										Invoice Transactions 3
										\$229.80
Account 4620.99 - Repair Parts - Other Repair Parts										
3932 - TRACTOR SUPPLY CO.	371736	#28 Trailer Repair	Paid by Check # 106697		04/16/2021	04/16/2021	04/16/2021		04/16/2021	143.88
Account 4620.99 - Repair Parts - Other Repair Parts Totals										Invoice Transactions 1
										\$143.88
Account 4640.10 - Sign & Striping Material - Street & Traffic Lighting										
1156 - COMED	COMHWY2104b	St & Traffic Lighting	Paid by Check # 106675		04/16/2021	04/16/2021	04/16/2021		04/16/2021	33.01
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2104a	St & Traffic Lighting	Paid by Check # 106691		04/16/2021	04/16/2021	04/16/2021		04/16/2021	90.19
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2104b	St & Traffic Lighting	Paid by Check # 106691		04/16/2021	04/16/2021	04/16/2021		04/16/2021	9.02
1156 - COMED	COMHWY2104a	St & Traffic Lighting	Paid by Check # 106786		04/29/2021	04/29/2021	04/29/2021		04/30/2021	69.51
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2105a	St & Traffic Lighting	Paid by Check # 106795		04/29/2021	04/29/2021	04/29/2021		04/30/2021	95.25
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2105b	St & Traffic Lighting	Paid by Check # 106795		04/29/2021	04/29/2021	04/29/2021		04/30/2021	9.02
Account 4640.10 - Sign & Striping Material - Street & Traffic Lighting Totals										Invoice Transactions 6
										\$306.00
Account 4640.99 - Sign & Striping Material - Other Sign & Striping Materials										
4842 - INTERSTATE BATTERIES OF ROCKFORD	1909701028563	Batteries	Paid by Check # 106681		04/16/2021	04/16/2021	04/16/2021		04/16/2021	41.94
Account 4640.99 - Sign & Striping Material - Other Sign & Striping Materials Totals										Invoice Transactions 1
										\$41.94
Account 4650.20 - Hardware & Shop Supplies Shop Supplies										
1047 - ACE HARDWARE AND OUTDOOR CTR	631545	Drill Bits	Paid by Check # 106670		04/16/2021	04/16/2021	04/16/2021		04/16/2021	39.96
4667 - AIRGAS USA, LLC	9978317033	Cylinder Rental	Paid by Check # 106672		04/16/2021	04/16/2021	04/16/2021		04/16/2021	116.20
2049 - IDEAL METAL FAB., INC.	46958	Shop Supplies	Paid by Check # 106680		04/16/2021	04/16/2021	04/16/2021		04/16/2021	489.60



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/21 - 04/30/21

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										
1463 - NAPA AUTO PARTS	464-943048	#84 Air Compressor Repair	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	32.82
1463 - NAPA AUTO PARTS	464-943077	Fan Clutch Wrench Set	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	130.99
1463 - NAPA AUTO PARTS	464-944715	Shop Supplies	Paid by Check # 106683		04/16/2021	04/16/2021	04/16/2021		04/16/2021	89.97
1925 - SAFETY-KLEEN SYSTEMS, INC.	85793369	Shop Supplies	Paid by Check # 106693		04/16/2021	04/16/2021	04/16/2021		04/16/2021	220.00
1515 - SNYDER PHARMACY - OREGON	00268174	Shop Supplies	Paid by Check # 106695		04/16/2021	04/16/2021	04/16/2021		04/16/2021	35.17
1515 - SNYDER PHARMACY - OREGON	00049487	Vinyl Stickers	Paid by Check # 106695		04/16/2021	04/16/2021	04/16/2021		04/16/2021	1.98
1515 - SNYDER PHARMACY - OREGON	00268491	#84 Air Compressor Repair	Paid by Check # 106695		04/16/2021	04/16/2021	04/16/2021		04/16/2021	9.98
1515 - SNYDER PHARMACY - OREGON	00055028	Dust Masks	Paid by Check # 106695		04/16/2021	04/16/2021	04/16/2021		04/16/2021	5.59
1515 - SNYDER PHARMACY - OREGON	00055079	Batteries	Paid by Check # 106695		04/16/2021	04/16/2021	04/16/2021		04/16/2021	16.57
1676 - TERMINAL SUPPLY CO	31768-00	Shop Supplies	Paid by Check # 106696		04/16/2021	04/16/2021	04/16/2021		04/16/2021	166.48
1676 - TERMINAL SUPPLY CO	26812-00	#84 Air Compressor Repair	Paid by Check # 106696		04/16/2021	04/16/2021	04/16/2021		04/16/2021	20.98
1676 - TERMINAL SUPPLY CO	26812-01	Trouble Light	Paid by Check # 106696		04/16/2021	04/16/2021	04/16/2021		04/16/2021	50.02
1676 - TERMINAL SUPPLY CO	32936-00	Shop Supplies	Paid by Check # 106696		04/16/2021	04/16/2021	04/16/2021		04/16/2021	106.88
1846 - BUSINESS CARD	0457835	Amazon - Evolution Chop Saw	Paid by Check # 106784		04/29/2021	04/29/2021	04/29/2021		04/30/2021	355.00
1846 - BUSINESS CARD	5394658	Amazon - Dust Masks	Paid by Check # 106784		04/29/2021	04/29/2021	04/29/2021		04/30/2021	16.98
1846 - BUSINESS CARD	7902640	Amazon - Dust Masks	Paid by Check # 106784		04/29/2021	04/29/2021	04/29/2021		04/30/2021	19.00
2050 - LAWSON PRODUCTS, INC.	9308367454	Shop Supplies	Paid by Check # 106790		04/29/2021	04/29/2021	04/29/2021		04/30/2021	243.62
2050 - LAWSON PRODUCTS, INC.	9308393618	Shop Supplies	Paid by Check # 106790		04/29/2021	04/29/2021	04/29/2021		04/30/2021	202.23
Account 4650.20 - Hardware & Shop Supplies Shop Supplies Totals										Invoice Transactions 21
										\$2,370.02
Account 4660.20 - Tires & Tubes - Trucks										
1865 - POMP'S TIRE SERVICE, INC.	260073797	Stock Truck Tire Repair	Paid by Check # 106689		04/16/2021	04/16/2021	04/16/2021		04/16/2021	634.50
Account 4660.20 - Tires & Tubes - Trucks Totals										Invoice Transactions 1
										\$634.50



Accounts Payable by G/L Distribution Report

G/L Date Range 04/01/21 - 04/30/21

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 4660.30 - Tires & Tubes - Heavy Equipment										
1865 - POMP'S TIRE SERVICE, INC.	260073685	#32 Heavy Equipment Tire Repair	Paid by Check # 106689		04/16/2021	04/16/2021	04/16/2021		04/16/2021	97.00
Account 4660.30 - Tires & Tubes - Heavy Equipment Totals										Invoice Transactions 1
										<u>\$97.00</u>
Account 4720 - Office Equipment										
1568 - RK DIXON	IN469730	Copier Maintenance Agreement	Paid by Check # 106690		04/16/2021	04/16/2021	04/16/2021		04/16/2021	32.09
1568 - RK DIXON	IN173528	Copier Maintenance Agreement	Paid by Check # 106690		04/16/2021	04/16/2021	04/16/2021		04/16/2021	32.09
Account 4720 - Office Equipment Totals										Invoice Transactions 2
										<u>\$64.18</u>
Account 4730.20 - Equipment - New & Used Heavy Equipment										
1862 - MILLER-BRADFORD & RISBERG, INC.	E00665	#35 New Case 721G Loader w/ Trade	Paid by Check # 106794		04/29/2021	04/29/2021	04/29/2021		04/30/2021	163,350.00
Account 4730.20 - Equipment - New & Used Heavy Equipment Totals										Invoice Transactions 1
										<u>\$163,350.00</u>
Account 4780.20 - Capital - Purchase of ROW - Deed Recording Fees										
1504 - OGLE COUNTY RECORDER	4025701	19-16120-00-BR Maple Grove Rd - Mt Morris Twp	Paid by Check # 106687		04/16/2021	04/16/2021	04/16/2021		04/16/2021	55.50
Account 4780.20 - Capital - Purchase of ROW - Deed Recording Fees Totals										Invoice Transactions 1
										<u>\$55.50</u>
Department 17 - Highway Totals										Invoice Transactions 106
										<u>\$244,999.57</u>
Fund 200 - County Highway Totals										Invoice Transactions 106
										<u>\$244,999.57</u>
Grand Totals										Invoice Transactions 106
										<u>\$244,999.57</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	24,471.61	19,357.22	22,169.49	35,235.07	26,848.94	20,801.04
0.25%	77,125.78	84,853.60	85,977.36	87,582.09	65,201.07	63,490.33	68,495.81	62,463.62	72,127.75	87,034.46	86,731.45	80,556.05
Date Received	12/09/19	01/14/20	02/10/20	03/10/20	04/13/20	05/13/20	06/08/20	07/13/20	08/13/20	09/10/20	10/09/20	11/11/20

2021

Date:	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
1%	19,285.76	25,897.46	21,040.23	41,455.76	51,064.08	41,632.38						
0.25%	89,024.65	83,500.08	72,373.63	83,661.01	84,468.43	82,370.70						
Date Received	12/14/20	01/13/21	02/08/21	03/12/21	04/09/21	05/10/21						

2022

[illegible]



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended 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	150,000.00	.00	.00	150,000.00	0	.00
3110	State Income Tax	2,500,000.00	.00	2,500,000.00	285,417.47	1,124,011.98	1,375,988.02	45	2,515,360.19
3120.10	Sales Tax \$.0025 Portion	910,000.00	.00	910,000.00	84,468.43	413,027.80	496,972.20	45	921,639.37
3120.20	Sales Tax 1% Portion	380,000.00	.00	380,000.00	51,064.08	158,743.29	221,256.71	42	365,158.29
3120.30	Sales Tax Local Use Tax	915,000.00	.00	915,000.00	67,579.01	482,239.94	432,760.06	53	927,694.75
3123	Cannabis Use Tax	16,000.00	.00	16,000.00	2,625.43	10,396.03	5,603.97	65	12,333.94
3125	Property Tax	4,640,000.00	.00	4,640,000.00	.00	.00	4,640,000.00	0	4,468,418.05
3128	Building Rent	11,400.00	.00	11,400.00	.00	3,800.00	7,600.00	33	12,350.00
3129	Video Gambling Tax	19,000.00	.00	19,000.00	2,102.10	5,986.64	13,013.36	32	18,953.36
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	398.15
3330	Cable TV Franchise Fees	98,000.00	.00	98,000.00	.00	24,433.75	73,566.25	25	96,686.67
3380	Restitution	.00	.00	.00	.00	170.00	(170.00)	+++	.00
3900.140	Interfund Transfer In County Officers	1,200,000.00	.00	1,200,000.00	700,000.00	700,000.00	500,000.00	58	1,200,000.00
3900.180	Interfund Transfer In Long Range Capital Improvement	275,000.00	.00	275,000.00	.00	.00	275,000.00	0	.00
3900.184	Interfund Transfer In Revolving Vehicle Purchase Fund	.00	.00	.00	.00	.00	.00	+++	781,755.25
3900.400	Interfund Transfer In Interfund Transfer In Health	9,650.00	.00	9,650.00	.00	4,050.00	5,600.00	42	49,685.00
3900.420	Interfund Transfer In Animal Control	20,000.00	.00	20,000.00	.00	.00	20,000.00	0	15,000.00
3900.430	Interfund Transfer In Solid Waste	.00	.00	.00	.00	.00	.00	+++	29,800.00
3900.905	Interfund Transfer In Personal Property	400,000.00	.00	400,000.00	.00	400,000.00	.00	100	410,000.00
3999	Other Revenue	10,000.00	.00	10,000.00	.00	840.00	9,160.00	8	17,120.04
Department 00 - Non-Departmental Totals		\$11,554,050.00	\$0.00	\$11,554,050.00	\$1,193,256.52	\$3,327,699.43	\$8,226,350.57	29%	\$11,842,353.06
Department 01 - County Clerk/Recorder									
3129	Video Gambling Tax	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	625.00
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	20.00	20.00	(20.00)	+++	23,642.00
3530	Liquor License	20,000.00	.00	20,000.00	5,000.00	5,000.00	15,000.00	25	15,612.50
3542	County Licenses	2,000.00	.00	2,000.00	1,125.00	1,275.00	725.00	64	1,400.00
3999	Other Revenue	.00	.00	.00	.00	.00	.00	+++	133.12
Department 01 - County Clerk/Recorder Totals		\$23,000.00	\$0.00	\$23,000.00	\$6,145.00	\$6,295.00	\$16,705.00	27%	\$41,412.62



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 03 - Treasurer									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	1,173.90
3310	Copies	4,500.00	.00	4,500.00	.00	.00	4,500.00	0	5,735.68
3483	Indemnity Cost	6,500.00	.00	6,500.00	.00	6,740.00	(240.00)	104	6,480.00
Department 03 - Treasurer Totals		\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$6,740.00	\$4,260.00	61%	\$13,389.58
Department 06 - Judiciary & Jury									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	1,019.79
3218	Public Defender Reimbursement	107,365.00	(107,365.00)	.00	.00	.00	.00	+++	43,999.86
3900.350	Interfund Transfer In County Ordinance	100,000.00	.00	100,000.00	.00	.00	100,000.00	0	85,000.00
Sub-Department 15 - Public Defenders									
3218	Public Defender Reimbursement	.00	107,365.00	107,365.00	8,947.11	39,464.02	67,900.98	37	.00
Sub-Department 15 - Public Defenders Totals		\$0.00	\$107,365.00	\$107,365.00	\$8,947.11	\$39,464.02	\$67,900.98	37%	\$0.00
Department 06 - Judiciary & Jury Totals		\$207,365.00	\$0.00	\$207,365.00	\$8,947.11	\$39,464.02	\$167,900.98	19%	\$130,019.65
Department 07 - Circuit Clerk									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	7,909.58	7,909.58	(7,909.58)	+++	42,545.86
3361	DUI Education Fee	.00	.00	.00	.00	122.50	(122.50)	+++	2,241.50
3362	Police Vehicle Fee	8,000.00	.00	8,000.00	69.00	189.00	7,811.00	2	1,154.00
3375	Public Defender	2,500.00	.00	2,500.00	26.75	146.75	2,353.25	6	458.25
3385	Street Value Drugs	5,000.00	.00	5,000.00	682.25	2,458.24	2,541.76	49	4,283.57
3390	Criminal Fines	125,000.00	.00	125,000.00	9,454.07	21,337.07	103,662.93	17	54,083.12
3395	Traffic Fines	230,000.00	.00	230,000.00	23,438.84	85,457.23	144,542.77	37	189,793.34
3396	County Fee -(Traffic)	65,000.00	.00	65,000.00	413.85	1,044.68	63,955.32	2	3,845.58
3397	Arrest Agency Fee	156,000.00	.00	156,000.00	6,795.00	32,416.19	123,583.81	21	37,653.00
3900.550	Interfund Transfer In Document Storage	52,500.00	.00	52,500.00	.00	.00	52,500.00	0	52,500.00
3900.555	Interfund Transfer In County Automation - Circuit Cler	52,500.00	.00	52,500.00	.00	.00	52,500.00	0	52,500.00
Department 07 - Circuit Clerk Totals		\$696,500.00	\$0.00	\$696,500.00	\$48,789.34	\$151,081.24	\$545,418.76	22%	\$441,058.22
Department 08 - Probation									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	12,418.08
3215	Probation Salary Reimbursements	561,059.00	.00	561,059.00	184,523.97	369,928.27	191,130.73	66	540,887.51
Department 08 - Probation Totals		\$561,059.00	\$0.00	\$561,059.00	\$184,523.97	\$369,928.27	\$191,130.73	66%	\$553,305.59
Department 09 - Focus House									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	3,853.51	3,853.51	(3,853.51)	+++	10,611.87
3215	Probation Salary Reimbursements	284,337.00	.00	284,337.00	97,957.83	192,338.01	91,998.99	68	286,186.35
3271	School Reimbursements	23,400.00	.00	23,400.00	.00	.00	23,400.00	0	25,400.00



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
3469	Alternative to Suspension	5,000.00	.00	5,000.00	.00	.00	5,000.00	0	2,100.00
3470.30	Foster Care Kendall County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.38	Foster Care Grundy County	40,000.00	.00	40,000.00	.00	.00	40,000.00	0	34,050.00
3470.40	Foster Care Lee County	20,000.00	.00	20,000.00	.00	.00	20,000.00	0	13,800.00
3470.42	Foster Care LaSalle County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.45	Foster Care Tazewell County	60,000.00	.00	60,000.00	15,930.00	32,214.00	27,786.00	54	52,101.00
3470.48	Foster Care Rock County, WI	50,000.00	.00	50,000.00	6,510.00	31,710.00	18,290.00	63	46,410.00
3470.50	Foster Care Winnebago County	50,000.00	.00	50,000.00	.00	.00	50,000.00	0	26,019.00
3470.60	Foster Care Bureau County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.65	Foster Care Peoria County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.70	Foster Care McHenry County	10,000.00	.00	10,000.00	8,850.00	35,250.00	(25,250.00)	352	10,800.00
3470.75	Foster Care Rock Island County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.85	Foster Care Woodford County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	750.00
3470.90	Foster Care Whiteside County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3473	Illinois Juvenile Contract	72,000.00	.00	72,000.00	16,650.00	16,650.00	55,350.00	23	8,830.00
3608	Sold Property	.00	.00	.00	.00	.00	.00	+++	56,833.78
3999	Other Revenue	.00	.00	.00	.00	.00	.00	+++	254.73
Department 09 - Focus House Totals		\$684,737.00	\$0.00	\$684,737.00	\$149,751.34	\$312,015.52	\$372,721.48	46%	\$574,146.73
Department 10 - Assessment									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	13,994.05
3220	Assessor's Salary Reimbursement	43,935.00	.00	43,935.00	3,661.29	18,237.12	25,697.88	42	33,354.42
3310	Copies	3,000.00	.00	3,000.00	13.00	123.90	2,876.10	4	872.25
Department 10 - Assessment Totals		\$46,935.00	\$0.00	\$46,935.00	\$3,674.29	\$18,361.02	\$28,573.98	39%	\$48,220.72
Department 11 - Zoning									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	2,912.77	2,912.77	(2,912.77)	+++	17,786.62
3599	Other Licenses & Permits	50,000.00	.00	50,000.00	1,415.30	8,469.67	41,530.33	17	31,476.23
Department 11 - Zoning Totals		\$50,000.00	\$0.00	\$50,000.00	\$4,328.07	\$11,382.44	\$38,617.56	23%	\$49,262.85
Department 12 - Sheriff									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	22,369.74	22,369.74	(22,369.74)	+++	29,757.67
3230	Sheriff's Department Reimbursements	50,000.00	.00	50,000.00	3,301.26	12,029.24	37,970.76	24	60,735.44
3271	School Reimbursements	160,000.00	.00	160,000.00	8,500.00	89,500.00	70,500.00	56	181,500.00
3357	Court Security Fee	125,000.00	.00	125,000.00	12,738.84	59,465.53	65,534.47	48	131,685.18
3410	Computer Rent	7,000.00	.00	7,000.00	.00	.00	7,000.00	0	7,300.00
3415	Fingerprinting	600.00	.00	600.00	75.00	350.00	250.00	58	380.00



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
3425	Jail Boarding	650,000.00	.00	650,000.00	.00	13,730.00	636,270.00	2	129,184.00
3435	Take Bond Fee	18,000.00	.00	18,000.00	3,780.00	8,955.00	9,045.00	50	18,450.00
3440	Tower Rent	17,800.00	.00	17,800.00	.00	6,250.00	11,550.00	35	16,550.08
3445	Work Release	5,500.00	.00	5,500.00	1,129.68	5,280.00	220.00	96	7,140.00
3608	Sold Property	.00	.00	.00	.00	.00	.00	+++	9,720.00
3900.400	Interfund Transfer In Interfund Transfer In Health	.00	.00	.00	.00	.00	.00	+++	103,823.85
Sub-Department 60 - OEMA									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	123,987.57	123,987.57	(123,987.57)	+++	169,613.98
3900.610	Interfund Transfer In OEMA	40,000.00	.00	40,000.00	.00	.00	40,000.00	0	.00
Sub-Department 60 - OEMA Totals		\$40,000.00	\$0.00	\$40,000.00	\$123,987.57	\$123,987.57	(\$83,987.57)	310%	\$169,613.98
Sub-Department 62 - Emergency Communications									
3900.640	Interfund Transfer In 911 Emergency	170,000.00	.00	170,000.00	.00	83,088.71	86,911.29	49	166,638.37
Sub-Department 62 - Emergency Communications Totals		\$170,000.00	\$0.00	\$170,000.00	\$0.00	\$83,088.71	\$86,911.29	49%	\$166,638.37
Department 12 - Sheriff Totals		\$1,243,900.00	\$0.00	\$1,243,900.00	\$175,882.09	\$425,005.79	\$818,894.21	34%	\$1,032,478.57
Department 13 - Coroner									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	5,846.47
3999	Other Revenue	.00	.00	.00	.00	38.00	(38.00)	+++	1,446.00
Department 13 - Coroner Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$38.00	(\$38.00)	+++	\$7,292.47
Department 14 - State's Attorney									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	23,380.84
3205	State's Attorney Salary Reimbursement	157,129.00	.00	157,129.00	13,094.10	65,470.50	91,658.50	42	154,162.76
3210	Victim Witness Advocate Reimbursement	25,000.00	.00	25,000.00	6,250.00	6,250.00	18,750.00	25	31,250.00
3999	Other Revenue	.00	.00	.00	.00	.00	.00	+++	12,015.00
Department 14 - State's Attorney Totals		\$182,129.00	\$0.00	\$182,129.00	\$19,344.10	\$71,720.50	\$110,408.50	39%	\$220,808.60
Department 16 - Finance									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	2,789.00
Department 16 - Finance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,789.00
Department 23 - Information Technology									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	43,270.81	43,270.81	(43,270.81)	+++	11,562.88
Department 23 - Information Technology Totals		\$0.00	\$0.00	\$0.00	\$43,270.81	\$43,270.81	(\$43,270.81)	+++	\$11,562.88
REVENUE TOTALS		\$15,260,675.00	\$0.00	\$15,260,675.00	\$1,837,912.64	\$4,783,002.04	\$10,477,672.96	31%	\$14,968,100.54



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
EXPENSE									
Department 00 - Non-Departmental									
4900	Interfund Transfer Out	.00	50,000.00	50,000.00	50,000.00	50,000.00	.00	100	.00
Department 00 - Non-Departmental Totals		\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	100%	\$0.00
Department 01 - County Clerk/Recorder									
4100	Salaries- Departmental	303,140.00	.00	303,140.00	24,229.18	113,785.12	189,354.88	38	276,040.41
4120	Part Time/ Extra Time	5,000.00	.00	5,000.00	91.13	3,740.29	1,259.71	75	12,041.65
4422	Travel Expenses, Dues & Seminars	1,100.00	.00	1,100.00	134.06	234.06	865.94	21	1,553.82
4510	Office Supplies	3,900.00	.00	3,900.00	12.74	5,204.11	(1,304.11)	133	4,370.97
4714	Software Maintenance	.00	.00	.00	.00	500.00	(500.00)	+++	13,310.53
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	42.50	(42.50)	+++	19,075.11
Sub-Department 10 - Elections									
4100	Salaries- Departmental	30,000.00	.00	30,000.00	24,507.74	25,632.62	4,367.38	85	55,580.86
4125	COVID Pay	.00	.00	.00	.00	(50.00)	50.00	+++	32,450.89
4412	Official Publications	17,000.00	.00	17,000.00	2,884.40	3,666.40	13,333.60	22	8,958.15
4525	Election Supplies	37,500.00	.00	37,500.00	4,134.75	19,305.96	18,194.04	51	62,571.41
4528	Voter Registration Supplies	13,000.00	.00	13,000.00	.00	.00	13,000.00	0	179.00
4714	Software Maintenance	.00	.00	.00	.00	.00	.00	+++	22,779.05
Sub-Department 10 - Elections Totals		\$97,500.00	\$0.00	\$97,500.00	\$31,526.89	\$48,554.98	\$48,945.02	50%	\$182,519.36
Department 01 - County Clerk/Recorder Totals		\$410,640.00	\$0.00	\$410,640.00	\$55,994.00	\$172,061.06	\$238,578.94	42%	\$508,911.85
Department 02 - Building & Grounds									
4100	Salaries- Departmental	308,246.00	.00	308,246.00	27,935.60	139,313.25	168,932.75	45	319,447.16
4130	Overtime	5,000.00	.00	5,000.00	.00	3,234.23	1,765.77	65	2,330.32
4210	Disposal Service	8,000.00	.00	8,000.00	855.14	4,243.42	3,756.58	53	10,351.98
4212	Electricity	.00	.00	.00	.00	.00	.00	+++	66,224.61
4212.10	Electricity Courthouse	.00	.00	.00	.00	.00	.00	+++	42,767.26
4212.20	Electricity Judicial Center	.00	.00	.00	.00	.00	.00	+++	62,203.00
4212.30	Electricity Weld Park	.00	.00	.00	.00	.00	.00	+++	255.56
4212.40	Electricity Rochelle Offices	.00	.00	.00	.00	.00	.00	+++	6,204.00
4212.50	Electricity Sheriff/Coroner Administration	.00	.00	.00	.00	.00	.00	+++	27,166.39
4212.70	Electricity Maintenance Building	.00	.00	.00	.00	.00	.00	+++	4,723.72
4212.80	Electricity Pines Road Annex	.00	.00	.00	.00	.00	.00	+++	2,584.34
4212.90	Electricity Oregon Tower	.00	.00	.00	.00	.00	.00	+++	3,908.78
4212.95	Electricity Rochelle/Hillcrest Tower	.00	.00	.00	.00	.00	.00	+++	2,095.89



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4214	Gas (Heating)	.00	.00	.00	.00	.00	.00	+++	17,280.62
4214.10	Gas (Heating) Courthouse	.00	.00	.00	.00	.00	.00	+++	6,095.93
4214.20	Gas (Heating) Judicial Center	.00	.00	.00	.00	.00	.00	+++	717.26
4214.40	Gas (Heating) Rochelle Offices	.00	.00	.00	.00	.00	.00	+++	1,271.41
4214.50	Gas (Heating) Sheriff/Coroner Administration	.00	.00	.00	.00	.00	.00	+++	5,422.21
4214.55	Gas (Heating) Jail	.00	.00	.00	.00	.00	.00	+++	13,112.05
4214.60	Gas (Heating) Judicial Center Annex	.00	.00	.00	.00	.00	.00	+++	5,983.20
4214.70	Gas (Heating) Maintenance Building	.00	.00	.00	.00	.00	.00	+++	785.17
4214.80	Gas (Heating) Pines Road Annex	.00	.00	.00	.00	.00	.00	+++	2,605.69
4216	Telephone	38,800.00	.00	38,800.00	1,300.85	14,686.74	24,113.26	38	36,350.33
4216.30	Telephone Cell Phones & Pagers	17,500.00	.00	17,500.00	341.45	15,671.84	1,828.16	90	21,067.67
4218	Water	.00	.00	.00	.00	.00	.00	+++	10,691.01
4218.10	Water Courthouse	.00	.00	.00	.00	.00	.00	+++	405.02
4218.20	Water Judicial Center	.00	.00	.00	.00	.00	.00	+++	283.29
4218.50	Water Sheriff/Coroner Admin. Bldg.	.00	.00	.00	.00	.00	.00	+++	894.19
4218.55	Water Jail	.00	.00	.00	.00	.00	.00	+++	17,740.15
4218.70	Water Maintenance Building	.00	.00	.00	.00	.00	.00	+++	1,329.48
4218.80	Water Pines Road Annex	.00	.00	.00	.00	.00	.00	+++	935.89
4512	Copy Paper	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	8,579.20
4520	Janitorial Supplies	17,000.00	.00	17,000.00	2,162.16	5,479.60	11,520.40	32	16,456.93
4540.10	Repairs & Maint - Facilities	105,000.00	.00	105,000.00	14,566.52	53,049.61	51,950.39	51	100,891.11
4540.20	Repairs & Maint - Facilities Planned	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
4540.30	Repairs & Maint - Facilities Weld Park	6,500.00	.00	6,500.00	.00	.00	6,500.00	0	6,500.00
4545.10	Petroleum Products - Gasoline	4,000.00	.00	4,000.00	259.45	2,471.24	1,528.76	62	5,608.23
4570	Uniforms	2,000.00	.00	2,000.00	.00	1,800.00	200.00	90	1,800.00
4585	Vehicle Maintenance	5,000.00	.00	5,000.00	.00	1,377.75	3,622.25	28	1,823.02
4710	Computer Hardware & Software	.00	.00	.00	548.49	22,922.23	(22,922.23)	+++	42,794.18
4715	Hardware Maintenance	.00	.00	.00	.00	235.00	(235.00)	+++	.00
4730	Equipment - New & Used	500.00	.00	500.00	.00	.00	500.00	0	.00
Department 02 - Building & Grounds Totals		\$537,546.00	\$0.00	\$537,546.00	\$47,969.66	\$264,484.91	\$273,061.09	49%	\$877,686.25
Department 03 - Treasurer									
4100	Salaries- Departmental	172,875.00	.00	172,875.00	14,898.56	72,643.35	100,231.65	42	133,467.94
4120	Part Time/ Extra Time	20,000.00	.00	20,000.00	722.75	3,363.00	16,637.00	17	24,816.48
4412	Official Publications	1,300.00	.00	1,300.00	.00	177.00	1,123.00	14	905.50



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	429.38
4510	Office Supplies	10,000.00	.00	10,000.00	.00	668.40	9,331.60	7	7,620.06
4516	Postage	15,500.00	.00	15,500.00	.00	276.05	15,223.95	2	14,777.00
4714	Software Maintenance	.00	.00	.00	.00	.00	.00	+++	15,930.54
4724	Office Equipment Maintenance	1,000.00	.00	1,000.00	.00	763.00	237.00	76	868.70
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	1,173.90
Department 03 - Treasurer Totals		\$221,675.00	\$0.00	\$221,675.00	\$15,621.31	\$77,890.80	\$143,784.20	35%	\$199,989.50
Department 04 - HEW									
4250.20	Agency Allotments Board of Health	87,050.00	.00	87,050.00	.00	.00	87,050.00	0	131,490.00
4250.40	Agency Allotments Soil & Water Conservation	40,000.00	.00	40,000.00	.00	40,000.00	.00	100	40,000.00
Sub-Department 20 - Regional Supt of Schools									
4100	Salaries- Departmental	35,139.00	.00	35,139.00	2,928.26	14,641.30	20,497.70	42	34,115.04
4220	Rent	8,000.00	.00	8,000.00	.00	2,666.64	5,333.36	33	6,666.60
4314	Contractual Services	10,000.00	.00	10,000.00	513.12	2,395.04	7,604.96	24	8,582.95
4422	Travel Expenses, Dues & Seminars	7,000.00	.00	7,000.00	115.00	542.31	6,457.69	8	3,582.42
4510	Office Supplies	.00	.00	.00	86.70	181.69	(181.69)	+++	5,484.73
Sub-Department 20 - Regional Supt of Schools Totals		\$60,139.00	\$0.00	\$60,139.00	\$3,643.08	\$20,426.98	\$39,712.02	34%	\$58,431.74
Department 04 - HEW Totals		\$187,189.00	\$0.00	\$187,189.00	\$3,643.08	\$60,426.98	\$126,762.02	32%	\$229,921.74
Department 06 - Judiciary & Jury									
4100	Salaries- Departmental	50,905.00	.00	50,905.00	4,242.08	21,210.40	29,694.60	42	49,422.00
4106	Salaries- Public Defenders	.00	.00	.00	.00	.00	.00	+++	198,501.12
4112	Judges State Reimbursement	2,440.00	.00	2,440.00	.00	2,420.81	19.19	99	2,419.00
4324	Appointed Attorneys	24,000.00	.00	24,000.00	.00	4,548.75	19,451.25	19	30,082.51
4335	Expert Witnesses	2,000.00	.00	2,000.00	.00	.00	2,000.00	0	.00
4345	Interpreter	7,000.00	.00	7,000.00	14.99	150.41	6,849.59	2	348.07
4422	Travel Expenses, Dues & Seminars	5,000.00	.00	5,000.00	.00	114.30	4,885.70	2	2,737.24
4442	Counseling/ Psychiatric Services	7,000.00	.00	7,000.00	.00	.00	7,000.00	0	5,100.00
4465	Jurors - Circuit Court	19,745.00	.00	19,745.00	.00	.00	19,745.00	0	1,440.80
4510	Office Supplies	2,500.00	.00	2,500.00	165.63	314.61	2,185.39	13	18,189.80
4535	Law Library Materials	13,000.00	.00	13,000.00	288.40	12,299.16	700.84	95	20,557.12
4720	Office Equipment	3,500.00	.00	3,500.00	220.00	440.00	3,060.00	13	10,050.20
4724	Office Equipment Maintenance	3,500.00	.00	3,500.00	.00	1,997.00	1,503.00	57	238.56
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	1,019.79



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Sub-Department 15 - Public Defenders									
4100	Salaries- Departmental	36,000.00	.00	36,000.00	3,000.00	12,000.00	24,000.00	33	.00
4106	Salaries- Public Defenders	271,064.00	.00	271,064.00	22,588.66	106,026.64	165,037.36	39	.00
4324	Appointed Attorneys	48,000.00	.00	48,000.00	4,000.00	13,500.00	34,500.00	28	.00
4415.10	Printing Appeals & Transcripts	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	.00
4422	Travel Expenses, Dues & Seminars	4,000.00	.00	4,000.00	.00	.00	4,000.00	0	.00
4510	Office Supplies	3,500.00	.00	3,500.00	260.52	1,689.83	1,810.17	48	.00
4535	Law Library Materials	2,500.00	.00	2,500.00	.00	.00	2,500.00	0	.00
4720	Office Equipment	4,000.00	.00	4,000.00	.00	.00	4,000.00	0	.00
4724	Office Equipment Maintenance	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	.00
Sub-Department 15 - Public Defenders Totals		\$371,064.00	\$0.00	\$371,064.00	\$29,849.18	\$133,216.47	\$237,847.53	36%	\$0.00
Department 06 - Judiciary & Jury Totals		\$511,654.00	\$0.00	\$511,654.00	\$34,780.28	\$176,711.91	\$334,942.09	35%	\$340,106.21
Department 07 - Circuit Clerk									
4100	Salaries- Departmental	562,000.00	.00	562,000.00	51,055.96	255,279.80	306,720.20	45	563,368.39
4274	CASA	5,000.00	.00	5,000.00	.00	.00	5,000.00	0	5,000.00
4412	Official Publications	1,000.00	.00	1,000.00	232.75	232.75	767.25	23	870.45
4422	Travel Expenses, Dues & Seminars	500.00	.00	500.00	.00	158.60	341.40	32	345.40
4509	Jury Supplies	5,000.00	.00	5,000.00	.00	.00	5,000.00	0	5,000.00
4510	Office Supplies	4,000.00	.00	4,000.00	135.33	1,180.69	2,819.31	30	2,719.21
4516	Postage	10,000.00	.00	10,000.00	.00	5,016.68	4,983.32	50	9,919.00
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	42,545.86
Department 07 - Circuit Clerk Totals		\$587,500.00	\$0.00	\$587,500.00	\$51,424.04	\$261,868.52	\$325,631.48	45%	\$629,768.31
Department 08 - Probation									
4100	Salaries- Departmental	710,000.00	.00	710,000.00	62,630.84	316,078.66	393,921.34	45	724,963.47
4438	Juvenile Detention Fees	25,000.00	.00	25,000.00	3,105.00	3,465.00	21,535.00	14	21,077.27
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	12,418.08
Department 08 - Probation Totals		\$735,000.00	\$0.00	\$735,000.00	\$65,735.84	\$319,543.66	\$415,456.34	43%	\$758,458.82
Department 09 - Focus House									
4100	Salaries- Departmental	922,470.00	.00	922,470.00	71,492.36	371,456.41	551,013.59	40	916,464.73
4120	Part Time/ Extra Time	208,087.00	.00	208,087.00	9,849.02	49,224.50	158,862.50	24	129,739.05
4130	Overtime	10,000.00	.00	10,000.00	341.40	2,556.43	7,443.57	26	7,080.35
4140	Holiday Pay	16,500.00	.00	16,500.00	2,019.06	10,356.67	6,143.33	63	18,627.13
4143	Tuition Reimbursement	1,000.00	.00	1,000.00	.00	500.00	500.00	50	500.00
4180	Medical Exams/ Drug Testing	2,500.00	.00	2,500.00	124.00	372.00	2,128.00	15	1,314.04



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4212	Electricity	25,000.00	.00	25,000.00	1,224.47	6,953.37	18,046.63	28	17,597.68
4214	Gas (Heating)	5,000.00	.00	5,000.00	351.63	2,593.19	2,406.81	52	3,893.97
4216	Telephone	3,500.00	.00	3,500.00	222.30	1,012.40	2,487.60	29	2,107.17
4219	Cable TV	2,500.00	.00	2,500.00	219.09	1,080.39	1,419.61	43	2,467.78
4274	CASA	12,500.00	.00	12,500.00	.00	.00	12,500.00	0	12,500.00
4326	Medical Contracts	6,000.00	.00	6,000.00	500.00	2,500.00	3,500.00	42	6,000.00
4420	Training Expenses	10,000.00	.00	10,000.00	325.23	563.22	9,436.78	6	2,415.72
4435	Transportation of Detainees	6,000.00	.00	6,000.00	261.44	2,076.39	3,923.61	35	5,039.85
4439	Electronic Monitoring/ GPS	500.00	.00	500.00	.00	.00	500.00	0	.00
4441	Sex Offender/ Polygraph Service	17,000.00	.00	17,000.00	.00	1,400.00	15,600.00	8	6,544.00
4442	Counseling/ Psychiatric Services	.00	.00	.00	.00	338.63	(338.63)	+++	363.96
4444	Medical Expense	5,000.00	.00	5,000.00	40.84	679.91	4,320.09	14	2,068.91
4507	Residential Home Supplies	1,000.00	.00	1,000.00	68.56	197.32	802.68	20	369.68
4508	Kitchen Supplies	1,500.00	.00	1,500.00	186.64	399.71	1,100.29	27	614.32
4510	Office Supplies	4,000.00	.00	4,000.00	575.40	1,635.82	2,364.18	41	3,065.99
4520	Janitorial Supplies	4,000.00	.00	4,000.00	463.15	1,262.45	2,737.55	32	2,388.29
4540	Repairs & Maint - Facilities	20,000.00	.00	20,000.00	2,085.06	9,021.55	10,978.45	45	17,928.33
4550	Food for County Prisoners	35,000.00	.00	35,000.00	2,493.61	10,149.63	24,850.37	29	29,133.45
4570	Uniforms	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	986.50
4710	Computer Hardware & Software	.00	.00	.00	.00	.00	.00	+++	1,372.23
4724	Office Equipment Maintenance	.00	.00	.00	.00	.00	.00	+++	94.99
4743	Safety Equipment	2,000.00	.00	2,000.00	293.00	1,016.88	983.12	51	1,277.91
4755	Vehicle Purchase	.00	.00	.00	.00	.00	.00	+++	20,964.81
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	3,232.09	(3,232.09)	+++	12,211.39
Department 09 - Focus House Totals		\$1,322,057.00	\$0.00	\$1,322,057.00	\$93,136.26	\$480,578.96	\$841,478.04	36%	\$1,225,132.23
Department 10 - Assessment									
4100	Salaries- Departmental	169,514.00	.00	169,514.00	12,626.12	63,130.60	106,383.40	37	137,583.55
4120	Part Time/ Extra Time	.00	.00	.00	.00	.00	.00	+++	94.57
4412	Official Publications	4,000.00	.00	4,000.00	.00	80.75	3,919.25	2	2,981.77
4420	Training Expenses	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	.00
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	1,000.00	464.24	1,054.24	(54.24)	105	834.82
4510	Office Supplies	9,000.00	.00	9,000.00	78.65	2,542.74	6,457.26	28	3,963.63
4530	Mapping	2,500.00	.00	2,500.00	.00	.00	2,500.00	0	900.00
4714	Software Maintenance	.00	.00	.00	.00	.00	.00	+++	12,810.53



General Fund Budget Performance

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4720	Office Equipment	2,110.00	.00	2,110.00	.00	.00	2,110.00	0	1,865.27
4724	Office Equipment Maintenance	300.00	.00	300.00	.00	.00	300.00	0	239.00
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	13,994.05
Sub-Department 40 - Board of Review									
4100	Salaries- Departmental	10,815.00	.00	10,815.00	.00	10,610.32	204.68	98	10,724.30
4328	Professional Services	3,000.00	.00	3,000.00	.00	.00	3,000.00	0	.00
4412	Official Publications	150.00	.00	150.00	.00	64.90	85.10	43	.00
Sub-Department 40 - Board of Review Totals		\$13,965.00	\$0.00	\$13,965.00	\$0.00	\$10,675.22	\$3,289.78	76%	\$10,724.30
Department 10 - Assessment Totals		\$203,389.00	\$0.00	\$203,389.00	\$13,169.01	\$77,483.55	\$125,905.45	38%	\$185,991.49
Department 11 - Zoning									
4100	Salaries- Departmental	147,707.00	.00	147,707.00	10,948.77	60,184.45	87,522.55	41	124,813.72
4145	Board of Appeals	2,250.00	.00	2,250.00	225.00	1,257.55	992.45	56	2,566.80
4146	Regional Planning Commission	3,150.00	.00	3,150.00	.00	585.00	2,565.00	19	1,575.00
4412	Official Publications	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	787.85
4422	Travel Expenses, Dues & Seminars	4,500.00	.00	4,500.00	240.24	1,026.45	3,473.55	23	2,329.20
4510	Office Supplies	3,500.00	.00	3,500.00	108.34	1,635.41	1,864.59	47	1,441.03
4585	Vehicle Maintenance	700.00	.00	700.00	.00	112.45	587.55	16	265.73
4720	Office Equipment	1,000.00	.00	1,000.00	728.00	1,402.19	(402.19)	140	1,111.98
4724	Office Equipment Maintenance	1,600.00	.00	1,600.00	.00	366.79	1,233.21	23	1,214.37
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	17,786.62
Department 11 - Zoning Totals		\$165,407.00	\$0.00	\$165,407.00	\$12,250.35	\$66,570.29	\$98,836.71	40%	\$153,892.30
Department 12 - Sheriff									
4100	Salaries- Departmental	1,976,963.00	.00	1,976,963.00	184,938.10	924,176.09	1,052,786.91	47	2,241,364.18
4108	Salaries- Court Security	227,523.00	.00	227,523.00	20,949.71	134,771.93	92,751.07	59	247,506.80
4111	Salaries- Merit Commission	2,500.00	.00	2,500.00	.00	177.50	2,322.50	7	1,642.04
4120	Part Time/ Extra Time	5,270.00	10,000.00	15,270.00	1,120.00	8,420.00	6,850.00	55	8,870.00
4130	Overtime	112,612.00	.00	112,612.00	17,236.37	64,267.05	48,344.95	57	148,774.88
4140	Holiday Pay	86,000.00	.00	86,000.00	7,204.23	59,344.98	26,655.02	69	90,117.20
4420	Training Expenses	30,000.00	.00	30,000.00	1,817.69	11,409.63	18,590.37	38	31,135.18
4490	Contingencies	.00	.00	.00	.00	.00	.00	+++	90,093.36
4510	Office Supplies	15,000.00	.00	15,000.00	1,163.55	4,259.69	10,740.31	28	15,527.80
4545.10	Petroleum Products - Gasoline	60,000.00	.00	60,000.00	858.30	40,615.30	19,384.70	68	62,223.69
4570	Uniforms	12,500.00	.00	12,500.00	1,186.51	8,650.98	3,849.02	69	14,004.83
4575	Weapons & Ammunition	25,500.00	.00	25,500.00	697.48	6,417.91	19,082.09	25	25,871.06



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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4585	Vehicle Maintenance	45,000.00	.00	45,000.00	2,639.77	12,126.61	32,873.39	27	85,097.74
4710	Computer Hardware & Software	.00	.00	.00	.00	.00	.00	+++	629.98
4715	Hardware Maintenance	.00	.00	.00	.00	4,099.04	(4,099.04)	+++	16,561.00
4720	Office Equipment	2,000.00	.00	2,000.00	.00	588.95	1,411.05	29	.00
4724	Office Equipment Maintenance	7,000.00	.00	7,000.00	.00	737.20	6,262.80	11	2,162.17
4730.30	Equipment - New & Used Radio Equipment	180.00	.00	180.00	.00	.00	180.00	0	179.99
4737	Maintainence of Radios	2,500.00	.00	2,500.00	.00	2,160.00	340.00	86	1,273.16
4755	Vehicle Purchase	69,571.00	.00	69,571.00	.00	.00	69,571.00	0	.00
Sub-Department 60 - OEMA									
4100	Salaries- Departmental	64,725.00	.00	64,725.00	5,393.72	26,968.60	37,756.40	42	62,839.44
4216	Telephone	10,000.00	.00	10,000.00	87.22	3,573.62	6,426.38	36	6,938.82
4216.30	Telephone Cell Phones & Pagers	1,800.00	.00	1,800.00	.00	470.31	1,329.69	26	7,717.24
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	1,000.00	415.11	594.34	405.66	59	355.21
4510	Office Supplies	800.00	.00	800.00	.00	452.45	347.55	57	412.14
4545.10	Petroleum Products - Gasoline	3,000.00	.00	3,000.00	251.09	1,209.61	1,790.39	40	2,311.26
4570	Uniforms	500.00	.00	500.00	.00	181.47	318.53	36	625.22
4585	Vehicle Maintenance	800.00	.00	800.00	.00	8.01	791.99	1	34.79
4720	Office Equipment	500.00	.00	500.00	.00	.00	500.00	0	770.82
4724	Office Equipment Maintenance	1,500.00	.00	1,500.00	.00	.00	1,500.00	0	3.49
4737	Maintainence of Radios	2,000.00	.00	2,000.00	.00	.00	2,000.00	0	1,360.19
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	22.67	69,964.48	(69,964.48)	+++	247,106.09
Sub-Department 60 - OEMA Totals		\$86,625.00	\$0.00	\$86,625.00	\$6,169.81	\$103,422.89	(\$16,797.89)	119%	\$330,474.71
Sub-Department 62 - Emergency Communications									
4100	Salaries- Departmental	599,422.00	.00	599,422.00	45,211.55	235,863.54	363,558.46	39	635,600.74
4130	Overtime	19,000.00	.00	19,000.00	4,094.44	19,441.23	(441.23)	102	25,333.63
4140	Holiday Pay	20,000.00	.00	20,000.00	1,498.59	14,658.96	5,341.04	73	21,397.65
4500	Supplies	1,000.00	.00	1,000.00	96.55	1,345.83	(345.83)	135	972.46
4710	Computer Hardware & Software	.00	.00	.00	.00	4,659.89	(4,659.89)	+++	17,878.42
4715	Hardware Maintenance	.00	.00	.00	.00	4,488.00	(4,488.00)	+++	12,000.00
4737	Maintainence of Radios	50,000.00	.00	50,000.00	.00	39,797.20	10,202.80	80	55,475.34
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	24,353.49	(24,353.49)	+++	.00
Sub-Department 62 - Emergency Communications Totals		\$689,422.00	\$0.00	\$689,422.00	\$50,901.13	\$344,608.14	\$344,813.86	50%	\$768,658.24
Department 12 - Sheriff Totals		\$3,456,166.00	\$10,000.00	\$3,466,166.00	\$296,882.65	\$1,730,253.89	\$1,735,912.11	50%	\$4,182,168.01



General Fund Budget Performance

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 13 - Coroner									
4100	Salaries- Departmental	220,820.00	.00	220,820.00	18,284.56	91,422.80	129,397.20	41	205,384.80
4355	Autopsy Fees	36,000.00	.00	36,000.00	842.43	14,526.74	21,473.26	40	25,959.19
4458	Coroner Lab Fees	12,000.00	.00	12,000.00	734.00	2,534.10	9,465.90	21	6,801.00
4545.10	Petroleum Products - Gasoline	2,800.00	.00	2,800.00	251.10	851.30	1,948.70	30	2,155.42
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	5,846.47
Department 13 - Coroner Totals		\$271,620.00	\$0.00	\$271,620.00	\$20,112.09	\$109,334.94	\$162,285.06	40%	\$246,146.88
Department 14 - State's Attorney									
4100	Salaries- Departmental	577,062.00	.00	577,062.00	51,546.34	252,654.78	324,407.22	44	535,129.41
4107	Salaries-Victim Witness Advocate	43,715.00	.00	43,715.00	3,642.86	18,214.30	25,500.70	42	42,441.12
4216.30	Telephone Cell Phones & Pagers	.00	.00	.00	.00	294.34	(294.34)	+++	152.57
4335	Expert Witnesses	1,500.00	.00	1,500.00	.00	250.00	1,250.00	17	.00
4340	IL Appellate Prosecutor	22,000.00	.00	22,000.00	.00	22,000.00	.00	100	22,000.00
4415.10	Printing Appeals & Transcripts	2,000.00	.00	2,000.00	265.50	933.50	1,066.50	47	772.50
4422	Travel Expenses, Dues & Seminars	6,500.00	.00	6,500.00	71.68	1,787.52	4,712.48	28	1,446.33
4510	Office Supplies	14,000.00	.00	14,000.00	1,233.92	6,072.01	7,927.99	43	13,200.07
4538	Legal Materials & Books	16,500.00	.00	16,500.00	1,203.16	5,968.62	10,531.38	36	14,759.58
4720	Office Equipment	500.00	.00	500.00	132.81	276.36	223.64	55	.00
4724	Office Equipment Maintenance	500.00	.00	500.00	.00	492.62	7.38	99	323.94
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	23,380.84
Department 14 - State's Attorney Totals		\$684,277.00	\$0.00	\$684,277.00	\$58,096.27	\$308,944.05	\$375,332.95	45%	\$653,606.36
Department 15 - Insurance									
4115	Health Insurance Opt-Out Stipend	34,000.00	.00	34,000.00	300.00	27,800.00	6,200.00	82	6,200.00
4155	Health Insurance	2,293,200.00	.00	2,293,200.00	168,762.00	831,864.80	1,461,335.20	36	1,963,487.09
Department 15 - Insurance Totals		\$2,327,200.00	\$0.00	\$2,327,200.00	\$169,062.00	\$859,664.80	\$1,467,535.20	37%	\$1,969,687.09
Department 16 - Finance									
4100	Salaries- Departmental	90,000.00	.00	90,000.00	9,200.00	36,300.00	53,700.00	40	86,500.00
4158	Personnel Committee	5,000.00	.00	5,000.00	.00	240.00	4,760.00	5	3,006.25
4212	Electricity	180,000.00	.00	180,000.00	.00	.00	180,000.00	0	.00
4212.10	Electricity Courthouse	.00	.00	.00	8,367.20	40,063.78	(40,063.78)	+++	.00
4212.20	Electricity Judicial Center	.00	.00	.00	5,095.32	26,967.04	(26,967.04)	+++	.00
4212.25	Electricity 607 Washington St.	.00	.00	.00	683.97	769.94	(769.94)	+++	.00
4212.30	Electricity Weld Park	.00	.00	.00	49.33	250.22	(250.22)	+++	.00
4212.40	Electricity Rochelle Offices	.00	.00	.00	1,231.13	4,286.64	(4,286.64)	+++	.00



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4212.50	Electricity Sheriff/Coroner Administration	.00	.00	.00	2,307.49	11,605.58	(11,605.58)	+++	.00
4212.70	Electricity Maintenance Building	.00	.00	.00	206.52	783.88	(783.88)	+++	.00
4212.80	Electricity Pines Road Annex	.00	.00	.00	541.89	2,611.04	(2,611.04)	+++	.00
4212.90	Electricity Oregon Tower	.00	.00	.00	494.26	2,707.69	(2,707.69)	+++	.00
4212.95	Electricity Rochelle/Hillcrest Tower	.00	.00	.00	92.84	601.66	(601.66)	+++	.00
4214	Gas (Heating)	57,500.00	.00	57,500.00	.00	.00	57,500.00	0	.00
4214.10	Gas (Heating) Courthouse	.00	.00	.00	224.94	778.79	(778.79)	+++	.00
4214.20	Gas (Heating) Judicial Center	.00	.00	.00	2,938.15	8,816.09	(8,816.09)	+++	.00
4214.40	Gas (Heating) Rochelle Offices	.00	.00	.00	379.11	2,188.31	(2,188.31)	+++	.00
4214.50	Gas (Heating) Sheriff/Coroner Administration	.00	.00	.00	1,590.81	5,919.54	(5,919.54)	+++	.00
4214.55	Gas (Heating) Jail	.00	.00	.00	326.51	2,037.17	(2,037.17)	+++	.00
4214.60	Gas (Heating) Judicial Center Annex	.00	.00	.00	4,166.49	10,201.94	(10,201.94)	+++	.00
4214.70	Gas (Heating) Maintenance Building	.00	.00	.00	675.23	1,876.41	(1,876.41)	+++	.00
4214.80	Gas (Heating) Pines Road Annex	.00	.00	.00	626.59	2,539.78	(2,539.78)	+++	.00
4218	Water	37,600.00	.00	37,600.00	.00	.00	37,600.00	0	.00
4218.10	Water Courthouse	.00	.00	.00	89.64	457.94	(457.94)	+++	.00
4218.20	Water Judicial Center	.00	.00	.00	98.46	449.36	(449.36)	+++	.00
4218.25	Water 607 Washington St.	.00	.00	.00	89.19	89.19	(89.19)	+++	.00
4218.50	Water Sheriff/Coroner Admin. Bldg.	.00	.00	.00	89.64	444.60	(444.60)	+++	.00
4218.55	Water Jail	.00	.00	.00	876.24	8,390.72	(8,390.72)	+++	.00
4218.60	Water Judicial Center Annex	.00	.00	.00	760.14	1,017.66	(1,017.66)	+++	.00
4218.70	Water Maintenance Building	.00	.00	.00	89.64	444.60	(444.60)	+++	.00
4218.80	Water Pines Road Annex	.00	.00	.00	44.82	502.44	(502.44)	+++	.00
4250.30	Agency Allotments Economic Development Dist. Dues	14,500.00	.00	14,500.00	.00	12,313.17	2,186.83	85	12,313.17
4250.60	Agency Allotments NW IL Criminal Justice	4,700.00	.00	4,700.00	.00	.00	4,700.00	0	4,519.00
4251	Entrerprise Zone Administration	8,000.00	.00	8,000.00	.00	7,885.36	114.64	99	7,743.41
4312	Auditing	60,996.00	.00	60,996.00	6,000.00	56,496.00	4,500.00	93	54,429.00
4412	Official Publications	100.00	.00	100.00	.00	.00	100.00	0	48.00
4422	Travel Expenses, Dues & Seminars	20,000.00	.00	20,000.00	1,246.08	4,093.54	15,906.46	20	17,010.70
4490	Contingencies	173,703.00	.00	173,703.00	8,560.00	12,831.94	160,871.06	7	16,223.86
4491	Contingencies - Salary	653,000.00	.00	653,000.00	.00	.00	653,000.00	0	.00
4510	Office Supplies	2,500.00	.00	2,500.00	.00	696.11	1,803.89	28	2,028.71
4740	Postage Meter & Rental	5,400.00	.00	5,400.00	.00	2,781.54	2,618.46	52	5,337.00
4770.20	Capital Improvements - Ogle County Fair Assn	3,000.00	.00	3,000.00	.00	.00	3,000.00	0	3,000.00



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	2,789.00
Department 16 - Finance Totals		\$1,315,999.00	\$0.00	\$1,315,999.00	\$57,141.63	\$270,439.67	\$1,045,559.33	21%	\$214,948.10
Department 22 - Corrections									
4100	Salaries- Departmental	1,278,543.00	.00	1,278,543.00	105,882.89	589,488.06	689,054.94	46	1,359,329.40
4120	Part Time/ Extra Time	30,000.00	(10,000.00)	20,000.00	3,619.33	16,910.34	3,089.66	85	31,623.22
4130	Overtime	95,000.00	.00	95,000.00	16,197.24	91,050.69	3,949.31	96	145,792.76
4140	Holiday Pay	45,000.00	.00	45,000.00	5,047.50	49,443.52	(4,443.52)	110	69,345.84
4420	Training Expenses	10,000.00	.00	10,000.00	530.00	4,850.00	5,150.00	48	10,502.48
4424	Out-of-State Travel	5,500.00	.00	5,500.00	1,005.00	11,543.50	(6,043.50)	210	5,263.00
4444	Medical Expense	120,000.00	.00	120,000.00	8,894.29	55,708.36	64,291.64	46	117,855.02
4446	Prisoner Mental Health	15,000.00	.00	15,000.00	.00	15,000.00	.00	100	15,000.00
4510	Office Supplies	22,500.00	.00	22,500.00	5,266.44	22,263.76	236.24	99	23,305.42
4545.10	Petroleum Products - Gasoline	3,200.00	.00	3,200.00	592.80	2,417.79	782.21	76	5,429.95
4550	Food for County Prisoners	126,000.00	.00	126,000.00	8,930.93	39,608.60	86,391.40	31	95,287.52
4570	Uniforms	7,000.00	.00	7,000.00	1,328.31	1,694.35	5,305.65	24	4,802.89
4575	Weapons & Ammunition	7,500.00	.00	7,500.00	.00	.00	7,500.00	0	5,469.45
4585	Vehicle Maintenance	.00	.00	.00	.00	1,829.67	(1,829.67)	+++	531.63
4715	Hardware Maintenance	.00	.00	.00	.00	4,488.00	(4,488.00)	+++	16,203.64
4724	Office Equipment Maintenance	3,000.00	.00	3,000.00	.00	1,454.20	1,545.80	48	2,194.91
4737	Maintainence of Radios	500.00	.00	500.00	.00	.00	500.00	0	528.35
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	11,173.73	(11,173.73)	+++	.00
Department 22 - Corrections Totals		\$1,768,743.00	(\$10,000.00)	\$1,758,743.00	\$157,294.73	\$918,924.57	\$839,818.43	52%	\$1,908,465.48
Department 23 - Information Technology									
4100	Salaries- Departmental	139,970.00	.00	139,970.00	11,663.78	58,318.90	81,651.10	42	119,885.16
4142	IT/ Network Administration	26,340.00	.00	26,340.00	.00	16,680.00	9,660.00	63	18,491.04
4211	Internet Service	12,560.00	.00	12,560.00	43.99	80.97	12,479.03	1	8,731.83
4383	Website Maintenance	3,460.00	.00	3,460.00	2,400.00	4,999.00	(1,539.00)	144	3,263.07
4420	Training Expenses	4,000.00	.00	4,000.00	.00	.00	4,000.00	0	.00
4426	Mileage	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	235.75
4510	Office Supplies	500.00	.00	500.00	.00	232.19	267.81	46	1,766.49
4545.10	Petroleum Products - Gasoline	1,200.00	.00	1,200.00	32.80	142.84	1,057.16	12	401.59
4585	Vehicle Maintenance	700.00	.00	700.00	.00	.00	700.00	0	157.91
4710	Computer Hardware & Software	147,565.00	.00	147,565.00	5,565.05	16,370.05	131,194.95	11	79,099.21
4714	Software Maintenance	133,784.00	.00	133,784.00	9,655.70	83,286.50	50,497.50	62	45,656.49



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4715	Hardware Maintenance	83,534.00	.00	83,534.00	.00	23,213.00	60,321.00	28	63,839.12
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	54,833.69
Department 23 - Information Technology Totals		\$554,613.00	\$0.00	\$554,613.00	\$29,361.32	\$203,323.45	\$351,289.55	37%	\$396,361.35
EXPENSE TOTALS		\$15,260,675.00	\$50,000.00	\$15,310,675.00	\$1,231,674.52	\$6,408,506.01	\$8,902,168.99	42%	\$14,681,241.97
Fund 100 - General Fund Totals									
REVENUE TOTALS		15,260,675.00	.00	15,260,675.00	1,837,912.64	4,783,002.04	10,477,672.96	31%	14,968,100.54
EXPENSE TOTALS		15,260,675.00	50,000.00	15,310,675.00	1,231,674.52	6,408,506.01	8,902,168.99	42%	14,681,241.97
Fund 100 - General Fund Totals		\$0.00	(\$50,000.00)	(\$50,000.00)	\$606,238.12	(\$1,625,503.97)	\$1,575,503.97		\$286,858.57
<u>2020 Budget - Through 4/30/2020</u>									
Fund 100 - General Fund Totals									
REVENUE TOTALS		15,393,194.00	.00	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	.00	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	\$0.00	\$0.00	\$94,984.72	(\$1,573,916.06)	\$1,573,916.06		\$0.00

Ogle County
Bank Balances

From Date: 4/1/2021 - To Date: 4/30/2021
 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	\$44,010.08	\$50.00	\$25,774.00	\$18,286.08
1000.011	Cash BB - Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
1000.012	Cash BB - Probation Service Fee	\$386,458.26	\$19,504.01	\$4,404.28	\$401,557.99
1000.014	Cash BB - County Bridge	\$539,366.74	\$0.00	\$34,137.97	\$505,228.77
1000.015	Cash IL Trust - County Bridge	\$1,513,885.16	\$0.00	\$0.00	\$1,513,885.16
1000.016	Cash BB - Document Storage	\$568,113.95	\$23,595.13	\$8,954.61	\$582,754.47
1000.018	Cash BB - Long Range Planning	\$1,478,124.96	\$520,955.69	\$53,661.16	\$1,945,419.49
1000.019	Cash BB - Vehicle Purchase	\$1,535.78	\$80,774.00	\$79,303.20	\$3,006.58
1000.024	Cash FSB - 911	\$1,105,715.31	\$73,344.96	\$87,179.18	\$1,091,881.09
1000.030	Cash HSB - Federal Aid Matching	\$532,285.60	\$0.00	\$3,303.12	\$528,982.48
1000.031	Cash HSB - Jail Capital Exp.2019 Fund	\$0.00	\$0.00	\$0.00	\$0.00
1000.036	Cash IL Trust - County Highway	\$101,750.93	\$0.00	\$0.00	\$101,750.93
1000.037	Cash IL Trust - FAM	\$182,179.88	\$0.00	\$0.00	\$182,179.88
1000.038	Cash Illinois Funds - Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1000.039	Cash IL Trust - 911	\$806,372.23	\$0.00	\$0.00	\$806,372.23
1000.040	Cash NBR - Treasurer	\$851,037.79	\$2,445,647.72	\$2,285,976.43	\$1,010,709.08
1000.042	Cash NBR - Township MFT	\$2,712,911.93	\$236,694.13	\$12,920.40	\$2,936,685.66
1000.044	Cash NBR - Engineering	\$55,545.43	\$693.24	\$0.00	\$56,238.67
1000.046	Cash NBR - Vital Records	\$65,038.57	\$1,150.00	\$0.00	\$66,188.57
1000.048	Cash NBR - GIS Fee Fund	\$40,066.36	\$19,584.00	\$2,250.00	\$57,400.36
1000.050	Cash NBR - Marriage Fund	\$4,417.27	\$50.00	\$0.00	\$4,467.27
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	\$602,630.29	\$12,662.56	\$314,944.44	\$300,348.41
1000.060	Cash RRB - Animal Control	\$91,680.39	\$15,331.90	\$18,690.92	\$88,321.37
1000.061	Cash RRB - Solid Waste	\$1,178,259.16	\$365,534.47	\$392,380.40	\$1,151,413.23
1000.062	Cash RRB - Public Health	\$644,220.90	\$565,006.07	\$112,263.49	\$1,096,963.48
1000.063	Cash RRB - Bond Debt Service Fund	\$2,109,631.75	\$0.00	\$0.00	\$2,109,631.75
1000.064	Cash RRB - Payroll Clearing	\$0.00	\$1,501,038.21	\$1,501,038.21	\$0.00
1000.065	Cash RRB - Jail Facility Capital Exp.	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Bank Balances

From Date: 4/1/2021 - To Date: 4/30/2021
Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1000.066	Cash RRB - County MFT	\$1,558,390.71	\$94,270.07	\$56,174.77	\$1,596,486.01
1000.067	Cash RRB - Child Support & Maint	\$7,324.96	\$0.00	\$0.00	\$7,324.96
1000.068	Cash RRB - GIS Committee Fund	\$613,144.71	\$2,310.00	\$11,994.99	\$603,459.72
1000.069	Cash RRB - Circuit Clerk Ops & Admin	\$0.00	\$0.00	\$0.00	\$0.00
1000.070	Cash RRB - County Orders	\$0.00	\$1,176,758.52	\$1,176,758.52	\$0.00
1000.072	Cash RRB - A/P Clearing	\$0.00	\$951,080.84	\$951,080.84	\$0.00
1000.073	Cash RRB - Jail Capital Exp. 2020	\$0.00	\$0.00	\$0.00	\$0.00
1000.074	Cash RRB - County Indemnity	\$0.00	\$0.00	\$0.00	\$0.00
1000.075	Cash RRB - Administrative Tow Fund	\$65,405.68	\$10,500.00	\$62,777.13	\$13,128.55
1000.076	Cash RRB - Social Security	\$603,470.55	\$984.75	\$72,110.29	\$532,345.01
1000.077	Cash RRB - IFiber	\$0.00	\$0.00	\$0.00	\$0.00
1000.078	Cash RRB - Treasurer	\$214,815.07	\$13,380.35	\$0.00	\$228,195.42
1000.080	Cash SV - Mental Health	\$152,485.00	\$0.00	\$81,004.50	\$71,480.50
1000.082	Cash SV - Township Bridge	\$9,425.64	\$0.00	\$0.00	\$9,425.64
1000.084	Cash SV - IMRF	\$517,090.52	\$198,230.63	\$328,153.86	\$387,167.29
1000.085	Cash IL Trust - IMRF	\$1,838,577.90	\$0.00	\$0.00	\$1,838,577.90
1000.086	Cash SV - County Automation	\$0.00	\$0.00	\$0.00	\$0.00
1000.088	Cash SV - Recorder's Resolution	\$367,453.16	\$10,807.95	\$6,143.10	\$372,118.01
1000.090	Cash SV- Health Claims	\$0.00	\$250,446.84	\$250,446.84	\$0.00
1000.091	Cash SV - Flex Spending	\$12,572.25	\$5,973.54	\$9,938.88	\$8,606.91
1000.092	Cash HBT - Bond Debt Service Fund	\$693,977.36	\$0.00	\$0.00	\$693,977.36
1000.099	Cash Treasurer's Cash	\$1,900.00	\$0.00	\$0.00	\$1,900.00
1002.002	Investments RRB Insurance Reserve	\$0.00	\$0.00	\$0.00	\$0.00
1002.003	Investments IL Trust - Bond Debt Service	\$55,411.10	\$0.00	\$0.00	\$55,411.10
1002.004	Investments Insurance Reserve	\$0.00	\$0.00	\$0.00	\$0.00
1002.005	Investments IL Trust-Jail Facility Cap. Exp.	\$0.00	\$0.00	\$0.00	\$0.00
1002.006	Investments RRB County MFT	\$0.00	\$0.00	\$0.00	\$0.00
1002.007	Investments SV Township Bridge	\$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	\$401,401.89	\$742.32	\$0.00	\$402,144.21
1002.010	Investments NBR Township MFT	\$0.00	\$0.00	\$0.00	\$0.00
1002.012	Investments NBR Engineering	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Bank Balances

From Date: 4/1/2021 - To Date: 4/30/2021
 Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1002.013	Investments RRB- GIS Committee	\$0.00	\$0.00	\$0.00	\$0.00
1002.014	Investments Storm Water Management	\$65,550.17	\$170.17	\$0.00	\$65,720.34
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	\$907,030.09	\$0.00	\$0.00	\$907,030.09
1002.019	Investments SV- 911	\$0.00	\$0.00	\$0.00	\$0.00
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	\$913,771.36	\$0.00	\$0.00	\$913,771.36
1002.026	Investments NBB Solid Waste	\$999,291.83	\$1,010.65	\$0.00	\$1,000,302.48
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

Ogle County
Bank Balances

From Date: 4/1/2021 - To Date: 4/30/2021
 Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
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	\$0.00	\$0.00	\$0.00	\$0.00
1002.079	Investments BB- Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
1002.080	Investments Holcomb - 911	\$523,881.26	\$0.00	\$0.00	\$523,881.26
1002.081	Investments IL Trust-Jail Cap.Exp. 2019	\$0.00	\$0.00	\$0.00	\$0.00
1002.082	Investments IL Trust - Jail Cap. Exp. 2020	\$0.00	\$0.00	\$0.00	\$0.00
1004	Postage	\$7,859.06	\$10,000.00	\$0.00	\$17,859.06
1010	Municipal Bond	\$0.00	\$0.00	\$0.00	\$0.00
1100	Accounts Receivable	\$2,337,462.13	\$0.00	\$0.00	\$2,337,462.13
1101	Due From	\$2,709,204.44	\$2,452,670.11	\$2,452,670.11	\$2,709,204.44
Grand Total: 110 Accounts		\$31,193,635.56	\$11,060,952.83	\$10,396,435.64	\$31,858,152.75

Ogle County
Fund Balances

From Date: 4/1/2021 - To Date: 4/30/2021

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	(\$1,933,920.04)	\$3,024,671.16	\$2,418,433.04	(\$1,327,681.92)
120	AP Clearing	120	AP Clearing	\$0.00	\$1,902,161.68	\$1,902,161.68	\$0.00
130	County Payroll Clearing	130	County Payroll Clearing	\$0.00	\$3,002,627.48	\$3,002,627.48	\$0.00
140	County OfficersFund	120	AP Clearing	\$1,406,449.16	\$89,524.62	\$700,000.00	\$795,973.78
150	Social Security	120	AP Clearing	\$603,470.55	\$984.75	\$72,110.29	\$532,345.01
160	IMRF	120	AP Clearing	\$2,355,668.42	\$198,230.63	\$328,153.86	\$2,225,745.19
170	Capital Improvement Fund	120	AP Clearing	\$0.00	\$25,290.00	\$0.00	\$25,290.00
180	Long Range Capital Improvemnt	120	AP Clearing	\$1,479,484.96	\$520,955.69	\$53,661.16	\$1,946,779.49
181	IFiber	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
184	Revolving Vehicle Purchase Fund	120	AP Clearing	\$197,170.75	\$80,774.00	\$79,303.20	\$198,641.55
185	Bond Debt Service Fund	120	AP Clearing	\$2,859,020.21	\$0.00	\$0.00	\$2,859,020.21
186	Jail Facility Capital Exp. 2018	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
187	Jail Facility Capital Exp. 2019	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
188	Jail Facility Capital Exp. 2020	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
<u>Highway Dept.</u>							
200	County Highway	120	AP Clearing	\$704,381.22	\$12,662.56	\$314,944.44	\$402,099.34
210	County Bridge Fund	120	AP Clearing	\$2,053,251.90	\$0.00	\$34,137.97	\$2,019,113.93
212	Thorpe Road Overpass	120	AP Clearing	\$401,401.89	\$742.32	\$0.00	\$402,144.21
220	County Motor Fuel Tax Fund	120	AP Clearing	\$1,699,974.90	\$94,270.07	\$56,174.77	\$1,738,070.20
230	County Highway Engineering	120	AP Clearing	\$55,545.43	\$693.24	\$0.00	\$56,238.67
240	Federal Aid Matching	120	AP Clearing	\$714,465.48	\$0.00	\$3,303.12	\$711,162.36
250	Township Roads - Motor Fuel Tax	120	AP Clearing	\$3,129,590.53	\$236,694.13	\$12,920.40	\$3,353,364.26
260	Township Bridge Fund	120	AP Clearing	\$9,425.64	\$0.00	\$0.00	\$9,425.64
280	Storm Water Management	120	AP Clearing	\$68,881.77	\$170.17	\$0.00	\$69,051.94
<u>GIS</u>							
270	GIS Committee Fund	120	AP Clearing	\$613,144.71	\$2,310.00	\$11,994.99	\$603,459.72
510	GIS Fee Fund	120	AP Clearing	\$53,650.36	\$19,584.00	\$2,250.00	\$70,984.36

Ogle County
Fund Balances

From Date: 4/1/2021 - To Date: 4/30/2021

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>							
300	Insurance - Hospital & Medical	120	AP Clearing	\$1,819,530.49	\$578,228.88	\$552,579.00	\$1,845,180.37
310	Insurance Premium Levy	120	AP Clearing	\$352,042.80	\$0.00	\$34,519.35	\$317,523.45
320	Self Insurance Reserve	120	AP Clearing	\$44,010.08	\$50.00	\$25,774.00	\$18,286.08
<u>Judge's Office</u>							
350	County Ordinance	120	AP Clearing	\$87,154.46	\$19,737.27	\$3,858.00	\$103,033.73
360	Marriage Fund	120	AP Clearing	\$4,417.27	\$50.00	\$0.00	\$4,467.27
370	Law Library	120	AP Clearing	\$10,960.27	\$1,405.00	\$3,560.09	\$8,805.18
<u>Public Defender's Office</u>							
380	Public Defender Automation	120	AP Clearing	\$4,386.36	\$363.53	\$0.00	\$4,749.89
<u>Health Dept.</u>							
400	Public Health	120	AP Clearing	\$652,032.33	\$553,739.31	\$111,510.19	\$1,094,261.45
410	TB Fund	120	AP Clearing	\$46,214.84	\$11,266.76	\$753.30	\$56,728.30
<u>Animal Control</u>							
420	Animal Control	120	AP Clearing	\$71,593.14	\$13,241.90	\$17,071.92	\$67,763.12
425	Pet Population Control - Dog	120	AP Clearing	\$19,610.75	\$2,030.00	\$1,144.00	\$20,496.75
426	Pet Population Control - Cat	120	AP Clearing	\$476.50	\$60.00	\$475.00	\$61.50
<u>Solid Waste</u>							
430	Solid Waste	120	AP Clearing	\$5,725,978.82	\$366,545.12	\$392,380.40	\$5,700,143.54
<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	\$4,984.52	\$0.00	\$0.00	\$4,984.52
460	Condemnation Fund	120	AP Clearing	\$1,151.19	\$138,353.00	\$0.00	\$139,504.19
465	Hotel/ MotelTax	120	AP Clearing	\$8,822.58	\$2,552.53	\$3,919.95	\$7,455.16
470	Cooperative Extension Service	120	AP Clearing	\$141,943.34	\$0.00	\$0.00	\$141,943.34
475	Mental Health	120	AP Clearing	\$152,485.00	\$0.00	\$81,004.50	\$71,480.50
480	Senior Social Services	120	AP Clearing	\$16,625.71	\$0.00	\$0.00	\$16,625.71
485	War Veterans Assistance	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Fund Balances

From Date: 4/1/2021 - To Date: 4/30/2021

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>Clerk/Recorder</u>							
500	Recorder's Automation	120	AP Clearing	\$376,714.91	\$10,807.95	\$6,143.10	\$381,379.76
520	Recorder's GIS Fund	120	AP Clearing	\$63,066.84	\$822.00	\$0.00	\$63,888.84
530	Vital Records	120	AP Clearing	\$1,971.73	\$328.00	\$0.00	\$2,299.73
<u>Circuit Clerk</u>							
550	Document Storage Fee Fund	120	AP Clearing	\$243,780.17	\$9,149.04	\$1,209.85	\$251,719.36
552	Child Support & Maint	120	AP Clearing	\$9,214.51	\$0.00	\$0.00	\$9,214.51
553	E - Citation Circuit Clerk	120	AP Clearing	\$17,973.20	\$2,936.49	\$0.00	\$20,909.69
554	Circuit Clerk Ops & Admin	120	AP Clearing	\$59,139.53	\$2,421.76	\$2,020.37	\$59,540.92
555	County Automation -Circuit Clerk	120	AP Clearing	\$274,499.09	\$9,087.84	\$5,724.39	\$277,862.54
<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	\$356,261.02	\$16,644.27	\$4,404.28	\$368,501.01
571	Drug Court	120	AP Clearing	\$38,707.03	\$2,091.67	\$0.00	\$40,798.70
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	\$18,977.00	\$1,099.59	\$0.00	\$20,076.59
<u>State's Attorney</u>							
572	Victim Impact	120	AP Clearing	\$750.32	\$50.00	\$0.00	\$800.32
600	Drug Assistance Forfeiture	120	AP Clearing	\$25,779.39	\$0.00	\$0.00	\$25,779.39
602	State's Attorney Automation	120	AP Clearing	\$19,551.62	\$439.53	\$0.00	\$19,991.15
605	Bad Check Restitution	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Fund Balances

From Date: 4/1/2021 - To Date: 4/30/2021

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>Sheriff's Dept.</u>							
610	OEMA	120	AP Clearing	\$33,344.87	\$0.00	\$0.00	\$33,344.87
611	EOC	120	AP Clearing	\$8,376.06	\$0.00	\$0.00	\$8,376.06
612	E - Citation Sheriff	120	AP Clearing	\$14,858.34	\$412.80	\$0.00	\$15,271.14
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	\$14,892.10	\$2,015.00	\$1,437.00	\$15,470.10
630	Arrestee's Medical Cost	120	AP Clearing	\$89,339.92	\$1,495.37	\$0.00	\$90,835.29
632	Sex Offender Registration	120	AP Clearing	\$11,667.79	\$220.00	\$630.50	\$11,257.29
634	Administrative Tow Fund	120	AP Clearing	\$65,405.68	\$10,500.00	\$62,777.13	\$13,128.55
635	Drug Traffic Prevention	120	AP Clearing	\$4,705.90	\$2,480.50	\$2,578.00	\$4,608.40
640	911 Emergency	120	AP Clearing	\$3,632,142.21	\$73,344.96	\$87,179.18	\$3,618,307.99
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
<u>Treasurer's Office</u>							
660	Federal/ State Grants	120	AP Clearing	\$64,615.99	\$13,386.26	\$0.00	\$78,002.25
665	Fed/State Reimb/Overtime	120	AP Clearing	\$5,478.92	\$0.00	\$0.00	\$5,478.92
700	Tax Sale Automation	120	AP Clearing	\$44,197.58	\$0.00	\$0.00	\$44,197.58
705	Sale in Error Fund	120	AP Clearing	\$43,271.76	\$0.00	\$0.00	\$43,271.76
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	\$11,627.99	\$1,250.00	\$1,605.74	\$11,272.25
Grand Total: 86 Funds				\$31,193,635.56	\$11,060,952.83	\$10,396,435.64	\$31,858,152.75



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

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									
1081 - BEESING WELDING, LLC	7326	Fabrication Work for new jail	Paid by Check # 106759	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(1,669.29)
5287 - GILBANE BUILDING COMPANY	#33	CONSTRUCTION MANANGEMENT	Paid by Check # 106760	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(50,510.83)
						Account 2002 - Due To Totals		Invoice Transactions 2	(\$52,180.12)
						Fund 180 - Long Range Capital Improvemnt Totals		Invoice Transactions 2	(\$52,180.12)
Fund 184 - Revolving Vehicle Purchase Fund									
Account 2002 - Due To									
1616 - JEFF PERRY	03202021-T7788	Purchase Chev Tahoe Vin#	Paid by Check # 106648	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(39,651.60)
1616 - JEFF PERRY	03202021-T7765	Purchase Chev Tahoe Vin#	Paid by Check # 106649	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(39,651.60)
						Account 2002 - Due To Totals		Invoice Transactions 2	(\$79,303.20)
						Fund 184 - Revolving Vehicle Purchase Fund Totals		Invoice Transactions 2	(\$79,303.20)
Fund 200 - County Highway									
Account 2002 - Due To									
1047 - ACE HARDWARE AND OUTDOOR CTR	630477	Chain Saw Repair	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(50.97)
1047 - ACE HARDWARE AND OUTDOOR CTR	630333	Chain Saw Repair	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(120.86)
1047 - ACE HARDWARE AND OUTDOOR CTR	631522	#122 Tractor Repair	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(233.95)
1047 - ACE HARDWARE AND OUTDOOR CTR	630966	Chain Saw Repair	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(57.97)
1047 - ACE HARDWARE AND OUTDOOR CTR	631545	Drill Bits	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(39.96)
1047 - ACE HARDWARE AND OUTDOOR CTR	632151	Snow Plow Repair - Paint	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(179.94)
1047 - ACE HARDWARE AND OUTDOOR CTR	632229	Return Snow Plow Repair - Paint	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	33.99
5197 - ADESTA LLC	CSINV0013589	JULIE Locates	Paid by Check # 106671	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(154.42)
4667 - AIRGAS USA, LLC	9978317033	Cylinder Rental	Paid by Check # 106672	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(116.20)
1100 - BONNELL INDUSTRIES INC.	0198792-IN	Stock License Vehicle Belt Spreader	Paid by Check # 106673	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(164.12)
1156 - COMED	COMHWY2104c	Electricity - Monthly Usage	Paid by Check # 106674	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(596.89)
1156 - COMED	COMHWY2104b	St & Traffic Lighting	Paid by Check # 106675	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(33.01)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
4606 - PEGGY S. CORCORAN	3252021	Janitorial Services	Paid by Check # 106676	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(800.00)
2450 - DEKALB IMPLEMENT COMPANY	175411	Stock Tractor Filters	Paid by Check # 106677	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(57.18)
2450 - DEKALB IMPLEMENT COMPANY	175414	Stock Tractor Filters	Paid by Check # 106677	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(78.16)
1259 - FYR-FYTER INC.	75621	Fire Extinguisher Service	Paid by Check # 106678	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(501.75)
1871 - HOWARD LEE & SONS INC	67652	Drain Valve Kit	Paid by Check # 106679	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(89.07)
2049 - IDEAL METAL FAB., INC.	46958	Shop Supplies	Paid by Check # 106680	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(489.60)
4842 - INTERSTATE BATTERIES OF ROCKFORD	1909701028563	Batteries	Paid by Check # 106681	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(41.94)
4188 - LAKESIDE INTERNATIONAL, LLC	CM7180752P	Return #16 License Vehicle Repair	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	328.24
4188 - LAKESIDE INTERNATIONAL, LLC	CM7181162P	Core Return #12 License Vehicle	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	218.12
4188 - LAKESIDE INTERNATIONAL, LLC	7181530P	#15 License Vehicle Repair	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(253.00)
4188 - LAKESIDE INTERNATIONAL, LLC	7181505P	Stock License Vehicle Repair	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(66.39)
4188 - LAKESIDE INTERNATIONAL, LLC	7095521	#8 License Vehicle Repair	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(671.75)
4188 - LAKESIDE INTERNATIONAL, LLC	7181314P	#16 License Vehicle Headlamp	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(456.64)
1463 - NAPA AUTO PARTS	464-943010	#9 License Vehicle Repair	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(103.55)
1463 - NAPA AUTO PARTS	464-943048	#84 Air Compressor Repair	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(32.82)
1463 - NAPA AUTO PARTS	464-943052	#16 License Vehicle Belt	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(103.82)
1463 - NAPA AUTO PARTS	464-943065	#9 License Vehicle Belt Repair	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(114.26)
1463 - NAPA AUTO PARTS	464-943077	Fan Clutch Wrench Set	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(130.99)
1463 - NAPA AUTO PARTS	464-943445	#1 License Vehicle Filter & Oil	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(69.69)
1463 - NAPA AUTO PARTS	464-944109	Stock License Vehicle Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(1,514.16)
1463 - NAPA AUTO PARTS	464-944182	#125 Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(70.75)
1463 - NAPA AUTO PARTS	464-944624	Stock Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(315.59)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1463 - NAPA AUTO PARTS	464-944712	#5 License Vehicle Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(115.35)
1463 - NAPA AUTO PARTS	464-944715	Shop Supplies	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(89.97)
1463 - NAPA AUTO PARTS	464-944739	#115 & #116 Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(86.72)
1463 - NAPA AUTO PARTS	464-944943	Stock License Vehicle Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(149.11)
1463 - NAPA AUTO PARTS	464-945157	#112 & #122 Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(28.86)
1463 - NAPA AUTO PARTS	464-945179	#119 Tractor Flasher	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(9.02)
1463 - NAPA AUTO PARTS	464-945302	#119 Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(46.22)
1463 - NAPA AUTO PARTS	464-945581	#122 Tractor Filter	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(103.57)
1463 - NAPA AUTO PARTS	464-945663	#44 Heavy Equipment Repair	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(14.99)
1463 - NAPA AUTO PARTS	464-944568	#6 License Vehicle Filter	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(31.41)
1898 - NICOR	NICHWY2104	Natural Gas - Monthly Usage	Paid by Check # 106684	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(600.74)
4440 - NORTHERN ILLINOIS DISPOSAL SVC	20350036	Disposal Service - Dumpster	Paid by Check # 106685	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(698.87)
1502 - OGLE COUNTY LIFE	480809	Legal Publications	Paid by Check # 106686	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(52.50)
1502 - OGLE COUNTY LIFE	481141	Legal Publications	Paid by Check # 106686	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(63.00)
1502 - OGLE COUNTY LIFE	481142	Legal Publications	Paid by Check # 106686	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(63.00)
1504 - OGLE COUNTY RECORDER	4025701	19-16120-00-BR Maple Grove Rd - Mt Morris	Paid by Check # 106687	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(55.50)
1870 - PEABUDY'S NORTH INC	IP32826	#122 Tractor Repair	Paid by Check # 106688	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(278.30)
1870 - PEABUDY'S NORTH INC	IP32835	#119 Tractor Repair	Paid by Check # 106688	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(69.03)
1870 - PEABUDY'S NORTH INC	IP32864	#112 Tractor Repair	Paid by Check # 106688	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(12.10)
1865 - POMP'S TIRE SERVICE, INC.	260073685	#32 Heavy Equipment Tire Repair	Paid by Check # 106689	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(97.00)
1865 - POMP'S TIRE SERVICE, INC.	260073797	Stock Truck Tire Repair	Paid by Check # 106689	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(634.50)
1568 - RK DIXON	IN469730	Copier Maintenance Agreement	Paid by Check # 106690	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(32.09)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1568 - RK DIXON	IN173528	Copier Maintenance Agreement	Paid by Check # 106690	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(32.09)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2104a	St & Traffic Lighting	Paid by Check # 106691	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(90.19)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2104b	St & Traffic Lighting	Paid by Check # 106691	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(9.02)
1876 - ROCHELLE WASTE DISPOSAL, LLC	2036	Deer Expense	Paid by Check # 106692	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(65.00)
1925 - SAFETY-KLEEN SYSTEMS, INC.	85793369	Shop Supplies	Paid by Check # 106693	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(220.00)
1925 - SAFETY-KLEEN SYSTEMS, INC.	85793396	Facility Maintenance	Paid by Check # 106693	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(989.00)
2521 - SHERWIN INDUSTRIES, INC.	SS088070	Crack Filler Material	Paid by Check # 106694	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(2,002.50)
1515 - SNYDER PHARMACY - OREGON	00268174	Shop Supplies	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(35.17)
1515 - SNYDER PHARMACY - OREGON	00049487	Vinyl Stickers	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(1.98)
1515 - SNYDER PHARMACY - OREGON	00049534	#16 License Vehicle Spray Paint	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(7.00)
1515 - SNYDER PHARMACY - OREGON	00268491	#84 Air Compressor Repair	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(9.98)
1515 - SNYDER PHARMACY - OREGON	00269518	Mailbox Material	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(1.99)
1515 - SNYDER PHARMACY - OREGON	00027526	Snow Plow Repair - Paint	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(108.96)
1515 - SNYDER PHARMACY - OREGON	00055028	Dust Masks	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(5.59)
1515 - SNYDER PHARMACY - OREGON	00055079	Batteries	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(16.57)
1676 - TERMINAL SUPPLY CO	31768-00	Shop Supplies	Paid by Check # 106696	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(166.48)
1676 - TERMINAL SUPPLY CO	26812-00	#84 Air Compressor Repair	Paid by Check # 106696	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(20.98)
1676 - TERMINAL SUPPLY CO	26812-01	Trouble Light	Paid by Check # 106696	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(50.02)
1676 - TERMINAL SUPPLY CO	32936-00	Shop Supplies	Paid by Check # 106696	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(106.88)
3932 - TRACTOR SUPPLY CO.	371736	#28 Trailer Repair	Paid by Check # 106697	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(143.88)
3932 - TRACTOR SUPPLY CO.	397864	#46 Heavy Equipment Repair	Paid by Check # 106697	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(119.94)
1869 - WEST SIDE TRACTOR SALES	198282	#46 Heavy Equipment Filters	Paid by Check # 106698	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(710.41)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1869 - WEST SIDE TRACTOR SALES	198283	#32 Motor Grader Repair	Paid by Check # 106698	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(84.13)
1869 - WEST SIDE TRACTOR SALES	198316	#46 Heavy Equipment Filters	Paid by Check # 106698	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(102.88)
5197 - ADESTA LLC	CSINV0013987	JULIE Locates	Paid by Check # 106782	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(504.68)
1100 - BONNELL INDUSTRIES INC.	0198828-IN	#13 Upper Mounting Bracket	Paid by Check # 106783	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(101.48)
1100 - BONNELL INDUSTRIES INC.	0198829-IN	#13 Skirt Board Rubber	Paid by Check # 106783	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(164.12)
1846 - BUSINESS CARD	0457835	Amazon - Evolution Chop Saw	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(355.00)
1846 - BUSINESS CARD	2169006	Amazon - #47 Tractor Tie Rod	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(65.12)
1846 - BUSINESS CARD	1407410	Amazon - #47 Tractor Power Pack	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(225.99)
1846 - BUSINESS CARD	TROHWY2104	Troxler Training Dept - Hazmat Certification -	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(49.00)
1846 - BUSINESS CARD	3341865	Amazon - Plow Repair Paint	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(21.82)
1846 - BUSINESS CARD	0195464	Amazon - Plow Repair Paint	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(58.96)
1846 - BUSINESS CARD	5394658	Amazon - Dust Masks	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(16.98)
1846 - BUSINESS CARD	7902640	Amazon - Dust Masks	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(19.00)
1140 - CITY OF OREGON	OREHWY2104	Disposal Service	Paid by Check # 106785	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(143.86)
1156 - COMED	COMHWY2104a	St & Traffic Lighting	Paid by Check # 106786	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(69.51)
1941 - FRONTIER	FROHWY2104	Phones - Monthly Usage	Paid by Check # 106787	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(166.91)
1873 - GRAINGER	9863863859	#33 Cleanout Plug	Paid by Check # 106788	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(6.72)
1871 - HOWARD LEE & SONS INC	67758	Fuel Tank Annual Testing	Paid by Check # 106789	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(845.00)
2050 - LAWSON PRODUCTS, INC.	9308367454	Shop Supplies	Paid by Check # 106790	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(243.62)
2050 - LAWSON PRODUCTS, INC.	9308393618	Shop Supplies	Paid by Check # 106790	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(202.23)
2647 - MARTIN AND COMPANY EXCAVATING	20114652	Union Road Milling	Paid by Check # 106792	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(11,104.22)
2647 - MARTIN AND COMPANY EXCAVATING	E2104c	Salt Shed Paving Final Pay Est	Paid by Check # 106791	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(50,873.93)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
2647 - MARTIN AND COMPANY EXCAVATING	28441	Road Rock	Paid by Check # 106793	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(399.17)
1862 - MILLER-BRADFORD & RISBERG, INC.	E00665	#35 New Case 721G Loader w/ Trade	Paid by Check # 106794	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(163,350.00)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2105a	St & Traffic Lighting	Paid by Check # 106795	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(95.25)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2105b	St & Traffic Lighting	Paid by Check # 106795	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(9.02)
1876 - ROCHELLE WASTE DISPOSAL, LLC	2061	Deer Expense	Paid by Check # 106796	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(5.00)
1265 - VERIZON	9877099666	Phones - Monthly Usage	Paid by Check # 106797	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(341.44)
Account 2002 - Due To Totals						Invoice Transactions 106			(\$244,999.57)
Fund 200 - County Highway Totals						Invoice Transactions 106			(\$244,999.57)
Fund 210 - County Bridge Fund									
Account 2002 - Due To									
1968 - WENDLER ENGINEERING SERVICES, INC.	40843	CAB - 20-00335-00-BR Flagg Rd over Kyte Creek	Paid by Check # 106699	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(6,712.50)
1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	29211	CAB - 20-00327-00-BR Leaf River Structure	Paid by Check # 106700	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(1,518.00)
1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	29230	CAB - 19-16120-00-BR Maple Grove Rd	Paid by Check # 106700	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(6,409.93)
4314 - ADVANCED DRAINAGE SYSTEMS	19749392	CAB - Pipe Culvert - Forreston Twp Work	Paid by Check # 106798	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(3,126.89)
4851 - CHASTAIN & ASSOCIATES LLC	7825-03	CAB - 20-00324-00-BR Ridge Rd Phase I & II	Paid by Check # 106799	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(13,229.15)
5564 - STRAND ASSOCIATES, INC	0170755	CAB - 20-00326-00-BR Milledgeville Rd Bridge	Paid by Check # 106800	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(2,827.50)
4075 - WELCH BROS. BELVIDERE, INC.	280473	CAB - Drop Box Material - Forreston Twp Work	Paid by Check # 106801	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(314.00)
Account 2002 - Due To Totals						Invoice Transactions 7			(\$34,137.97)
Fund 210 - County Bridge Fund Totals						Invoice Transactions 7			(\$34,137.97)
Fund 220 - County Motor Fuel Tax Fund									
Account 2002 - Due To									
2647 - MARTIN AND COMPANY EXCAVATING	E2104b	CO MFT - 17-00315-00-RS Pines Rd Final Pay Est	Paid by Check # 106810	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(6,119.27)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$6,119.27)
Fund 220 - County Motor Fuel Tax Fund Totals						Invoice Transactions 1			(\$6,119.27)

Fund 240 - Federal Aid Matching

Account **2002 - Due To**



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2647 - MARTIN AND COMPANY EXCAVATING	E2104a	FAM - 17-00315-00-RS Pines Rd Final Pay Est	Paid by Check # 106802	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(3,303.12)
Account 2002 - Due To Totals							Invoice Transactions 1		(\$3,303.12)
Fund 240 - Federal Aid Matching Totals							Invoice Transactions 1		(\$3,303.12)
Fund 250 - Township Roads - Motor Fuel Tax									
Account 2002 - Due To									
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570272	TWP MFT - 21-01000-00- GM 2021 Culvert Pipe -	Paid by Check # 106804	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(2,460.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570273	TWP MFT - 21-04000-00- GM 2021 Culvert Pipe -	Paid by Check # 106805	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(816.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570274	TWP MFT - 21-05000-00- GM 2021 Culvert Pipe -	Paid by Check # 106806	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(1,713.60)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	581497	TWP MFT - 21-10000-00- GM 2021 Culvert Pipe -	Paid by Check # 106809	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(3,300.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570271	TWP MFT - 21-12000-00- GM 2021 Culvert Pipe -	Paid by Check # 106803	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(897.60)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570276	TWP MFT - 21-13000-00- GM 2021 Culvert Pipe -	Paid by Check # 106807	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(2,448.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570277	TWP MFT - 21-15000-00- GM 2021 Culvert Pipe -	Paid by Check # 106808	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(1,285.20)
Account 2002 - Due To Totals							Invoice Transactions 7		(\$12,920.40)
Fund 250 - Township Roads - Motor Fuel Tax Totals							Invoice Transactions 7		(\$12,920.40)
Fund 270 - GIS Committee Fund									
Account 2002 - Due To									
1500 - OGLE COUNTY HIGHWAY DEPARTMENT	March 29, 2021	Hosting 3 GIS tablets on Highway Verizon	Paid by Check # 106632	04/06/2021	04/06/2021	04/06/2021		04/06/2021	(108.03)
Account 2002 - Due To Totals							Invoice Transactions 1		(\$108.03)
Fund 270 - GIS Committee Fund Totals							Invoice Transactions 1		(\$108.03)
Fund 300 - Insurance - Hospital & Medical									
Account 2002 - Due To									
4967 - GENESIS OCCUPATIONAL HEALTH	159647	Wellness Program - Naturally Slim	Paid by Check # 106764	04/23/2021	04/23/2021	04/23/2021		04/23/2021	(2,310.00)
3463 - GROUP ADMINISTRATORS, LTD.	May 1, 2021	Group Insurance Administration Fee	Paid by Check # 106765	04/23/2021	04/23/2021	04/23/2021		04/23/2021	(37,055.44)
4892 - HOLMES, MURPHY & ASSOCIATES, LLC	588455	Insurance Advisor InsG Consulting Service	Paid by Check # 106766	04/23/2021	04/23/2021	04/23/2021		04/23/2021	(2,850.00)
Account 2002 - Due To Totals							Invoice Transactions 3		(\$42,215.44)
Fund 300 - Insurance - Hospital & Medical Totals							Invoice Transactions 3		(\$42,215.44)
Fund 310 - Insurance Premium Levy									
Account 2002 - Due To									



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1336 - ILLINOIS COUNTIES RISK MGMT TRUST	RCB000000025835	2020-2021 ICRMT-WORKER'S	Paid by Check # 106668	04/15/2021	04/15/2021	04/15/2021		04/15/2021	(34,404.75)
1256 - TALX UC EXPRESS	2050225065	Quarterly Unemployment Claims Management	Paid by Check # 106669	04/15/2021	04/15/2021	04/15/2021		04/15/2021	(114.60)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$34,519.35)
Fund 310 - Insurance Premium Levy Totals						Invoice Transactions 2			(\$34,519.35)
Fund 350 - County Ordinance									
Account 2002 - Due To									
5216 - NICOLE E. OKERBLAD	March 2021	Interpreting Services - General Call for March	Paid by Check # 106620	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(3,700.00)
5157 - ANN'S SIGN LANGUAGE, INC.	1418	Sign Language Interpreting Services	Paid by Check # 106750	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(158.00)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$3,858.00)
Fund 350 - County Ordinance Totals						Invoice Transactions 2			(\$3,858.00)
Fund 370 - Law Library									
Account 2002 - Due To									
1728 - THOMSON REUTERS - WEST	844082978	WestLaw Proflex Plan Monthly Charges - Acct:	Paid by Check # 106659	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(1,836.53)
1728 - THOMSON REUTERS - WEST	844171835	West Library Plan Charges Acct:	Paid by Check # 106659	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(1,723.56)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$3,560.09)
Fund 370 - Law Library Totals						Invoice Transactions 2			(\$3,560.09)
Fund 400 - Public Health									
Account 2002 - Due To									
4997 - KYLE AUMAN	4.5.21	Cell Phone Reimbursement	Paid by Check # 106608	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
4957 - AMY BARDELL	4.5.21	Cell Phone Reimbursement	Paid by Check # 106609	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
5125 - CHELSEA BIRD	4.5.21	Cell Phone Reimbursement	Paid by Check # 106610	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
1246 - FISCHER'S	730948	Moderna EUA	Paid by Check # 106613	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(500.00)
5182 - ASHLY GLENN	4.5.21	Cell Phone Reimbursement	Paid by Check # 106614	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
3801 - PDC LABORATORIES, INC.	9458321	Water Testing	Paid by Check # 106616	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(200.46)
5395 - CHERIE RUCKER	4.5.21	Cell Phone Reimbursement	Paid by Check # 106617	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
4740 - SYNDEO NETWORKS, INC.	4.5.21	County Phone	Paid by Check # 106619	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(136.65)



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3105 - CONSERV FS INC.	4.16.21	Fuel	Paid by Check # 106702	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(119.89)
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	71978293	Copier Lease	Paid by Check # 106703	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(340.00)
4866 - McKESSON MEDICAL-SURGICAL INC.	8467258	Imms Supplies	Paid by Check # 106704	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(613.12)
5553 - OFFICE ALLY, INC	JC44568	Processing Medical claims	Paid by Check # 106705	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(35.00)
1564 - QUEST DIAGNOSTICS	9192162655	Health Ed Lab Work	Paid by Check # 106706	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(2.90)
1109 - STERICYCLE, INC.	4010037433	Rochelle Medical Waste	Paid by Check # 106707	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(196.87)
1265 - VERIZON	9877019162	Hot Spots	Paid by Check # 106708	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(114.16)
3991 - CARD SERVICE CENTER	0072.4.12.21	Credit Card	Paid by EFT # 29	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(3,857.24)
Account 2002 - Due To Totals						Invoice Transactions 16			(\$6,241.29)
Fund 400 - Public Health Totals						Invoice Transactions 16			(\$6,241.29)
Fund 410 - TB Fund									
Account 2002 - Due To									
5078 - CHUCK CANTRELL	4.5.21	Cell Phone Reimbursement	Paid by Check # 106611	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
5569 - CHRISTOPHER SOLORZANO	4.5.21	Cell Phone Reimbursement	Paid by Check # 106612	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
1991 - ILLINOIS PUBLIC HEALTH ASSOCIATION	4.5.21	Annual Membership	Paid by Check # 106615	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(376.06)
1109 - STERICYCLE, INC.	4010016623	Oregon Medical Waste	Paid by Check # 106618	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(198.69)
4957 - AMY BARDELL	4.16.21	Meeting Reimbursement	Paid by Check # 106701	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(114.95)
3991 - CARD SERVICE CENTER	0072.4.12.21	Credit Card	Paid by EFT # 29	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(13.60)
Account 2002 - Due To Totals						Invoice Transactions 6			(\$753.30)
Fund 410 - TB Fund Totals						Invoice Transactions 6			(\$753.30)
Fund 430 - Solid Waste									
Account 2002 - Due To									
1846 - BUSINESS CARD	03272021	BOA Business Card - SR	Paid by Check # 106650	03/27/2021	04/22/2021	04/14/2021	04/05/2021	04/14/2021	(116.54)
3105 - CONSERV FS INC.	04082021-1	Fuel for truck	Paid by Check # 106651	04/08/2021	04/08/2021	04/14/2021	04/08/2021	04/14/2021	(63.96)
5591 - KLEIN, THORPE AND JENKINS, LTD.	216095	Legal Services	Paid by Check # 106652	03/24/2021	04/24/2021	04/14/2021	03/29/2021	04/14/2021	(5,090.00)



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3764 - OGLE COUNTY CAR CARE INC.	24992	Auto repair	Paid by Check # 106653	03/24/2021	04/23/2021	04/14/2021	03/24/2021	04/14/2021	(263.10)
1615 - SAUK VALLEY MEDIA	032110121007	Newspaper Ads	Paid by Check # 106654	03/31/2021	04/30/2021	04/14/2021	04/08/2021	04/14/2021	(95.85)
4740 - SYNDEO NETWORKS, INC.	2021-00001296	Phone bill	Paid by Check # 106655	04/12/2021	04/12/2021	04/14/2021	04/12/2021	04/14/2021	(37.50)
1265 - VERIZON	9875948477	Phone bill	Paid by Check # 106656	03/20/2021	04/12/2021	04/14/2021	03/29/2021	04/14/2021	(68.70)
1830 - CITY OF ROCHELLE	1st Qtr 2021	FLAT HOST FEES - 1st QTR 2021	Paid by Check # 106747	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(8,986.94)
2325 - OGLE COUNTY TREASURER	1st Qtr 2021	Transfer 1st Quarter Flat Host/Graduated Fees to	Paid by Check # 106748	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(40,762.46)
1174 - VILLAGE OF CRESTON	1st Qtr 2021	FLAT HOST FEES - 1st QTR 2021	Paid by Check # 106749	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(4,453.71)
5523 - EARTHPAINT.ORG	Ogle Co. Event 2	Latex Paint Recycling	Paid by Check # 106780	04/17/2021	04/21/2021	04/28/2021	04/17/2021	04/28/2021	(1,803.00)
5596 - WAYNE FISHER	04212021	Civil Fine Reimbursement	Paid by Check # 106781	04/21/2021	04/21/2021	04/28/2021	04/21/2021	04/28/2021	(200.00)
						Account 2002 - Due To Totals		Invoice Transactions 12	(\$61,941.76)
						Fund 430 - Solid Waste Totals		Invoice Transactions 12	(\$61,941.76)
Fund 475 - Mental Health									
Account 2002 - Due To									
1857 - EASTER SEALS METROPOLITAN CHICAGO	2021-00001408	Ogle County Mental Health	Paid by Check # 106751	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(2,100.00)
1859 - HOPE OF OGLE COUNTY	2021-00001409	Ogle County Mental Health	Paid by Check # 106752	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(8,750.00)
1858 - LUTHERAN SOCIAL SERVICES OF ILLINOIS	2021-00001410	Ogle County Mental Health	Paid by Check # 106753	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(2,566.67)
5358 - JUSTINE MESSENGER	2021-00001411	Ogle County Mental Health	Paid by Check # 106754	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(292.00)
5188 - ROCKFORD SEXUAL ASSAULT COUNSELING, INC.	2021-00001412	Ogle County Mental Health	Paid by Check # 106755	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(1,000.00)
1860 - SERENITY HOSPICE AND HOME	2021-00001413	Ogle County Mental Health	Paid by Check # 106756	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(2,500.00)
1639 - SINNISSIPPI CENTERS INC.	2021-00001414	Ogle County Mental Health	Paid by Check # 106757	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(30,045.83)
1856 - VILLAGE OF PROGRESS	2021-00001415	Ogle County Mental Health	Paid by Check # 106758	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(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**



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1177 - CULLIGAN	2021-00001366	WATER BILL - CC PORTION	Paid by Check # 106709	03/31/2021	04/19/2021	04/19/2021		04/19/2021	(27.75)
2033 - DELL MARKETING L.P.	2021-00001370	RECORDER'S OFFICE - LAPTOP & BACKPACK	Paid by Check # 106710	03/17/2021	04/19/2021	04/19/2021		04/19/2021	(1,277.85)
3585 - FIDLAR TECHNOLOGY	0880204-IN	CONDOR INDEXING SERVICES	Paid by Check # 106711	03/31/2021	04/19/2021	04/19/2021		04/19/2021	(1,327.50)
3585 - FIDLAR TECHNOLOGY	0702385-IN	AVID LIFE CYCLE SERVICE	Paid by Check # 106712	03/31/2021	04/19/2021	04/19/2021		04/19/2021	(1,393.75)
1246 - FISCHER'S	0731806-001	RECORDER'S OFFICE SUPPLIES	Paid by Check # 106713	04/14/2021	04/19/2021	04/19/2021		04/19/2021	(11.66)
1246 - FISCHER'S	0731373-001	PRINTER FIXING	Paid by Check # 106713	03/19/2021	04/19/2021	04/19/2021		04/19/2021	(246.49)
1246 - FISCHER'S	0731576-001	RECORDER'S OFFICE SUPPLIES	Paid by Check # 106713	03/31/2021	04/19/2021	04/19/2021		04/19/2021	(35.95)
CORTNEY HAMRICK	2021-00001368	NOTARY DOCUMENTATION	Paid by Check # 106715	04/08/2021	04/19/2021	04/19/2021		04/19/2021	(40.00)
JUNE JACOBS HOFFMAN	2021-00001369	NOTARY DOCUMENTATION	Paid by Check # 106716	04/08/2021	04/19/2021	04/19/2021		04/19/2021	(40.00)
1504 - OGLE COUNTY RECORDER	2021-00001367	INTER-FUND TRANSFERS	Paid by Check # 106714	04/08/2021	04/19/2021	04/19/2021		04/19/2021	(18.50)
3585 - FIDLAR TECHNOLOGY	0227351-IN	LAREDO USAGE	Paid by Check # 106762	04/15/2021	04/22/2021	04/23/2021		04/23/2021	(1,649.69)
1246 - FISCHER'S	0731942-001	COPY COUNTS - CC	Paid by Check # 106763	04/20/2021	04/22/2021	04/23/2021		04/23/2021	(29.05)
1246 - FISCHER'S	0731977-001	COPY COUNTS - RECORDER'S OFFICE	Paid by Check # 106763	04/20/2021	04/22/2021	04/23/2021		04/23/2021	(14.92)
1246 - FISCHER'S	0732036-001	RECORDER'S OFFICE SUPPLIES	Paid by Check # 106763	04/22/2021	04/22/2021	04/23/2021		04/23/2021	(29.99)
						Account 2002 - Due To Totals	Invoice Transactions 14		(\$6,143.10)
						Fund 500 - Recorder's Automation Totals	Invoice Transactions 14		(\$6,143.10)
Fund 510 - GIS Fee Fund									
Account 2002 - Due To									
1236 - ESRI, INC.	94012549	Redistricting for ArcGIS Online Term License	Paid by Check # 106633	04/06/2021	04/06/2021	04/06/2021		04/06/2021	(2,250.00)
						Account 2002 - Due To Totals	Invoice Transactions 1		(\$2,250.00)
						Fund 510 - GIS Fee Fund Totals	Invoice Transactions 1		(\$2,250.00)
Fund 550 - Document Storage Fee Fund									
Account 2002 - Due To									
5017 - GOVCONNECTION, INC.	71167256	Purchase 1 thinkpad for Circuit Clerk's Office	Paid by Check # 106661	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(1,209.85)
						Account 2002 - Due To Totals	Invoice Transactions 1		(\$1,209.85)



Fund Payments

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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 550 - Document Storage Fee Fund Totals							Invoice Transactions 1		(\$1,209.85)
Fund 554 - Circuit Clerk Ops & Admin									
Account 2002 - Due To									
3260 - LAURENCE G. CALLANT	11340057850297	Purchase 4 stand for	Paid by Check	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(541.60)
	05	wireless printers in	# 106662						
3991 - CARD SERVICE CENTER	637.00	Mar 17, 2021-Mar 17,	Paid by Check	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(637.00)
		2022 - BuildFire Hosting	# 106663						
1972 - U.S. POSTAL SERVICE	April 2021	Mailing Jury	Paid by Check	04/26/2021	04/26/2021	04/26/2021		04/26/2021	(179.64)
		Questionnaire Post Cards	# 106767						
4479 - HINCKLEY SPRINGS	9667201 041621	Circuit Clerk Water Bill	Paid by Check	04/28/2021	04/28/2021	04/28/2021		04/28/2021	(149.91)
		Acct#46890019667201	# 106778						
1323 - IACO	753	Registration fee for IACO	Paid by Check	04/30/2021	04/30/2021	04/30/2021		04/30/2021	(180.00)
		Spring Conference June	# 106811						
4527 - KIMBERLY A STAHL	April 2021	Reimburse for hotel fee	Paid by Check	04/30/2021	04/30/2021	04/30/2021		04/30/2021	(332.22)
		for IACO June 2021	# 106812						
Account 2002 - Due To Totals							Invoice Transactions 6		(\$2,020.37)
Fund 554 - Circuit Clerk Ops & Admin Totals							Invoice Transactions 6		(\$2,020.37)
Fund 555 - County Automation -Circuit Clerk									
Account 2002 - Due To									
5017 - GOVCONNECTION, INC.	71116314	4 Wireless Printers for	Paid by Check	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(2,094.84)
		Courtrooms	# 106660						
5017 - GOVCONNECTION, INC.	71179636	1 Thinkpad for Public	Paid by Check	04/28/2021	04/28/2021	04/28/2021		04/28/2021	(1,209.85)
		Definder	# 106779						
5017 - GOVCONNECTION, INC.	71189485	2 Thinkpads for Public	Paid by Check	04/28/2021	04/28/2021	04/28/2021		04/28/2021	(2,419.70)
		Defenders	# 106779						
Account 2002 - Due To Totals							Invoice Transactions 3		(\$5,724.39)
Fund 555 - County Automation -Circuit Clerk Totals							Invoice Transactions 3		(\$5,724.39)
Fund 570 - Probation Services									
Account 2002 - Due To									
5455 - 926 CUSTOM EMBROIDERY	000616	Uniform Winstead	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(63.00)
			# 106624						
5587 - CHANGES COUNSELING LLC	2021-00001128	Counseling - Drug Court	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(100.00)
			# 106625						
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	72008534	Printer Contract May	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(385.00)
			# 106626						
2518 - GILL BUSINESS GROUP	4111	Office Signage	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(30.00)
			# 106627						
2827 - IPCSA	Training	Training 4-19 to 4-20	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(175.00)
			# 106628						
1573 - REDWOOD TOXICOLOGY LABORATORY, INC.	00215720213	Drug Testing	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(56.00)
			# 106629						



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
5343 - STACY NOBLE	2021-00001117	Mileage March	Paid by Check # 106630	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(11.20)
5002 - VISA	2021-00001123	Bergstrom Visa March	Paid by Check # 106631	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(275.19)
3105 - CONSERV FS INC.	2021-00001301	Conserv Probation March	Paid by Check # 106657	04/12/2021	04/12/2021	04/14/2021		04/14/2021	(112.10)
1639 - SINNISSIPPI CENTERS INC.	2021-00001302	OCP-DC March	Paid by Check # 106658	04/12/2021	04/12/2021	04/14/2021		04/14/2021	(945.00)
5587 - CHANGES COUNSELING LLC	INV40921	Counseling - Drug Court	Paid by Check # 106768	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(50.00)
5146 - DENISE DAVILO	2021-00001420	Training Expense	Paid by Check # 106769	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(285.45)
5499 - NICOLE EBERSOLE	2021-00001417	Training Expense	Paid by Check # 106770	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(94.67)
1246 - FISCHER'S	2021-00001416	0731483, 0731631, 0731813	Paid by Check # 106771	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(137.28)
4479 - HINCKLEY SPRINGS	1712074641721	Office Water	Paid by Check # 106772	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(137.32)
5498 - MATTHEW KUROWSKI	2021-00001419	Training Expenses	Paid by Check # 106773	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(287.07)
5538 - SCRAM SYSTEMS OF ILLINOIS	10	GPS-March	Paid by Check # 106774	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(256.00)
5343 - STACY NOBLE	2021-00001418	Training Expense	Paid by Check # 106775	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(240.94)
1265 - VERIZON	2021-00001460	Verizon Probation April	Paid by Check # 106776	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(686.07)
5586 - FORREST WINSTEAD	2021-00001459	Training Expense	Paid by Check # 106777	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(76.99)
						Account 2002 - Due To Totals	Invoice Transactions 20		(\$4,404.28)
						Fund 570 - Probation Services Totals	Invoice Transactions 20		(\$4,404.28)
Fund 625 - DUI Equipment									
Account 2002 - Due To									
3514 - INTOXIMETERS	SO-0192096	Customer # C000ILOGL2	Paid by Check # 106745	04/19/2021	04/19/2021	04/20/2021		04/20/2021	(1,437.00)
						Account 2002 - Due To Totals	Invoice Transactions 1		(\$1,437.00)
						Fund 625 - DUI Equipment Totals	Invoice Transactions 1		(\$1,437.00)
Fund 632 - Sex Offender Registration									
Account 2002 - Due To									
4645 - ILLINOIS ATTORNEY GENERAL	2021-00001124	30% OF RECEIVED FEES	Paid by Check # 106621	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(291.00)
3192 - ILLINOIS STATE POLICE	2021-00001125	30% OF RECEIVED FEES	Paid by Check # 106622	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(291.00)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
2319 - OFFICE OF THE ILLINOIS STATE TREASURER	2021-00001126	5% OF RECEIVED FEES	Paid by Check # 106623	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(48.50)
Account 2002 - Due To Totals						Invoice Transactions 3			(\$630.50)
Fund 632 - Sex Offender Registration Totals						Invoice Transactions 3			(\$630.50)
Fund 634 - Administrative Tow Fund									
Account 2002 - Due To									
1616 - JEFF PERRY	03202021	2021 Chevy Tahoe VIN #1GNSKLED8MR286799	Paid by Check # 106647	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(39,651.60)
2552 - AXON ENTERPRISE, INC.	SI-1727003	Standard Battery Pack	Paid by Check # 106734	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(304.85)
5438 - BLAKE AUTOMOTIVE	588	OCS Vehicle Maintenance	Paid by Check # 106735	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(85.00)
1119 - BUSS BOYZ CUSTOMS	8094	OCS Vehicle Maintenance	Paid by Check # 106736	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(682.00)
1119 - BUSS BOYZ CUSTOMS	8109	OCS Vehicle Maintenance	Paid by Check # 106736	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(5,151.00)
3991 - CARD SERVICE CENTER	04/2021TOW	Acct #0098	Paid by Check # 106737	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(1,290.03)
1181 - D & W GARAGE, INC.	3571	Towing Flat Rate	Paid by Check # 106738	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(110.00)
5584 - HICKSQUARTERS LLC	000003	OCS Vehicle Maintenance	Paid by Check # 106739	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(240.00)
5584 - HICKSQUARTERS LLC	000010	OCS Vehicle Maintenance	Paid by Check # 106739	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(240.00)
4257 - L & K ELECTRONICS	504	OCS Vehicle Maintenance	Paid by Check # 106740	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(12,313.00)
1427 - MASTERBEND	49399	OCS Vehicle Maintenance	Paid by Check # 106741	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(1,509.65)
5289 - MEL'S CUSTOM GRAPHICS	10876	OCS Vehicle Maintenance	Paid by Check # 106742	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(685.00)
1627 - SECRETARY OF STATE	2021 Dodge Charq	Certificate of Title 2021 Dodge Charger	Paid by Check # 106743	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(150.00)
5583 - VERITEQUE USA INC	2003	Cannabis Test Kits	Paid by Check # 106744	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(365.00)
Account 2002 - Due To Totals						Invoice Transactions 14			(\$62,777.13)
Fund 634 - Administrative Tow Fund Totals						Invoice Transactions 14			(\$62,777.13)
Fund 635 - Drug Traffic Prevention									
Account 2002 - Due To									
4108 - LEADS ONLINE	317626	Leads Online PowerPlus Investigation System	Paid by Check # 106746	04/19/2021	04/19/2021	04/20/2021		04/20/2021	(2,578.00)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$2,578.00)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 635 - Drug Traffic Prevention Totals						Invoice Transactions 1			(\$2,578.00)
Fund 640 - 911 Emergency									
Account 2002 - Due To									
1206 - BARBECK	137000396-1	OGLE COUNTY 911	Paid by Check # 106717	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(2,296.34)
5205 - BLACKHAWK TOWER COMMUNICATIONS, INC.	6123	Old Liberty Hill Tower Removal	Paid by Check # 106718	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(37,500.00)
2980 - CARD MEMBER SERVICE (ELAN FINANCIAL)	April 1, 2021	OGLE COUNTY 911-ETSB Credit Card	Paid by Check # 106719	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(1,715.66)
3991 - CARD SERVICE CENTER	March 2021	OGLE COUNTY 911 - IT CREDIT CARD	Paid by Check # 106720	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(2,619.90)
4948 - BRITTANY CARLS	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106721	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(114.90)
1763 - CDW GOVERNMENT INC	9637806	OGLE COUNTY 911 - 911 Call Taking USB	Paid by Check # 106722	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(200.72)
2588 - MARY DEHAAN	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106723	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(47.62)
1945 - LR Communications	April 01, 2021	OGLE COUNTY 911 - 99930047488	Paid by Check # 106724	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(750.00)
3296 - LUISA NAMBO	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106725	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(299.49)
1948 - NELSON SYSTEMS INCORPORATED	Quote 455-01	OGLE COUNTY 911- Annual Maintenance	Paid by Check # 106726	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(9,593.89)
3769 - ROBIN OLSZEWSKI	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106727	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(47.67)
5595 - ALISON OWEN	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106728	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(173.18)
2603 - R.E. WOLBER & SONS EXCAVATING	9907	OGLE COUNTY 911 - Old Tower Liberty Hill -	Paid by Check # 106729	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(1,375.00)
3762 - SUSAN N. STEEVES	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106730	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(77.01)
4740 - SYNDEO NETWORKS, INC.	13522	OGLE COUNTY 911	Paid by Check # 106731	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(199.99)
4740 - SYNDEO NETWORKS, INC.	Statement 4.2.21	OGLE COUNTY 911 - NG911 - Rochelle Fiber	Paid by Check # 106731	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(2,400.00)
1265 - VERIZON	9875770763	OGLE COUNTY 911 - ACCT# 580295355-	Paid by Check # 106732	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(218.84)
4770 - VOIANCE LANGUAGE SERVICES, LLC.	1304612	OGLE COUNTY 911 - Translation Services	Paid by Check # 106733	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(27.72)
1830 - CITY OF ROCHELLE	1st Quarter 2021	OGLE COUNTY 911 -9% Wage/Benefit	Paid by Check # 106761	04/22/2021	04/22/2021	04/22/2021		04/22/2021	(19,359.00)
Account 2002 - Due To Totals						Invoice Transactions 19			(\$79,016.93)
Fund 640 - 911 Emergency Totals						Invoice Transactions 19			(\$79,016.93)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

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	03.20.21	Coroner's Fee Fund- Office Water Acct 208629	Paid by Check # 106664	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(96.00)
1246 - FISCHER'S	3.22.21 STMT	Coroner's Fee Fund - Office Supplies	Paid by Check # 106665	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(459.74)
5593 - MT. MORRIS POLICE DEPT	13395	10 9mm-115gr FMJ Reload Value Pack	Paid by Check # 106666	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(1,050.00)
Account 2002 - Due To Totals						Invoice Transactions 3		(\$1,605.74)	
Fund 725 - Coroner's Fee Fund Totals						Invoice Transactions 3		(\$1,605.74)	
Grand Totals						Invoice Transactions 264		(\$836,962.70)	



**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, 2020

The background of the lower half of the page 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
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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, 2020, 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 fiduciary net position of the Clerk of the Circuit Clerk's Fiduciary Fund of Ogle County, Illinois, and the changes in fiduciary net position for the year then ended November 30, 2020, 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 30, 2021 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.

The Circuit Clerk adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities; and modified certain disclosures in the notes to the financial statements and established the custodial fund that reports the fiduciary activities not held in a trust or equivalent arrangement. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County (the County) as of and for the year ended November 30, 2020, which collectively comprise the basic financial statements of the County and have issued our report thereon dated April 30, 2021, which expressed an unmodified opinion on those statements.

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 (Report J – Annual Financial Report) 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.

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

Sikich LLP

Naperville, Illinois
April 30, 2021

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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, 2020, and the related notes to financial statements and have issued our report thereon dated April 30, 2021.

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 30, 2021

BASIC FINANCIAL STATEMENTS

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

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

November 30, 2020

ASSETS

Cash	\$ 99,802
Investments	<u>500,000</u>

TOTAL ASSETS	<u>\$ 599,802</u>
---------------------	--------------------------

LIABILITIES

Due to others	<u>\$ 599,802</u>
---------------	-------------------

TOTAL LIABILITIES	<u>\$ 599,802</u>
--------------------------	--------------------------

NET POSITION

Restricted	
Individuals, organizations and other governments	<u>\$ -</u>

TOTAL NET POSITION	<u>\$ -</u>
---------------------------	--------------------

See accompanying notes to financial statements.

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

**STATEMENT OF CHANGES IN PLAN NET POSITION
CUSTODIAL FUND**

For the Year Ended November 30, 2020

ADDITIONS

Fines and fees collected for others	<u>\$ 2,889,164</u>
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TOTAL ADDITIONS	<u>2,889,164</u>
------------------------	------------------

DEDUCTIONS

Payments of fines and fees to others	<u>2,889,164</u>
--------------------------------------	------------------

TOTAL DEDUCTIONS	<u>2,889,164</u>
-------------------------	------------------

NET INCREASE (DECREASE)	-
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RESTRICTED NET POSITION

December 1, as restated	<u>-</u>
-------------------------	----------

November 30	<u><u>\$ -</u></u>
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See accompanying notes to financial statements.

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

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2020

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 Circuit Clerk is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of this fund are included on the statement of fiduciary net position. Custodial fund operating statements present increases (e.g., additions) and decreases (e.g., deductions) in net position.

The accrual basis of accounting is utilized by the custodial fund. Under this method, additions are recorded when earned and a liability is recognized when an event has occurred that compels the Circuit Clerk to disburse fiduciary resources. Events that compel the Circuit Clerk to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

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 fair 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.

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

2. DEPOSITS AND INVESTMENTS (Continued)

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.

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 no bank balances in excess of federally insurance.

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 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, 2020.

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

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments

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 Circuit Clerk'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 Circuit Clerk.

SUPPLEMENTARY INFORMATION

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
Ogle COUNTY
15th JUDICIAL CIRCUIT
 FISCAL YEAR ENDING 30-Nov 2020

PART I - REVENUE OF CLERK'S OFFICE

A.	CLERK'S FEES AND COSTS RECEIVED (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.)	SECTION A TOTAL	\$275,700.19
B.	COURT AUTOMATION FUND	SECTION B TOTAL	\$103,569.99
C.	SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$0.00
D.	COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$104,345.81
E.	CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$27,540.40
F.	CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$32,094.22
G.	OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
	(1) INTEREST PAID ON ACCOUNTS	\$5,789.37	
	(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$3,765.40	
	(3) OTHER	\$0.00	
		SECTION G (1,2,3) TO	\$9,554.77

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

\$552,805.38

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS)	\$84,000.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES	
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY	\$531,368.39
(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 INCLUDE CONTRACTUAL PERSONNEL

SECTION A (1,2) TOTAL \$615,368.39

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	\$71,611.90
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL \$71,611.90

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	\$7,500.00
(2) PAID FROM COUNTY GENERAL FUND	\$5,000.00

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	\$89,685.65
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL \$89,685.65

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.)
(DO NOT INCLUDE ANY SALARIES)

SECTION E TOTAL \$9,859.97

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 \$36,760.00

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 \$ 18,854.06

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

\$854,639.97

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.)

2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)

\$5,154,996.60

SECTION A TOTAL \$5,154,996.60
[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	\$175,012.19
b. DRUG FINES	\$827.39
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$20,788.44
SUBTOTAL 1-a,b,c,d,e	\$196,628.02

1.1) DRUG TASK FORCE

\$869.99

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

a. ALL EXCEPT DRUG FINES	\$18.00
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
SUBTOTAL 2-a,b,c	\$18.00

(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)

\$197,516.01

3) COUNTY

a. CRIMINAL FINES	\$50,985.81
b. TRAFFIC FINES	\$267,701.56
c. DRUG FINES	\$7,409.07
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)	\$19,180.65
SUBTOTAL 3-a,b,c,d,e,f,g	\$345,277.09

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

SUBTOTAL SECTION B (1,1.1,2,3)

\$542,793.10

[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	\$4,400.50
2. ROAD FUND (OVERWEIGHTS)	\$822.50
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$487.50
5. STATE CRIME LABORATORY FUND	\$5,608.61
6. STATE POLICE DUI FUND	\$3,563.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$39,769.11
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$45,593.91
9. DRIVERS EDUCATION FUND	\$20,213.13
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$9,306.27
11. DRUG TREATMENT FUND	\$13,692.16
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$180.00
14. TRAUMA CENTER FUND	\$14,203.18
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$1,451.76
17. GENERAL REVENUE FUND	\$37,831.20
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,383.78
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	\$717.65
36. FIRE PREVENTION FUND	\$6,593.42
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$445.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$135.31
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$12,717.35
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$50.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$9,659.84
45. LUMP SUM SURCHARGE*	\$86,693.07

SUBTOTAL 4 (1-45) \$ 315,518.25

[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)	\$542,793.10
		AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3	
4) STATE (Funds 46-999)		SUBTOTAL 4 (1-45)	\$ 315,518.25
46. MENTAL HEALTH REPORTING FUND			\$0.00
47. ARSONIST REGISTRATION FUND			\$0.00
48. CAPITAL PROJECTS FUND			\$20,426.50
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			\$1,253.00
54. FORECLOSURE PREVENTION PROGRAM FUND			\$2,352.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND			\$3,864.16
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			\$119.50
63. ROADSIDE MEMORIAL FUND			\$4,973.60
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND			\$0.00
65. SECRETARY OF STATE POLICE DUI FUND			\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND			\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND			\$0.00
68. SEX OFFENDER INVESTIGATION FUND			\$363.00
69. STATE ASSET FORFEITURE FUND			\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND			\$38,091.39
71. STATE POLICE STREETGANG-RELATED CRIME FUND			\$0.00
72. STATE POLICE VEHICLE FUND			\$669.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND			\$0.00
74. VEHICLE INSPECTION FUND			\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND			\$700.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND			\$746.85
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND			\$550.89
78. STATE POLICE SERVICES FUND			\$794.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND			\$12,655.30
80. GUARDIANSHIP AND ADVOCACY FUND			\$6,175.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND			\$0.00
82. ACCESS TO JUSTICE FUND			\$2,253.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR			\$490.00
84. SUPREME COURT SPECIAL PURPOSES FUND			\$10,174.50
85. GEORGE BAILEY MEMORIAL FUND			\$5.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND			\$84,321.21
87. COMMERCE COMMISSION PUBLIC UTILITY FUND			\$0.00
88. SCOTT'S LAW FUND (effective 1/1/2020)			\$0.00
89. LAW ENFORCEMENT CAMERA GRANT FUND			\$6,042.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.			\$105.00
		SUBTOTAL 4 (46-999)	\$ 197,144.90
CLICK HERE TO GO TO ATTACHMENT D			
		SUBTOTAL 4 (1-999)	\$ 512,663.15
		SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 1,055,456.25
		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	\$24,716.91	
(b) RECORDS AUTOMATION FUND	\$3,945.77	
	SUBTOTAL (1-a,b)	\$28,662.68
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$54,389.76	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$130,547.01	
	SUBTOTAL (2-a,b)	\$184,936.77
3. COUNTY LAW LIBRARY FUND		\$19,880.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$410.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$97,977.60
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$417.25	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$417.25
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$119,460.63
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		\$10,559.18
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)		\$1,703.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$54,729.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$8,582.46
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		\$20,595.37
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$2,064.00
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$13,963.31
28. YOUTH DIVERSION PROGRAM		\$8,632.53
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$2,787.46
30. COUNTY DRUG ADDICTION SERVICES		\$740.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

SECTION C TOTAL**\$576,101.24**[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)	\$79,229.85
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$8,106.00
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00

SUBTOTAL (2-a,b)	\$8,106.00
-------------------------	-------------------

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	\$6,111.75
--	------------

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"	\$6,555.40
---	------------

8. REFUND AND RETURNS

a. BAIL	\$657,020.61
b. OTHER	\$2,864.46

SUBTOTAL (8-a,b)	\$659,885.07
-------------------------	---------------------

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.)

\$1,050.00

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

SECTION D TOTAL	\$760,938.07
------------------------	---------------------

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

PART III TOTALS

SECTION A TOTAL (From PartIII.A-B.3)	\$5,154,996.60
SECTION B TOTAL (From PartIII.StateFunds2)	\$1,055,456.25
SECTION C TOTAL (From PartIII.C)	\$576,101.24
SECTION D TOTAL (From PartIII.D)	\$760,938.07

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL	\$7,547,492.16
--	-----------------------

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH: **November**

ATTACHMENT B

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

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
City of Byron	\$30,730.37	\$238.50	\$0.00	\$0.00	\$3,432.60	\$34,401.47
Village of Mt. Morris	\$11,164.50	\$15.00	\$0.00	\$0.00	\$2,263.00	\$13,442.50
City of Oregon	\$27,848.96	\$553.00	\$0.00	\$0.00	\$3,538.93	\$31,940.89
City of Polo	\$14,395.50	\$0.00	\$0.00	\$0.00	\$2,180.80	\$16,576.30
City of Rochelle	\$90,233.36	\$20.89	\$0.00	\$0.00	\$8,736.11	\$98,990.36
Village of Hillcrest	\$253.50	\$0.00	\$0.00	\$0.00	\$0.00	\$253.50
Village of Forreston	\$386.00	\$0.00	\$0.00	\$0.00	\$37.00	\$423.00
Oregon Park District	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18.00
BATF	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Stateline Area Task Force	\$0.00	\$269.99	\$0.00	\$0.00	\$0.00	\$269.99
Rochelle EMS Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
Franklin Grove EMS	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUBTOTALS	\$175,030.19	\$1,697.38	\$0.00	\$0.00	\$20,788.44	
(SUM OF SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$197,516.01

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

ATTACHMENT C

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

DESCRIPTION	AMOUNT
County Percentage Disbursement (Supreme Court Rule 529)	\$3,358.25
DUI Equipment	\$14,273.40
Police Vehicle Fund	\$1,049.00
Child Pornography	\$500.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$19,180.65

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 E

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

[illegible]

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"

DESCRIPTION	AMOUNT
FTA Warrant	\$1,050.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
ATTACHMENT F TOTAL	\$1,050.00

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](#)

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, 2020. 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, 2020.

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 30, 2021



OGLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2020



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OGLE COUNTY, ILLINOIS
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INTRODUCTORY SECTION

OGLE COUNTY, ILLINOIS

COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Ending November 30, 2020

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	Jeffrey Billeter
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

Mike Rock
State's Attorney

Linda Beck
Treasurer

FINANCIAL SECTION

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

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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, 2020, 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, 2020, 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.

Change in Accounting Principle

The County adopted GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to these matters.

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 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 30, 2021

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

**OGLE COUNTY GOVERNMENT
OGLE COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

November 30, 2020

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, 2020. 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 \$91.7 million, resulting in an increase of \$434k from the previous year. There was minimal impact on the financial statements when accounting for the change from 2019 to 2020 specific to the deferred outflows, deferred inflows and pension liabilities related to IMRF and OPEB. There were small decreases to net position of \$411,446 for IMRF and \$101,517 for OPEB.

Of considerable importance, the property tax base increased by \$69.7 million or 4.38% this fiscal year from 2019. The 2019 EAV is \$38.2 million above the 2017 tax levy in comparison to the decrease of EAV from 2017 to 2018. This continued growth in the assessed valuation is a possible indicator that property values will continue their recovery towards the pre-recession peak attained in 2009.

B. Long-Term Debt

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 at the end of 2019. The County issued a final amount of \$6,523,000 in June 2020 to finish the Jail project bringing the total bonds issued to \$20,988,000. The bonds are intended to be repaid from the Long Range Capital Improvement fund which is subsidized by the landfill host fees. Ground breaking for the annex began in April 2019. The project construction was completed in November 2020 and occupancy of the building took place in early February 2021.

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 83-105 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, 2020.

GOVERNMENT-WIDE STATEMENTS

A. Net Position

The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
November 30, 2020

Primary Government/Governmental Activities		
	2020	2019
<u>Assets:</u>		
Current and Other	48,040,981	45,925,855
Capital Assets	89,399,498	79,081,499
Total Assets	137,440,479	125,007,354
<u>Deferred Outflows of Resources</u>		
Pension Items - IMRF/SLEP	5,087,072	8,785,498
Total Assets & Deferred Outflows of Resources	142,527,551	133,792,852
<u>Liabilities:</u>		
Long-Term Liabilities	28,893,233	26,958,310
Other Liabilities	2,449,837	2,283,015
Total Liabilities	31,343,070	29,241,325
<u>Deferred inflows of Resources</u>		
Pension Items - IMRF/SLEP	4,544,812	1,898,487
Deferred Property Taxes	12,832,630	12,580,880
Deferred - OPEB	2,063,926	236,576
Total Deferred inflows of Resources	19,441,368	14,715,943
Total Liabilities & Deferred Inflows of Resources	50,784,438	43,957,268
<u>Net Position:</u>		
Net Investment in Capital Assets	70,281,394	71,737,808
Restricted	18,881,737	14,262,711
Unrestricted	2,579,982	3,835,065
Total Net Position	91,743,113	89,835,584

The County's net position increased by 2.2% or \$1.9 million - from \$89.8 to \$91.7 million during 2020. The primary reason for this increase relates to the implementation of GASB Statement No. 84, which resulted in an increase to opening net position of \$1.3 million.

For more detailed information, see the Statement of Net Position on pages 4-5 of the Comprehensive 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, 2020 and 2019

Governmental Activities/Total Primary Government		
	2020	2019
Revenues		
Program Revenues:		
Charges for Services	5,654,625	7,596,233
Operating Grants and Contributions	10,177,433	4,005,071
Capital Grants and Contributions	315,458	785,814
General Revenues:		
Property Taxes	12,507,784	12,237,320
Other Taxes	5,247,027	5,128,466
Other	628,658	843,756
Total Revenues	34,530,985	30,596,660
Expenses		
General Government	6,943,989	7,096,817
Public Safety	8,340,896	8,103,045
Judiciary and Court Related	4,838,245	4,261,820
Highway and Streets	10,223,983	8,024,414
Health and Welfare	3,309,015	2,926,038
Interest	440,404	298,876
Total Expenses	34,096,532	30,711,010
Change in Net Position	434,453	(114,350)
Net Position, December 1st	89,835,584	89,949,934
Change in Accounting Principle	1,317,193	-
Prior period adjustment	155,883	
Net Position, December 1st Restated	91,308,660	89,949,934
Net Position, November 30th	91,743,113	89,835,584

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 just under \$4 million from 2019 which comprised of a \$6.2 million increase in Operating Grants and Contributions and a \$2 million decrease in Charges for Services. The increase in Operating Grants revenue is primarily due to federal grants made available to the county due to the COVID-19 pandemic. There was a decrease of \$470k in Capital Grants and Contributions. The slight increase of 1% or \$174k in General Revenue category was due to an increase in income tax as well as 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 \$821k less than projected and was amended to \$100k from the original budget. State Sales tax fell short of budget by \$163,202. Probation salary reimbursements came in \$195,315 more than budgeted due to the timing of payments from the state and the state having more in their budget for reimbursements in 2020.

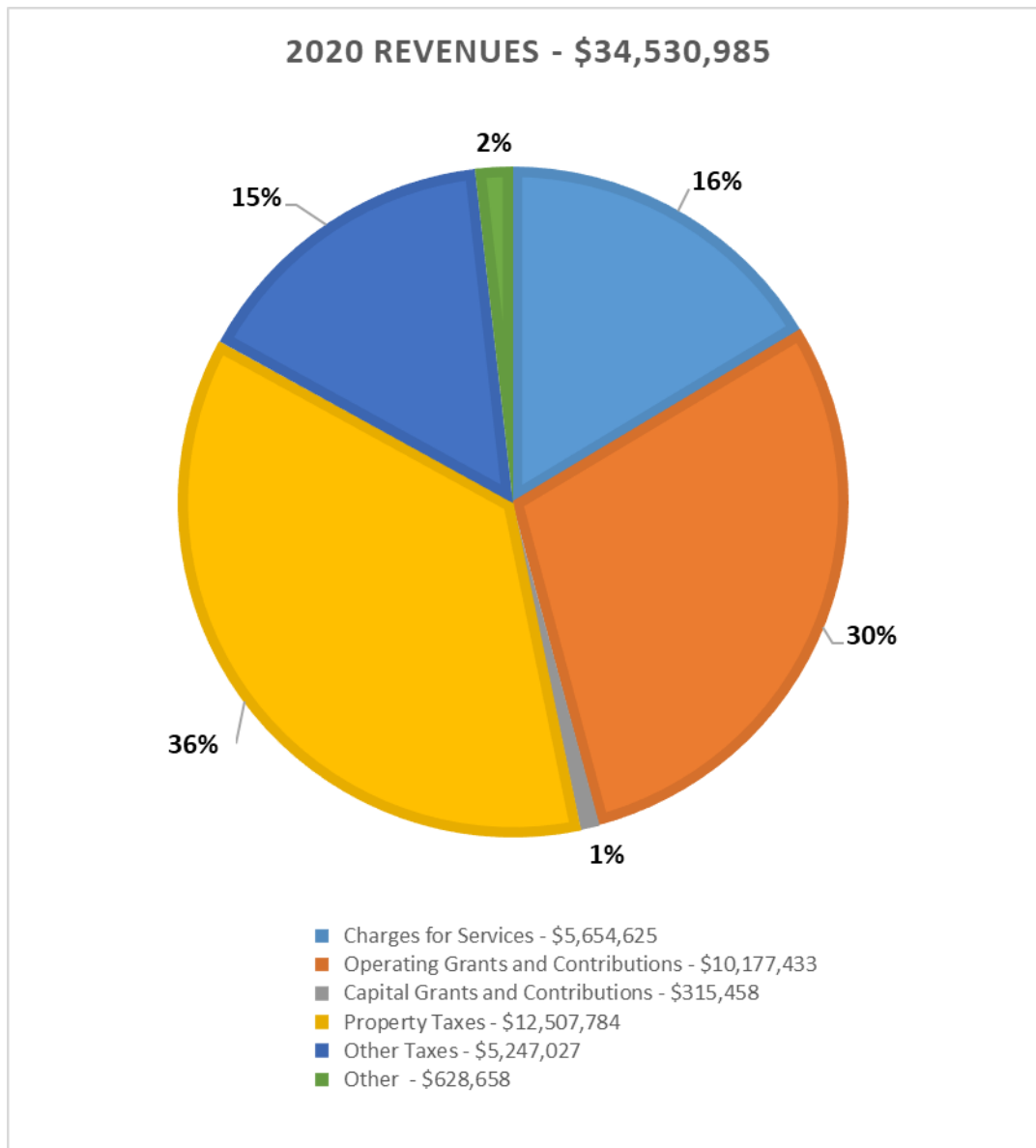
Total expenses for 2020 increased by 11.02% or \$3.386 million primarily due to a \$2.2 million increase in Highway and Streets expenditures, which had a high depreciation expense of \$3.3 million. There also was a 13.53% or \$576k increase in Judiciary and Court Related expenses and a \$383k increase in Health and Welfare. The Public safety expenses had a slight increase of 2.94% or \$238k while there was a 2.15% or \$153k decrease in General Government expenses.

The change in net position for Governmental Activities for 2020 was an increase of \$1.9 million which includes changes in accounting principles of \$1.3 million and a prior period adjustment of \$155k. The change in accounting principle is reflecting the new guidance specific to GASB Statement No. 84, *Fiduciary Activities*, while the prior period adjustment is correcting revenue recognition.

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 2020:



For the fiscal year ended November 30, 2020, revenues totaled \$34.5 million. This is an increase of just under \$4 million or 12.86% from 2019.

There was a \$174k or .96% increase in General Revenue consisting of property, income and sales tax. There was an increase of \$3.76 million or 30.36% in Program revenues mainly consisting of an increase of \$6.2 million or 154% increase in Operating Grants and Contributions. Charges for Services in program revenues had a \$1.94 million or 25.56% decrease.

Capital Grants and contributions decreased by \$470k primarily because the county received contributed capital in fiscal year 2019 and there was no contributed capital to recognize in fiscal year 2020.

Property tax collections increased \$270,464 in 2020 due to the increase in the 2019 tax base or EAV of \$69.6 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.

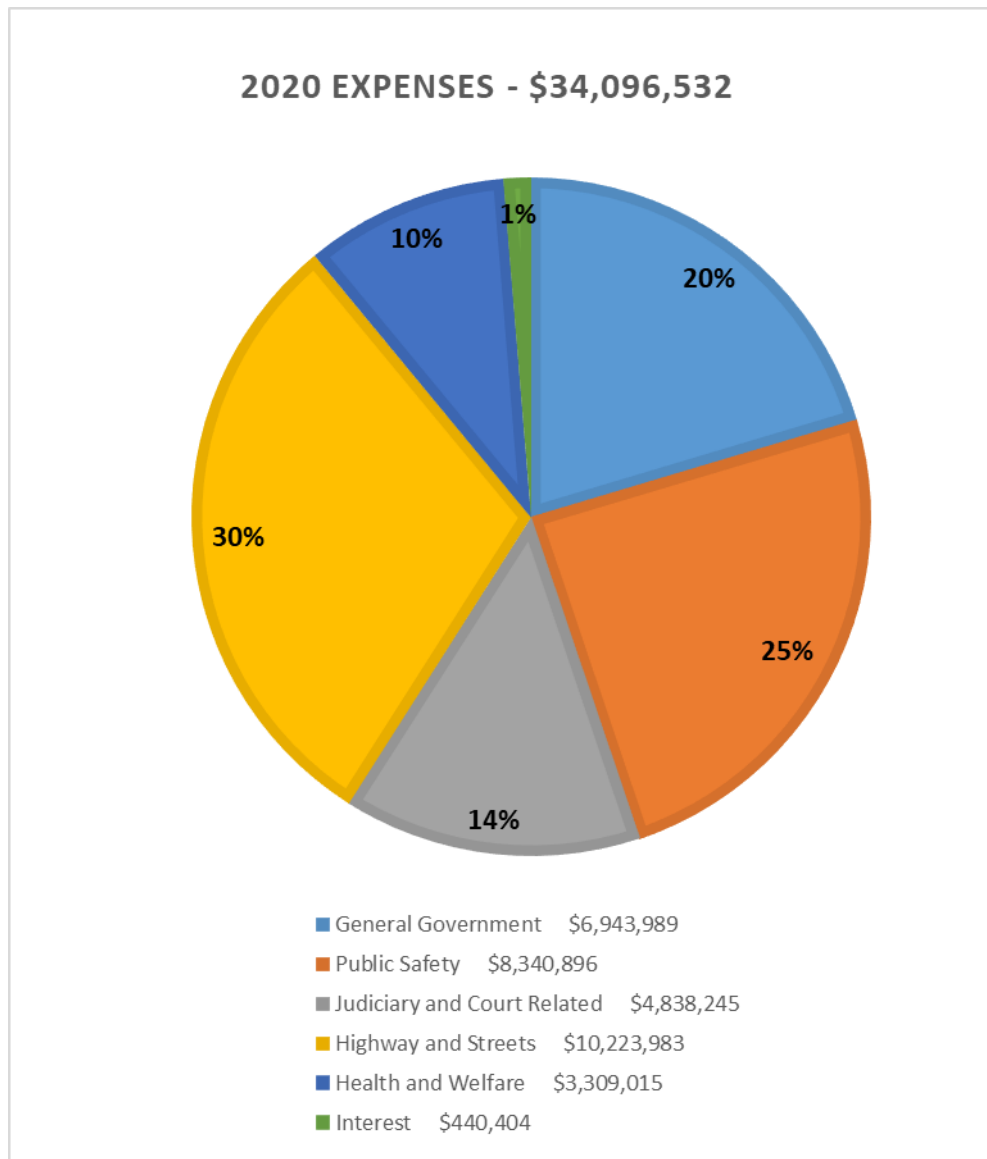
The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated 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 2020 totaled \$1.27 million which was a \$99.8k or 7.3% decrease from 2019.

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 \$69k or 2.82% from 2019 to 2020 showing growth in the local and state economy.

Local use tax has shown immense growth over the last few years. The local use tax is a sales tax on purchases made outside the state of Illinois by residences of the County for taxable items used, stored or consumed within the County when no tax is collected in the state of purchase. From fiscal year 2017 to 2018, local use tax received was \$589k to \$675K. Local use tax revenue in 2020 totaled \$983k which was a \$203k or 2.61% increase from \$780k received in 2019.

Total County Expenses

The following chart summarizes total Ogle County expenses for 2020:



Ogle County's expenses totaled \$34.1 million in 2020 increasing by \$3.39 million or 11.02% from 2019. Highway and Streets was the largest expense group for the County at 29.9% of total expenses as they surpassed Public Safety expenses from 2019. 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.

Highway and streets expenses increased by \$2.2 million or 27.4% from 2019 to 2020. This increase in Highway expenses is due to the depreciation expense of \$3.3 million of the County's roads and bridges.

General Government expenses decreased slightly by \$153k or 2.15% from 2019 to 2020, primarily due to overall lower expenses and the COVID-19 pandemic generating less travel.

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 2020 had a slight increase of 1.31% or \$383k. Expenditure increases in IMRF, Mental Health, Public Health, Senior Services, Coroner Fee and Veteran's Assistance Funds more than offset the expenditure decreases in Solid Waste and Animal Control Funds.

Public safety expenses had a slight increase of \$238k or 2.93% in 2020. The main factor for this increase was the normal inflationary cost increases for salaries and other operating costs. Interest was an additional expense in 2020 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, 2020 the governmental funds had a combined fund balance total of \$31,792,722. This is an increase of \$1,764,786 in the combined fund balance from 2019. This increase is primarily due to the change in accounting principle specific to GASB Statement No. 84. The General Fund revenues came in more than expenditures. This is primarily due to the CURE program that reimbursed the County for salaries, supplies and other capital expenditures incurred due to COVID-19. 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 \$13,944,497 which is either restricted for various purposes (\$11,717,032) or assigned for capital projects and debt service purposes (\$2,227,465).

The County's proprietary funds had combined net positions of \$1.19 million as of November 30, 2020 which is \$44,024 or 3.84% higher than the 2019 year-end balances. The County did not raise the premiums from the 13% increase that went into effect in 2019. Without any increase, the premiums still produced enough revenue to cover the 1.3% or \$47k increase in claims compared to 2019.

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. All of the County's deposits were covered by either FDIC insurance or collateral as of November 30, 2020.

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 \$327,623 on all funds for the year ended November 30, 2020 compared with \$548,196 in the year ended November 30, 2019. This reflects a decrease of \$220,573 or 40.24%. This decrease in interest income is the result of a generally lower interest rate environment. The year began with the continuation of 2019 higher interest rates but as 2020 progressed, rates dropped to an unprecedented low for all cash accounts and investment.

Major governmental funds, other than the General Fund, include IMRF, Highway, Solid Waste, Long Range, 911 Emergency, Federal Aid Matching and the Jail Expenditure Funds. These Funds have a combined balance of \$16,453,067. The major fund balances have decreased by \$2,041,026 compared to 2019 primarily due to the completion of Judicial Center Annex with the usage of the Jail Expenditure Funds. County Highway, IMRF and Federal Aid Matching had increases while Solid Waste, Long Range Capital Improvement and 911 Emergency had slight decreases in their fund balance.

The Highway fund held reserves of \$182,593 for a capital expenditure that was delayed due to COVID. The Federal Aid Matching fund also had an increase in fund balance by \$302,671 due to a reduction in expenditures for the year. The IMRF fund growth over the last two years is primarily due to a decrease in liability in which the excess funds will be used to repay the balance of the loan from Solid Waste. This year's increase was \$412,162.

The Solid Waste fund had a decrease of \$210,411 in fund balance due to a reduction in landfill host fees received. Long Range fund was slightly reduced by \$371,457 with the transfer of funds to the Bond Debt Service for the Judicial Center Annex bond payments as well as the reduction of Landfill host fees transferred in from Solid Waste. The 911 Emergency had a decline in fund balance by \$195,171 due to elevated capital expenditures for the Next Gen project. In 2020, the Jail Expenditure funds received additional bonds in the amount of \$11,283,000 and expended \$13,536,387 to complete the annex in November.

V. General Fund Budgetary Highlights

The following table summarizes the County's General Fund budget for 2020 including the original budget, the final budget, and actual results:

Table 3
General Fund Budgetary Highlights
December 1, 2019 through November 30, 2020

	Original Budget		Final Budget		Actual
REVENUES					
Taxes	9,631,000		9,631,000		9,652,885
Fines and fees	1,934,331		814,331		1,804,736
Intergovernmental	1,681,286		1,681,286		1,917,276
Investment income	-		-		8,260
Miscellaneous income	16,000		16,000		43,910
Total Revenues	13,262,617		12,142,617		13,427,067
EXPENDITURES AND TRANSFERS					
Current					
General Government	5,624,834		4,708,968		4,590,498
Public Safety	5,794,289		6,196,191		6,080,449
Judiciary and court related	3,665,494		3,622,531		3,586,107
Transfers Out	83,000		83,000		102,770
Transfers In	(1,755,000)		(2,667,000)		(1,116,117)
Proceeds from the sale of capital assets					66,554
Total Expenditures and Transfers	13,412,617		11,943,690		13,243,707
Net Change in Fund Balance	\$ (150,000)		\$ 198,927		\$ 249,914

As can be seen above, General Fund revenues in 2020 were close to \$1.28 million or 10.58% more than the final budgeted amount. The major contributing factors to this increase are the fines and fees category that came in just below \$1 million above the final 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 slightly higher by \$21,885 and the miscellaneous income category performed higher by \$27,910.

General Fund expenditures and transfers in for 2020 were \$1.3 million or 10.89% higher than the final budgeted amounts as all departments ended the fiscal year under their final budget amounts for the year.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of November 30, 2020:

Table 4
Capital Assets
November 30, 2020

<u>Capital Asset Classification</u>	Governmental Activities/ Total Primary Activities	
	<u>2020</u>	<u>2019</u>
Land and Land Right of Way	8,227,705	8,232,705
Infrastructure	133,998,907	133,524,195
Buildings	37,694,919	37,736,919
Equipment and vehicles	11,965,370	11,736,662
Construction in Progress	23,081,356	9,231,651
Sub-Total	214,968,257	200,462,132
<u>Less:</u>		
Accumulated Depreciation	(125,568,759)	(121,380,633)
Total Net Assets	<u>89,399,498</u>	<u>79,081,499</u>

At year-end, the County's net investment in capital assets for its governmental activities was at \$89.4 million dollars (net of accumulated depreciation). This represents an increase of \$10.3 million or 13% from the November 30, 2019 amount of \$79 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 \$23,081,356. The Annex construction was completed in November 2020 and occupancy of the building took place in February 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, 2020:

Table 5
Long-Term Debt
November 30, 2020

	Total Governmental Activities	
	<u>2020</u>	<u>2019</u>
<u>Outstanding Long-Term Debt</u>		
2018 Series General Obligation Bonds	8,035,000	9,705,000
2019 Series General Obligation Bonds	4,760,000	
2020 Series General Obligation Bonds	6,523,000	
Compensated Absences	930,649	949,588
Net Pension Liability	3,518,574	9,680,484
Other Postemployment Benefits	5,126,010	6,623,238
TOTAL	28,893,233	26,958,310

As of November 30, 2020, the County had a total of \$28.9 million in outstanding long-term debt. Compensated absences decreased by \$18,939 as of the end of 2020. Net Pension Liability decreased by \$6.2 million as the County's IMRF fiduciary net pension saw continued increases. These increases mixed with minor changes to the County's total pension liability will result in net pension liability decreases. See note 9 on page 39-40. New additions to long-term debt are the 2019 and 2020 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 decreased by just under \$1.5 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 eight year's assessment have been appealed to the Property Tax Appeal Board (PTAB). The 2012 case was heard by PTAB over four 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 increased by \$69.7 million dollars or 4.38% from the previous year for a new total of \$1,660,407,024. This increase was mainly due to an overall rise in residential and farmland assessments as well as new construction throughout the county. While there was still growth in the EAV all through the county, the EAV on the Byron station remained unchanged from the 2018 tax year. Any future decreases in the Byron station's EAV will set a precedence on PTAB rulings for the prior years.

The 2019 property taxes that were payable in 2020 accounted for 35.7% of the General Fund revenue. The Byron station accounted for 30.3% of the total EAV, which equated to over 10% of the County's property tax 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 and repayment of current bond debt. This year the fees generated about \$256k less than budgeted for a total of \$2.85 million. With the construction of the jail completed and bond debt acquired for the project, this continued revenue will be vital to repay the \$19.3 million in long term debt.

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

Due to the COVID-19 pandemic, the year 2020 brought many challenges to the County. In March through May, there were the closings of county buildings and staff reduction in offices to prevent the spread of COVID. Budgets were amended to prepare for the loss of revenue and to make adjustments on expenses. The CURE program was established in July to provide relief to the County for expenditures incurred due to COVID. The County was allocated \$955,833 for qualifying reimbursements and the Health department was allocated \$99.1k for the Local CURE grant plus an additional grant for contact tracing was also awarded to the Health Department. The COVID pandemic impacted the county clerk's office with many new requirements in regards to elections. The clerk was offered grants to reimburse additional expenses incurred for the election.

As of this writing, the 2021 financial year is well underway. Due to the pandemic, the American Rescue Plan act has been adopted and will bring additional funds to the County to provide relief of reduced revenues and aid in the public health emergency. At this time the full allocated amount has not been finalized but may reach up to \$9.8 million with half being distributed in 2021. The next budget to be developed will be the 2022 budget. It will begin discussion in the mid-summer of 2021 for the fiscal year beginning December 1, 2021. The problems that were faced with the 2020 budget are anticipated to be at the forefront of the 2021 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, 2020

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 26,681,997
Investments	5,218,312
Property tax receivable	12,832,630
Accounts receivable	3,282,614
Accrued interest receivable	20,227
Prepaid expenses	5,201
Capital assets	
Not depreciated	31,309,061
Depreciated (net of accumulated depreciation)	<u>58,090,437</u>
Total assets	<u>137,440,479</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF - County	2,081,200
Pension items - IMRF - ECO	57,481
Pension items - IMRF - SLEP	2,048,000
Pension items - OPEB	<u>900,391</u>
Total deferred outflows of resources	<u>5,087,072</u>
LIABILITIES	
Accounts payable	2,095,263
Claims payable	129,437
Accrued interest payable	225,137
Noncurrent liabilities	
Due within one year	2,994,205
Due in more than one year	<u>25,899,028</u>
Total liabilities	<u>31,343,070</u>
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF - County	2,051,318
Pension items - IMRF - ECO	326,862
Pension items - IMRF - SLEP	2,166,632
Deferred inflows of resources - OPEB	2,063,926
Deferred revenue - property taxes	<u>12,832,630</u>
Total deferred inflows of resources	<u>19,441,368</u>
NET POSITION	
Net investment in capital assets	70,281,394
Restricted for	
Retirement	2,581,834
Public safety	3,672,404
Judiciary and court related	991,834
Highways and streets	7,891,602
Insurance	855,836
Health and welfare	1,487,923
Specific purposes	1,400,304
Unrestricted	<u>2,579,982</u>
TOTAL NET POSITION	<u>\$ 91,743,113</u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2020

					Net (Expense) Revenue and Change in Net Position
					Primary
	Program Revenues				Government
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
FUNCTIONS/PROGRAMS					
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 6,943,989	\$ 1,246,101	\$ 273,181	\$ -	\$ (5,424,707)
Public safety	8,340,896	621,819	1,310,189	-	(6,408,888)
Judiciary and court related	4,838,245	1,034,241	1,010,628	-	(2,793,376)
Highways and streets	10,223,983	63,794	6,072,026	315,458	(3,772,705)
Health and welfare	3,309,015	2,688,670	1,511,409	-	891,064
Interest	440,404	-	-	-	(440,404)
Total governmental activities	34,096,532	5,654,625	10,177,433	315,458	(17,949,016)
TOTAL PRIMARY GOVERNMENT	\$ 34,096,532	\$ 5,654,625	\$ 10,177,433	\$ 315,458	(17,949,016)
		General revenues			
		Taxes			
		Property			12,507,784
		Replacement			422,702
		Sales			1,267,445
		Local use			983,006
		Other			58,514
		Shared income taxes			2,515,360
		Investment income			327,623
		Miscellaneous			221,481
		Gain on sale of capital assets			79,554
		Total			18,383,469
		CHANGE IN NET POSITION			434,453
		NET POSITION, DECEMBER 1			89,835,584
		Change in accounting principle			1,317,193
		Prior period adjustment			155,883
		NET POSITION, DECEMBER 1, AS RESTATED			91,308,660
		NET POSITION, NOVEMBER 30			\$ 91,743,113

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2020

	General	County Highway	Illinois Municipal Retirement	Solid Waste
ASSETS				
Cash and cash equivalents	\$ 802,576	\$ 1,228,100	\$ 2,861,008	\$ 921,589
Investments	-	-	-	1,908,808
Property taxes receivable	4,640,000	1,717,000	1,800,000	-
Accounts receivable	1,316,994	5,689	-	423,477
Accrued interest receivable	-	-	-	1,582
Prepaid items	5,201	-	-	-
Advances to other funds	-	-	-	1,416,404
Due from other funds	43,531	-	-	-
TOTAL ASSETS	\$ 6,808,302	\$ 2,950,789	\$ 4,661,008	\$ 4,671,860
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 231,474	\$ 9,651	\$ 186,989	\$ -
Advances from other funds	541,670	-	1,000,000	-
Due to other funds	-	-	-	-
Total liabilities	773,144	9,651	1,186,989	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	4,640,000	1,717,000	1,800,000	-
Total deferred inflows of resources	4,640,000	1,717,000	1,800,000	-
FUND BALANCES				
Nonspendable - prepaid items	5,201	-	-	-
Restricted for retirement	-	-	1,674,019	-
Restricted for public safety	-	-	-	-
Restricted for judiciary and court related	-	-	-	-
Restricted for highways and streets	-	1,224,138	-	-
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	-	-	-	4,671,860
Assigned for debt service	-	-	-	-
Unassigned	1,389,957	-	-	-
Total fund balances	1,395,158	1,224,138	1,674,019	4,671,860
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,808,302	\$ 2,950,789	\$ 4,661,008	\$ 4,671,860

Long Range Capital Improvement	911 Emergency	Federal Aid Matching	2018 Jail Expenditure	2019 Jail Expenditure	2020 Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ 4,262,568	\$ 1,856,683	\$ 803,403	\$ -	\$ -	\$ 1,734,791	\$ 10,890,913	\$ 25,361,631
-	1,429,745	-	-	-	-	1,879,759	5,218,312
-	-	858,000	-	-	-	3,817,630	12,832,630
169,000	216,579	-	-	-	-	1,150,875	3,282,614
-	1,885	-	-	-	-	16,760	20,227
-	-	-	-	-	-	-	5,201
-	-	-	-	-	-	125,266	1,541,670
-	-	-	-	-	-	-	43,531
\$ 4,431,568	\$ 3,504,892	\$ 1,661,403	\$ -	\$ -	\$ 1,734,791	\$ 17,881,203	\$ 48,305,816
\$ 14,962	\$ -	\$ -	\$ -	\$ -	\$ 1,534,895	\$ 117,292	\$ 2,095,263
-	-	-	-	-	-	-	1,541,670
-	41,747	-	-	-	-	1,784	43,531
14,962	41,747	-	-	-	1,534,895	119,076	3,680,464
-	-	858,000	-	-	-	3,817,630	12,832,630
-	-	858,000	-	-	-	3,817,630	12,832,630
-	-	-	-	-	-	-	5,201
-	-	-	-	-	-	907,815	2,581,834
-	3,463,145	-	-	-	-	209,259	3,672,404
-	-	-	-	-	-	991,834	991,834
-	-	803,403	-	-	-	5,864,061	7,891,602
-	-	-	-	-	-	855,836	855,836
-	-	-	-	-	-	1,487,923	1,487,923
-	-	-	-	-	199,896	-	199,896
-	-	-	-	-	-	1,400,304	1,400,304
4,416,606	-	-	-	-	-	126,801	4,543,407
-	-	-	-	-	-	-	4,671,860
-	-	-	-	-	-	2,100,664	2,100,664
-	-	-	-	-	-	-	1,389,957
4,416,606	3,463,145	803,403	-	-	199,896	13,944,497	31,792,722
\$ 4,431,568	\$ 3,504,892	\$ 1,661,403	\$ -	\$ -	\$ 1,734,791	\$ 17,881,203	\$ 48,305,816

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

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

November 30, 2020

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 31,792,722
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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	89,399,498
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	29,882
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	(269,381)
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	(118,632)
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	(1,163,535)
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	(930,649)
Total OPEB liability	(5,126,010)
Net pension liability - IMRF - County	(2,728,136)
Net pension liability - IMRF - SLEP	(272,367)
Net pension liability - IMRF - ECO	(518,071)
Bonds payable	(19,318,000)
Interest payable	(225,137)

The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>1,190,929</u>
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 91,743,113</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, 2020

	General	County Highway	Illinois Municipal Retirement	Solid Waste
REVENUES				
Taxes	\$ 9,690,582	\$ 1,654,967	\$ 1,794,154	\$ -
Fines and fees	1,798,172	-	-	2,299,432
Intergovernmental	1,902,306	393,113	-	68,773
Charges for services	-	-	-	-
Investment income	8,260	4,588	16,871	34,263
Miscellaneous	43,910	-	-	-
Total revenues	13,443,230	2,052,668	1,811,025	2,402,468
EXPENDITURES				
Current				
General government	4,565,260	-	220,565	-
Public safety	6,056,993	-	45,191	-
Judiciary and court related	3,586,106	-	673,998	-
Highways and streets	-	1,471,737	248,068	-
Health and welfare	-	-	194,170	337,395
Capital outlay	-	393,750	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	14,208,359	1,865,487	1,381,992	337,395
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(765,129)	187,181	429,033	2,065,073
OTHER FINANCING SOURCES (USES)				
Transfers in	1,116,117	-	-	-
Transfers (out)	(102,770)	(4,588)	(16,871)	(2,275,484)
Issuance of bonds	-	-	-	-
Proceeds from the sale of capital assets	66,554	-	-	-
Total other financing sources (uses)	1,079,901	(4,588)	(16,871)	(2,275,484)
NET CHANGE IN FUND BALANCES	314,772	182,593	412,162	(210,411)
FUND BALANCES, DECEMBER 1	924,503	1,041,545	1,261,857	4,882,271
Change in accounting principle	-	-	-	-
Prior period adjustment	155,883	-	-	-
FUND BALANCES, DECEMBER 1, AS RESTATED	1,080,386	1,041,545	1,261,857	4,882,271
FUND BALANCES, NOVEMBER 30	\$ 1,395,158	\$ 1,224,138	\$ 1,674,019	\$ 4,671,860

Long Range Capital Improvement	911 Emergency	Federal Aid Matching	2018 Jail Expenditure	2019 Jail Expenditure	2020 Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ 827,490	\$ -	\$ -	\$ -	\$ 6,801,259	\$ 20,768,452
-	-	-	-	-	-	559,395	4,656,999
169,000	903,757	-	-	-	-	4,027,206	7,464,155
-	-	-	-	-	-	1,012,721	1,012,721
20,186	38,476	2,067	85,640	24,815	4,519	87,938	327,623
-	3,193	-	-	-	-	174,378	221,481
189,186	945,426	829,557	85,640	24,815	4,519	12,662,897	34,451,431
249,574	-	-	-	-	-	1,279,680	6,315,079
-	500,795	-	69,820	-	-	636,479	7,309,278
-	-	-	-	-	-	425,975	4,686,079
-	-	76,288	-	-	-	3,984,751	5,780,844
-	-	-	-	-	-	2,674,263	3,205,828
286,343	639,802	450,598	2,377,129	4,784,815	6,304,623	989,959	16,227,019
-	-	-	-	-	-	1,670,000	1,670,000
-	-	-	-	-	23,000	305,148	328,148
535,917	1,140,597	526,886	2,446,949	4,784,815	6,327,623	11,966,255	45,522,275
(346,731)	(195,171)	302,671	(2,361,309)	(4,760,000)	(6,323,104)	696,642	(11,070,844)
2,202,445	-	-	-	-	-	2,435,965	5,754,527
(2,227,171)	-	-	-	-	-	(1,127,643)	(5,754,527)
-	-	-	-	4,760,000	6,523,000	-	11,283,000
-	-	-	-	-	-	13,000	79,554
(24,726)	-	-	-	4,760,000	6,523,000	1,321,322	11,362,554
(371,457)	(195,171)	302,671	(2,361,309)	-	199,896	2,017,964	291,710
4,788,063	3,658,316	500,732	2,361,309	-	-	10,609,340	30,027,936
-	-	-	-	-	-	1,317,193	1,317,193
-	-	-	-	-	-	-	155,883
4,788,063	3,658,316	500,732	2,361,309	-	-	11,926,533	31,501,012
\$ 4,416,606	\$ 3,463,145	\$ 803,403	\$ -	\$ -	\$ 199,896	\$ 13,944,497	\$ 31,792,722

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, 2020

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ 291,710
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	15,038,270
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	(4,699,671)
Proceeds from the disposal of capital assets are recognized in governmental funds but the gain (loss) is recognized on the statement of activities	(20,600)
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	18,939 (112,256) 1,497,228
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	(11,283,000)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	1,670,000
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	(245,106)
The change in the IMRF - ECO net pension liability and deferred outflows of resources is not a source or use of a financial resource	3,203
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	(169,543)
The change in the total OPEB liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(1,598,745)
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>44,024</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 434,453</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

November 30, 2020

	Governmental Activities Internal Service Funds
	<hr/>
CURRENT ASSETS	
Cash and cash equivalents	<u>\$ 1,320,366</u>
Total current assets	<u>1,320,366</u>
CURRENT LIABILITIES	
Claims payable	<u>129,437</u>
Total current liabilities	<u>129,437</u>
NET POSITION	
Unrestricted	<u>1,190,929</u>
TOTAL NET POSITION	<u><u>\$ 1,190,929</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Governmental Activities Internal Service Funds
OPERATING REVENUES	
Charges for services	
Employee contributions	\$ 827,495
Employer contributions	2,353,338
Retirees and other contributions	<u>515,040</u>
Total operating revenues	3,695,873
OPERATING EXPENSES	
Operations	<u>3,736,069</u>
OPERATING (LOSS)	<u>(40,196)</u>
NON-OPERATING REVENUES	
Investment income	138
Other income	<u>84,082</u>
Total non-operating revenues	<u>84,220</u>
CHANGE IN NET POSITION	44,024
NET POSITION, DECEMBER 1	<u>1,146,905</u>
NET POSITION, NOVEMBER 30	<u><u>\$ 1,190,929</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended November 30, 2020

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from interfund service transactions	\$ 2,353,338
Receipts from plan participants	1,342,535
Payments to suppliers	(3,748,572)
Payments to employees	(48,718)
Net cash from operating activities	(101,417)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Other income	84,082
Net cash from noncapital financing activities	84,082
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
None	-
Net cash from capital and related financing activities	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	138
Net cash from investing activities	138
NET INCREASE IN CASH AND CASH EQUIVALENTS	(17,197)
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,337,563
CASH AND CASH EQUIVALENTS, NOVEMBER 30	<u><u>\$ 1,320,366</u></u>

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended November 30, 2020

	Governmental Activities
	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating (loss)	\$ (40,196)
Adjustments to reconcile operating income to net cash from operating activities	
Effects of changes in operating assets and liabilities	
Claims payable	<u>(61,221)</u>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ (101,417)</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
FIDUCIARY FUNDS**

November 30, 2020

	<u>Custodial</u>
ASSETS	
Cash and cash equivalents	\$ 526,171
Investments	<u>500,000</u>
Total assets	<u>1,026,171</u>
LIABILITIES	
Amounts due to others	<u>890,730</u>
Total liabilities	<u>890,730</u>
NET POSITION	
Restricted	
Individuals, organizations and other governments	81,672
Fund participants	<u>53,769</u>
TOTAL NET POSITION	<u><u>\$ 135,441</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	<u>Custodial</u>
ADDITIONS	
Property taxes and related item collections	
for other governments	\$ 126,229,843
Fines and fees collected for others	2,889,164
Amounts collected pending court disposition	432,991
Fund participant deposits	<u>547,083</u>
 Total additions	 <u>130,099,081</u>
DEDUCTIONS	
Payments of property taxes and related items	
to other governments	126,229,843
Payments of fines and fees to others	2,889,164
Payments of amounts released by courts	508,496
Reimbursement to or on behalf of fund participants	<u>639,633</u>
 Total deductions	 <u>130,267,136</u>
 NET (DECREASE)	 (168,055)
RESTRICTED NET POSITION	
 December 1, as restated	 <u>303,496</u>
 November 30	 <u><u>\$ 135,441</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

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

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

b. Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The County reports the following major governmental funds:

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

The 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 County has elected to report this fund as a major fund.

The Long Range Capital Improvement Fund, a capital projects fund, accounts for the long range capital projects of the County. The County has elected to report this fund as a major fund.

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 2018 Jail Expenditure Fund, a capital projects fund, accounts for the 2018 General Obligation Alternate Revenue Source bond proceeds for the construction of the County jail. The County has elected to report this fund as a major fund.

The 2019 Jail Expenditure Fund, a capital projects fund, accounts for the 2019 General Obligation Alternate Revenue Source bond proceeds for the construction of the County jail.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The 2020 Jail Expenditure Fund, a capital projects fund, accounts for the 2020 General Obligation Alternate Revenue Source 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.

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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

i. Capital Assets

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

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued))

i. Capital Assets (Continued)

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, 2020, employees have earned vacation days and compensatory time that would be paid upon the employee's retirement and do not lapse until their anniversary date. Earned sick days can accumulate to a maximum of 240 days for retirement credit but employees are not paid for unused accumulated sick time. Therefore, in accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2020, 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Long-Term Obligations (Continued)

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

l. Fund Balances/Net Position

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

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

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Accounting Estimates

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

o. Deferred Outflows/Inflows of Resources

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

2. DEPOSITS AND INVESTMENTS

The County categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The County held no investments subject to fair value measurement at November 30, 2020.

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).

2. DEPOSITS AND INVESTMENTS (Continued)

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 \$2,243,977 at November 30, 2020. None of the County’s deposits are uninsured or uncollateralized at November 30, 2020.

b. Investments

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

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 2019 attached as an enforceable lien on January 1, 2019, 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, 2020 and were payable in two installments on or about June 1, 2020 and September 1, 2020. 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 2020 tax levy (adopted in November 2020) 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, 2020 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,349,145	\$ -	\$ 5,000	\$ 1,344,145
Construction in progress	9,231,651	13,944,455	94,750	23,081,356
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	17,464,356	13,944,455	99,750	31,309,061
Capital assets being depreciated				
Roads	122,690,971	474,712	-	123,165,683
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	37,736,919	-	42,000	37,694,919
Equipment and vehicles	11,736,662	713,853	485,145	11,965,370
Total capital assets being depreciated	182,997,776	1,188,565	527,145	183,659,196
Less accumulated depreciation for				
Roads	96,900,692	3,059,899	-	99,960,591
Bridges	5,465,065	209,123	-	5,674,188
Buildings and improvements	10,137,383	741,633	27,790	10,851,226
Equipment and vehicles	8,877,493	689,016	483,755	9,082,754
Total accumulated depreciation	121,380,633	4,699,671	511,545	125,568,759
Total capital assets being depreciated, net	61,617,143	(3,511,106)	15,600	58,090,437
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 79,081,499	\$ 10,433,349	\$ 115,350	\$ 89,399,498

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	\$ 601,026
Public safety	445,759
Judicial and court related	7,649
Highways and streets	3,598,130
Health and welfare	47,107

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 4,699,671
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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	\$ -	\$ 1,670,000	\$ 8,035,000	\$ 1,765,000
2019 Series General Obligation					
Alternate Revenue Source Bonds	-	4,760,000	-	4,760,000	-
2020 Series General Obligation					
Alternate Revenue Source Bonds	-	6,523,000	-	6,523,000	-
Compensated absences*	949,588	930,649	949,588	930,649	930,649
Net pension liability - IMRF - County*	6,274,826	-	3,546,690	2,728,136	-
Net pension liability - IMRF - SLEP*	2,459,175	-	1,941,104	518,071	-
Net pension liability - IMRF - ECO*	946,483	-	674,116	272,367	-
Other postemployment benefit liability*	6,623,238	-	1,497,228	5,126,010	298,556
TOTAL GOVERNMENTAL ACTIVITIES	\$ 26,958,310	\$ 12,213,649	\$ 10,278,726	\$ 28,893,233	\$ 2,994,205

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

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 \$8,965,476, 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 \$1,921,961 was 83.67% of the total tipping and host fees of \$2,297,107.

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

In 2020, the County issued the Series 2019 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 \$5,107,899, with the pledge expiring January 1, 2026, when the bonds are paid off. During the current fiscal year, the pledge of tipping and host fees of \$53,187 was 2.32% of the total tipping and host fees of \$2,297,107.

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

In 2020, the County issued the Series 2020 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 \$7,550,767, with the pledge expiring January 1, 2028, when the bonds are paid off. During the current fiscal year, there was no pledge amount of the total tipping and host fees of \$2,297,107.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

b. Long-Term Debt Service to Maturity

2018 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2018 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ 1,765,000	\$ 211,385
2022	855,000	178,564
2023	880,000	155,263
2024	805,000	131,531
2025	935,000	105,780
2026-2028	2,795,000	147,953
TOTAL	<u>\$ 8,035,000</u>	<u>\$ 930,476</u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

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

2019 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2019 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ -	\$ 99,726
2022	960,000	90,558
2023	975,000	71,640
2024	1,100,000	50,340
2025	1,025,000	27,515
2026	700,000	8,120
TOTAL	<u>\$ 4,760,000</u>	<u>\$ 347,899</u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

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

2020 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2020 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ -	\$ 196,750
2022	508,000	178,667
2023	523,000	163,975
2024	532,000	148,941
2025	538,000	133,694
2026-2028	4,422,000	205,742
TOTAL	\$ 6,523,000	\$ 1,027,769

c. Legal Debt Margin

2019 assessed valuation (latest information available)	<u>\$ 1,660,407,024</u>
Legal debt limit - 2.875% of assessed valuation	\$ 47,736,702
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 47,736,702</u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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	\$ 41,747
General	Nonmajor Governmental	1,784
TOTAL		<u>\$ 43,531</u>

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

- \$41,747 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.
- \$1,784 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, 2020 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 125,266
Solid Waste	Illinois Municipal Retirement	1,000,000
Solid Waste	General	416,404
TOTAL		<u>\$ 1,541,670</u>

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

- \$125,266 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.
- \$1,000,000 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.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ACTIVITY (Continued)

c. Transfers From/To Other Funds

Transfers from/to other funds at November 30, 2020, consisted of the following:

	Transfer In	Transfer Out
General		
Long Range Capital Improvement	\$ 22,317	\$ -
IMRF	16,871	-
Solid Waste	73,039	-
County Highway	4,588	-
Nonmajor Governmental	999,302	102,770
IMRF		
General	-	16,871
Solid Waste		
General	-	73,039
Long Range Capital Improvement	-	2,202,445
Long Range Capital Improvement		
General	-	22,317
Solid Waste	2,202,445	-
Nonmajor Governmental	-	2,204,854
County Highway		
General	-	4,588
Nonmajor Governmental		
General	102,770	999,302
Long Range Capital Improvement	2,204,854	-
Nonmajor Governmental	128,341	128,341
TOTAL	\$ 5,754,527	\$ 5,754,527

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

- \$2,202,445 - This transfer was made from the Solid Waste Fund the Long Range Capital Improvement Fund to transfer host fees for capital projects and future uses. This transfer will not be repaid.
- \$2,204,854 - This transfer was made from the Long Range Capital Improvement Fund to the nonmajor governmental (GOARS, Series 2018 Debt Service Fund) for future debt service payments. This transfer will not be repaid.
- \$781,855 - This transfer was made from the nonmajor governmental (Revolving Vehicle Fund) to the General Fund to cover the shortage of jail boarding revenue. This transfer will not be repaid.

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 \$3,929,426 of covered charges in aggregate. Claims over the group specific retention amount are not covered under the aggregate stop loss. Commercial insurance is carried for amounts in excess of the self-insured amounts. The County's self-insurance activities are reported in the Self Insurance Fund, an Internal Service Fund.

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

	2019	2020
CLAIMS PAYABLE, BEGINNING OF YEAR	\$ 186,593	\$ 190,658
Claims incurred and changes in estimate	3,091,528	3,187,277
Claims paid	(3,087,463)	(3,248,498)
CLAIMS PAYABLE, END OF YEAR	<u>\$ 190,658</u>	<u>\$ 129,437</u>

8. COMMITMENTS AND CONTINGENCIES

a. Litigation

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. COMMITMENTS AND CONTINGENCIES (Continued)

b. Grants

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

c. Construction Commitments

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

Contract Name	Purpose	Expended to Date	Total Remaining Commitment
Ogle County Adult Detention Center	Construction of new County jail	\$ 22,349,167	\$ 1,162,037
County Roads	General bridge repairs	58,065	75,632
CACHE Program and EMD Hardware Software	Call handling software upgrade	53,730	53,730
Zuercher Suite	CAD upgrade	509,339	127,335

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.

The table below is a summary for all IMRF pension plans as of and for the year ended November 30, 2020:

	IMRF County	IMRF SLEP	IMRF ECO	Total
Net pension liability	\$ 2,728,136	\$ 518,071	\$ 272,367	\$ 3,518,574
Deferred outflows of resources	2,081,200	2,048,000	57,481	4,186,681
Deferred inflows of resources	2,051,318	2,166,632	326,862	4,544,812
Pension expense	1,082,143	697,577	54,279	1,833,999

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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, 2019 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	205
Inactive employees entitled to but not yet receiving benefits	239
Active employees	<u>161</u>
 TOTAL	 <u><u>605</u></u>

Benefits Provided

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contributions for the fiscal year ending November 30, 2020, was 10.36% of covered payroll.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2019 (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, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair 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 - County (Continued)

Discount Rate

The discount rate at December 31, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 47,337,346	\$ 41,062,520	\$ 6,274,826
Changes for the period			
Service cost	754,707	-	754,707
Interest	3,372,504	-	3,372,504
Difference between expected and actual experience	1,317,623	-	1,317,623
Changes in assumptions	-	-	-
Employer contributions	-	662,558	(662,558)
Employee contributions	-	368,018	(368,018)
Net investment income	-	7,724,490	(7,724,490)
Benefit payments and refunds	(2,394,797)	(2,394,797)	-
Administrative/other (net transfer)	-	236,458	(236,458)
Net changes	3,050,037	6,596,727	(3,546,690)
BALANCES AT DECEMBER 31, 2019	\$ 50,387,383	\$ 47,659,247	\$ 2,728,136

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, 2020, the County recognized pension expense of \$1,082,143. At November 30, 2020, 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	\$ 842,507	\$ 4,285
Changes in assumption	458,206	103,269
Net difference between projected and actual earnings on pension plan investments	-	1,943,764
Contributions made after measurement date	780,487	-
TOTAL	\$ 2,081,200	\$ 2,051,318

\$780,487 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, 2021. 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>	
2021	\$ 286,960
2022	(260,791)
2023	180,893
2024	(957,667)
TOTAL	\$ (750,605)

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 (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)	\$ 9,134,898	\$ 2,728,136	\$ (2,468,033)

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, 2019 (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 year ending November 30, 2020, was 0.00% of covered payroll.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2019 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the actuarial methods and assumptions on the next page.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Actuarial Assumptions (Continued)

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair 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.

Discount Rate

The discount rate at December 31, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 6,178,684	\$ 5,232,201	\$ 946,483
Changes for the period			
Service cost	-	-	-
Interest	429,352	-	429,352
Difference between expected and actual experience	84,249	-	84,249
Changes in assumptions	-	-	-
Employer contributions	-	-	-
Employee contributions	-	-	-
Net investment income	-	1,132,650	(1,132,650)
Benefit payments and refunds	(513,181)	(513,181)	-
Administrative/other (net transfer)	-	55,067	(55,067)
Net changes	420	674,536	(674,116)
BALANCES AT DECEMBER 31, 2019	\$ 6,179,104	\$ 5,906,737	\$ 272,367

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

For the year ended November 30, 2020, the County recognized pension expense of \$54,279. At November 30, 2020, 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	\$ -	\$ 326,862
Contributions made after measurement date	57,481	-
TOTAL	\$ 57,481	\$ 326,862

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)

\$57,481 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, 2021. 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	\$ (94,125)
2021	(103,956)
2022	25,205
2023	<u>(153,986)</u>
 TOTAL	 <u>\$ (326,862)</u>

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)	\$ 890,727	\$ 272,367	\$ (251,172)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Plan Membership

At December 31, 2019 (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	19
Active employees	<u>48</u>
 TOTAL	 <u><u>115</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 year ending November 30, 2020, was 13.99% of covered payroll.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2019 (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, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair 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, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 29,941,103	\$ 27,481,928	\$ 2,459,175
Changes for the period			
Service cost	688,873	-	688,873
Interest	2,151,083	-	2,151,083
Difference between expected and actual experience	1,209,398	-	1,209,398
Changes in assumptions	-	-	-
Employer contributions	-	481,240	(481,240)
Employee contributions	-	297,222	(297,222)
Net investment income	-	5,169,251	(5,169,251)
Benefit payments and refunds	(1,230,855)	(1,230,855)	-
Administrative/other (net transfer)	-	42,745	(42,745)
Net changes	2,818,499	4,759,603	(1,941,104)
BALANCES AT DECEMBER 31, 2019	\$ 32,759,602	\$ 32,241,531	\$ 518,071

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, 2020, the County recognized pension expense of \$697,577. At November 30, 2020, 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	\$ 991,264	\$ 855,565
Changes in assumption	560,426	65,599
Net difference between projected and actual earnings on pension plan investments	-	1,245,468
Contributions made after measurement date	496,310	-
TOTAL	\$ 2,048,000	\$ 2,166,632

\$496,310 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, 2021. 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>	
2021	\$ (250,309)
2022	(306,340)
2023	398,758
2024	(457,051)
TOTAL	\$ (614,942)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 5,208,349	\$ 518,071	\$ (3,301,948)

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.

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At November 30, 2020, 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>213</u>
 Participating employers	 <u>1</u>

d. Total OPEB Liability

The County's total OPEB liability of \$5,126,010 was measured as of November 30, 2020 and was determined by an actuarial valuation as of December 1, 2020.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at November 30, 2020, as determined by an actuarial valuation as of December 1, 2020, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Fair value
Inflation	2.50%
Discount rate	2.21%
Healthcare cost trend rates	8.80% in fiscal year 2020, to an ultimate trend rate of 5.00%

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at November 30, 2020.

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs (Continued)

Active IMRF mortality rates use the RP-2014 study with Blue Collar Adjustment and MP-2016 Improvement Rates, weighted per IMRF Experience Study dated November 8, 2017. All mortality rates are adjusted for retirement status. Spouses use the same mortality tables as retirees.

Disability IMRF rates are based on rates from IMRF Experience Study dated November 8, 2017.

The actuarial assumptions used in the December 1, 2020, valuation are based on 100% participation assumed (IMRF and SLEP) at retirement if hired on or before July 16, 2019 and 30% participation assumed (IMRF and SLEP) at retirement if hired after July 16, 2019. If an employee has waived active medical coverage, it is assumed they will elect coverage in the retiree medical plan at one-third the rate of active employees currently with coverage. Of those employees assumed to elect coverage, 50% are assumed to elect spousal coverage.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2019	<u>\$ 6,623,238</u>
Changes for the period	
Service cost	316,703
Interest	179,329
Changes of benefit terms	(10,610)
Differences between expected and actual experience	(2,028,667)
Changes in assumptions	344,573
Benefit payments	<u>(298,556)</u>
Net changes	<u>(1,497,228)</u>
BALANCES AT NOVEMBER 30, 2020	<u><u>\$ 5,126,010</u></u>

Changes in assumptions related to the discount rate, healthcare cost trend rates, mortality rates, disability rates, and active employee participation continuation from the active medical plan into the retiree medical plan were made since the prior measurement date.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 2.21% 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 (1.21%) or 1 percentage point higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	\$ 5,549,494	\$ 5,126,010	\$ 4,735,208

The table below presents the total OPEB liability of the County calculated using the healthcare rate of 5.00% to 8.80% 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 7.80%) or 1 percentage point higher (6.00% to 9.80%) than the current rate:

	1% Decrease (4.00% to 7.80%)	Current Healthcare Rate (5.00% to 8.80%)	1% Increase (6.00% to 9.80%)
Total OPEB liability	\$ 4,600,261	\$ 5,126,010	\$ 5,743,800

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

For the year ended November 30, 2020, the County recognized OPEB expense of \$101,517. At November 30, 2020, 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	\$ -	\$ 1,862,926
Changes in assumptions	900,391	201,000
TOTAL	\$ 900,391	\$ 2,063,926

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>	
2021	\$ (85,349)
2022	(85,349)
2023	(85,349)
2024	(85,349)
2025	(85,349)
Thereafter	<u>(736,790)</u>
 TOTAL	 <u>\$ (1,163,535)</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, 2020, was \$48,490. The following is the schedule of annual payments for the remaining balance:

	<u>Total</u>
2021	<u>\$ 4,050</u>
 TOTAL	 <u>\$ 4,050</u>

12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT

For the fiscal year ended November 30, 2020, the County implemented GASB Statement No. 84, *Fiduciary Activities*. With the implementation, the County is required to record the beginning net position of custodial funds and agency funds reclassified as special revenue funds.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT
(Continued)**

The beginning net position of the governmental activities has been restated to reflect the new guidance and restatement and for the prior period adjustment to correct revenue recognition as follows:

GOVERNMENTAL ACTIVITIES

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ 89,835,584</u>
Record Net Position of Special Revenue Funds	1,317,193
To Correct Revenue Recognition	<u>155,883</u>
Total Restatement	<u>1,473,076</u>
BEGINNING NET POSITION, AS RESTATED	<u><u>\$ 91,308,660</u></u>

GENERAL FUND

BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	<u>\$ 924,503</u>
To Correct Revenue Recognition	<u>155,883</u>
Total Restatement	<u>155,883</u>
BEGINNING FUND BALANCE, AS RESTATED	<u><u>\$ 1,080,386</u></u>

The beginning fund balance of the governmental funds has been restated to reflect the new guidance as follows:

AGGREGATE REMAINING FUND INFORMATION

BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	<u>\$ 10,609,340</u>
To Record Fund Balance of Special Revenue Funds	<u>1,317,193</u>
Total Restatement	<u>1,317,193</u>
BEGINNING FUND BALANCE, AS RESTATED	<u><u>\$ 11,926,533</u></u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT
(Continued)**

The beginning net position of the fiduciary funds has been restated to reflect the new guidance and restatement as follows:

FIDUCIARY FUNDS - CUSTODIAL FUNDS

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ -</u>
Record Net Position of Custodial Fund	<u>303,496</u>
Total Restatement	<u>303,496</u>
BEGINNING NET POSITION, AS RESTATED	<u><u>\$ 303,496</u></u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 9,631,000	\$ 9,631,000	\$ 9,652,885	\$ 21,885
Fines and fees	1,934,331	814,331	1,804,736	990,405
Intergovernmental	1,681,286	1,681,286	1,917,276	235,990
Investment income	-	-	8,260	8,260
Miscellaneous income	16,000	16,000	43,910	27,910
Total revenues	13,262,617	12,142,617	13,427,067	1,284,450
EXPENDITURES				
Current				
General government	5,624,834	4,708,968	4,590,498	(118,470)
Public safety	5,794,289	6,196,191	6,080,449	(115,742)
Judiciary and court related	3,665,494	3,622,531	3,586,107	(36,424)
Total expenditures	15,084,617	14,527,690	14,257,054	(270,636)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,822,000)	(2,385,073)	(829,987)	1,555,086
OTHER FINANCING SOURCES (USES)				
Transfers in	1,755,000	2,667,000	1,116,117	(1,550,883)
Transfers (out)	(83,000)	(83,000)	(102,770)	(19,770)
Proceeds from the sale of capital assets	-	-	66,554	66,554
Total other financing sources (uses)	1,672,000	2,584,000	1,079,901	(1,504,099)
NET CHANGE IN FUND BALANCE	\$ (150,000)	\$ 198,927	249,914	\$ 50,987
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts payable			43,587	
Reverse prior year advance from Revolving Vehicle Purchase Fund			167,021	
Reverse prior fiscal year due from 911 Emergency Fund			(44,862)	
Reverse prior fiscal year accounts receivable			(1,300,831)	
Accrue current fiscal year accounts payable			(33,532)	
Accrue current fiscal year advance from Revolving Vehicle Purchase Fund			(125,266)	
Accrue current fiscal year due from 911 Emergency Fund			41,747	
Accrue current fiscal year accounts receivable			1,316,994	
Total adjustments to GAAP basis			64,858	
NET CHANGE IN FUND BALANCE - GAAP BASIS			314,772	
FUND BALANCE, DECEMBER 1			924,503	
Prior period adjustment			155,883	
FUND BALANCES, DECEMBER 1, AS RESTATED			1,080,386	
FUND BALANCE, NOVEMBER 30			\$ 1,395,158	

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 1,668,000	\$ 1,668,000	\$ 1,654,967	\$ (13,033)
Intergovernmental	241,250	241,250	387,424	146,174
Investment income	-	-	4,588	4,588
Total revenues	1,909,250	1,909,250	2,046,979	137,729
EXPENDITURES				
Current				
Highways and streets				
Personal	541,000	541,000	508,346	(32,654)
Contractual services	1,493,800	1,493,800	541,985	(951,815)
Commodities	524,450	524,450	428,741	(95,709)
Capital outlay	307,000	307,000	393,750	86,750
Total expenditures	2,866,250	2,866,250	1,872,822	(993,428)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(957,000)	(957,000)	174,157	1,131,157
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	-	(4,588)	(4,588)
Total other financing sources (uses)	-	-	(4,588)	(4,588)
NET CHANGE IN FUND BALANCE	\$ (957,000)	\$ (957,000)	169,569	\$ 1,126,569
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			16,986	
Accrue current year accounts receivable			5,689	
Accrue current year accounts payable			(9,651)	
Total adjustments to GAAP basis			13,024	
NET CHANGE IN FUND BALANCE - GAAP BASIS			182,593	
FUND BALANCE, DECEMBER 1			1,041,545	
FUND BALANCE, NOVEMBER 30			\$ 1,224,138	

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 1,800,000	\$ 1,800,000	\$ 1,794,154	\$ (5,846)
Investment income	10,000	10,000	16,871	6,871
Total revenues	1,810,000	1,810,000	1,811,025	1,025
EXPENDITURES				
Current				
General government	497,250	550,953	216,604	(334,349)
Public safety	1,050,500	1,163,954	44,380	(1,119,574)
Judiciary and court related	610,000	675,880	661,894	(13,986)
Highways and streets	200,250	221,877	243,613	21,736
Health and welfare	142,000	157,336	190,683	33,347
Total expenditures	2,500,000	2,770,000	1,357,174	(1,412,826)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(690,000)	(960,000)	453,851	1,413,851
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(10,000)	(10,000)	(516,871)	(506,871)
Total other financing sources (uses)	(10,000)	(10,000)	(516,871)	(506,871)
NET CHANGE IN FUND BALANCE	<u>\$ (700,000)</u>	<u>\$ (970,000)</u>	<u>(63,020)</u>	<u>\$ 906,980</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			162,173	
Reverse prior year advances from other funds			(1,000,000)	
Accrue current year accounts payable			(186,991)	
Accrue current year advances from other funds			1,500,000	
Total adjustments to GAAP basis			475,182	
NET CHANGE IN FUND BALANCE - GAAP BASIS			412,162	
FUND BALANCE, DECEMBER 1			1,261,857	
FUND BALANCE, NOVEMBER 30			<u>\$ 1,674,019</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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 976,322	\$ 976,322
Investment income	-	-	42,707	42,707
Miscellaneous revenue	-	-	3,193	3,193
Total revenues	-	-	1,022,222	1,022,222
EXPENDITURES				
Current				
Public safety				
Personal services	497,000	497,000	386,193	(110,807)
Contractual services	604,400	604,400	80,417	(523,983)
Commodities	6,500	6,500	37,300	30,800
Capital outlay	1,095,000	1,095,000	639,802	(455,198)
Total expenditures	2,202,900	2,202,900	1,143,712	(1,059,188)
NET CHANGE IN FUND BALANCE	<u>\$ (2,202,900)</u>	<u>\$ (2,202,900)</u>	(121,490)	<u>\$ 2,081,410</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts receivable			(289,143)	
Reverse prior fiscal year due to other funds			44,862	
Reverse prior year interest receivable			(6,117)	
Accrue current year due to other funds			(41,747)	
Accrue current year accounts receivable			216,579	
Accrue current year interest receivable			1,885	
Total adjustments to GAAP basis			<u>(73,681)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(195,171)	
FUND BALANCE, DECEMBER 1			<u>3,658,316</u>	
FUND BALANCE, NOVEMBER 30			<u>\$ 3,463,145</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
FEDERAL AID MATCHING FUND**

For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 834,000	\$ 834,000	\$ 827,490	\$ (6,510)
Investment income	500	500	2,067	1,567
Total revenues	834,500	834,500	829,557	(4,943)
EXPENDITURES				
Current				
Highways and streets				
Contractual services	85,000	85,000	76,288	(8,712)
Capital outlay	1,234,500	1,234,500	450,598	(783,902)
Total expenditures	1,319,500	1,319,500	526,886	(792,614)
NET CHANGE IN FUND BALANCE	\$ (485,000)	\$ (485,000)	302,671	\$ 787,671
ADJUSTMENTS TO GAAP BASIS				
None			-	
Total adjustments to GAAP basis			-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			302,671	
FUND BALANCE, DECEMBER 1			500,732	
FUND BALANCE, NOVEMBER 30			<u>\$ 803,403</u>	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 845,717	\$ 847,904	\$ 848,512	\$ 848,113	\$ 675,084	\$ 837,037
Contribution in relation to the actuarially determined contribution	845,717	847,904	848,512	848,113	675,084	837,037
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 7,407,365	\$ 7,335,084	\$ 7,583,986	\$ 7,602,837	\$ 7,673,770	\$ 8,078,600
Contributions as a percentage of covered payroll	11.42%	11.56%	11.19%	11.16%	8.80%	10.36%

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 24 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 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Fiscal Years

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

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 24 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 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

Last Six Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 628,734	\$ 659,278	\$ 662,634	\$ 592,046	\$ 486,491	\$ 528,034
Contribution in relation to the actuarially determined contribution	628,734	659,278	662,634	592,046	486,491	528,034
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	\$ 3,774,600
Contributions as a percentage of covered payroll	17.63%	17.87%	17.95%	16.28%	12.66%	13.99%

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 24 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 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**
TOTAL PENSION LIABILITY			
Service cost	\$ 843,532	\$ 787,216	\$ 809,428
Interest	2,687,382	2,963,731	3,100,519
Differences between expected and actual experience	485,602	(208,937)	(265,685)
Changes of assumptions	1,309,451	98,706	(108,594)
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)	(1,799,948)
Net change in total pension liability	3,810,100	1,990,599	1,735,720
Total pension liability - beginning	36,145,349	39,955,449	41,946,048
TOTAL PENSION LIABILITY - ENDING	\$ 39,955,449	\$ 41,946,048	\$ 43,681,768
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 845,717	\$ 836,952	\$ 852,334
Contributions - member	349,507	336,728	362,703
Net investment income	2,216,079	184,411	2,481,947
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)	(1,799,948)
Administrative/other (net transfer)	(31,391)	101,446	87,607
Net change in plan fiduciary net position	1,864,045	(190,580)	1,984,643
Plan fiduciary net position - beginning	34,849,205	36,713,250	36,522,670
PLAN FIDUCIARY NET POSITION - ENDING	\$ 36,713,250	\$ 36,522,670	\$ 38,507,313
EMPLOYER'S NET PENSION LIABILITY	\$ 3,242,199	\$ 5,423,378	\$ 5,174,455
Plan fiduciary net position as a percentage of the total pension liability	91.90%	87.10%	88.20%
Covered payroll	\$ 7,307,806	\$ 7,427,493	\$ 7,354,050
Employer's net pension liability as a percentage of covered payroll	44.40%	73.00%	70.40%

*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.

2017***	2018****	2019
\$ 776,292	\$ 742,454	\$ 754,707
3,221,195	3,265,134	3,372,504
275,877	(12,477)	1,317,623
(1,394,148)	1,334,148	-
(2,241,296)	(2,311,601)	(2,394,797)
637,920	3,017,658	3,050,037
43,681,768	44,319,688	47,337,346
\$ 44,319,688	\$ 47,337,346	\$ 50,387,383
\$ 839,665	\$ 845,186	\$ 662,558
365,551	392,779	368,018
6,777,195	(2,416,272)	7,724,490
(2,241,296)	(2,311,601)	(2,394,797)
(353,001)	657,001	236,458
5,388,114	(2,832,907)	6,596,727
38,507,313	43,895,427	41,062,520
\$ 43,895,427	\$ 41,062,520	\$ 47,659,247
\$ 424,261	\$ 6,274,826	\$ 2,728,136
99.00%	86.70%	94.60%
\$ 7,573,122	\$ 7,574,099	\$ 7,713,133
5.60%	82.80%	35.40%

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**
TOTAL PENSION LIABILITY			
Service cost	\$ 43,008	\$ 37,777	\$ 38,848
Interest	390,913	405,422	413,254
Differences between expected and actual experience	14,816	32,532	138,953
Changes of assumptions	165,693	(99,582)	(29,580)
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)
Net change in total pension liability	245,418	(1,457)	133,040
Total pension liability - beginning	5,497,860	5,743,278	5,741,821
TOTAL PENSION LIABILITY - ENDING	\$ 5,743,278	\$ 5,741,821	\$ 5,874,861
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 376,944	\$ 1,673,162	\$ 653,915
Contributions - member	11,815	12,689	7,648
Net investment income	171,182	17,729	306,550
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)
Administrative/other (net transfer)	(3,818)	430,846	28,054
Net change in plan fiduciary net position	187,111	1,756,820	567,732
Plan fiduciary net position - beginning	2,668,161	2,855,272	4,612,092
PLAN FIDUCIARY NET POSITION - ENDING	\$ 2,855,272	\$ 4,612,092	\$ 5,179,824
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 2,888,006	\$ 1,129,729	\$ 695,037
Plan fiduciary net position as a percentage of the total pension liability	49.70%	80.30%	88.20%
Covered payroll	\$ 153,083	\$ 165,250	\$ 101,980
Employer's net pension liability (asset) as a percentage of covered payroll	1886.60%	683.60%	681.50%

*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.

2017***	2018****	2019
\$ 17,892	\$ 13,302	\$ -
424,643	414,039	429,352
40,653	341,035	84,249
(154,978)	141,818	-
(443,812)	(490,769)	(513,181)
(115,602)	419,425	420
5,874,861	5,759,259	6,178,684
\$ 5,759,259	\$ 6,178,684	\$ 6,179,104
\$ 250,872	\$ 35,338	\$ -
6,533	3,591	-
1,023,097	(461,052)	1,132,650
(443,812)	(490,769)	(513,181)
(112,396)	240,975	55,067
724,294	(671,917)	674,536
5,179,824	5,904,118	5,232,201
\$ 5,904,118	\$ 5,232,201	\$ 5,906,737
\$ (144,859)	\$ 946,483	\$ 272,367
102.50%	84.70%	95.60%
\$ 87,108	\$ 47,883	\$ -
(166.30%)	1,976.70%	0.00%

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**
TOTAL PENSION LIABILITY			
Service cost	\$ 620,821	\$ 646,655	\$ 706,483
Interest	1,632,922	1,788,002	1,939,202
Differences between expected and actual experience	219,430	470,116	44,877
Changes of assumptions	402,576	98,025	(75,644)
Benefit payments, including refunds of member contributions	(842,482)	(824,613)	(1,020,125)
Net change in total pension liability	2,033,267	2,178,185	1,594,793
Total pension liability - beginning	21,870,523	23,903,790	26,081,975
TOTAL PENSION LIABILITY - ENDING	\$ 23,903,790	\$ 26,081,975	\$ 27,676,768
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 628,734	\$ 1,300,692	\$ 658,873
Contributions - member	250,881	272,621	312,846
Net investment income	1,326,008	113,345	1,570,826
Benefit payments, including refunds of member contributions	(842,482)	(824,613)	(1,020,125)
Administrative/other (net transfer)	(13,794)	(734,638)	1,205,365
Net change in plan fiduciary net position	1,349,347	127,407	2,727,785
Plan fiduciary net position - beginning	20,739,413	22,088,760	22,216,167
PLAN FIDUCIARY NET POSITION - ENDING	\$ 22,088,760	\$ 22,216,167	\$ 24,943,952
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,815,030	\$ 3,865,808	\$ 2,732,816
Plan fiduciary net position as a percentage of the total pension liability	92.40%	85.20%	90.10%
Covered payroll	\$ 3,241,982	\$ 3,592,577	\$ 3,695,307
Employer's net pension liability (asset) as a percentage of covered payroll	56.00%	107.60%	74.00%

*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.

2017***	2018****	2019
\$ 700,525	\$ 679,341	\$ 688,873
2,059,722	2,090,724	2,151,083
(1,063,063)	(710,266)	1,209,398
(119,865)	933,937	-
(1,128,148)	(1,178,572)	(1,230,855)
449,171	1,815,164	2,818,499
27,676,768	28,125,939	29,941,103
<u>\$ 28,125,939</u>	<u>\$ 29,941,103</u>	<u>\$ 32,759,602</u>
\$ 664,643	\$ 583,614	\$ 481,240
285,454	349,383	297,222
4,298,357	(1,578,588)	5,169,251
(1,128,148)	(1,178,572)	(1,230,855)
(30,905)	272,738	42,745
4,089,401	(1,551,425)	4,759,603
24,943,952	29,033,353	27,481,928
<u>\$ 29,033,353</u>	<u>\$ 27,481,928</u>	<u>\$ 32,241,531</u>
<u>\$ (907,414)</u>	<u>\$ 2,459,175</u>	<u>\$ 518,071</u>
103.20%	91.80%	98.40%
\$ 3,691,175	\$ 3,620,440	\$ 3,893,529
(24.60%)	67.90%	13.30%

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Three Fiscal Years

MEASUREMENT DATE NOVEMBER 30,	2018	2019	2020
TOTAL OPEB LIABILITY			
Service cost	\$ 303,174	\$ 281,836	\$ 316,703
Interest	198,192	231,417	179,329
Changes of benefit terms	-	-	(10,610)
Differences between expected and actual experience	-	-	(2,028,667)
Changes in assumptions	(307,728)	759,602	344,573
Benefit payments	(194,145)	(266,859)	(298,556)
Net change in total OPEB liability	(507)	1,005,996	(1,497,228)
Total OPEB liability - beginning	5,617,749	5,617,242	6,623,238
TOTAL OPEB LIABILITY - ENDING	\$ 5,617,242	\$ 6,623,238	\$ 5,126,010
Covered payroll	\$ 10,067,246	\$ 10,800,252	\$ 12,370,366
Employers total OPEB liability as a percentage of covered payroll	55.80%	61.32%	41.44%

Notes to Required Supplementary Information

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

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

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

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2020

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, 2020.

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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes	\$ 9,631,000	\$ 9,652,885	\$ 37,697	\$ 9,690,582
Fines and fees	814,331	1,804,736	(6,564)	1,798,172
Intergovernmental	1,681,286	1,917,276	(14,970)	1,902,306
Investment income	-	8,260	-	8,260
Miscellaneous income	16,000	43,910	-	43,910
Total revenues	<u>\$ 12,142,617</u>	<u>\$ 13,427,067</u>	<u>\$ 16,163</u>	<u>\$ 13,443,230</u>
EXPENDITURES				
Current				
General government				
County properties	\$ 852,704	\$ 862,684	\$ (4,010)	\$ 858,674
County Treasurer	215,100	199,990	-	199,990
H.E.W. Committee	40,000	40,000	-	40,000
County clerks and elections	533,619	508,912	(23,226)	485,686
Insurance committee	2,002,426	1,969,687	-	1,969,687
Finance committee	254,556	214,948	2,000	216,948
Assessor	197,875	185,993	(2)	185,991
Superintendent of schools	59,115	58,432	-	58,432
Zoning	158,410	153,893	(1)	153,892
Information technology	395,163	395,959	1	395,960
Public safety				
Sheriff	4,030,173	3,925,436	(13,473)	3,911,963
Coroner	256,331	246,146	1	246,147
Corrections	1,909,687	1,908,867	(9,984)	1,898,883
Judiciary and court related				
State's Attorney	653,682	653,607	(1)	653,606
Circuit Clerk	629,800	629,767	1	629,768
Judiciary	352,607	340,107	(1)	340,106
Probation	758,500	758,458	1	758,459
Focus House	1,227,942	1,204,168	(1)	1,204,167
Total expenditures	<u>\$ 14,527,690</u>	<u>\$ 14,257,054</u>	<u>\$ (48,695)</u>	<u>\$ 14,208,359</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 2,667,000	\$ 1,116,117	\$ -	\$ 1,116,117
Transfers (out)	(83,000)	(102,770)	-	(102,770)
Proceeds from the sale of capital assets	-	66,554	-	66,554
Total other financing sources (uses)	<u>\$ 2,584,000</u>	<u>\$ 1,079,901</u>	<u>\$ -</u>	<u>\$ 1,079,901</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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 1,668,000	\$ 1,654,967	\$ -	\$ 1,654,967
Intergovernmental	241,250	387,424	5,689	393,113
Investment income	-	4,588	-	4,588
Total revenues	<u>\$ 1,909,250</u>	<u>\$ 2,046,979</u>	<u>\$ 5,689</u>	<u>\$ 2,052,668</u>
EXPENDITURES				
Current				
Highways and streets	\$ 2,559,250	\$ 1,479,072	\$ (7,335)	\$ 1,471,737
Capital outlay	307,000	393,750	-	393,750
Total expenditures	<u>\$ 2,866,250</u>	<u>\$ 1,872,822</u>	<u>\$ (7,335)</u>	<u>\$ 1,865,487</u>
OTHER FINANCING SOURCES (USES)				
Transfers (out)	\$ -	\$ (4,588)	\$ -	\$ (4,588)
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ (4,588)</u>	<u>\$ -</u>	<u>\$ (4,588)</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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 1,800,000	\$ 1,794,154	\$ -	\$ 1,794,154
Investment income	10,000	16,871	-	16,871
Total revenues	<u>\$ 1,810,000</u>	<u>\$ 1,811,025</u>	<u>\$ -</u>	<u>\$ 1,811,025</u>
EXPENDITURES				
Current				
General government	\$ 550,953	\$ 216,604	\$ 3,961	\$ 220,565
Public safety	1,163,954	44,380	811	45,191
Judiciary and court related	675,880	661,894	12,104	673,998
Highways and streets	221,877	243,613	4,455	248,068
Health and welfare	157,336	190,683	3,487	194,170
Total expenditures	<u>\$ 2,770,000</u>	<u>\$ 1,357,174</u>	<u>\$ 24,818</u>	<u>\$ 1,381,992</u>
OTHER FINANCING SOURCES (USES)				
Transfer (out)	\$ (10,000)	\$ (516,871)	\$ 500,000	\$ (16,871)
Total other financing sources (uses)	<u>\$ (10,000)</u>	<u>\$ (516,871)</u>	<u>\$ 500,000</u>	<u>\$ (16,871)</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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Intergovernmental	\$ -	\$ 976,322	\$ (72,565)	\$ 903,757
Investment income	-	42,707	(4,231)	38,476
Miscellaneous income	-	3,193	-	3,193
Total revenues	\$ -	\$ 1,022,222	\$ (76,796)	\$ 945,426
EXPENDITURES				
Current				
Public safety	\$ 1,107,900	\$ 503,910	\$ (3,115)	\$ 500,795
Capital outlay	1,095,000	639,802	-	639,802
Total expenditures	\$ 2,202,900	\$ 1,143,712	\$ (3,115)	\$ 1,140,597

(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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 834,000	\$ 827,490	\$ -	\$ 827,490
Investment income	500	2,067	-	2,067
Total revenues	\$ 834,500	\$ 829,557	\$ -	\$ 829,557
EXPENDITURES				
Current				
Highways and streets	\$ 85,000	\$ 76,288	\$ -	\$ 76,288
Capital outlay	1,234,500	450,598	-	450,598
Total expenditures	\$ 1,319,500	\$ 526,886	\$ -	\$ 526,886

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
TAXES				
Property taxes	\$ 4,475,000	\$ 4,475,000	\$ 4,468,418	\$ (6,582)
State income tax	2,500,000	2,500,000	2,515,360	15,360
State sales tax	1,450,000	1,450,000	1,286,798	(163,202)
Local use tax	775,000	775,000	927,695	152,695
Replacement taxes	410,000	410,000	422,702	12,702
Cannabis use taxes	-	-	12,334	12,334
Other taxes	21,000	21,000	19,578	(1,422)
Total taxes	9,631,000	9,631,000	9,652,885	21,885
FINES AND FEES				
Police vehicle fee	8,000	8,000	1,154	(6,846)
Public defender fee	2,500	2,500	458	(2,042)
Computer rent	5,600	5,600	7,300	1,700
Fingerprinting	600	600	380	(220)
Take bond fee	20,000	20,000	18,450	(1,550)
Arrest agency fee	-	45,000	37,653	(7,347)
Jail boarding	950,000	100,000	129,184	29,184
Tower rent	17,500	17,500	16,550	(950)
Building rent	11,400	11,400	12,350	950
Licenses (liquor, recreation and other)	82,231	82,231	48,489	(33,742)
Cable TV	98,000	98,000	96,687	(1,313)
Administrative court fee	1,000	1,000	-	(1,000)
Indemnity cost	6,500	6,500	6,480	(20)
Restitution	1,500	1,500	-	(1,500)
Sheriff sale fee	-	-	12,600	12,600
DUI education fee	-	-	2,242	2,242
Criminal fines	100,000	75,000	54,083	(20,917)
Traffic fines	380,000	180,000	189,793	9,793
Bailiff fee	100,000	150,000	131,685	(18,315)
County traffic fee	140,000	-	3,846	3,846
County officers monthly charges	-	-	862,249	862,249
County officers fees and penalties	-	-	155,883	155,883
Treasurer held deposits	-	-	4,792	4,792
Copy fees	9,500	9,500	12,428	2,928
Total fines and fees	1,934,331	814,331	1,804,736	990,405
INTERGOVERNMENTAL				
Public defender reimbursement	44,110	44,110	44,000	(110)
Foster care reimbursements	400,000	400,000	183,930	(216,070)
State portion probation officers salary	631,759	631,759	827,074	195,315
State portion supervisor of assessments salary	43,103	43,103	33,354	(9,749)
Sheriff's department grants	50,000	50,000	59,134	9,134
State portion states attorney salary	151,914	151,914	154,163	2,249
State victim reimbursement	25,000	25,000	31,250	6,250
School reimbursements	258,400	258,400	206,900	(51,500)
Alternative to suspension	5,000	5,000	2,100	(2,900)
Federal coronavirus grants	-	-	366,541	366,541
Illinois juvenile contract	72,000	72,000	8,830	(63,170)
Total intergovernmental	1,681,286	1,681,286	1,917,276	235,990

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
INVESTMENT INCOME	\$ -	\$ -	\$ 8,260	\$ 8,260
MISCELLANEOUS	16,000	16,000	43,910	27,910
Total revenues	13,262,617	12,142,617	13,427,067	1,284,450
TRANSFERS IN (OUT)				
Long range capital improvement	275,000	275,000	-	(275,000)
OEMA	40,000	40,000	-	(40,000)
County officers	1,350,000	1,350,000	100,831	(1,249,169)
Document storage	45,000	52,500	52,500	-
County automation - circuit	45,000	52,500	52,500	-
County ordinance	-	85,000	85,000	-
Solid waste	-	30,000	29,800	(200)
Public health	-	-	13,730	13,730
Revolving vehicle purchase	-	782,000	781,756	(244)
Probation services	-	-	(20,965)	(20,965)
Board of health	(83,000)	(83,000)	(81,805)	1,195
Total transfers in (out)	1,672,000	2,584,000	1,013,347	(1,570,653)
TOTAL REVENUES AND TRANSFERS	\$ 14,934,617	\$ 14,726,617	\$ 14,440,414	\$ (286,203)

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT				
County properties				
Personnel				
Maintenance salaries	\$ 305,904	\$ 320,304	\$ 321,777	\$ 1,473
Total personnel	305,904	320,304	321,777	1,473
Commodities				
Copy paper	10,000	10,000	8,579	(1,421)
Janitor supplies	17,000	17,000	16,457	(543)
Uniforms	2,000	2,000	1,800	(200)
Total commodities	29,000	29,000	26,836	(2,164)
Contractual				
Disposal	8,000	8,000	10,352	2,352
Electricity	180,000	180,000	218,134	38,134
Fuel	60,000	57,500	53,273	(4,227)
Telephone, cell phones and pagers	57,500	56,300	57,418	1,118
Water service	40,000	37,600	32,278	(5,322)
Gasoline	4,000	4,000	5,608	1,608
Vehicle maintenance	5,000	5,000	1,823	(3,177)
Repairs and maintenance	105,000	105,000	100,891	(4,109)
Repairs and maintenance - Planned	10,000	10,000	-	(10,000)
Repairs and maintenance - Weld Park	6,500	6,500	6,500	-
Less overhead costs charged to Other departments and funds	(25,000)	(25,000)	(15,000)	10,000
Total contractual	451,000	444,900	471,277	26,377
Capital outlay				
Computer maintenance	58,000	58,000	42,794	(15,206)
Equipment purchases	500	500	-	(500)
Total capital outlay	58,500	58,500	42,794	(15,706)
Total county properties	844,404	852,704	862,684	9,980
County Treasurer				
Personnel				
Treasurer's office salaries	131,300	131,300	133,468	2,168
Part time/extra time	40,000	40,000	24,816	(15,184)
Total personnel	171,300	171,300	158,284	(13,016)
Commodities				
Official publications	1,300	1,300	906	(394)
Office supplies	10,000	10,000	7,620	(2,380)
Postage	15,500	15,500	14,777	(723)
COVID-19, CARES and CURE supplies	-	-	1,174	1,174
Total commodities	26,800	26,800	24,477	(2,323)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
County Treasurer (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 2,000	\$ -	\$ 429	\$ 429
Maintenance - office equipment	1,000	1,000	869	(131)
Software maintenance	16,000	16,000	15,931	(69)
Total contractual	19,000	17,000	17,229	229
Total county treasurer	217,100	215,100	199,990	(15,110)
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	295,219	295,219	276,040	(19,179)
Part time/extra time	5,000	5,000	12,042	7,042
Election's office salaries	65,000	65,000	55,581	(9,419)
COVID-19 pay	-	-	32,451	32,451
Total personnel	365,219	365,219	376,114	10,895
Commodities				
Office supplies	10,000	3,900	4,371	471
COVID-19, CARES and CURE supplies	-	-	19,075	19,075
Election publications	20,000	20,000	8,958	(11,042)
Election supplies	76,000	76,000	62,571	(13,429)
Voter registration	18,000	18,000	179	(17,821)
Total commodities	124,000	117,900	95,154	(22,746)
Contractual				
Travel expense, dues and seminars	2,500	1,100	1,554	454
Software maintenance	49,400	49,400	36,090	(13,310)
Total contractual	51,900	50,500	37,644	(12,856)
Total county clerk and elections	541,119	533,619	508,912	(24,707)
Insurance committee				
Contractual				
Hospital and medical insurance	2,039,200	2,002,426	1,969,687	(32,739)
Total contractual	2,039,200	2,002,426	1,969,687	(32,739)
Total insurance committee	2,039,200	2,002,426	1,969,687	(32,739)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Finance Committee				
Personnel				
County board salary and mileage	\$ 110,000	\$ 110,000	\$ 86,500	\$ (23,500)
Part time/extra time	25,000	-	-	-
Administrative hearing officer	2,500	-	-	-
Personnel committee	5,000	5,000	3,006	(1,994)
Total personnel	142,500	115,000	89,506	(25,494)
Commodities				
Office publications	100	100	48	(52)
Office supplies	2,500	2,500	2,029	(471)
COVID-19, CARES and CURE supplies	-	-	2,789	2,789
Total commodities	2,600	2,600	4,866	2,266
Contractual				
Enterprize zone administration	8,000	8,000	7,743	(257)
Auditing county office	57,000	57,000	54,429	(2,571)
Association dues	27,000	22,000	17,011	(4,989)
Contingencies	853,363	22,756	16,224	(6,532)
Postage meter and rental	5,400	5,400	5,337	(63)
Economic development	14,500	14,500	12,313	(2,187)
N.W. Illinois Criminal Justice System	4,300	4,300	4,519	219
Total contractual	969,563	133,956	117,576	(16,380)
Capital outlay				
Other capital improvements	3,000	3,000	3,000	-
Total capital outlay	3,000	3,000	3,000	-
Total finance committee	1,117,663	254,556	214,948	(39,608)
Assessor				
Personnel				
Assessments office salaries	188,540	151,040	137,584	(13,456)
Part time/extra time	-	-	95	95
Board of Review salaries and expense	10,815	10,815	10,724	(91)
Total personnel	199,355	161,855	148,403	(13,452)
Commodities				
Office publications - assessments office	4,000	4,000	2,982	(1,018)
Office supplies - assessment office	10,500	9,000	3,964	(5,036)
Purchase of office equipment	2,110	2,110	1,865	(245)
Board of Review official publications	300	300	-	(300)
COVID-19, CARES and CURES supplies	-	-	13,994	13,994
Total commodities	16,910	15,410	22,805	7,395

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Assessor (Continued)				
Contractual				
Assessor's school per diem and mileage	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Travel expense, dues and seminars	1,000	1,000	835	(165)
Mapping	2,500	2,500	900	(1,600)
Software maintenance	12,810	12,810	12,811	1
Professional services	3,000	3,000	-	(3,000)
Maintenance - office equipment	300	300	239	(61)
Total contractual	20,610	20,610	14,785	(5,825)
Total assessor	236,875	197,875	185,993	(11,882)
Superintendent of Schools				
Personnel				
Salary - clerk	34,115	34,115	34,115	-
Total personnel	34,115	34,115	34,115	-
Commodities				
Office supplies	-	-	5,485	5,485
Total commodities	-	-	5,485	5,485
Contractual				
Rent	8,000	8,000	6,667	(1,333)
Contractual services	10,000	10,000	8,583	(1,417)
Travel expense	7,000	7,000	3,582	(3,418)
Total contractual	25,000	25,000	18,832	(6,168)
Total superintendent of schools	59,115	59,115	58,432	(683)
Zoning				
Personnel				
Zoning office salaries	143,405	140,710	124,814	(15,896)
Total personnel	143,405	140,710	124,814	(15,896)
Commodities				
Publications	1,000	1,000	788	(212)
Office equipment	1,000	1,000	1,112	112
Office supplies	3,500	3,500	1,441	(2,059)
COVID-19, CARES and CURES supplies	-	-	17,787	17,787
Total commodities	5,500	5,500	21,128	15,628
Contractual				
Hearings - Board of Appeals	3,625	2,250	2,567	317
Regional planning commission	3,780	3,150	1,575	(1,575)
Seminars, dues and travel expense	5,500	4,500	2,329	(2,171)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Zoning (Continued)				
Contractual (Continued)				
Vehicle maintenance	\$ 1,200	\$ 700	\$ 266	\$ (434)
Maintenance - office equipment	1,600	1,600	1,214	(386)
Total contractual	15,705	12,200	7,951	(4,249)
Total zoning	164,610	158,410	153,893	(4,517)
Information Technology				
Personnel				
Information technology salaries	148,880	138,880	119,885	(18,995)
Total personnel	148,880	138,880	119,885	(18,995)
Commodities				
Office supplies	500	500	1,766	1,266
COVID-19, CARES and CURES supplies	-	40,415	54,834	14,419
Total commodities	500	40,915	56,600	15,685
Contractual				
IT/network administration	26,340	26,340	18,491	(7,849)
Internet service	12,560	12,560	8,732	(3,828)
Website maintenance	3,460	3,460	3,263	(197)
Training expenses	4,000	4,000	-	(4,000)
Mileage	1,000	1,000	236	(764)
Vehicle maintenance	700	700	158	(542)
Computer hardware and software	46,800	46,800	79,099	32,299
Software maintenance	65,974	65,974	45,656	(20,318)
Hardware maintenance	54,534	54,534	63,839	9,305
Total contractual	215,368	215,368	219,474	4,106
Total information technology	364,748	395,163	395,959	796
Total general government	\$ 5,624,834	\$ 4,708,968	\$ 4,590,498	\$ (118,470)
PUBLIC SAFETY				
Sheriff				
Personnel				
Sheriff's department salaries	\$ 2,123,423	\$ 2,241,450	\$ 2,241,364	\$ (86)
Bailiff's salaries	217,158	247,558	247,507	(51)
School training and personnel expense	2,500	2,500	1,642	(858)
Part time/extra time	60,000	5,270	8,870	3,600
Overtime	112,612	149,386	148,775	(611)
Holidays	86,000	86,000	90,117	4,117
E.S.D.A. salaries	63,298	63,298	62,839	(459)
Emergency communications salaries	642,046	680,746	682,333	1,587
Less personnel costs charged to other funds	(152,087)	(152,087)	(166,638)	(14,551)
Total personnel	3,154,950	3,324,121	3,316,809	(7,312)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Sheriff (Continued)				
Commodities				
Office and jail supplies	\$ 16,800	\$ 16,800	\$ 16,912	\$ 112
Uniforms	20,200	13,000	14,630	1,630
Weapons and ammunition	25,500	25,500	25,871	371
Office equipment	2,500	2,500	771	(1,729)
COVID-19, CARES and CURES supplies	-	244,515	247,106	2,591
Total commodities	65,000	302,315	305,290	2,975
Contractual				
Training	30,000	30,000	31,135	1,135
Contingencies	-	90,094	-	(90,094)
Squad car maintenance	45,000	85,098	85,098	-
Maintenance of copiers	7,000	7,000	2,162	(4,838)
Maintenance of computers	33,000	33,000	28,561	(4,439)
Maintenance of police radios	54,500	54,500	58,108	3,608
E.S.D.A.	113,100	78,100	79,585	1,485
Total contractual	282,600	377,792	284,649	(93,143)
Capital outlay				
Computers	25,765	25,765	18,508	(7,257)
Vehicle	78,256	180	180	-
Total capital outlay	104,021	25,945	18,688	(7,257)
Total sheriff	3,606,571	4,030,173	3,925,436	(104,737)
Coroner				
Personnel				
Coroner salaries	205,531	205,531	205,385	(146)
Total personnel	205,531	205,531	205,385	(146)
Commodities				
COVID-19, CARES and CURES supplies	-	-	5,846	5,846
Total commodities	-	-	5,846	5,846
Contractual				
Autopsies	36,000	36,000	25,959	(10,041)
Lab fees	12,000	12,000	6,801	(5,199)
Petroleum products	2,800	2,800	2,155	(645)
Total contractual	50,800	50,800	34,915	(15,885)
Total coroner	256,331	256,331	246,146	(10,185)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Corrections				
Personnel				
Corrections salaries	\$ 1,545,987	\$ 1,568,287	\$ 1,606,091	\$ 37,804
Total personnel	1,545,987	1,568,287	1,606,091	37,804
Commodities				
Office supplies	32,500	22,500	23,305	805
Petroleum products	4,400	4,400	5,832	1,432
Food for county prisoners	150,000	126,000	95,288	(30,712)
Uniforms	7,000	7,000	4,803	(2,197)
Weapons and ammunition	7,500	7,500	5,469	(2,031)
Total commodities	201,400	167,400	134,697	(32,703)
Contractual				
Training expense	16,000	10,000	10,502	502
Out of state travel	5,500	5,500	5,263	(237)
Medical expense	120,000	120,000	117,855	(2,145)
Prisoner mental health	15,000	15,000	15,000	-
Vehicle maintenance	2,000	-	532	532
Computer hardware and software	1,000	1,000	-	(1,000)
Computer maintenance	19,000	19,000	16,204	(2,796)
Office equipment maintenance	5,500	3,500	2,723	(777)
Total contractual	184,000	174,000	168,079	(5,921)
Total corrections	1,931,387	1,909,687	1,908,867	(820)
Total public safety	\$ 5,794,289	\$ 6,196,191	\$ 6,080,449	\$ (115,742)
JUDICIARY AND COURT RELATED				
State's attorney				
Personnel				
State attorney's office salaries	\$ 559,740	\$ 547,740	\$ 535,129	\$ (12,611)
State witnesses - fees	42,442	42,442	42,441	(1)
Illinois state's attorney and appellate prosecutor	22,000	22,000	22,000	-
Total personnel	624,182	612,182	599,570	(12,612)
Commodities				
Office supplies - state's attorney	15,000	14,000	13,200	(800)
Legal materials and books	16,500	16,500	14,760	(1,740)
Office equipment	500	500	-	(500)
COVID-19, CARES and CURES supplies	-	-	23,381	23,381
Total commodities	32,000	31,000	51,341	20,341

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
State's attorney (Continued)				
Contractual				
Expert witnesses	\$ 3,000	\$ 1,500	\$ -	\$ (1,500)
Travel expenses, seminars and dues	8,000	6,500	1,446	(5,054)
Printing appeals and transcripts	3,000	2,000	773	(1,227)
Telephone, cell phones, and pagers	-	-	153	153
Maintenance - office equipment	500	500	324	(176)
Total contractual	14,500	10,500	2,696	(7,804)
Total state's attorney	670,682	653,682	653,607	(75)
Circuit Clerk				
Personnel				
Circuit clerk office salaries	573,000	604,300	563,368	(40,932)
Total personnel	573,000	604,300	563,368	(40,932)
Commodities				
Juvenile publications	1,000	1,000	870	(130)
Jury commission supplies	5,000	5,000	5,000	-
Office supplies	4,000	4,000	2,719	(1,281)
COVID-19, CARES and CURES supplies	-	-	42,546	42,546
Total commodities	10,000	10,000	51,135	41,135
Contractual				
CASA	5,000	5,000	5,000	-
Travel expenses, seminars and dues	500	500	345	(155)
Postage	10,000	10,000	9,919	(81)
Total contractual	15,500	15,500	15,264	(236)
Total circuit clerk	598,500	629,800	629,767	(33)
Judiciary				
Personnel				
Judges reimbursement salary	2,440	2,440	2,419	(21)
Public defenders on contract	198,500	198,500	198,501	1
Administrative assistant salary	49,422	49,422	49,422	-
Total personnel	250,362	250,362	250,342	(20)
Commodities				
Office supplies	3,000	2,500	18,190	15,690
Law library materials	13,000	13,000	20,557	7,557
Purchase - office equipment	3,500	3,500	10,050	6,550
COVID-19, CARES and CURES supplies	-	-	1,020	1,020
Total commodities	19,500	19,000	49,817	30,817

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Judiciary (Continueud)				
Contractual				
Appointed attorneys	\$ 44,000	\$ 39,000	\$ 30,083	\$ (8,917)
Expert witness	2,000	2,000	-	(2,000)
Interpreter	16,000	7,000	348	(6,652)
Seminars	5,000	5,000	2,737	(2,263)
Psychiatric cases	8,000	7,000	5,100	(1,900)
Jurors circuit court - per diem and mileage	22,745	19,745	1,441	(18,304)
Maintenance - office equipment	3,500	3,500	239	(3,261)
Total contractual	101,245	83,245	39,948	(43,297)
Total judiciary	371,107	352,607	340,107	(12,500)
Probation				
Personnel				
Salaries	656,000	733,500	724,963	(8,537)
Part time/extra time	25,420	-	-	-
Total personnel	681,420	733,500	724,963	(8,537)
Commodities				
COVID-19, CARES and CURES supplies	-	-	12,418	12,418
Total commodities	-	-	12,418	12,418
Contractual				
Juvenile detention fees	25,000	25,000	21,077	(3,923)
Total contractual	25,000	25,000	21,077	(3,923)
Total probation	706,420	758,500	758,458	(42)
Focus House				
Personnel				
Salaries	866,422	866,422	916,465	50,043
Part time/extra time	243,170	173,055	155,446	(17,609)
Tuition reimbursement	1,000	1,000	500	(500)
Total personnel	1,110,592	1,040,477	1,072,411	31,934
Commodities				
Supplies	10,500	10,500	18,650	8,150
Total commodities	10,500	10,500	18,650	8,150
Contractual				
Electricity	33,000	33,000	17,598	(15,402)
Gas	5,000	5,000	3,894	(1,106)
Cable TV	2,500	2,500	2,468	(32)
CASA	12,500	12,500	12,500	-
Auditing	10,000	-	-	-
Telephone	3,500	3,500	2,107	(1,393)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Focus House (Continued)				
Contractual (Continued)				
Training	\$ 10,000	\$ 10,000	\$ 2,416	\$ (7,584)
Sex offender/polygraph service	27,000	17,000	6,544	(10,456)
Counseling	-	-	364	364
Repair and maintenance	15,000	15,000	17,928	2,928
Food for county prisoners	45,000	30,000	29,133	(867)
Uniforms	1,000	1,000	987	(13)
Transportation and conferences	10,000	7,500	5,040	(2,460)
Computer hardware and software	3,000	3,000	1,372	(1,628)
Safety equipment	2,000	2,000	1,278	(722)
Electronic monitoring/GPS	500	500	-	(500)
Office equipment maintenance	-	-	95	95
Medical expenses and personal care	13,500	13,500	9,383	(4,117)
Total contractual	193,500	156,000	113,107	(42,893)
Capital outlay				
Vehicle	4,193	20,965	-	(20,965)
Total capital outlay	4,193	20,965	-	(20,965)
Total focus house	1,318,785	1,227,942	1,204,168	(23,774)
Total judiciary and court related	3,665,494	3,622,531	3,586,107	(36,424)
TOTAL EXPENDITURES	\$ 15,084,617	\$ 14,527,690	\$ 14,257,054	\$ (270,636)

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
ASSETS					
Cash and cash equivalents	\$ 1,974,038	\$ 55,518	\$ 1,195,160	\$ 50,501	\$ 476,545
Investments	-	-	-	-	-
Property taxes receivable	858,000	-	-	34,080	985,000
Accounts receivable	-	-	106,369	11,424	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 2,832,038	\$ 55,518	\$ 1,301,529	\$ 96,005	\$ 1,461,545
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 79,063	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	79,063	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	858,000	-	-	34,080	985,000
Total deferred inflows of resources	858,000	-	-	34,080	985,000
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	1,894,975	55,518	1,301,529	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	61,925	476,545
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	1,894,975	55,518	1,301,529	61,925	476,545
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,832,038	\$ 55,518	\$ 1,301,529	\$ 96,005	\$ 1,461,545

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution		
\$ 439,065	\$ 3,922	\$ 73,455	\$ 15,673	\$ 16,626	\$ -	\$ 25,312	\$ 907,815		
-	-	-	-	-	-	-	-		
-	-	-	-	270,550	80,000	-	875,000		
394,246	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 833,311	\$ 3,922	\$ 73,455	\$ 15,673	\$ 287,176	\$ 80,000	\$ 25,312	\$ 1,782,815		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	270,550	80,000	-	875,000		
-	-	-	-	270,550	80,000	-	875,000		
-	-	-	-	-	-	-	907,815		
-	3,922	-	-	-	-	25,312	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
833,311	-	73,455	15,673	16,626	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
833,311	3,922	73,455	15,673	16,626	-	25,312	907,815		
\$ 833,311	\$ 3,922	\$ 73,455	\$ 15,673	\$ 287,176	\$ 80,000	\$ 25,312	\$ 1,782,815		

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Cooperative Extension Service	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library
ASSETS					
Cash and cash equivalents	\$ 141,943	\$ 18,227	\$ 3,697	\$ 3,332	\$ 6,160
Investments	-	-	-	65,377	-
Property taxes receivable	140,000	-	-	-	-
Accounts receivable	-	-	-	-	1,710
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 281,943	\$ 18,227	\$ 3,697	\$ 68,709	\$ 7,870
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	140,000	-	-	-	-
Total deferred inflows of resources	140,000	-	-	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	3,697	-	-
Judiciary and court related	-	18,227	-	-	7,870
Highways and streets	-	-	-	68,709	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	141,943	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	141,943	18,227	3,697	68,709	7,870
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 281,943	\$ 18,227	\$ 3,697	\$ 68,709	\$ 7,870

Special Revenue									
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance		
\$ 229,139	\$ 35,410	\$ -	\$ 8,376	\$ 373,494	\$ 725	\$ 4,247	\$ 42,813		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
8,954	-	30,089	-	14,340	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 238,093	\$ 35,410	\$ 30,089	\$ 8,376	\$ 387,834	\$ 725	\$ 4,247	\$ 51,522		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,784	-	-	-	-	-	-	-
-	-	1,784	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-
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(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
ASSETS					
Cash and cash equivalents	\$ 345,559	\$ 5,769	\$ 6,346	\$ 6,076	\$ 6,561
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	18,825	840	-	1,227	758
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 364,384	\$ 6,609	\$ 6,346	\$ 7,303	\$ 7,319
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to 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	-	7,319
Judiciary and court related	-	6,609	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	364,384	-	-	7,303	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	364,384	6,609	6,346	7,303	7,319
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 364,384	\$ 6,609	\$ 6,346	\$ 7,303	\$ 7,319

Special Revenue									
Arrestee's Medical Cost	Recorder's GIS	Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration		
\$ 86,194	\$ 120,465	\$ 67,667	\$ 1,064	\$ 496,859	\$ 246,370	\$ 15,172	\$ 45,490		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
553	20,064	847	-	-	8,929	671	2,346		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
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86,747	-	-	-	-	-	-	-		
-	-	-	-	-	255,299	15,843	47,836		
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-	-	-	-	-	-	-	-		
-	140,529	68,514	1,064	496,859	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
86,747	140,529	68,514	1,064	496,859	255,299	15,843	47,836		
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836		

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Federal/State Grants	Coroner's Fee	Insurance Premium Levy	E-Citation Circuit Clerk	E-Citation Sheriff
ASSETS					
Cash and cash equivalents	\$ 2,522	\$ 10,388	\$ 855,836	\$ 3,122	\$ 13,368
Investments	-	-	-	-	-
Property taxes receivable	-	-	575,000	-	-
Accounts receivable	30,622	-	-	2,828	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 33,144	\$ 10,388	\$ 1,430,836	\$ 5,950	\$ 13,368
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	575,000	-	-
Total deferred inflows of resources	-	-	575,000	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	13,368
Judiciary and court related	-	-	-	5,950	-
Highways and streets	-	-	-	-	-
Insurance	-	-	855,836	-	-
Health and welfare	-	10,388	-	-	-
Specific purpose	33,144	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	33,144	10,388	855,836	5,950	13,368
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 33,144	\$ 10,388	\$ 1,430,836	\$ 5,950	\$ 13,368

Special Revenue									
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Account	Education Account	Township MFT	Township Bridges		
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,678,923	\$ 15,467		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	151,315	335,209		
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-	-	-	-	-	-	-	-		
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,830,238	\$ 350,676		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,229	\$ -		
-	-	-	-	-	-	-	-		
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10,756	29,743	-	-	7,850	3,717	-	-		
-	-	-	3,301	-	-	-	-		
-	-	-	-	-	-	1,792,009	350,676		
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-	-	31,327	-	-	-	-	-		
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10,756	29,743	31,327	3,301	7,850	3,717	1,792,009	350,676		
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,830,238	\$ 350,676		

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue		Capital Projects		Debt Service	Total Nonmajor Governmental Funds
	Sheriff Civil Process	Revolving Vehicle Purchase	Thorpe Road Overpass	GOARS, Series 2018		
ASSETS						
Cash and cash equivalents	\$ 2,106	\$ 1,535	\$ -	\$ 670,167	\$	10,890,913
Investments	-	-	400,645	1,413,737		1,879,759
Property taxes receivable	-	-	-	-		3,817,630
Accounts receivable	-	-	-	-		1,150,875
Accrued interest receivable	-	-	-	16,760		16,760
Due from other funds	-	-	-	-		-
Advances to other funds	-	125,266	-	-		125,266
TOTAL ASSETS	\$ 2,106	\$ 126,801	\$ 400,645	\$ 2,100,664	\$	17,881,203
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$	117,292
Due to other funds	-	-	-	-		1,784
Total liabilities	-	-	-	-		119,076
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-		3,817,630
Total deferred inflows of resources	-	-	-	-		3,817,630
FUND BALANCES						
Restricted for						
Retirement	-	-	-	-		907,815
Public safety	2,106	-	-	-		209,259
Judiciary and court related	-	-	-	-		991,834
Highways and streets	-	-	400,645	-		5,864,061
Insurance	-	-	-	-		855,836
Health and welfare	-	-	-	-		1,487,923
Specific purpose	-	-	-	-		1,400,304
Assigned						
Capital projects	-	126,801	-	-		126,801
Debt service	-	-	-	2,100,664		2,100,664
Total fund balances	2,106	126,801	400,645	2,100,664		13,944,497
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 2,106	\$ 126,801	\$ 400,645	\$ 2,100,664	\$	17,881,203

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
REVENUES					
Taxes	\$ 827,490	\$ -	\$ 1,239,074	\$ 33,921	\$ 980,410
Fines and fees	-	-	-	-	-
Intergovernmental	112,506	2,146	1,264,420	11,424	-
Charges for services	-	-	-	1,352	-
Investment income	10,952	106	1,882	-	855
Miscellaneous	-	-	-	-	-
Total revenues	950,948	2,252	2,505,376	46,697	981,265
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	157,333	2,470	1,357,336	-	-
Health and welfare	-	-	-	29,567	978,550
Capital outlay	500,374	-	285,000	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	657,707	2,470	1,642,336	29,567	978,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	293,241	(218)	863,040	17,130	2,715
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	(10,952)	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(10,952)	-	-	-	-
NET CHANGE IN FUND BALANCES	282,289	(218)	863,040	17,130	2,715
FUND BALANCES (DEFICIT), DECEMBER 1	1,612,686	55,736	438,489	44,795	473,830
Change in accounting principle	-	-	-	-	-
FUND BALANCES (DEFICIT), AS RESTATED	1,612,686	55,736	438,489	44,795	473,830
FUND BALANCES, NOVEMBER 30	\$ 1,894,975	\$ 55,518	\$ 1,301,529	\$ 61,925	\$ 476,545

Special Revenue							
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution
\$ -	\$ -	\$ -	\$ -	\$ 257,848	\$ 75,798	\$ -	\$ 872,168
-	-	160,101	-	-	-	-	-
1,003,665	-	939	-	-	-	766	-
217,931	-	-	21,234	-	-	-	-
2,426	-	333	-	-	-	-	2,862
28,005	3,368	-	-	-	-	-	2,486
1,252,027	3,368	161,373	21,234	257,848	75,798	766	877,516
-	-	-	-	-	-	-	105,442
-	2,529	-	-	-	-	-	377,035
-	-	-	-	-	-	-	221,131
-	-	-	-	-	-	-	87,645
1,084,580	-	168,594	13,616	256,250	75,798	-	58,269
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,084,580	2,529	168,594	13,616	256,250	75,798	-	849,522
167,447	839	(7,221)	7,618	1,598	-	766	27,994
81,805	-	-	770	-	-	-	-
(13,732)	-	-	(770)	-	-	-	(2,863)
-	-	-	-	-	-	-	-
68,073	-	-	-	-	-	-	(2,863)
235,520	839	(7,221)	7,618	1,598	-	766	25,131
597,791	3,083	80,676	8,055	15,028	-	24,546	882,684
-	-	-	-	-	-	-	-
597,791	3,083	80,676	8,055	15,028	-	24,546	882,684
\$ 833,311	\$ 3,922	\$ 73,455	\$ 15,673	\$ 16,626	\$ -	\$ 25,312	\$ 907,815

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue				
	Cooperative Extension Service	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library
REVENUES					
Taxes	\$ 142,001	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	3,332	-
Intergovernmental	-	-	-	-	-
Charges for services	-	4,141	-	-	19,880
Investment income	-	-	-	1,255	-
Miscellaneous	-	-	5,256	-	-
Total revenues	142,001	4,141	5,256	4,587	19,880
EXPENDITURES					
Current					
General government	142,500	-	-	-	-
Public safety	-	-	4,038	-	-
Judiciary and court related	-	-	-	-	18,240
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	142,500	-	4,038	-	18,240
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(499)	4,141	1,218	4,587	1,640
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(499)	4,141	1,218	4,587	1,640
FUND BALANCES (DEFICIT), DECEMBER 1	142,442	14,086	2,479	64,122	6,230
Change in accounting principle	-	-	-	-	-
FUND BALANCES (DEFICIT), AS RESTATED	142,442	14,086	2,479	64,122	6,230
FUND BALANCES, NOVEMBER 30	\$ 141,943	\$ 18,227	\$ 3,697	\$ 68,709	\$ 7,870

Special Revenue							
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	137,203	879	-	97,978
-	925	68,550	-	14,434	-	-	-
104,371	7,051	-	-	-	-	-	-
3,049	-	-	-	1,991	-	4	-
-	-	1,067	9,500	1,747	-	410	30,008
107,420	7,976	69,617	9,500	155,375	879	414	127,986
-	2,787	-	1,200	-	-	-	48,520
-	-	699	-	-	-	-	-
37,186	-	-	-	82,400	750	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	8,373	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
37,186	2,787	699	1,200	90,773	750	-	48,520
70,234	5,189	68,918	8,300	64,602	129	414	79,466
-	-	-	-	20,965	-	-	-
(52,500)	-	-	-	-	-	-	(85,000)
-	-	-	-	-	-	-	-
(52,500)	-	-	-	20,965	-	-	(85,000)
17,734	5,189	68,918	8,300	85,567	129	414	(5,534)
220,359	30,221	(40,613)	76	302,267	596	3,833	57,056
-	-	-	-	-	-	-	-
220,359	30,221	(40,613)	76	302,267	596	3,833	57,056
\$ 238,093	\$ 35,410	\$ 28,305	\$ 8,376	\$ 387,834	\$ 725	\$ 4,247	\$ 51,522

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 24,862	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	17,940	4,605	-	-	-
Charges for services	115,764	-	-	-	-
Investment income	682	33	-	-	-
Miscellaneous	-	-	-	-	43,722
Total revenues	134,386	4,638	-	24,862	43,722
EXPENDITURES					
Current					
General government	66,108	-	-	30,400	-
Public safety	-	-	-	-	60,978
Judiciary and court related	-	7,500	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	33,684
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	66,108	7,500	-	30,400	94,662
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68,278	(2,862)	-	(5,538)	(50,940)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	68,278	(2,862)	-	(5,538)	(50,940)
FUND BALANCES (DEFICIT), DECEMBER 1	296,106	9,471	6,346	12,841	58,259
Change in accounting principle	-	-	-	-	-
FUND BALANCES (DEFICIT), AS RESTATED	296,106	9,471	6,346	12,841	58,259
FUND BALANCES, NOVEMBER 30	\$ 364,384	\$ 6,609	\$ 6,346	\$ 7,303	\$ 7,319

Special Revenue							
Arrestee's Medical Cost	Recorder's GIS	Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	590
-	237,696	10,557	3,934	63,794	103,570	8,633	30,951
-	49	-	123	7,147	-	-	-
9,830	-	-	-	50	-	624	-
9,830	237,745	10,557	4,057	70,991	103,570	9,257	31,541
-	-	-	5,249	232,809	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,528	620	9,860
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	7,584	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	5,249	232,809	19,112	620	9,860
9,830	237,745	10,557	(1,192)	(161,818)	84,458	8,637	21,681
-	-	-	-	127,571	-	-	-
-	(127,571)	-	-	-	(52,500)	-	-
-	-	-	-	-	-	-	-
-	(127,571)	-	-	127,571	(52,500)	-	-
9,830	110,174	10,557	(1,192)	(34,247)	31,958	8,637	21,681
76,917	30,355	57,957	2,256	531,106	223,341	7,206	26,155
-	-	-	-	-	-	-	-
76,917	30,355	57,957	2,256	531,106	223,341	7,206	26,155
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue				
	Federal/State Grants	Coroner's Fee	Insurance Premium Levy	E-Citation Circuit Clerk	E-Citation Sheriff
REVENUES					
Taxes	\$ -	\$ -	\$ 573,119	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	94,972	-	-	-	-
Charges for services	-	11,412	-	32,092	4,453
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	94,972	11,412	573,119	32,092	4,453
EXPENDITURES					
Current					
General government	98,856	-	545,809	-	-
Public safety	-	-	-	-	1,759
Judiciary and court related	-	-	-	36,760	-
Highways and streets	-	-	-	-	-
Health and welfare	-	9,039	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	98,856	9,039	545,809	36,760	1,759
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,884)	2,373	27,310	(4,668)	2,694
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(3,884)	2,373	27,310	(4,668)	2,694
FUND BALANCES (DEFICIT), DECEMBER 1	37,028	8,015	828,526	10,618	10,674
Change in accounting principle	-	-	-	-	-
FUND BALANCES (DEFICIT), AS RESTATED	37,028	8,015	828,526	10,618	10,674
FUND BALANCES, NOVEMBER 30	\$ 33,144	\$ 10,388	\$ 855,836	\$ 5,950	\$ 13,368

Special Revenue								
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Fund	Education Fund	Township MFT	Township Bridges	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,774,568	\$ -	
7,115	152,787	-	-	-	-	-	-	
-	-	-	-	-	-	1,094,115	335,209	
-	-	11,181	2,724	-	-	-	-	
-	16	-	-	-	-	6,726	4	
-	7,935	-	-	326	3,238	-	-	
7,115	160,738	11,181	2,724	326	3,238	2,875,409	335,213	
-	-	-	-	-	-	-	-	
7,463	147,254	-	-	817	4,044	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	2,379,967	-	
-	-	-	-	-	-	-	-	
-	43,684	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
7,463	190,938	-	-	817	4,044	2,379,967	-	
(348)	(30,200)	11,181	2,724	(491)	(806)	495,442	335,213	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	13,000	-	-	-	-	-	-	
-	13,000	-	-	-	-	-	-	
(348)	(17,200)	11,181	2,724	(491)	(806)	495,442	335,213	
11,104	46,943	20,146	577	8,341	4,523	-	-	
-	-	-	-	-	-	1,296,567	15,463	
11,104	46,943	20,146	577	8,341	4,523	1,296,567	15,463	
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,792,009	\$ 350,676	

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue		Capital Projects		Debt Service	Total Nonmajor Governmental Funds
	Sheriff Civil Process	Revolving Vehicle Purchase	Thorpe Road Overpass	GOARS, Series 2018		
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$	6,801,259
Fines and fees	-	-	-	-		559,395
Intergovernmental	-	-	-	-		4,027,206
Charges for services	-	-	-	-		1,012,721
Investment income	-	4,496	6,361	36,586		87,938
Miscellaneous	26,806	-	-	-		174,378
Total revenues	26,806	4,496	6,361	36,586		12,662,897
EXPENDITURES						
Current						
General government	-	-	-	-		1,279,680
Public safety	29,863	-	-	-		636,479
Judiciary and court related	-	-	-	-		425,975
Highways and streets	-	-	-	-		3,984,751
Health and welfare	-	-	-	-		2,674,263
Capital outlay	-	111,260	-	-		989,959
Debt service						
Principal	-	-	-	1,670,000		1,670,000
Interest and fiscal charges	-	-	-	305,148		305,148
Total expenditures	29,863	111,260	-	1,975,148		11,966,255
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,057)	(106,764)	6,361	(1,938,562)		696,642
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	2,204,854		2,435,965
Transfers (out)	-	(781,755)	-	-		(1,127,643)
Proceeds from sale of capital assets	-	-	-	-		13,000
Total other financing sources (uses)	-	(781,755)	-	2,204,854		1,321,322
NET CHANGE IN FUND BALANCES	(3,057)	(888,519)	6,361	266,292		2,017,964
FUND BALANCES (DEFICIT), DECEMBER 1	-	1,015,320	394,284	1,834,372		10,609,340
Change in accounting principle	5,163	-	-	-		1,317,193
FUND BALANCES (DEFICIT), AS RESTATED	5,163	1,015,320	394,284	1,834,372		11,926,533
FUND BALANCES, NOVEMBER 30	\$ 2,106	\$ 126,801	\$ 400,645	\$ 2,100,664	\$	13,944,497

(See independent auditor's report.)

PROPRIETARY FUNDS

OGLE COUNTY, ILLINOIS

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

November 30, 2020

	Medical Insurance	Self Insurance Reserve	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,302,334	\$ 18,032	\$ 1,320,366
Total current assets	1,302,334	18,032	1,320,366
Total assets	1,302,334	18,032	1,320,366
CURRENT LIABILITIES			
Claims payable	129,437	-	129,437
Total current liabilities	129,437	-	129,437
Total liabilities	129,437	-	129,437
NET POSITION			
Unrestricted	1,172,897	18,032	1,190,929
TOTAL NET POSITION	<u>\$ 1,172,897</u>	<u>\$ 18,032</u>	<u>\$ 1,190,929</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, 2020

	Medical Insurance	Self Insurance Reserve	Total
OPERATING REVENUES			
Charges for services			
Employee contributions	\$ 827,495	\$ -	\$ 827,495
Employer contributions	2,353,338	-	2,353,338
Retirees and other contributions	515,040	-	515,040
Total operating revenues	3,695,873	-	3,695,873
OPERATING EXPENSES			
Operations			
Personnel services	2,375	48,718	51,093
Contractual services	3,641,947	43,029	3,684,976
Total operating expenses	3,644,322	91,747	3,736,069
OPERATING INCOME (LOSS)	51,551	(91,747)	(40,196)
NON-OPERATING REVENUES			
Investment income	7	131	138
Other income	-	84,082	84,082
Total non-operating revenues	7	84,213	84,220
CHANGE IN NET POSITION	51,558	(7,534)	44,024
NET POSITION, DECEMBER 1	1,121,339	25,566	1,146,905
NET POSITION, NOVEMBER 30	\$ 1,172,897	\$ 18,032	\$ 1,190,929

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Medical Insurance	Self Insurance Reserve	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 2,353,338	\$ -	\$ 2,353,338
Receipts from plan participants	1,342,535	-	1,342,535
Payments to suppliers	(3,705,543)	(43,029)	(3,748,572)
Payments to employees	-	(48,718)	(48,718)
Net cash from operating activities	(9,670)	(91,747)	(101,417)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Other income	-	84,082	84,082
Net cash from noncapital financing activities	-	84,082	84,082
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	7	131	138
Net cash from investing activities	7	131	138
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(9,663)	(7,534)	(17,197)
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,311,997	25,566	1,337,563
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 1,302,334	\$ 18,032	\$ 1,320,366
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 51,551	\$ (91,747)	\$ (40,196)
Adjustments to reconcile operating income to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Claims payable	(61,221)	-	(61,221)
NET CASH FROM OPERATING ACTIVITIES	\$ (9,670)	\$ (91,747)	\$ (101,417)

(See independent auditor's report.)

CUSTODIAL FUNDS

OGLE COUNTY, ILLINOIS

COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS

November 30, 2020

	Condemnation	Sheriff Commissary	Circuit Clerk	Focus House Resident Trust	County Collector	Total
ASSETS						
Cash and cash equivalents	\$ 164,893	\$ 50,187	\$ 99,802	\$ 3,582	\$ 207,707	\$ 526,171
Investments	-	-	500,000	-	-	500,000
Total assets	164,893	50,187	599,802	3,582	207,707	1,026,171
LIABILITIES						
Amounts due to others	83,221	-	599,802	-	207,707	890,730
Total liabilities	83,221	-	599,802	-	207,707	890,730
NET POSITION						
Restricted						
Individuals, organizations and other governments	81,672	-	-	-	-	81,672
Fund participants	-	50,187	-	3,582	-	53,769
TOTAL NET POSITION	<u>\$ 81,672</u>	<u>\$ 50,187</u>	<u>\$ -</u>	<u>\$ 3,582</u>	<u>\$ -</u>	<u>\$ 135,441</u>

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS**COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
CUSTODIAL FUNDS**

For the Year Ended November 30, 2020

	Condemnation	Sheriff Commissary	Circuit Clerk
ADDITIONS			
Property taxes and related item collections for other governments	\$ -	\$ -	\$ -
Fines and fees collected for others	-	-	2,889,164
Amounts collected pending court disposition	432,991	-	-
Fund participant deposits	-	538,069	-
Total additions	432,991	538,069	2,889,164
DEDUCTIONS			
Payments of property taxes and related items to other governments	-	-	-
Payments of fines and fees to others	-	-	2,889,164
Payments of amounts released by courts	508,496	-	-
Reimbursement to or on behalf of fund participants	-	629,714	-
Total deductions	508,496	629,714	2,889,164
NET INCREASE (DECREASE)	(75,505)	(91,645)	-
RESTRICTED NET POSITION			
December 1, AS RESTATED	157,177	141,832	-
November 30	\$ 81,672	\$ 50,187	\$ -

<hr/>			
Focus House			
Resident	County		
Trust	Collector	Total	
<hr/>			
\$ -	\$ 126,229,843	\$ 126,229,843	
-	-	2,889,164	
-	-	432,991	
9,014	-	547,083	
<hr/>			
9,014	126,229,843	130,099,081	
<hr/>			
-	126,229,843	126,229,843	
-	-	2,889,164	
-	-	508,496	
9,919	-	639,633	
<hr/>			
9,919	126,229,843	130,267,136	
<hr/>			
(905)	-	(168,055)	
<hr/>			
4,487	-	303,496	
<hr/>			
\$ 3,582	\$ -	\$ 135,441	
<hr/>			

(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	2019		2018		2017	
ASSESSED VALUATION	<u>\$ 1,660,407,024</u>		<u>\$ 1,590,755,924</u>		<u>\$ 1,622,186,851</u>	
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.27000	\$ 4,483,099	0.27000	\$ 4,295,041	0.27000	\$ 4,379,905
County Highway	0.10000	1,660,407	0.10000	1,590,756	0.10000	1,622,187
County Bridge	0.05000	830,204	0.05000	795,378	0.05000	811,093
County Matching	0.05000	830,204	0.05000	795,378	0.05000	811,093
War Veteran's Assistance	0.00458	76,047	0.00409	65,062	0.00492	79,812
Mental Health	0.05924	983,625	0.05215	829,579	0.05209	844,997
Tuberculosis	0.00205	34,038	0.00214	34,042	0.00210	34,066
Illinois Municipal Retirement	0.10841	1,800,047	0.12573	2,000,057	0.13716	2,224,991
Cooperative Extension Education	0.00858	142,463	0.00896	142,532	0.00878	142,428
Liability Insurance	0.03463	574,999	0.03615	575,058	0.03390	549,921
Social Security Contribution	0.05270	875,035	0.05501	875,075	0.05548	899,989
Senior Citizen	0.01558	258,691	0.01550	246,567	0.01418	230,026
TOTAL TAX RATES AND EXTENSIONS	<u>0.75577</u>	<u>\$ 12,548,859</u>	<u>0.76973</u>	<u>\$ 12,244,525</u>	<u>0.77861</u>	<u>\$ 12,630,508</u>
TAX COLLECTIONS						
County General		\$ 4,468,418		\$ 4,292,499		\$ 4,374,930
County Highway		1,654,967		1,589,824		1,620,343
County Bridge		827,490		794,912		810,172
County Matching		827,490		794,912		810,172
War Veteran's Assistance		75,798		65,024		79,721
Mental Health		980,410		829,091		844,033
Tuberculosis		33,921		34,020		34,026
Illinois Municipal Retirement		1,794,154		1,998,882		2,222,462
Cooperative Extension Education		142,001		142,442		142,272
Liability Insurance		573,119		574,726		549,295
Social Security Contribution		872,168		874,565		898,964
Senior Citizen		257,848		246,423		229,765
TOTAL TAX COLLECTIONS		<u>\$ 12,507,784</u>		<u>\$ 12,237,320</u>		<u>\$ 12,616,155</u>
PERCENTAGE COLLECTED		<u>99.67%</u>		<u>99.94%</u>		<u>99.89%</u>

2016		2015		2014		2013	
\$ 1,575,947,131		\$ 1,488,237,046		\$ 1,465,454,581		\$ 1,506,284,634	
Rate*	Amount	Rate*	Amount	Rate*	Amount	Rate*	Amount
0.26873	\$ 4,235,043	0.27000	\$ 4,018,240	0.27000	\$ 3,956,727	0.27000	\$ 4,066,969
0.10000	1,575,947	0.10000	1,488,237	0.10000	1,465,455	0.10000	1,506,285
0.05000	787,974	0.05000	744,119	0.05000	732,727	0.05000	753,142
0.05000	787,974	0.05000	744,119	0.05000	732,727	0.05000	753,142
0.00514	81,004	0.00504	75,007	0.00512	75,031	0.00498	75,013
0.05298	834,937	0.05073	754,983	0.05561	814,939	0.05377	809,929
0.00216	34,040	0.00229	34,081	0.00233	34,145	0.00226	34,042
0.14436	2,275,037	0.15287	2,275,068	0.12931	1,894,979	0.12282	1,850,019
0.00920	144,987	0.00941	140,043	0.00955	139,951	0.00929	139,934
0.03331	524,948	0.03192	475,045	0.03241	474,954	0.03153	474,932
0.05711	900,023	0.05779	860,052	0.05630	825,051	0.05311	799,988
0.01421	223,942	0.01529	227,551	0.01447	212,051	0.01407	211,934
0.78720	\$ 12,405,856	0.79534	\$ 11,836,545	0.77510	\$ 11,358,737	0.76183	\$ 11,475,329
\$ 4,231,361		\$ 4,011,828		\$ 3,930,404		\$ 4,010,483	
1,574,581		1,485,851		1,455,719		1,485,365	
787,284		742,925		727,859		742,677	
787,284		742,925		727,859		742,677	
80,933		74,887		74,533		73,971	
834,212		753,774		809,527		798,679	
34,012		34,023		33,917		33,574	
2,273,054		2,271,426		1,882,383		1,824,322	
144,861		139,814		139,021		137,987	
524,497		474,288		471,797		468,333	
899,236		858,679		819,569		788,880	
223,743		227,182		210,647		208,994	
\$ 12,395,058		\$ 11,817,602		\$ 11,283,235		\$ 11,315,942	
99.91%		99.84%		99.34%		98.61%	

(This schedule is continued on the following page.)

OGLE COUNTY, ILLINOIS

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

Last Ten Levy Years

Tax Levy Year	2012		2011		2010	
ASSESSED VALUATION	<u>\$ 1,522,222,278</u>		<u>\$ 1,527,920,875</u>		<u>\$ 1,522,437,946</u>	
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.26496	\$ 4,033,280	0.26398	\$ 4,033,405	0.26602	\$ 4,049,989
County Highway	0.10000	1,522,222	0.09713	1,484,070	0.10000	1,522,438
County Bridge	0.05000	761,111	0.04857	742,111	0.05000	761,219
County Matching	0.05000	761,111	0.04857	742,111	0.05000	761,219
War Veteran's Assistance	0.00631	96,052	0.00628	95,953	0.00631	96,066
Mental Health	0.05321	809,974	0.05301	809,951	0.05303	807,349
Tuberculosis	0.00224	34,098	0.00223	34,073	0.00224	34,103
Illinois Municipal Retirement	0.09920	1,510,044	0.09588	1,464,971	0.09623	1,465,042
Cooperative Extension Education	0.00985	149,939	0.00982	150,042	0.00985	149,960
Liability Insurance	0.03383	514,968	0.03272	499,936	0.03297	501,948
Social Security Contribution	0.05255	799,928	0.05236	800,019	0.05255	800,041
Senior Citizen	0.01478	224,984	0.01473	225,063	0.01507	229,431
TOTAL TAX RATES AND EXTENSIONS	0.73693	\$ 11,217,711	0.72528	\$ 11,081,705	0.73427	\$ 11,178,805
TAX COLLECTIONS						
County General		\$ 3,974,767		\$ 3,965,027		\$ 4,013,502
County Highway		1,500,140		1,458,916		1,508,733
County Bridge		750,070		729,529		754,366
County Matching		750,070		729,529		754,366
War Veteran's Assistance		94,653		94,327		95,193
Mental Health		798,226		796,221		800,075
Tuberculosis		33,607		33,499		33,799
Illinois Municipal Retirement		1,488,146		1,440,135		1,451,846
Cooperative Extension Education		147,761		147,503		148,613
Liability Insurance		507,501		491,466		497,431
Social Security Contribution		788,320		786,460		792,841
Senior Citizen		221,719		221,243		227,368
TOTAL TAX COLLECTIONS		<u>\$ 11,054,980</u>		<u>\$ 10,893,855</u>		<u>\$ 11,078,133</u>
PERCENTAGE COLLECTED		<u>98.55%</u>		<u>98.30%</u>		<u>99.10%</u>

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

(See independent auditor's report.)



OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

The background of the lower half of the page 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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OGLE COUNTY ILLINOIS
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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 30, 2021 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 30, 2021

OGLE COUNTY, ILLINOIS

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

November 30, 2020

CSFA Number	Program Name	State	Federal	Other	Total
420-00-2433	Local Coronavirus Urgent Remediation Emergency (or Local CURE) & Economic Payments Grant Program	\$ -	\$ 986,879	\$ -	\$ 986,879
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	-	342,895	-	342,895
444-80-1674	Bureau of Maternal and Child Health - Family Case Management	77,658	-	-	77,658
444-80-1675	Bureau of Maternal and Child Health - High Risk Infant Follow-Up/ Healthworks	-	31,192	-	31,192
478-00-0245	Child Support Enforcement	1,535	3,070	-	4,605
478-00-0251	Medical Assistance Program	-	10,332	-	10,332
482-00-0263	Public Health Emergency Preparedness	-	58,898	-	58,898
482-00-0901	Local Health Protection Grant	85,404	-	-	85,404
482-00-0904	Vector Surveillance and Control Grant	24,465	-	-	24,465
482-00-1578	Body Art Establishment Inspection Grant Program	-	-	-	-
482-00-1578	Body Art and Tanning Inspection	-	-	-	-
482-00-1583	Lead Poisoning Prevention and Response	16,301	-	-	16,301
482-00-2406	COVID-19 Crisis Grant	-	50,438	-	50,438
482-00-2426	COVID-19 Contact Tracing	-	290,566	-	290,566
494-00-0961	Assistance to Needy Units of Governments - Townships/Road Districts	-	-	-	-
494-00-0965	Township Bridge Program	-	-	-	-
494-00-0966	County Consolidated Program	-	-	-	-
494-00-1488	Motor Fuel Tax Program	3,949,069	-	-	3,949,069
494-00-2356	REBUILD ILLINOIS Local Bond Program	73,234	-	-	73,234
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	6,031	-	6,031

OGLE COUNTY, ILLINOIS

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

November 30, 2020

CSFA Number	Program Name	State	Federal	Other	Total
494-42-0495	Local Surface Transportation Program	\$ -	\$ -	\$ -	\$ -
588-40-0450	Emergency Management Performance	-	63,030	-	63,030
588-40-0451	Pre-Disaster Mitigation Program	-	2,829	-	2,829
	Other grant programs and activities	177,089	124,308	-	301,397
	All other costs not allocated	-	-	27,721,309	27,721,309
TOTALS		<u>\$ 4,404,755</u>	<u>\$ 1,970,468</u>	<u>\$ 27,721,309</u>	<u>\$ 34,096,532</u>



OGLE COUNTY, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended November 30, 2020

The background of the lower half of the page is a complex, abstract geometric pattern. It features a teal-colored rectangular area at the top, which transitions into a large, light gray area filled with overlapping, semi-transparent geometric shapes like triangles and polygons. These shapes create a sense of depth and movement. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, bold, sans-serif font.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the fiduciary (agency) fund and the aggregate remaining fund information of Ogle County, Illinois (County), as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 30, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Ogle County, Illinois' Responses to Findings

Ogle County, Illinois' responses to the findings identified in our audit are described in the accompanying schedules of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Sikich LLP

Naperville, Illinois
April 30, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited Ogle County, Illinois (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Purpose of this Report

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

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated April 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Sikich LLP

Naperville, Illinois
April 30, 2021

OGLE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
10.557	U.S. Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - FY 20 FY 21	\$ 57,257 56,642	\$ 57,257 56,642
10.557	U.S. Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - Noncash	228,996	228,996
			Total U.S. Department of Agriculture	342,895	342,895
16.606	U.S. Department of Justice	N/A	State Criminal Alien Assistance Program	10,846	10,846
			Total U.S. Department of Justice	10,846	10,846
20.600	U.S. Department of Transportation	Illinois Department of Transportation	State and Community Highway Safety/National Priority Safety Cluster	6,031	6,031
			Total U.S. Department of Transportation	6,031	6,031
21.019*	U.S. Department of Treasury	Illinois Department of Commerce and Economic Opportunity	COVID-19 Relief Grant Program	887,727	887,727
		Illinois Department of Public Health	COVID-19 Relief Grant Program - Contact Tracing	290,566	290,566
		Illinois Department of Commerce and Economic Opportunity	COVID-19 Relief Grant Program - Local CURE	99,152	99,152
			Total U.S. Department of Treasury	1,277,445	1,277,445
66.605	U.S. Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grant	1,387	1,387
			Total U.S. Environmental Protection Agency	1,387	1,387
90.404	U.S. Election Assistance Commission	Illinois State Board of Elections	HAVA Election Security Grant	2,689	2,689
			COVID-19 HAVA Election Security Grant	53,006	53,006
			Total U.S. Election Assistance Commission	55,695	55,695
93.069	U.S. Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness - FY20 FY21	33,154 25,744	33,154 25,744
			Total 93.069	58,898	58,898

OGLE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended November 30, 2020

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
93.103	U.S. Department of Health and Human Services	Illinois Department of Public Health	FDA/AFDO Grant Program	\$ 1,752	\$ 1,752
93.268	U.S. Department of Health and Human Services	Illinois Department of Public Health	Immunization Program - Noncash	54,628	54,628
93.354	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Human Services	Public Health Crisis Response Program	50,438	50,438
93.563	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Human Services	Child Support Enforcement	3,070	3,070
93.667	U.S. Department of Health and Human Services	Illinois Department of Public Health	Title XX Block Grant - FY20	20,082	20,082
			FY21	11,110	11,110
			Total 93.667	<u>31,192</u>	<u>31,192</u>
93.778	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Family Services	Medical Assistance Cluster - FY20	10,332	10,332
			Total 93.778	<u>10,332</u>	<u>10,332</u>
			Total U.S. Department of Health and Human Services	<u>210,310</u>	<u>210,310</u>
97.042	U.S. Department of Homeland Security	Illinois Emergency Management Agency	Emergency Management Performance Grant	63,030	63,030
97.047	U.S. Department of Homeland Security	Illinois Emergency Management Agency	Pre-Disaster Mitigation	2,829	2,829
			Total U.S. Department of Homeland Security	<u>65,859</u>	<u>65,859</u>
TOTAL FEDERAL AWARDS				<u>\$ 1,970,468</u>	<u>\$ 1,970,468</u>

*Denotes a major program

OGLE COUNTY, ILLINOIS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

Note A - Basis of Presentation

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

Note B - Subrecipients

There were no payments to subrecipients related to federal awards noted during the year ended November 30, 2020.

Note C - Non-Cash Transactions

The County received \$54,628 of childhood immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health with a CFDA number of 93.268. Also, the County received \$228,996 from the supplemental nutrition program for women, infant and children from the U.S. Department of Health and Human Services passed through the Illinois Department of Human Services with a CFDA number of 10.557.

Note D - Major Programs

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

Note E - Loans and Insurance

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2020.

Note F - Indirect Cost Rate

The County did not elect the federal 10% de minimis indirect cost rate for the year ended November 30, 2020.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

21.019	COVID-19 Relief Funds
--------	-----------------------

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

Auditee qualified as low-risk auditee? yes X no

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section II - Financial Statement Findings

Significant Deficiency

2020-001: Segregation of Duties

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

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

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

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

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

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

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

The 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.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2020-001: Segregation of Duties (Continued)

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

This finding is repeated for the year ended November 30, 2020 and is also reported in Section IV - Prior Year Audit Findings as finding 2019-001.

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

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

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

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

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

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2020-001: Segregation of Duties (Continued)

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

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

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

Section III - Federal Award Findings and Questioned Costs

None

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section IV - Prior Year Audit Findings

2019-001: Segregation of Duties

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

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

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

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section IV - Prior Year Audit Findings (Continued)

Significant Deficiency (Continued)

2019-001: Segregation of Duties (Continued)

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.

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

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

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

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

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

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section IV - Prior Year Audit Findings (Continued)

Significant Deficiency (Continued)

2019-001: Segregation of Duties (Continued)

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

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

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

Current Status: This finding has elements repeated for the year ending November 30, 2020 and is reported in Section II as Finding 2020-001.



OGLE COUNTY BOARD

Corrective Action Plan For the Year Ended November 30, 2020

2020-001: Segregation of Duties

Condition

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

Corrective Action Plan:

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

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

The County Board and Treasurer are revising the county's current investment policy in 2021 with the condition of the Treasurer having the only authority to approve the opening of new bank accounts. This provision would establish the proper internal controls. Also, the Board will develop a procedure with department heads to review the expenditures in the various other funds not being brought to monthly committee meetings. This new process would guarantee the validity of those expenses and improve our internal controls on cash disbursements.

County Facilities – Court Security and IT Committee

Tentative Minutes

(Remote Attendance due to COVID-19 Crisis)

May 11, 2021

1. Call Meeting to Order: Chairman Nordman called the meeting to order at 1:01 p.m. Present via audio: Oltmanns, Billeter, Fox and Miller. Others via audio: Coroner Lou Finch. Present: Nordman, Kenney, Reising, Youman, Sheriff Brian VanVickle, and IT Manager Larry Callant. Absent: Williams
2. Approval of Minutes – April 13, 2021: Motion by Kenney to approve the minutes as presented, 2nd by Youman. Roll call: Yes – Reising, Kenney, Oltmanns, Youman, Billeter, Fox, Miller and Nordman. Motion carried.
3. Public Comment: Kenney asks about the signage issue he asked about last month. Sheriff VanVickle is working on this.
4. Review and Approval of Claims:
Department Claims:
 - ✓ Sheriff: \$90,172.68
 - ✓ Emergency Communications: \$4,252.33
 - ✓ Corrections: \$22,522.87
 - ✓ OCEMA \$2,366.01
 - ✓ Buildings & Grounds: \$11,010.50 - Motion by Youman that the department claims have been reviewed, 2nd by Kenney. Nordman asks about the Tower rent, we used to get Tower rent and now we do not, why? VanVickle states the Tower is owned by 911 and the money goes to 911. Nordman asks about the Verizon bill. Sheriff states each department is billed for their phones. Nordman asks about the ComEd bill for the Tower location. Nordman states if 911 owns the tower and is receiving money, then 911 should pay the ComEd bill. Sheriff will look into this. Roll call: Yes – Reising, Kenney, Oltmanns, Youman, Billeter, Fox, Miller and Nordman. Motion Carried.Claims:
 - ✓ Sheriff: None
 - ✓ Emergency Communications: None
 - ✓ Corrections: None
 - ✓ OCEMA: None
 - ✓ Buildings and Grounds: None
 - ✓ Coroner: Coroner Finch presents claims for \$1,914.00. Motion by Youman to approve, 2nd by Kenney. Roll call: Yes – Reising, Kenney, Oltmanns, Youman, Billeter, Fox, Miller and Nordman. Motion carried.
5. Coroner:
Finch reports they have had 38 deaths since the last committee meeting and 3 autopsies this month. Finch says Lee County has been using their facilities this past month.
6. IT:
 - ✓ Claims: Motion by Kenney to approve claims for \$2,461.51, 2nd by Youman. Roll call: Yes – Reising, Kenney, Oltmanns, Youman, Billeter, Fox, Miller and Nordman. Motion carried.

7. County Facilities:

- ✓ Sheriff states the Maintenance Staff have been busy mowing and working on odds and ends in the Judicial Center Annex. Nordman asks if we could outsource the mowing. Sheriff states it is not in the budget this year. He states we need to look at the cost for next year. He is anticipating a retirement sometime this winter. Youman suggests we need to look into this now and get the cost. Reising comments that you cannot see the cannons from the street. Sheriff states it will be taken care of.
- ✓ Nordman says we had discussion about installing the water bottle refills at the water fountains. Sheriff states this has not been done.
- ✓ Oltmanns asks about the dumpsters and the need for parking spots. Sheriff says they did remove two squad car signs to allow extra parking.
- ✓ Autumn on Parade: Sheriff states there was a meeting and were given the OK to proceed. Sheriff informs the committee of the items AOP take care of after they use the county facilities.
- ✓ NextGen: Sheriff states NextGen went live last week and thank the staff and IT Director Larry Callant for all of their hard work.
- ✓ IT Shirts: Nordman states she sent an e-mail about getting shirts for the IT Department and everyone says this will be fine.

7. Closed Session: Motion by Youman to go into Closed Session, 2nd by Reising. Roll Call: Reising, Kenney, Oltmanns, Youman, Billeter, Fox, Miller and Nordman. (no ILCS or topic to go into Closed Session was mentioned)

8. Open Session: At 1:33 p.m. the committee returns to Open Session.

9. Old Business:

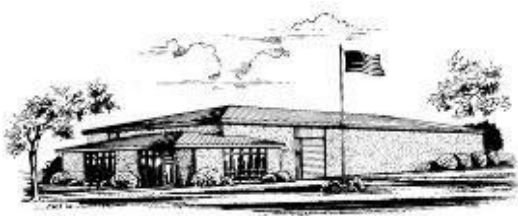
- ✓ Vehicle Revolving Fund: None

10. New Business:

- ✓ Sheriff states the new COVID relief money coming to the county is at \$9.84 million. Sheriff states they have items they will need and they are time sensitive.
- ✓ Camera Grant: Sheriff states they have been awarded \$99,000 for cameras to be added to their squads. This does not include software or installation. There is a deadline for installation and payment of the invoices. Nordman states Callant will look for funding for the installation of the cameras from IT.
- ✓ Youman states there is a new invention that could benefit the County Emergency sirens. Sheriff states ComEd maintains most of the sirens except for some municipalities who maintain them. Youman states there is an automation function to change the batteries and monitor testing.

11. Adjournment: With no further business, Chairman Nordman adjourned the meeting.
Time: 2:00 p.m.

Respectfully submitted,
Laura J. Cook
Ogle County Clerk and Recorder



Ogle County Highway Department

Road & Bridge Committee

Meeting Minutes

May 11, 2021

- I. Meeting called to order at 8:01 AM by Chairman Hopkins. Meeting held virtually over a Zoom conference.
Members present: Stan Asp, Dorothy Bowers, Lloyd Droege, Rick Fritz, Lyle Hopkins, Bruce McKinney and Dave Williams.
Others present: Jeremy Ciesiel (County Engineer)
- II. Approval of Minutes
 - A. Reviewed April 13, 2021 Road & Bridge Minutes.
 1. Motion to approve minutes by – Bowers
 2. Motion seconded by – Droege
 3. Vote-Aye: Asp, Bowers, Droege, Fritz, McKinney, Williams & Hopkins.
Nay: None. Absent: None
- III. Reviewed Bills and Payroll
 - A. Motion to approve Highway Dept bills and payrolls by – Bowers
 - B. Motion seconded by – McKinney
 - C. Vote-Aye: Asp, Bowers, Droege, Fritz, McKinney, Williams & Hopkins.
Nay: None. Absent: None
- IV. Review & Award of Bids received May 7, 2021
 - A. Leaf River Township Paving (Section 21-10122-00-FP)
 1. Motion to award low bid submitted by Helm Civil, subject to no protests being filed by – Fritz
 2. Motion Seconded by – Williams
 3. Discussion: None.
 4. Vote - Aye: Asp, Bowers, Droege, Fritz, McKinney, Williams & Hopkins.
Nay: None. Absent: None
- V. Petitions and Resolutions
 - A. Supplemental Appropriation Resolution for the Pines Rd Overlay Project, (Section 17-00315-00-RS); \$6,119.27 from the County Motor Fuel Tax Fund
 1. Motion to approve resolution by – Bowers
 2. Motion seconded by – Asp
 3. Discussion: Supplemental appropriation resolution needed to close out last year's project.
 4. Vote-Aye: Asp, Bowers, Droege, Fritz, McKinney, Williams & Hopkins.
Nay: None. Absent: None.

Road & Bridge Committee Minutes
May 11, 2021

VI. Business & Communications

A. Unfinished Business

1. COVID-19 Update: No positive test results or quarantines since last meeting.
2. Project Status Report (see attached).
3. Montague Road Resurfacing – Back in March 2021, this committee asked about the resurfacing of Montague Rd between Conger Rd and Tower Rd. At that time the County Engineer mentioned that such a project was planned for 2025, unless additional funds were made available sooner. In April, IDOT sent out notice of COVID Relief Federal Funds available to the County for rural highway projects. These funds are sufficient to cover approximately two-thirds of the cost of the Montague Rd project. The Ogle County Highway Department has been in contact with IDOT to get this project ready for construction as early as 2022.

B. New Business

1. I.A.C.E. Legislative Committee – No update.
2. I.A.C.E. Policy Committee – No update.
3. American Rescue Plan (ARP) – Chairman Finfrock and Finance Chair Sparrow requested that each department head speak with their respective Committee Members about revenues lost last year due to COVID. At the Highway Department, there was lost revenue in the Motor Fuel Tax (MFT) Fund. This can primarily be attributed to less vehicle travel resulting from the pandemic. After COVID restrictions were put in place, MFT monthly allotments dropped by an average of 14%. This amounted to \$106,464.80 in monthly allotments that were budgeted for in FY20 that were not received. Thus far in FY21, the reduced MFT monthly allotments have continued. Chairman Hopkins feels that these funds should be restored. Discussion continued about actual reductions in vehicles on the road. While in Ogle County traffic may not have reduced a noticeable amount, MFT is pooled from across the state. Traffic reduction in metropolitan areas has been more significant. The reduced travel in these areas does affect our MFT funding.
4. Next Meeting – **Tuesday, June 8, 2021, @ 8:00 AM,**
County Engineer will be remote for the meeting.
Lettings: None

VII. Public Comment – None

VIII. Meeting adjourned at 8:30 A.M. by Chairman Hopkins.
Minutes submitted by Jeremy A. Ciesiel, PE



Ogle County Highway Department

Road & Bridge Committee

Project Status

May 2021 Project Status

1. 2020/21 Structure Repairs – Various Roads (19-00323-01-BR) (Contr: Martin & Co)
 - a. Lowell Park Rd & Mt. Morris Rd bridges complete.
 - b. Work complete: \$131,214. Remaining work: \$0.
2. Maple Grove Rd Culvert Replacement (Section 19-16120-00-BR) (Contr: Martin & Co)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$270,730.
3. Kennedy Hill Rd Gutter Improvement (Section 21-00338-00-CG) (Contr: Stenstrom Exc.)
 - a. Work to take place Summer 2021.
 - b. Work completed: \$0. Remaining work: \$123,530.
4. Flagg Rd Culvert Structural Upgrade (Section 20-00335-00-BR) (Contr: Martin & Co)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$105,460.
5. Meridian Rd Culvert Extensions (Section 20-00336-00-BR) (Contr: O'Brien Civil Works)
 - a. Work began week of April 25th.
 - b. Work completed: \$23,000. Remaining work: \$3,050.
6. Meridian Rd Overlay (Section 17-00317-00-RS) (Contr: William Charles Construction)
 - a. Preconstruction meeting held Tuesday, May 4th.
 - b. Work completed: \$0. Remaining work: \$892,032.
7. Flagg Rd Overlay (Section 20-00329-00-RS) (Contr: Martin & Co)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$538,440.
8. Highway Department Salt Shed Paving (Contr. Martin & Company Excavating)
 - a. Work complete.
 - b. Work completed: \$50,874. Remaining work: \$0.
9. County Seal Coat (Section 21-00000-02-GM) (Contr: Steffens 3-D Construction)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$443,320.
10. Twp/Village Seal Coat (Section 21-XX000-00-GM) (Contr: Steffens/Civil/AC Pavement)
 - a. Contracts being executed
 - b. Steffens work completed: \$0. Remaining work: \$794,570.
 - c. Civil work completed: \$0. Remaining work: \$728,410.
 - d. A.C. Pavement Striping work completed: \$0. Remaining work: \$39,950.
11. County Crack Sealing (Sec 21-00000-04-GM) (Contr: Denler, Inc.)
 - a. Work to be completed by May 28, 2021.
 - b. Work Completed: \$0. Remaining work: \$98,000
12. Flagg Twp Paving – Deer Creek Estates (Section 21-06000-01-GM) (Contr: Martin & Co)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$60,390.
13. Rockvale Twp Paving – Town Hall Rd & Silver Creek Rd (Section 21-21000-00-GM)
 - a. Contracts being executed with Martin & Company Excavating.
 - b. Work completed: \$0. Remaining work: \$445,070.

Road & Bridge Committee Agenda
May 11, 2021

14. Oregon-Nashua Twp Paving – Oregon Trail Rd (Section 21-26000-00-GM)
 - a. Contracts being executed with Martin & Company Excavating.
 - b. Work completed: \$0. Remaining work: \$87,590.
15. Leaf River Twp Paving – Mt. Morris Rd (Section 21-10122-00-FP)
 - a. Project on May 2021 letting.
 - b. Work completed: \$0. Remaining work: \$TBD.
16. Flagg Twp Microsurfacing – Skare Rd (Section 21-06000-02-GM) (Contr: Struck & Irwin)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$56,240.
17. County Striping (Contractor: America's Parking Remarketing)
 - a. Work to take place in August and/or September.
 - b. Work completed: \$0. Remaining work: \$50,140
18. Various County Pipe Culverts & Grading (Day Labor) – (Supplier: Metal Culverts)
 - a. Pipe letting in February 2021. Accepted bid: ~\$33,600.
 - b. Pipe Delivered: \$32,200. Remaining: \$1,350.
19. Union Road Milling – Contractor: Martin & Company Excavating
 - a. Profile milling of Union Rd from IL Route 64 to Haldane Rd.
 - b. Work completed: 11,100. Remaining: \$0.
20. County Patching (Day Labor)
21. 2021/2022 Bridge Inspections
 - a. Preliminary Engineering Agreement presented in March 2021.

Total work under contract: \$4,986,664

Total contracted work completed: \$248,392 (~5%)

Remaining 2021 contracted work: \$4,738,272 (~95%)

Executive Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 11, 2021

1. Call Meeting to Order: Chairman Finfrock called the meeting to order at 5:02 p.m.
Present: Finfrock, Nordman, Griffin, Sparrow and Reising. Present via audio: Fritz, Kenney, Janes, and Smith. Others Present: County Clerk and Recorder Laura Cook, Treasurer Linda Beck and IT Director Larry Callant.
2. Approval of Minutes – April 13, 2021: Motion by Kenney to approve the minutes as presented, 2nd by Reising. Roll call: Yes – Nordman, Fritz, Griffin, Janes, Kenney, Reising, Smith, Sparrow and Finfrock. Motion carried.
3. Public Comment: None
4. Reports of Committees
 - Personnel & Salary: Kenney states the Personnel and Salary Committee will present Draft #10 of the Personnel Policy Manual will be sent to the County Board this month. This document has been sent to the full County Board and Department Heads for review and the Personnel Committee is recommending approval.
 - Road and Bridge: Information to be forwarded to County Clerk's Office
 - Supervisor of Assessment, Planning & Zoning: Information to be forwarded to County Clerk's Office
 - S/Attorney, Court Services – FOCUS House and Judiciary & Circuit Clerk: 2 Appointment Recommendations
 - County Facilities - County Security – IT: None
 - HEW, Solid Waste & Veterans: 1 Appointment Recommendation
 - Long Range & Strategic Planning: Long Range Bills
 - Finance & Insurance: Audit and Ogle County as Trustee Resolution
 - Executive: None
 - Agriculture: None
 - Workplace Safety: None
 - Board Presentation Requests: Brian LeFevre of Sikich – County Audit; Health Dept. Administrator Auman COVID Update and Bob Sondgeroth, Regional Office of Education Superintendent
5. Closed Session – None
6. Old Business:
 - Tower status: None
 - Redistricting & Reapportionment: Janes states there will be a meeting on Thursday, May 20, 2021 after 4:30 p.m. Janes will work on an Agenda and send to the County Clerk's Office for distribution. Janes states the first meeting will be preliminary as there is no Census data available at this time. County Clerk Cook states most counties are working with American Community Survey information for their plans since the deadline to file the redistricting plans in the County Clerk's Office is July 1st and Census data will not be available until September. Finfrock states the committee will compromise as Janes as Chairman, Nordman as Vice-Chairman, McKinney, Youman, Reising, Fox and Huber. Smith states he would like to be added to the committee. Cook states that Rebecca Huntley has also asked to be a part of the committee. Finfrock will take it under advisement.
 - Williams-McCarthy House: Finfrock states most of the furniture has been removed and stored at the Pines Rd Annex for the Public Defender's Office. Janes has taken an inventory of

additional items. Janes gives an update on the status of items in the house. Finfrock states the Public Defender's Office selected items which were moved out and there was \$1,500 charge that will be charged back to the Public Defender's Office.

- Grant Specialist Update: Nordman states Donna Mann has been looking for Grants, but there have not been any that fits the need of the County. Nordman would like to keep Mann on an "as needed" basis.
- Purchasing Ordinance: Still reviewing
- CURE Act Update: We have received all of the funds.
- Vacant Lot: The property at the corner of Jefferson and 6th Street is no longer needed by the County and there has been interest in the property. Finfrock states he would like to move forward with the selling of the property for \$18,000 to the interested party. Griffin moves to approve the selling of the property in the amount of \$18,000, 2nd by Reising. Roll Call: Yes: Fritz, Griffin, Janes, Kenney, Reising, Smith, Sparrow, Nordman and Finfrock. Motion carried.
- WilliamsMcCarthy House: Finfrock states the Public Defender's Office has been given permission to see what office furniture they can use. Finfrock states they are looking at options – someone can move it or it will be stripped and demolished.
- Rochelle Lot Lease: Finfrock states the lease will still be effective.

7. New Business:

- Supervisor of Assessments: Finfrock states we have received a letter of resignation from Ron Kane effective June 30, 2021. Kane is assisting with the search for a replacement.
- Planning and Zoning Administrator: Finfrock states Harry Adams has resigned and the Interim Administrator will be Mark Miller. Administrative Assistant Shannon Ludwig will be assigned additional duties. Finfrock states right now it will be a 2-person office.
- 911 ETSB County Board Representative: Finfrock makes the motion to recommend Skip Kenney, 2nd by Griffin. Roll call: Yes: Fritz, Griffin, Janes, Kenney, Reising, Smith, Sparrow, Nordman and Finfrock. Motion carried.
- County Board District 5 Vacancy: Finfrock states Marty Typer has resigned from the County Board as he has been sworn in as the President of the Village of Stillman Valley. This vacancy will be placed on the County Board Agenda. The remaining members will conduct the interviews.
- Sheriff's Merit Commission: Finfrock states the Sheriff has recommended Clint Myers for appointment. Smith moves to approve the recommendation, 2nd by Sparrow. Roll Call: Roll call: Yes: Fritz, Griffin, Janes, Kenney, Reising, Smith, Sparrow, Nordman and Finfrock. Motion carried.
- American Rescue Plan Act: Finfrock thanks County Clerk Cook for keeping the board informed through the UCCI and NACO e-mails. The County will be receiving money; department heads have been sent an e-mail asking for information and instructed not to expend any money until a procedure has been put into place by the County Board.

7. Comments:

- GREDCO: Sparrow gives an update on the Railroad Trans-loading dock on the South side of Rochelle.
- Smith would like to Thank Pat Nordman for all of her hard work during COVID looking for money for the County.

8. Adjournment: With no further business, Chairman Finfrock adjourned. Time: 5:50 p.m.

Respectfully submitted,
Laura J. Cook
Ogle County Clerk and Recorder

Executive Committee
May 11, 2021

Finance, Revenue and Insurance Committee
Tentative Minutes

(Remote Attendance due to COVID-19 Crisis)

May 11, 2021

1. Call Meeting to Order: Chairman Sparrow called the meeting to order at 4:00 p.m. Present: Sparrow, Griffin, Nordman, and Youman. Present via audio: Billeter and Miller. Others present: Finfrock, Treasurer Linda Beck, County Clerk and Recorder Laura J. Cook and IT Director Larry Callant. Others present via audio: Adam Heal of Crum-Halsted Insurance and Brian LeFevre of Sikich.
2. Approval of Minutes – April 13, 2021 – Motion by Nordman to approve the minutes as presented, 2nd by Youman. Roll call: Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
3. Public Comment: None
4. Approval of Bills
 - ◆ County Clerk: \$15,277.12. Motion by Nordman to approve, 2nd by Griffin. Roll call: Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
 - ◆ Treasurer: \$4,580.98. Motion by Nordman to approve, 2nd by Youman. Roll call: Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
 - ◆ Finance: \$8,026.44. Motion by Miller to approve, 2nd by Griffin. Roll call: Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
 - ◆ Utilities: \$27,623.56. Motion by Griffin to approve, 2nd by Youman. Roll call: Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
 - ◆ Department Claims: \$440.00. Motion by Nordman Department Claims were reviewed, 2nd by Youman. Roll call: Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
5. Insurance
 - ◆ Health Insurance and Aggregate report: .66 loss ratio.
 - ◆ Property Casualty – CIRMA Update: None
 - ◆ Workman's Comp: Sparrow has Adam Heal of Crum-Halsted Insurance give an update to the committee. Heal states after the audit the County will receive approximately \$15,000 in premium refund.
 - ◆ Insurance Program Review: None
6. Department Reports:
 - ◆ County Clerk: Cook comments on the age of the current election equipment. Cook has been waiting to see if grant monies would be offered to assist with the purchase new election equipment but it does not appear that is going to happen. The age of the equipment is 18 years old and they are requiring more and more maintenance after every election. Cook states her concerns of the aging equipment with the upcoming mid-term election; there will be a high turnout with the Governor race. Technology has come a long way in 18 years and Cook is inviting two vendors to give demonstrations. The first vendor came in today and the election staff was very impressed with what they had to offer. Cook hopes the American Rescue Plan Act money could be used so it is not a direct burden to the County or the taxpayers. Cook will be working on figures as she is just in the discovery phase.
 - ◆ Treasurer: Beck informs the committee the property tax bills were mailed today and the due dates for the installments will be June 11th and September 10th.

Finance, Revenue & Insurance Committee

May 11, 2021

7. Budget Review: Sparrow briefly went through the budget reports and reviews the Sales Tax and other revenues.
8. Old Business:
 - ◆ American Rescue Plan Act of 2021: Sparrow says the county will be receiving \$9.8 million. Sparrow says an e-mail has been sent to department heads requesting they look into revenue loss and projects for their departments. There will be a process to request for these funds. Sparrow reviews Host Fee figures which has dropped as suspected. Treasurer Beck states she has been in the portal and has an account set up in anticipation of the incoming funds.
9. New Business:
 - ◆ Audit Presentation: Brian LeFevre reviews the Audit documentation that was e-mailed to the committee ahead of time. LeFevre thanks the Treasurer's Office and various department heads to get this Audit completed since the work was done remotely due to COVID. Motion by Youman to present the Audit at the County Board Meeting, 2nd by Griffin. Roll call: Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
 - ◆ Loan to Sheriff's Department: Sparrow says the County Security committee states the Sheriff has been awarded a grant in the amount of \$98,000 to have cameras installed in their squads. This does not cover the \$18,000 for installation which IT Director Callant has said he will find the money within the IT Budget for this cost. The Security Committee is recommending the county front the money for these cameras with the grant reimbursing for said funds. Motion by Youman to approve, 2nd by Nordman. Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
 - ◆ Renewal of DevNet Contract: Beck presents the DevNet Contract to the committee and states this is for the Property Tax Software. This bill is split between the offices of the Treasurer, County Clerk and Supervisor of Assessments. Beck states the company is very good to work with and recommends approval. Cook also states they are great to work with and they had a representative in her office to help with Tax Extension. Motion by Griffin to approve, 2nd by Nordman. Roll call: Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
 - ◆ Ogle County as Trustee Resolution: Sparrow presents the resolution for recommendation. Motion by Nordman to approve, 2nd by Youman. Youman asks for an explanation of this process. Cook states this company purchases taxes at the Tax Sale that no one bids on. They are responsible for preparing all paper work from the Tax Sale to Tax Deed for the county. They petition for Deed on unpaid parcels on behalf of the county. Then they go to sealed bid process and this is the result of the sealed bid process. Once this is approved it goes back on the tax rolls. Yes – Billeter, Griffin, Miller, Nordman, Youman and Sparrow. Motion carried.
 - ◆ Hiring Freeze Position Review: None
10. Closed Session: None
11. Adjournment: With no further business, Chairman Sparrow adjourned the meeting. Time: 4:56 p.m.

Respectfully submitted,
Laura J. Cook
Ogle County Clerk and Recorder



**Property Tax Software
License, Maintenance and Support
in
Ogle County, Illinois**

Agreement For DEVNET Inc. Services

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This "Agreement" dated August 1, 2021 ("Effective Date") is between DEVNET, INC., (DEVNET), an Illinois Corporation, having its principal offices at 1709 Afton Road, Sycamore, Illinois 60178, and OGLE COUNTY, Illinois (OGLE COUNTY), an State unit of local government, having its principal offices at OGLE County Courthouse, 110 South 4th Street, Oregon, Illinois 61061.

Recitals

WHEREAS, DEVNET is in the business of providing software development to units of local government and others; and

WHEREAS, OGLE COUNTY desires to update and modernize its property tax software;

NOW THEREFORE, in consideration of the mutual promises and covenants set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, DEVNET and OGLE COUNTY ("the Parties") hereby agree as follows:

ARTICLE 1: Definitions

- 1.1 **Acceptance**
The term "acceptance" means the first date and time that the DEVNET Property Tax Software System is delivered to OGLE COUNTY, is installed on OGLE COUNTY's hardware, and is certified by a representative of each of the parties hereto as being in full compliance with the terms of this Agreement.
- 1.2 **Application Error**
The term "application error" means an error in an application program that causes it to fail and terminate abnormally.
- 1.3 **Application Program**
The term "Application Program" means the software programs developed and exclusively owned by DEVNET that will allow OGLE COUNTY to operate its Property Tax database.
- 1.4 **Customized Changes**
The term "customized changes" means a program or system change specific to the needs of OGLE COUNTY and that no other current client of DEVNET has requested on or before the date of acceptance.
- 1.5 **Database Error**
The term "database error" means an error or corruption in a database that causes an application program to fail or to present inaccurate or corrupted data to the user. These errors can be caused by hardware failure, operating system failure or incorrect configuration of database hardware or software and are not caused by an error in the DEVNET Property Tax Software System.
- 1.6 **Ogle County Databases**
The term "OGLE COUNTY Databases" means the Property Tax data prepared and managed by OGLE COUNTY that are stored in electronic format and which are accessible by OGLE COUNTY's computer system.

- 1.7 **Ogle County Equipment**
The term "OGLE COUNTY Equipment" means the equipment owned (or leased), operated and maintained by the OGLE COUNTY. By way of illustration, but not limitation, OGLE COUNTY Equipment includes: access to mainframe, minicomputer, and LAN server platforms where "OGLE COUNTY Databases reside, and the communications equipment required to link the OGLE COUNTY Databases to any satellite location(s).
- 1.8 **Ogle County Software**
The term "OGLE COUNTY Software" means application software, database management software, and operating system software that runs on OGLE COUNTY Equipment and OGLE COUNTY Databases and/or other software all of which are owned (or licensed from third parties), and maintained by OGLE COUNTY (or OGLE COUNTY's third party vendors), not DEVNET.
- 1.9 **Documentation**
The term "Documentation" means User manuals, OGLE COUNTY training literature, other written materials that DEVNET normally provides, or will provide with the services set forth herein and verbal representations made at sales demonstrations by authorized DEVNET personnel.
- 1.10 **DEVNET Property Tax Software System**
The term "DEVNET Property Tax Software System" means all of the application programs, source codes, database definitions and documentation necessary for the purpose of processing Property Taxes. Such a system includes, but is not limited to, functions for processing Property Taxes, extensions, billings and collections.
- 1.11 **Software Maintenance**
The terms "software maintenance" means an ongoing process of modernizing, repairing and enhancing an existing software system.
- 1.12 **Software Support**
The term "software support" means the ongoing process of providing services to the users of a software system that allows them to make proper and efficient use of the system. These services include user training, repair of data corrupted by database errors and answering user questions.

ARTICLE 2: Description of Services

- 2.1 DEVNET shall provide OGLE COUNTY the DEVNET Property Tax Software System as described below for the fees set forth herein on the dates listed in Article 6 below.
- 2.2 DEVNET shall develop, maintain and support a Property Tax Software System for use by OGLE COUNTY in the ordinary course of its business.
- 2.3 DEVNET shall provide its own development tools for the development of the DEVNET Property Tax Software System. DEVNET will also be responsible for setting up a testing and development Windows Server 2008 R2-2012 R2 network within its own offices for such purposes.
- 2.4 DEVNET shall supply the following modules in the DEVNET Property Tax Software System. As the software develops, the list shall be updated and modified as priorities change. This list does not include some of the minor functions of the system as they are intended to be included in the larger modules.

Property Tax Assessment Administration Deliverables

- Parcel Maintenance
- Name and Address Maintenance
- Legal Description Maintenance
- Site Address Maintenance
- Exemption Maintenance
- Parcel Transfer
- Time Memo Maintenance
- Farmland Processing
- Equalization
- Notices and Reporting
- All required State Abstracts
- Inquiry
- Board of Review
 - Hearing (Docket) Maintenance
 - Hearing Notices
 - Tentative Board of Review Changes
 - Parcel Maintenance
 - Docket Reporting
 - Final Decision Notices
 - Equalization
 - All required State Abstracts
 - \$100,000.00 tax reduction notices
- Assessment Level Change and Roll to County Clerk
- Assessor functions for Certificates of Error

Property Tax Extension

- Tax District maintenance
- All required State Abstracts
- Parcel Maintenance includes:
 - TIF Parcel information (If applicable)

- Enterprise Zones (if applicable)
- Notices and Reporting
- State Equalization
- Calculation and Reports
- Equalized Assessed Value
- Tax District Rates
- Tax District Extensions
- PTELL (if applicable)
- Roll to County Collector

Property Tax Collection/Distribution

- Tax Billing
- Mortgage Company ACH
- Hard Copy Bills
- Tax Collection and Distribution
- Treasurer functions for Certificates of Error
- Delinquent Notices
- Tax Sale Processing
- Forfeiture Maintenance
- Reports and Inquiry

Tax Sale Redemption

- Tax Sale Parcel Management
- Redemption Processing
- Print Estimates of Redemption
- Tax Buyer Fee Maintenance
- Tax Buyer Maintenance
- Print Checks to Tax Buyers
- Reports and Inquiry

Drainage Modules

- Drainage Parcel Maintenance
- Name and Address Maintenance
- Legal Description Maintenance
- Site Address Maintenance
- Exemption Maintenance
- Time Memo Maintenance
- Drainage Collection
- Drainage Distribution
- Notices and Reporting

Mobile Home Module

- Mobile Home Maintenance
- Name and Address Maintenance
- Vehicle Information Maintenance
- Calculate/Print Mobile Home Tax Bills
- Mobile Home Collection
- Mobile Home Distribution
- Notices and Reporting

2.5 SECURITY

All modules shall contain sufficient levels of security to prevent unauthorized users from modifying data in any way.

2.6 DEVNET shall provide maintenance and support that includes:

- a. Software maintenance will include all State mandated law changes, all Department of Revenue Administrative changes (such as changes to the Abstracts) or any new reporting requirements. Software maintenance also includes all system upgrades of non-customized portions of the DEVNET Property Tax Software System. Maintenance does not include the cost of any upgrades to third party software. OGLE COUNTY is not required to upgrade third party software such as operating systems or database software unless failing to perform such an upgrade results in application errors in the DEVNET Inc. Property Tax System. As part of maintenance DEVNET will also provide documentation in an electronic format for the DEVNET Inc. Property Tax System as such documentation becomes available. Maintenance also includes the correction of any DEVNET Inc. Property Tax System software discrepancies that result in application errors. As part of maintenance DEVNET intends to certify the DEVNET Inc. Property Tax System's compatibility with additional operating systems as DEVNET determines these operating systems are acceptable platforms for the use of the DEVNET Inc. Property Tax System.
- b. Software support includes all training, and retraining of OGLE COUNTY Personnel. It includes the diagnosis and correction of errors that may occur in the database due to a hardware or network problem. It includes telephone and on site support for major processes such as printing Real Estate tax bills, printing notices etc. If any support is required during weekends or after normal business hours, DEVNET requests that a 2-day advance notice be given, so DEVNET can have staff available to help. DEVNET understands that any advance notice may not be possible and as such we will provide the person or persons designated by OGLE COUNTY with pager and/or home phone numbers of DEVNET staff members. Software support also includes telephone support for any "how to" questions that any member of OGLE COUNTY's staff may have.
- c. Software support shall not include any customized changes to the system, after the system is accepted by OGLE COUNTY.
- d. Undertaking enhancements as mutually agreed upon by the Parties at an additional cost to be mutually agreed in writing.
- e. DEVNET shall reasonably respond to OGLE COUNTY'S phone calls by return telephone call. However, there are may be times when a programmer is not immediately available. In these isolated cases DEVNET guarantees a response time of not more than two (2) hours from the time of the initial call. OGLE COUNTY shall have the option to contact the project manager or head of DEVNET'S support division to have the problem reassigned.

- 2.7 The design for the DEVNET Property Tax Software System must include all of the basic functionality necessary for following the legal requirements to process Property taxes in the State of Illinois.

ARTICLE 3: Joint Responsibilities

- 3.1 Product design, to ensure consistency of interface and operation of OGLE COUNTY Databases.
- 3.2 Technology planning, to ensure adequate infrastructure necessary to deliver any expanded services.
- 3.3 Change control planning, to ensure orderly maintenance and enhancement of OGLE COUNTY Databases.

ARTICLE 4: OGLE COUNTY Responsibilities

- 4.1 OGLE COUNTY shall take the steps necessary, including the activities set forth in the following provisions, to enable DEVNET, in accordance with a mutually agreed upon schedule, to develop, install, test and maintain the DEVNET Property Tax Software System in OGLE COUNTY's Databases.
- 4.2 OGLE COUNTY shall allow DEVNET scheduled access to OGLE COUNTY Equipment and OGLE COUNTY Software relevant to the DEVNET Property Tax Software System to obtain the needed access to its software and equipment, in order to allow DEVNET to develop, install, test and maintain the DEVNET Property Tax Software System in OGLE COUNTY's Databases. Any delay by OGLE COUNTY in their performance of its obligations under this paragraph shall extend all due dates and maintenance obligations of DEVNET herein by a like amount of time.
- 4.3 OGLE COUNTY shall take all necessary actions in order to allow DEVNET scheduled access to the OGLE Software and OGLE Equipment seven days a week, 24 hours a day, if possible, when DEVNET determines that such access is required by DEVNET and it is mutually agreed by OGLE COUNTY. Any delay by OGLE COUNTY in their performance of its obligations under this paragraph shall extend all due dates and maintenance obligations of DEVNET herein by a like amount of time. DEVNET also requires scheduled access seven days a week, 24 hours a day to OGLE COUNTY property tax databases and property tax servers via modem or Internet connection.
- 4.4 OGLE COUNTY shall provide guidelines to DEVNET regarding use of information contained in the OGLE Databases and such other information as DEVNET may require to perform its work as described in this Agreement. Any delay by OGLE COUNTY in their performance of its obligations under this paragraph shall extend all due dates and maintenance obligations of DEVNET herein by a like amount of time.
- 4.5 OGLE COUNTY shall allow DEVNET to use OGLE COUNTY'S name in promoting DEVNET to potential users and other customers and will allow DEVNET to use, copies obtained at DEVNET'S expense at a time convenient to OGLE COUNTY, the OGLE Databases for demonstration of the DEVNET Property Tax Software System to potential users and other customers. Notice of this paragraph shall follow the provisions of Paragraph 15.1 herein.
- 4.6 If OGLE COUNTY makes modifications to its hardware and/or software (including operating systems) that are incompatible with the DEVNET Property Tax Software System, efforts by DEVNET to make necessary revisions due to such change(s) will be billable to OGLE COUNTY at DEVNET's then-current rates for time and materials. Any delay by OGLE COUNTY in their performance of its obligations under this paragraph shall extend all due dates and maintenance obligations of DEVNET herein by a like amount of time.
- 4.7 On or before the commencement of work to be performed by DEVNET pursuant to this Agreement, OGLE COUNTY shall obtain and have in full operation the following hardware for installation and operation of the DEVNET Property Tax Software System:

DEVNET Hardware Requirements

Hardware may be purchased from any third-party vendor of the County's choice. Note that the County or third-party vendor is responsible for deployment of the server(s), and all required third-party software, including the Active Directory/domain and SQL Server, unless DEVNET is contracted to deploy the server hardware and software.

The specifications included in this section assume a single SQL and file server environment. In an environment in which the DEVNET applications do not reside on the SQL server, these specifications apply to the SQL server.

Tax and CAMA analytics in the DEVNET system use the SQL Server R component. Clients up to 50,000 parcels can deploy SQL R in-database as a single server solution. Clients with 50,000-100,000 parcels may be able to deploy a single server SQL R in-database solution depending on usage of the analytics. Clients with more than 100,000 must deploy a separate standalone R server.

Note: SQL R in-database cannot be deployed on a SQL cluster; therefore, a client with an SQL cluster must deploy the standalone R server.

If the Application, Image/Document, Sketch files are stored on a separate server or NAS, the file I/O performance of this alternative must be equivalent to the server specifications described in this section.

These specifications are for a physical server to support the DEVNET solution.

SQL Server Specifications

Minimum: < 50,000 parcels and < 30 users
2.00+ GHz 8-Core Intel Xeon E5 V3 or better processor.
32-64 GB RAM.
300+ GB hard drive space in a RAID-1 (mirroring) or RAID-5 array using 10K 6G SAS drives for Windows OS, SQL Server Application, and Virtual Memory file.
900 GB available hard drive space in a RAID-1 (mirroring) or RAID-5 array using 10K 6G SAS drives for SQL Data, Application, Image/Document, and Sketch files ^{1,2} .
Video adapter capable of 1280 x 1024 resolution.
Monitor capable of 1280 x 1024 resolution.
Tape/disk or other backup solution.
High Speed Internet access.
VPN remote access.
1 Gb Ethernet Adapter (Dual Teamed 1 Gb Ethernet Adapters recommended).
N+1 redundant cooling ³ .
N+1 redundant power ³ .
Uninterruptible power supply ⁴ .
Windows Server 2016 Standard Edition.
Microsoft SQL Server 2016 Standard Edition.

MS SQL Native Client/ODBC driver.
.NET Framework 4.7.2.
Microsoft Visual C++ Redistributable for Visual Studio 2017.

¹ The storage space required may vary depending on the number of parcels, images, sketches, and documents. Additionally, the amount of historical information added will impact the storage requirements.

² Clients may substitute the recommended RAID levels for alternative RAID levels or storage methods such as a SAN as long as they provide the comparable redundancy and performance. The lowest server specifications provided above will provide sustained disk I/O of 250MB/s based on Windows file read write testing. The highest specifications will provide sustained disk I/O of 450MB/s based on Windows file read write testing.

³ Clients can substitute an alternative as long as they provide the same level of redundancy.

⁴ Clients do not need a UPS specific to this server as long as the solution utilized can provide sufficient runtime and graceful shutdown of the server.

Server Virtualization

DEVNET does not recommend a virtual Microsoft SQL Database server.

If a virtual environment is utilized, the virtual server must provide the same sustained performance as the recommended physical hardware.

The most critical performance component is disk I/O. The virtual SQL server must provide sustained performance equivalent to the recommended physical server while other guest virtual servers on the same physical server are under load. **Note:** Unlike other applications, SQL is not very tolerant of latency.

The lowest server specifications provided above will provide sustained disk I/O of 250MB/s based on Windows file read write testing. The highest specifications will provide sustained disk I/O of 450MB/s based on Windows file read write testing.

Workstation Specifications

Minimum Requirements	2.0+ GHz dual core processor.
	4 GB RAM.
	20GB+ hard drive.
	Video graphics chip set with support for: <ul style="list-style-type: none"> • Minimum resolution of 1280 x 1024. • OpenGL version 2.0 or higher, and Shader Model 3.0 or higher. • DirectX 11. • Direct3D feature level 9_3 minimum.
	19" standard width or 22" widescreen monitor capable of 1280 x 1024 resolution.
	Windows 7SP1-10(ver. 1511+) Pro/Ent.
	100/1000 Mb Ethernet adapter.
	Mouse.
	MS SQL Native Client/ODBC driver.

Preferred Requirements	.NET Framework 4.7.2.
	Microsoft Visual C++ Redistributable for Visual Studio 2017.
	2.0+ GHz dual core processor.
	8 GB RAM.
	40GB+ hard drive.
	Video graphics chip set with support for: <ul style="list-style-type: none"> • Minimum resolution of 1280 x 1024. • OpenGL version 2.0 or higher, and Shader Model 3.0 or higher. • DirectX 11 hardware rendering. • DirectX 3D feature level 9_3 minimum.
	19" standard width or 22" widescreen monitor capable of 1280 x 1024 resolution.
	Windows 7SP1-10(ver. 1511+) Pro/Ent.
	1 Gb Ethernet adapter.
	Mouse.
	MS SQL Native Client/ODBC driver.
	.NET Framework 4.7.2.
	Microsoft Visual C++ Redistributable for Visual Studio 2017.

Printers

DEVNET applications are compatible with most laser printers.

Receipt/Slip Printer

DEVNET applications can print receipts to either a laser printer or receipt printer. Receipt/slip printers compatible with the DEVNET applications must have a Windows driver that supports the printer's functions and paper type. If slip/check endorsement printing and/or cash drawers will be used, receipt/slip printer driver will need to support slip wait and cash drawer open via settings in the driver. DEVNET applications are compatible with Epson TM-U675 Receipt/Slip/Validation Printer. DEVNET also has successfully worked with other Epson printers that use the EPSON Advanced Print Driver.

Barcode Reader

Barcode reader must read Code 39 and have the ability to add a prefix and suffix character (depending on the client barcode configuration). Additionally, the barcode reader must be configured to omit carriage return and line feed.

DEVNET recommends the Honeywell Voyager Series bar code reader.

Document Scanning

The DEVNET application can interface with scanners that provide a fully TWAIN compliant driver.

DEVNET recommends Fujitsu scanners for use with its imaging applications. When imaging is used within DEVNET applications, one or more licenses of Lead Tools imaging toolkit are required. The Lead Tools software can be provided with the installation of DEVNET software applications.

Check Scanning

The DEVNET application can interface with scanners that provide a fully TWAIN-compliant driver. We recommend the Epson Capture One and Epson TM-S2000 scanners.

End User Printing Support

Only printers with drivers support for a terminal server/Citrix environment should be used.
In some cases, other printers can be used; however, this can cause serious problems on the server.
The end user workstation and the server should be using driver version/type. As always, DEVNET recommends that the PostScript driver be used where possible.
Using a consistent printer make and/or model is recommended to ensure that the reports and forms that are printed print consistently across all end users. Using a universal driver for several models of a specific manufacture's printers models usually allows some choice in the printers while ensuring the printed output consistency.

Remote Scanning Support

Currently Windows does not natively support TWAIN scanning.
There are a number of third-party applications that provide this functionality; however, DEVNET has not tested any of these with the DEVNET applications.
Scanned documents and camera photos saved on the end user workstation can be imported into the DEVNET system from an end user workstation drive mapped in the remote session.

ARTICLE 5: Term

- 5.1 The initial term of this agreement shall be five (5) years from the date hereof subject to article 13.

ARTICLE 6: Price and Payment

- 6.1 The payment schedule set forth herein is priced over the following five years, payable quarterly, effective from the date of execution of this Agreement.

Year 01 (August 1, 2021-July 31, 2022): For services received by OGLE COUNTY under this Agreement during Year 01, OGLE COUNTY shall pay to DEVNET the sum of \$40,553.94, payable as follows:

- A. The sum of \$10,138.49 on or before August 1, 2021; and,
- B. The sum of \$10,138.49 on or before November 1, 2021; and,
- C. The sum of \$10,138.48 on or before February 1, 2022; and,
- D. The sum of \$10,138.48 on or before May 1, 2022.

The sums payable for Year 01 services shall be apportioned as follows:

☺ \$40,553.94 for Property Tax software license, maintenance and support.

- 6.2 Year 02 (August 1, 2022-July 31, 2023): For services received by OGLE COUNTY under this Agreement during Year 02, OGLE COUNTY shall pay to DEVNET the sum of \$40,553.94, payable as follows:

- A. The sum of \$10,138.49 on or before August 1, 2022; and,
- B. The sum of \$10,138.49 on or before November 1, 2022; and,
- C. The sum of \$10,138.48 on or before February 1, 2023; and,
- D. The sum of \$10,138.48 on or before May 1, 2023.

The sums payable for Year 02 services shall be apportioned as follows:

☺ \$40,553.94 for Property Tax software license, maintenance and support.

- 6.3 Year 03 (August 1, 2023-July 31, 2024): For services received by OGLE COUNTY under this Agreement during Year 03, OGLE COUNTY shall pay to DEVNET the sum of \$40,553.94, payable as follows:

- A. The sum of \$10,138.49 on or before August 1, 2023; and,
- B. The sum of \$10,138.49 on or before November 1, 2023; and,
- C. The sum of \$10,138.48 on or before February 1, 2024; and,
- D. The sum of \$10,138.48 on or before May 1, 2024.

The sums payable for Year 03 services shall be apportioned as follows:

☺ \$40,553.94 for Property Tax software license, maintenance and support.

6.4 Year 04 (August 1, 2024-July 31, 2025): For services received by OGLE COUNTY under this Agreement during Year 04, OGLE COUNTY shall pay to DEVNET the sum of \$40,553.94, payable as follows:

- A. The sum of \$10,138.49 on or before August 1, 2024; and,
- B. The sum of \$10,138.49 on or before November 1, 2024; and,
- C. The sum of \$10,138.48 on or before February 1, 2025; and,
- D. The sum of \$10,138.48 on or before May 1, 2025.

The sums payable for Year 04 services shall be apportioned as follows:

☹ \$40,553.94 for Property Tax software license, maintenance and support.

6.5 Year 05 (August 1, 2025-July 31, 2026): For services received by OGLE COUNTY under this Agreement during Year 05, OGLE COUNTY shall pay to DEVNET the sum of \$40,553.94, payable as follows:

- A. The sum of \$10,138.49 on or before August 1, 2025; and,
- B. The sum of \$10,138.49 on or before November 1, 2025; and,
- C. The sum of \$10,138.48 on or before February 1, 2026; and,
- D. The sum of \$10,138.48 on or before May 1, 2026.

The sums payable for Year 05 services shall be apportioned as follows:

☹ \$40,553.94 for Property Tax software license, maintenance and support.

ARTICLE 7: Ownership; Limited License Granted

- 7.1 Except as provided in Article 7.2 below, no licenses are granted hereunder. In no event shall title to any software, equipment, or asset pass from DEVNET to OGLE COUNTY, nor shall title to any OGLE COUNTY Equipment or OGLE COUNTY Software or asset pass from OGLE COUNTY to DEVNET. DEVNET shall have exclusive ownership and property rights in the DEVNET Property Tax Software System, Documentation, Demonstration Program, DEVNET's OGLE COUNTY Training Program, Data Screens, Interfaces and Marketing Literature.
- 7.2 DEVNET hereby grants OGLE COUNTY a revocable, non-transferable, license to install, on the OGLE COUNTY Equipment, and use solely for OGLE COUNTY's internal business purposes, the compiled application programs of the DEVNET Property Tax Software System. Except as set forth herein, OGLE COUNTY may not use, sublicense, distribute or dispose the licensed portion of the DEVNET Property Tax Software System, or any modified forms thereof, in any manner whatsoever. The license granted hereunder is subject further to the following additional conditions:
- i. The licensed software may not be installed on any equipment other than the OGLE COUNTY Equipment;
 - ii. The OGLE COUNTY Equipment shall be located at all times at the OGLE COUNTY site; and
 - iii. Authorized users of the licensed software may only access and use the licensed software while onsite at the OGLE COUNTY site, and may not access and use the licensed software from a remote location.
- OGLE COUNTY will protect against the disclosure of the DEVNET Property Tax Software System in accordance with Article 8 below. The license granted under this Article 7.2 will be immediately revoked in the event the OGLE COUNTY breaches any of these provisions. OGLE COUNTY shall be allowed to make one or more copies of this software for the sole purpose of routine system backup and archival.
- 7.3 DEVNET shall own the copyright and have free and clear title to all Property Tax software developed pursuant to this Agreement, including all extensions thereof.

ARTICLE 8: Confidentiality and Nondisclosure

8.1 DEVNET and OGLE COUNTY intend to disclose to each other information, which may include confidential information in connection with this Agreement. The term "Confidential Information" shall mean any information or data which is divulged by a Party to the other Party under or in contemplation of this Agreement and which:

- i. If in tangible form or other media that can be converted to readable form, is marked as proprietary, confidential or private when disclosed, or
- ii. If oral or visual, is identified as proprietary, confidential, or private on disclosure and is summarized in a writing so marked and delivered within ten (10) days following such disclosure.

Confidential Information may be either the property of the disclosing Party or information provided to the disclosing Party by a "corporate affiliate" of the disclosing Party or by a third party. For OGLE COUNTY, "corporate affiliates" means governmental employees, agencies and bodies, and all persons or entities employed or otherwise engaged thereby, provided that persons or entities that are not governmental employees shall be required to execute appropriate nondisclosure agreements before obtaining access to DEVNET's Confidential Information.

8.2 The confidentiality and nondisclosure provisions set forth herein are intended to encompass the corporate affiliates of the Parties. Consequently, affiliates of either Party may disclose Confidential Information to the other Party or its affiliates, and affiliates of either Party may receive Confidential Information from the other Party or its affiliates. The terms "disclosing Party" and Receiving Party shall include affiliates of the Parties hereto with respect to Confidential Information disclosed or received by the affiliates. The rights and obligations of the Parties shall inure to the benefit of their respective corporate affiliates and may be directly enforced by such affiliates.

8.3 The receiving Party acknowledges value to the disclosing Party of all Confidential Information. With respect to Confidential information, the recipient shall:

- A. Use the Confidential Information only as required for this Agreement
- B. Restrict disclosure of the Confidential Information solely to those employees of such Party and its affiliates with a need to know and not dispose it to any other person or entity without the prior written consent of the disposing Party;
- C. Advise those employees who gain access to Confidential Information of their obligations with respect to the Confidential Information; and
- D. Make only the number of copies of the Confidential information necessary to disseminate the Information to those employees who are entitled to have access to it, and ensure that all confidentiality notices set forth on the Confidential Information are reproduced in full on such copies.

For the purposes of this Article 8 only, "employees" includes third parties retained for temporary administrative, clerical or programming support. A need to know means that the employee requires the Confidential Information in order to perform his or her responsibilities in connection with this Agreement.

- 8.4 The obligations of Article 8.3 above shall not apply to any Confidential Information that the recipient can demonstrate:
- A. Is or becomes available to the public through no breach of this Agreement;
 - B. Was previously known by the recipient without any obligation to hold in confidence;
 - C. Is received from a third party free to disclose such information without restriction;
 - D. Is independently developed by the recipient without the use of Confidential Information of the disclosing Party;
 - E. Is approved for release by written authorization of the disposing Party, but only to the extent of and subject to such conditions as may be imposed in such written authorization;
 - F. Is required by law or regulation to be disclosed, but only to the extent and for the purposes of such required disclosure; or
 - G. Is disclosed in response to a valid order of a court and other governmental body of the United States or any political subdivisions thereof, but only to the extent of and for the purposes of such order; provided, however, that the recipient shall first notify divulging Party of the order and permit the disclosing Party to seek an appropriate protective order.
- 8.5 Except where otherwise required by law or court order, Confidential information, including permitted copies, shall be deemed the property of the disclosing Party. The recipient shall, within twenty (20) days of a written request by the disclosing Party, return all Confidential information, including all copies thereof, to the disposing Party or, if so directed by the disclosing Party, destroy all such Confidential information.
- 8.6 Both Parties agree that an impending or existing violation of any provision of this Agreement would cause the disclosing Party irreparable injury for which it would have no adequate remedy at law, and that the disclosing Party shall be entitled to seek immediate injunctive relief prohibiting such violation, in addition to any other rights and remedies available to it.
- 8.7 All obligations undertaken respecting Confidential information provided hereunder shall survive any expiration or termination of this Agreement.

ARTICLE 9: Warranty

- 9.1 DEVNET warrants that the DEVNET Property Tax Software System, for the term of this agreement, when used under normal operating conditions, will function in material conformance with the Documentation. OGLE COUNTY's initial remedy for any failure of the DEVNET Property Tax Software System to so function shall be to contact DEVNET and to have it remedy the failure to function. If DEVNET cannot so remedy that failure within a reasonable time, OGLE COUNTY shall be permitted to secure its own reasonable remedy for that failure.
- 9.2 The warranties provided in this Agreement do not cover malfunctions or failure caused by:
- A. OGLE COUNTY's modification or relocation of the OGLE equipment or software, unless mutually agreed upon in writing prior to each such modification or relocation.
 - B. OGLE COUNTY's or any third party's abuse, misuse or negligence;
 - C. Power failure or surges, lightning, fire, flood, accident, and other events outside DEVNET's reasonable control;
 - D. OGLE COUNTY's failure to fulfill its contractual obligations set forth in this Agreement; and
 - E. Hardware, network or operating system failure.
- 9.3 Except for the warranties expressly set forth above in this Article 9, DEVNET makes no other warranties of any kind, express or implied, regarding the DEVNET Property Tax Software System, any component thereof, any work to be performed by DEVNET hereunder, or otherwise with respect to this Agreement, and all other warranties (including, but not limited to, any warranties of merchantability or fitness for a particular purpose) are expressly disclaimed and excluded, to the maximum extent permissible by applicable law.
- 9.4 OGLE COUNTY expressly acknowledges that systems made available or accessible on or through the Internet or other public networks cannot be guaranteed to be totally secure and that no security measures are impenetrable. If, pursuant to this Agreement, OGLE COUNTY is licensing or otherwise being provided by DEVNET with any program, product, or component that will be made available or accessible on or through the internet or any other public network (e.g., DEVNET'S "wEdge™" product), OGLE COUNTY acknowledges that, as between the parties, OGLE COUNTY (and not DEVNET) is solely and exclusively responsible for deploying, monitoring, and maintaining appropriate security measures, systems, and infrastructure (e.g., firewalls) that reasonably and appropriately protect, and prevent unauthorized access to, OGLE COUNTY's systems, data, and other resources. Without limiting the provisions of Article 9.3, DEVNET expressly does not represent, warrant, or covenant that any such DEVNET-provided program, product, or component shall be available or accessible on a completely uninterrupted or error-free basis. DEVNET shall not have any obligation or liability with respect to:
- (I) Inaccuracies, errors, or omissions in data or information provided by third parties or that arise in the transmission of any data or information over the internet or other public networks; or
 - (II) Security breaches or incidents that result from causes not under the control of DEVNET.

ARTICLE 10: Indemnification

- 10.1 OGLE COUNTY shall defend, indemnify and hold harmless DEVNET, its employees, directors, and shareholders against all claims by third parties (including legal fees and expenses) to the extent that such claims arise out of OGLE COUNTY's negligent acts or omissions under this Agreement or failure to perform its obligations hereunder. OGLE COUNTY shall promptly notify DEVNET of any claim. OGLE COUNTY shall fully cooperate with DEVNET in the defense of said claim. This obligation to indemnify shall survive termination or expiration of this Agreement.
- 10.2 DEVNET shall defend, indemnify and hold harmless OGLE COUNTY, its employees and agents against all claims by third parties (including legal fees and expenses) to the extent that such claims arise out of DEVNET'S negligent acts or omissions under this Agreement or failure to perform its obligations hereunder. DEVNET shall promptly notify OGLE COUNTY of any claim. DEVNET shall cooperate fully with OGLE COUNTY in the defense of said claim. This obligation to indemnify shall survive termination or expiration of this Agreement.
- 10.3 To the degree that OGLE COUNTY provides software to DEVNET under this Agreement or otherwise, OGLE COUNTY warrants that it either owns or has the right to grant DEVNET the usage rights to such software set forth in this Agreement. OGLE COUNTY shall indemnify and hold harmless DEVNET against and from all claims, demands, suits, actions, judgments, losses, damages and expenses (including reasonable attorneys fees) made against or incurred by DEVNET for infringement of any United States patent, copyright, or trade secret of any third party arising from or relating to the use of software supplied by OGLE COUNTY pursuant to this Agreement. This indemnity and hold harmless obligation shall not apply, however, to the degree that the alleged infringement arises from or relates to modification of the software by DEVNET or by a third party retained by or under the control of DEVNET.
- 10.4 OGLE COUNTY shall be solely responsible for insuring that the software development parameters provided to DEVNET by OGLE COUNTY comply with all applicable laws, statutes and ordinances. OGLE hereby agrees to indemnify and hold DEVNET, its employees, officers, directors and shareholders, harmless from any and all suits, claims, actions, causes of action, losses, damages or other matters that in any way arise from, in whole or in part, the failure or alleged failure of the DEVNET Property Tax Software System to conform to all applicable laws, statutes and ordinances.

ARTICLE 11: Changes

- 11.1 DEVNET shall not perform any service or provide any deliverables not specified herein or act upon any request for additions, deletions and/or changes (hereinafter "Changes") not specified in this Agreement or amendment thereto without the prior written consent of OGLE COUNTY. Such written consent will be in the form of a Change Control Document. The costs for said services shall be mutually agreed upon prior to the commencement of any such work or provision of any such deliverables. This paragraph is subject to Paragraph 15.1: Notices.

ARTICLE 12: Force Majeure

- 12.1 DEVNET shall not be liable in any way for any delay, failure, losses, damages or expenses due to any of the following: any cause beyond DEVNET's reasonable control, including but not limited to, fires, floods, epidemics, quarantine restrictions, unusually severe weather, manufacturer's delays, strikes, embargoes, explosions, power blackouts, wars, labor disputes, acts of civil disobedience, acts of Civil or military authorities, acts of nature, acts of public enemies, acts or omissions of carriers or any court order connected with the Modification of Final Judgment, which may delay, hinder, or prevent performance under this Agreement; provided that DEVNET has exercised reasonable measures, if feasible, to mitigate such delay or failure.

ARTICLE 13: Termination

- 13.1 If either Party (hereinafter "Defaulting Party") at any time neglects, fails, or refuses to perform under any of the material provisions of this Agreement, then the other Party may serve upon the Defaulting Party a Notice to Cure said neglect, failure or refusal to perform. The notice to cure shall specify the alleged neglect, failure, or refusal and shall be served as provided for service of notices in paragraph 15.1 herein. If, within fifteen (15) days of the date of service of such notice, the Defaulting Party has not fully cured all the items indicated therein, or presented a plan acceptable to the other Party to cure such items, then upon expiration of said fifteen (15) days, the other Party may, at its option, elect to serve a Notice of Termination as provided in paragraph 13.2 herein below.
- 13.2 In addition to termination pursuant to Article 5, if either Party (hereinafter "Defaulting Party") at any time neglects, fails, or refuses to perform under any of the material provisions of this Agreement within thirty (30) days of service of the Notice to Cure provided in paragraph 13.1 hereinabove, then the other Party may serve upon the Defaulting Party notice of its intention to terminate this Agreement. The notice of termination shall specify the alleged neglect, failure, or refusal and shall be served by registered mail. If, within thirty (30) days of the date of service of such notice, the Defaulting Party has not fully cured all the Defaults indicated therein, or presented a plan acceptable to the other Party to cure such Defaults, then upon expiration of said thirty (30) days, the other Party may, at its option, elect to terminate this Agreement by providing the Defaulting Party a second written notice. This paragraph is subject to Paragraph 15.1: Notices.
- 13.3 The right of either Party to terminate this Agreement shall not be affected by its failure to take action with respect to any previous Default.

ARTICLE 14: Assignment

- 14.1 This Agreement is not assignable by either Party without the written consent of the other, which consent shall not be unreasonably withheld.

ARTICLE 15: Miscellaneous

15.1 Notices

Except as otherwise provided for herein, any notice, communication or demand which under the terms of this Agreement or under any statute must or may be given or made by either Party to the other shall be in writing and shall reference this Agreement. Such notice shall be conveyed by personal delivery, facsimile during business hours with hard copy to follow within 24 hours, or certified, express, overnight or other mail service which provides proof of receipt, addressed to the respective Parties at the following addresses:

To DEVNET: DEVNET, Inc.
 1709 Afton Road
 Sycamore, Illinois 60178
 Facsimile: (815) 899-0020

To OGLE: OGLE County Courthouse
 110 South 4th Street
 Oregon, Illinois 61061

The date upon which such notice is so personally delivered, or, if the notice is given by said mail service or facsimile the date which it is received by the addressee, shall be deemed to be the date of such notice, irrespective of the date appearing thereon.

15.2 Independent Contractor

DEVNET and OGLE COUNTY are acting hereunder as independent contractors and under no circumstances shall any of the employees of one Party be deemed the employees of the other for any purpose. This Agreement shall not be construed so as to constitute DEVNET and OGLE COUNTY as partners or joint venturers, or as authority for either Party to act for the other Party in any agency or other capacity, or to make commitments of any kind for the account of or on behalf of the other except to the extent and for the purposes provided for herein. DEVNET certifies that it has purchased standard business insurance.

15.3 Hyperinflation

In the event of unusual and significant changes in the cost of providing software licenses per the DEVNET Agreement during a given year due to hyperinflationary circumstances, the Parties may agree in writing to adjust the pricing schedule per the DEVNET Agreement more frequently than the term listed in the Agreement. Additionally, DEVNET reserves the right to terminate the contract as a result of hyperinflation.

15.4 Governing Law

This Agreement shall be construed in accordance with, and governed by, the laws of the State of Illinois.

15.5 Publicity

Neither Party may, without the other Party's prior written consent, publish or otherwise use advertising, sales promotion materials, press releases or other publicity materials naming the DEVNET Property Tax Software System except as otherwise set forth herein, or other matters under this Agreement where the names, marks or services of the other Party are mentioned or used.

15.6 **Order of Precedence**

In the event of a conflict between the terms and conditions contained in the body of this Agreement and those contained in an attachment to this Agreement, the terms and conditions set forth in the body of this Agreement shall take precedence.

15.7 **Severability**

If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable, such determination shall not affect the validity or enforceability of any other part or provision of this Agreement.

15.8 **Non-Waiver**

Failure of either Party to insist in any instance upon strict performance by the other Party of any of the provisions of this Agreement shall not be construed or deemed to be a waiver of such provision, or any other provision hereof.

15.9 **Exclusive Remedies**

The remedies set forth in this Agreement shall be the Parties' sole and exclusive remedies, both in contract and in tort, for each other's breach of this Agreement.

15.10 **Compliance with Laws**

Each Party shall comply with all applicable laws and regulations that pertain to its performance of its obligations and exercise of its rights under this Agreement. Both parties shall conduct their respective actions under this Agreement in such manner as to comply in all respects with the laws of the United States of America, the State of Illinois, and any other State, Federal or Local agency or unit of government that may legally control or direct the actions of either party. In the event any provision of this Agreement shall now or at any time in the future be in conflict with any such law, rule, ordinance, decision or other writing of any such governmental agency or unit of government, then said provision shall be null and void and of no force and effect, and the remainder of this Agreement shall continue in full force and effect as if said provision had not been included herein.

15.11 **Binding Effect**

This Agreement shall be binding on each Party's successors and assigns, upon signature.

15.12 **Approvals**

This Agreement shall not be binding upon DEVNET until it is approved and signed by the DEVNET official authorized to sign this Agreement and all county officials and officers required by statute or ordinance to execute it.

15.13 **Survival**

The provisions of paragraphs 7.2, 7.3, 8.1, 8.2, 8.3, 8.4, 8.5, 8.6, 8.7, 10.1 and 10.2 shall survive the term of this Agreement, whether said termination is for cause or by expiration of time.

ARTICLE 16: Entire Agreement

- 16.1 This Agreement, including the Amendments attached hereto, if any, constitutes the entire agreement between the Parties with respect to the subject matter hereof and supersedes all previous proposals, negotiations, representations, commitments, documents and all other communications between the Parties, both oral and written. It may not be released, discharged or modified except by an instrument in writing signed by a duly authorized representative of each of the Parties. The terms of this Agreement shall prevail notwithstanding any variance with the terms and conditions of any form document, such as a purchase order, submitted by either Party to the other Party.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date first set forth above.

OGLE COUNTY

By: _____
OGLE COUNTY

DEVNET, INC.

By: _____
Michael J. Gentry, President

RESOLUTION



WHEREAS, The County of Ogle, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Ogle, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

TAYLOR TOWNSHIP

PERMANENT PARCEL NUMBER: 22-08-433-030

As described in certificates(s) : 2015-00248 sold November 2016

and it appearing to the Finance & Revenue Committee that it is in the best interest of the County to dispose of its interest in said property.

WHEREAS, Sue Stevens, has bid \$810.00 for the County's interest, such bid having been presented to the Finance & Revenue Committee at the same time it having been determined by the Finance & Revenue Committee and the Agent for the County, that the County shall receive from such bid \$300.00 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$60.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$810.00.

WHEREAS, your Finance & Revenue Committee recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF OGLE COUNTY, ILLINOIS, that the Chairman of the Board of Ogle County, Illinois, be hereby authorized to execute a deed of conveyance of the County's interest or authorize the cancellation of the appropriate Certificate(s) of Purchase, as the case may be, on the above described real estate for the sum of \$300.00 to be paid to the Treasurer of Ogle County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED by roll call vote this _____ day of _____

ATTEST:

CLERK

COUNTY BOARD CHAIRMAN

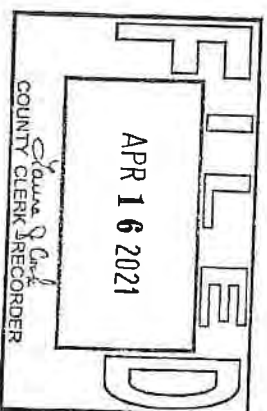
SALE TO NEW OWNER

04-21-001

04/12/2021

Ogle County Monthly Resolution List - April 2021

RES#	Account	Type	Account Name	Parcel#	Total Collected	County Clerk	Auctioneer	Recorder/ Sec of State	Agent	Misc/ Overpnt	Treasurer
04-21-001	0720035N	SAL	SUE STEVENS	22-08-433-030	810.00	0.00	0.00	60.00	450.00	0.00	300.00
Totals					\$810.00	\$0.00	\$0.00	\$60.00	\$450.00	\$0.00	\$300.00
					Clerk Fees						
					\$0.00						
					Recorder/Sec of State Fees						
					\$60.00						
					Total to County						
					\$360.00						
					Committee Members						





Fund Payments

G/L Date Range 04/01/21 - 04/30/21

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									
1081 - BEESING WELDING, LLC	7326	Fabrication Work for new jail	Paid by Check # 106759	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(1,669.29)
5287 - GILBANE BUILDING COMPANY	#33	CONSTRUCTION MANANGEMENT	Paid by Check # 106760	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(50,510.83)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$52,180.12)
Fund 180 - Long Range Capital Improvemnt Totals						Invoice Transactions 2			(\$52,180.12)
Fund 180 - Long Range Capital Improvemnt Totals									
Fund 184 - Revolving Vehicle Purchase Fund									
Account 2002 - Due To									
1616 - JEFF PERRY	03202021-T7788	Purchase Chev Tahoe Vin#	Paid by Check # 106648	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(39,651.60)
1616 - JEFF PERRY	03202021-T7765	Purchase Chev Tahoe Vin#	Paid by Check # 106649	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(39,651.60)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$79,303.20)
Fund 184 - Revolving Vehicle Purchase Fund Totals						Invoice Transactions 2			(\$79,303.20)
Fund 184 - Revolving Vehicle Purchase Fund Totals									
Fund 200 - County Highway									
Account 2002 - Due To									
1047 - ACE HARDWARE AND OUTDOOR CTR	630477	Chain Saw Repair	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(50.97)
1047 - ACE HARDWARE AND OUTDOOR CTR	630333	Chain Saw Repair	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(120.86)
1047 - ACE HARDWARE AND OUTDOOR CTR	631522	#122 Tractor Repair	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(233.95)
1047 - ACE HARDWARE AND OUTDOOR CTR	630966	Chain Saw Repair	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(57.97)
1047 - ACE HARDWARE AND OUTDOOR CTR	631545	Drill Bits	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(39.96)
1047 - ACE HARDWARE AND OUTDOOR CTR	632151	Snow Plow Repair - Paint	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(179.94)
1047 - ACE HARDWARE AND OUTDOOR CTR	632229	Return Snow Plow Repair - Paint	Paid by Check # 106670	04/16/2021	04/16/2021	04/16/2021		04/16/2021	33.99
5197 - ADESTA LLC	CSINV0013589	JULIE Locates	Paid by Check # 106671	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(154.42)
4667 - AIRGAS USA, LLC	9978317033	Cylinder Rental	Paid by Check # 106672	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(116.20)
1100 - BONNELL INDUSTRIES INC.	0198792-IN	Stock License Vehicle Belt Spreader	Paid by Check # 106673	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(164.12)
1156 - COMED	COMHWY2104c	Electricity - Monthly Usage	Paid by Check # 106674	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(596.89)
1156 - COMED	COMHWY2104b	St & Traffic Lighting	Paid by Check # 106675	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(33.01)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
4606 - PEGGY S. CORCORAN	3252021	Janitorial Services	Paid by Check # 106676	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(800.00)
2450 - DEKALB IMPLEMENT COMPANY	175411	Stock Tractor Filters	Paid by Check # 106677	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(57.18)
2450 - DEKALB IMPLEMENT COMPANY	175414	Stock Tractor Filters	Paid by Check # 106677	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(78.16)
1259 - FYR-FYTER INC.	75621	Fire Extinguisher Service	Paid by Check # 106678	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(501.75)
1871 - HOWARD LEE & SONS INC	67652	Drain Valve Kit	Paid by Check # 106679	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(89.07)
2049 - IDEAL METAL FAB., INC.	46958	Shop Supplies	Paid by Check # 106680	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(489.60)
4842 - INTERSTATE BATTERIES OF ROCKFORD	1909701028563	Batteries	Paid by Check # 106681	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(41.94)
4188 - LAKESIDE INTERNATIONAL, LLC	CM7180752P	Return #16 License Vehicle Repair	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	328.24
4188 - LAKESIDE INTERNATIONAL, LLC	CM7181162P	Core Return #12 License Vehicle	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	218.12
4188 - LAKESIDE INTERNATIONAL, LLC	7181530P	#15 License Vehicle Repair	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(253.00)
4188 - LAKESIDE INTERNATIONAL, LLC	7181505P	Stock License Vehicle Repair	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(66.39)
4188 - LAKESIDE INTERNATIONAL, LLC	7095521	#8 License Vehicle Repair	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(671.75)
4188 - LAKESIDE INTERNATIONAL, LLC	7181314P	#16 License Vehicle Headlamp	Paid by Check # 106682	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(456.64)
1463 - NAPA AUTO PARTS	464-943010	#9 License Vehicle Repair	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(103.55)
1463 - NAPA AUTO PARTS	464-943048	#84 Air Compressor Repair	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(32.82)
1463 - NAPA AUTO PARTS	464-943052	#16 License Vehicle Belt	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(103.82)
1463 - NAPA AUTO PARTS	464-943065	#9 License Vehicle Belt Repair	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(114.26)
1463 - NAPA AUTO PARTS	464-943077	Fan Clutch Wrench Set	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(130.99)
1463 - NAPA AUTO PARTS	464-943445	#1 License Vehicle Filter & Oil	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(69.69)
1463 - NAPA AUTO PARTS	464-944109	Stock License Vehicle Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(1,514.16)
1463 - NAPA AUTO PARTS	464-944182	#125 Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(70.75)
1463 - NAPA AUTO PARTS	464-944624	Stock Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(315.59)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1463 - NAPA AUTO PARTS	464-944712	#5 License Vehicle Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(115.35)
1463 - NAPA AUTO PARTS	464-944715	Shop Supplies	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(89.97)
1463 - NAPA AUTO PARTS	464-944739	#115 & #116 Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(86.72)
1463 - NAPA AUTO PARTS	464-944943	Stock License Vehicle Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(149.11)
1463 - NAPA AUTO PARTS	464-945157	#112 & #122 Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(28.86)
1463 - NAPA AUTO PARTS	464-945179	#119 Tractor Flasher	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(9.02)
1463 - NAPA AUTO PARTS	464-945302	#119 Tractor Filters	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(46.22)
1463 - NAPA AUTO PARTS	464-945581	#122 Tractor Filter	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(103.57)
1463 - NAPA AUTO PARTS	464-945663	#44 Heavy Equipment Repair	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(14.99)
1463 - NAPA AUTO PARTS	464-944568	#6 License Vehicle Filter	Paid by Check # 106683	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(31.41)
1898 - NICOR	NICHWY2104	Natural Gas - Monthly Usage	Paid by Check # 106684	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(600.74)
4440 - NORTHERN ILLINOIS DISPOSAL SVC	20350036	Disposal Service - Dumpster	Paid by Check # 106685	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(698.87)
1502 - OGLE COUNTY LIFE	480809	Legal Publications	Paid by Check # 106686	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(52.50)
1502 - OGLE COUNTY LIFE	481141	Legal Publications	Paid by Check # 106686	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(63.00)
1502 - OGLE COUNTY LIFE	481142	Legal Publications	Paid by Check # 106686	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(63.00)
1504 - OGLE COUNTY RECORDER	4025701	19-16120-00-BR Maple Grove Rd - Mt Morris	Paid by Check # 106687	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(55.50)
1870 - PEABUDY'S NORTH INC	IP32826	#122 Tractor Repair	Paid by Check # 106688	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(278.30)
1870 - PEABUDY'S NORTH INC	IP32835	#119 Tractor Repair	Paid by Check # 106688	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(69.03)
1870 - PEABUDY'S NORTH INC	IP32864	#112 Tractor Repair	Paid by Check # 106688	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(12.10)
1865 - POMP'S TIRE SERVICE, INC.	260073685	#32 Heavy Equipment Tire Repair	Paid by Check # 106689	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(97.00)
1865 - POMP'S TIRE SERVICE, INC.	260073797	Stock Truck Tire Repair	Paid by Check # 106689	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(634.50)
1568 - RK DIXON	IN469730	Copier Maintenance Agreement	Paid by Check # 106690	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(32.09)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1568 - RK DIXON	IN173528	Copier Maintenance Agreement	Paid by Check # 106690	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(32.09)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2104a	St & Traffic Lighting	Paid by Check # 106691	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(90.19)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2104b	St & Traffic Lighting	Paid by Check # 106691	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(9.02)
1876 - ROCHELLE WASTE DISPOSAL, LLC	2036	Deer Expense	Paid by Check # 106692	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(65.00)
1925 - SAFETY-KLEEN SYSTEMS, INC.	85793369	Shop Supplies	Paid by Check # 106693	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(220.00)
1925 - SAFETY-KLEEN SYSTEMS, INC.	85793396	Facility Maintenance	Paid by Check # 106693	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(989.00)
2521 - SHERWIN INDUSTRIES, INC.	SS088070	Crack Filler Material	Paid by Check # 106694	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(2,002.50)
1515 - SNYDER PHARMACY - OREGON	00268174	Shop Supplies	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(35.17)
1515 - SNYDER PHARMACY - OREGON	00049487	Vinyl Stickers	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(1.98)
1515 - SNYDER PHARMACY - OREGON	00049534	#16 License Vehicle Spray Paint	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(7.00)
1515 - SNYDER PHARMACY - OREGON	00268491	#84 Air Compressor Repair	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(9.98)
1515 - SNYDER PHARMACY - OREGON	00269518	Mailbox Material	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(1.99)
1515 - SNYDER PHARMACY - OREGON	00027526	Snow Plow Repair - Paint	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(108.96)
1515 - SNYDER PHARMACY - OREGON	00055028	Dust Masks	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(5.59)
1515 - SNYDER PHARMACY - OREGON	00055079	Batteries	Paid by Check # 106695	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(16.57)
1676 - TERMINAL SUPPLY CO	31768-00	Shop Supplies	Paid by Check # 106696	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(166.48)
1676 - TERMINAL SUPPLY CO	26812-00	#84 Air Compressor Repair	Paid by Check # 106696	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(20.98)
1676 - TERMINAL SUPPLY CO	26812-01	Trouble Light	Paid by Check # 106696	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(50.02)
1676 - TERMINAL SUPPLY CO	32936-00	Shop Supplies	Paid by Check # 106696	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(106.88)
3932 - TRACTOR SUPPLY CO.	371736	#28 Trailer Repair	Paid by Check # 106697	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(143.88)
3932 - TRACTOR SUPPLY CO.	397864	#46 Heavy Equipment Repair	Paid by Check # 106697	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(119.94)
1869 - WEST SIDE TRACTOR SALES	198282	#46 Heavy Equipment Filters	Paid by Check # 106698	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(710.41)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1869 - WEST SIDE TRACTOR SALES	198283	#32 Motor Grader Repair	Paid by Check # 106698	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(84.13)
1869 - WEST SIDE TRACTOR SALES	198316	#46 Heavy Equipment Filters	Paid by Check # 106698	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(102.88)
5197 - ADESTA LLC	CSINV0013987	JULIE Locates	Paid by Check # 106782	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(504.68)
1100 - BONNELL INDUSTRIES INC.	0198828-IN	#13 Upper Mounting Bracket	Paid by Check # 106783	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(101.48)
1100 - BONNELL INDUSTRIES INC.	0198829-IN	#13 Skirt Board Rubber	Paid by Check # 106783	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(164.12)
1846 - BUSINESS CARD	0457835	Amazon - Evolution Chop Saw	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(355.00)
1846 - BUSINESS CARD	2169006	Amazon - #47 Tractor Tie Rod	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(65.12)
1846 - BUSINESS CARD	1407410	Amazon - #47 Tractor Power Pack	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(225.99)
1846 - BUSINESS CARD	TROHWY2104	Troxler Training Dept - Hazmat Certification -	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(49.00)
1846 - BUSINESS CARD	3341865	Amazon - Plow Repair Paint	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(21.82)
1846 - BUSINESS CARD	0195464	Amazon - Plow Repair Paint	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(58.96)
1846 - BUSINESS CARD	5394658	Amazon - Dust Masks	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(16.98)
1846 - BUSINESS CARD	7902640	Amazon - Dust Masks	Paid by Check # 106784	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(19.00)
1140 - CITY OF OREGON	OREHWY2104	Disposal Service	Paid by Check # 106785	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(143.86)
1156 - COMED	COMHWY2104a	St & Traffic Lighting	Paid by Check # 106786	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(69.51)
1941 - FRONTIER	FROHWY2104	Phones - Monthly Usage	Paid by Check # 106787	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(166.91)
1873 - GRAINGER	9863863859	#33 Cleanout Plug	Paid by Check # 106788	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(6.72)
1871 - HOWARD LEE & SONS INC	67758	Fuel Tank Annual Testing	Paid by Check # 106789	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(845.00)
2050 - LAWSON PRODUCTS, INC.	9308367454	Shop Supplies	Paid by Check # 106790	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(243.62)
2050 - LAWSON PRODUCTS, INC.	9308393618	Shop Supplies	Paid by Check # 106790	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(202.23)
2647 - MARTIN AND COMPANY EXCAVATING	20114652	Union Road Milling	Paid by Check # 106792	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(11,104.22)
2647 - MARTIN AND COMPANY EXCAVATING	E2104c	Salt Shed Paving Final Pay Est	Paid by Check # 106791	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(50,873.93)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
2647 - MARTIN AND COMPANY EXCAVATING	28441	Road Rock	Paid by Check # 106793	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(399.17)
1862 - MILLER-BRADFORD & RISBERG, INC.	E00665	#35 New Case 721G Loader w/ Trade	Paid by Check # 106794	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(163,350.00)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2105a	St & Traffic Lighting	Paid by Check # 106795	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(95.25)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2105b	St & Traffic Lighting	Paid by Check # 106795	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(9.02)
1876 - ROCHELLE WASTE DISPOSAL, LLC	2061	Deer Expense	Paid by Check # 106796	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(5.00)
1265 - VERIZON	9877099666	Phones - Monthly Usage	Paid by Check # 106797	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(341.44)
Account 2002 - Due To Totals						Invoice Transactions 106			(\$244,999.57)
Fund 200 - County Highway Totals						Invoice Transactions 106			(\$244,999.57)
Fund 210 - County Bridge Fund									
Account 2002 - Due To									
1968 - WENDLER ENGINEERING SERVICES, INC.	40843	CAB - 20-00335-00-BR Flagg Rd over Kyte Creek	Paid by Check # 106699	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(6,712.50)
1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	29211	CAB - 20-00327-00-BR Leaf River Structure	Paid by Check # 106700	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(1,518.00)
1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	29230	CAB - 19-16120-00-BR Maple Grove Rd	Paid by Check # 106700	04/16/2021	04/16/2021	04/16/2021		04/16/2021	(6,409.93)
4314 - ADVANCED DRAINAGE SYSTEMS	19749392	CAB - Pipe Culvert - Forreston Twp Work	Paid by Check # 106798	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(3,126.89)
4851 - CHASTAIN & ASSOCIATES LLC	7825-03	CAB - 20-00324-00-BR Ridge Rd Phase I & II	Paid by Check # 106799	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(13,229.15)
5564 - STRAND ASSOCIATES, INC	0170755	CAB - 20-00326-00-BR Milledgeville Rd Bridge	Paid by Check # 106800	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(2,827.50)
4075 - WELCH BROS. BELVIDERE, INC.	280473	CAB - Drop Box Material - Forreston Twp Work	Paid by Check # 106801	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(314.00)
Account 2002 - Due To Totals						Invoice Transactions 7			(\$34,137.97)
Fund 210 - County Bridge Fund Totals						Invoice Transactions 7			(\$34,137.97)
Fund 220 - County Motor Fuel Tax Fund									
Account 2002 - Due To									
2647 - MARTIN AND COMPANY EXCAVATING	E2104b	CO MFT - 17-00315-00- RS Pines Rd Final Pay Est	Paid by Check # 106810	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(6,119.27)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$6,119.27)
Fund 220 - County Motor Fuel Tax Fund Totals						Invoice Transactions 1			(\$6,119.27)

Fund 240 - Federal Aid Matching

Account **2002 - Due To**



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2647 - MARTIN AND COMPANY EXCAVATING	E2104a	FAM - 17-00315-00-RS Pines Rd Final Pay Est	Paid by Check # 106802	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(3,303.12)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$3,303.12)
Fund 240 - Federal Aid Matching Totals						Invoice Transactions 1			(\$3,303.12)
Fund 250 - Township Roads - Motor Fuel Tax									
Account 2002 - Due To									
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570272	TWP MFT - 21-01000-00- GM 2021 Culvert Pipe -	Paid by Check # 106804	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(2,460.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570273	TWP MFT - 21-04000-00- GM 2021 Culvert Pipe -	Paid by Check # 106805	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(816.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570274	TWP MFT - 21-05000-00- GM 2021 Culvert Pipe -	Paid by Check # 106806	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(1,713.60)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	581497	TWP MFT - 21-10000-00- GM 2021 Culvert Pipe -	Paid by Check # 106809	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(3,300.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570271	TWP MFT - 21-12000-00- GM 2021 Culvert Pipe -	Paid by Check # 106803	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(897.60)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570276	TWP MFT - 21-13000-00- GM 2021 Culvert Pipe -	Paid by Check # 106807	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(2,448.00)
2156 - CONTECH ENGINEERED SOLUTIONS, LLC	570277	TWP MFT - 21-15000-00- GM 2021 Culvert Pipe -	Paid by Check # 106808	04/29/2021	04/29/2021	04/30/2021		04/30/2021	(1,285.20)
Account 2002 - Due To Totals						Invoice Transactions 7			(\$12,920.40)
Fund 250 - Township Roads - Motor Fuel Tax Totals						Invoice Transactions 7			(\$12,920.40)
Fund 270 - GIS Committee Fund									
Account 2002 - Due To									
1500 - OGLE COUNTY HIGHWAY DEPARTMENT	March 29, 2021	Hosting 3 GIS tablets on Highway Verizon	Paid by Check # 106632	04/06/2021	04/06/2021	04/06/2021		04/06/2021	(108.03)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$108.03)
Fund 270 - GIS Committee Fund Totals						Invoice Transactions 1			(\$108.03)
Fund 300 - Insurance - Hospital & Medical									
Account 2002 - Due To									
4967 - GENESIS OCCUPATIONAL HEALTH	159647	Wellness Program - Naturally Slim	Paid by Check # 106764	04/23/2021	04/23/2021	04/23/2021		04/23/2021	(2,310.00)
3463 - GROUP ADMINISTRATORS, LTD.	May 1, 2021	Group Insurance Administration Fee	Paid by Check # 106765	04/23/2021	04/23/2021	04/23/2021		04/23/2021	(37,055.44)
4892 - HOLMES, MURPHY & ASSOCIATES, LLC	588455	Insurance Advisor InsG Consulting Service	Paid by Check # 106766	04/23/2021	04/23/2021	04/23/2021		04/23/2021	(2,850.00)
Account 2002 - Due To Totals						Invoice Transactions 3			(\$42,215.44)
Fund 300 - Insurance - Hospital & Medical Totals						Invoice Transactions 3			(\$42,215.44)
Fund 310 - Insurance Premium Levy									
Account 2002 - Due To									



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1336 - ILLINOIS COUNTIES RISK MGMT TRUST	RCB000000025835	2020-2021 ICRMT-WORKER'S	Paid by Check # 106668	04/15/2021	04/15/2021	04/15/2021		04/15/2021	(34,404.75)
1256 - TALX UC EXPRESS	2050225065	Quarterly Unemployment Claims Management	Paid by Check # 106669	04/15/2021	04/15/2021	04/15/2021		04/15/2021	(114.60)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$34,519.35)
Fund 310 - Insurance Premium Levy Totals						Invoice Transactions 2			(\$34,519.35)
Fund 350 - County Ordinance									
Account 2002 - Due To									
5216 - NICOLE E. OKERBLAD	March 2021	Interpreting Services - General Call for March	Paid by Check # 106620	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(3,700.00)
5157 - ANN'S SIGN LANGUAGE, INC.	1418	Sign Language Interpreting Services	Paid by Check # 106750	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(158.00)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$3,858.00)
Fund 350 - County Ordinance Totals						Invoice Transactions 2			(\$3,858.00)
Fund 370 - Law Library									
Account 2002 - Due To									
1728 - THOMSON REUTERS - WEST	844082978	WestLaw Proflex Plan Monthly Charges - Acct:	Paid by Check # 106659	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(1,836.53)
1728 - THOMSON REUTERS - WEST	844171835	West Library Plan Charges Acct:	Paid by Check # 106659	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(1,723.56)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$3,560.09)
Fund 370 - Law Library Totals						Invoice Transactions 2			(\$3,560.09)
Fund 400 - Public Health									
Account 2002 - Due To									
4997 - KYLE AUMAN	4.5.21	Cell Phone Reimbursement	Paid by Check # 106608	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
4957 - AMY BARDELL	4.5.21	Cell Phone Reimbursement	Paid by Check # 106609	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
5125 - CHELSEA BIRD	4.5.21	Cell Phone Reimbursement	Paid by Check # 106610	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
1246 - FISCHER'S	730948	Moderna EUA	Paid by Check # 106613	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(500.00)
5182 - ASHLY GLENN	4.5.21	Cell Phone Reimbursement	Paid by Check # 106614	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
3801 - PDC LABORATORIES, INC.	9458321	Water Testing	Paid by Check # 106616	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(200.46)
5395 - CHERIE RUCKER	4.5.21	Cell Phone Reimbursement	Paid by Check # 106617	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
4740 - SYNDEO NETWORKS, INC.	4.5.21	County Phone	Paid by Check # 106619	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(136.65)



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3105 - CONSERV FS INC.	4.16.21	Fuel	Paid by Check # 106702	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(119.89)
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	71978293	Copier Lease	Paid by Check # 106703	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(340.00)
4866 - McKESSON MEDICAL-SURGICAL INC.	8467258	Imms Supplies	Paid by Check # 106704	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(613.12)
5553 - OFFICE ALLY, INC	JC44568	Processing Medical claims	Paid by Check # 106705	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(35.00)
1564 - QUEST DIAGNOSTICS	9192162655	Health Ed Lab Work	Paid by Check # 106706	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(2.90)
1109 - STERICYCLE, INC.	4010037433	Rochelle Medical Waste	Paid by Check # 106707	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(196.87)
1265 - VERIZON	9877019162	Hot Spots	Paid by Check # 106708	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(114.16)
3991 - CARD SERVICE CENTER	0072.4.12.21	Credit Card	Paid by EFT # 29	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(3,857.24)
Account 2002 - Due To Totals						Invoice Transactions 16			(\$6,241.29)
Fund 400 - Public Health Totals						Invoice Transactions 16			(\$6,241.29)
Fund 410 - TB Fund									
Account 2002 - Due To									
5078 - CHUCK CANTRELL	4.5.21	Cell Phone Reimbursement	Paid by Check # 106611	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
5569 - CHRISTOPHER SOLORZANO	4.5.21	Cell Phone Reimbursement	Paid by Check # 106612	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(25.00)
1991 - ILLINOIS PUBLIC HEALTH ASSOCIATION	4.5.21	Annual Membership	Paid by Check # 106615	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(376.06)
1109 - STERICYCLE, INC.	4010016623	Oregon Medical Waste	Paid by Check # 106618	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(198.69)
4957 - AMY BARDELL	4.16.21	Meeting Reimbursement	Paid by Check # 106701	04/16/2021	04/16/2021	04/19/2021		04/19/2021	(114.95)
3991 - CARD SERVICE CENTER	0072.4.12.21	Credit Card	Paid by EFT # 29	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(13.60)
Account 2002 - Due To Totals						Invoice Transactions 6			(\$753.30)
Fund 410 - TB Fund Totals						Invoice Transactions 6			(\$753.30)
Fund 430 - Solid Waste									
Account 2002 - Due To									
1846 - BUSINESS CARD	03272021	BOA Business Card - SR	Paid by Check # 106650	03/27/2021	04/22/2021	04/14/2021	04/05/2021	04/14/2021	(116.54)
3105 - CONSERV FS INC.	04082021-1	Fuel for truck	Paid by Check # 106651	04/08/2021	04/08/2021	04/14/2021	04/08/2021	04/14/2021	(63.96)
5591 - KLEIN, THORPE AND JENKINS, LTD.	216095	Legal Services	Paid by Check # 106652	03/24/2021	04/24/2021	04/14/2021	03/29/2021	04/14/2021	(5,090.00)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
3764 - OGLE COUNTY CAR CARE INC.	24992	Auto repair	Paid by Check # 106653	03/24/2021	04/23/2021	04/14/2021	03/24/2021	04/14/2021	(263.10)
1615 - SAUK VALLEY MEDIA	032110121007	Newspaper Ads	Paid by Check # 106654	03/31/2021	04/30/2021	04/14/2021	04/08/2021	04/14/2021	(95.85)
4740 - SYNDEO NETWORKS, INC.	2021-00001296	Phone bill	Paid by Check # 106655	04/12/2021	04/12/2021	04/14/2021	04/12/2021	04/14/2021	(37.50)
1265 - VERIZON	9875948477	Phone bill	Paid by Check # 106656	03/20/2021	04/12/2021	04/14/2021	03/29/2021	04/14/2021	(68.70)
1830 - CITY OF ROCHELLE	1st Qtr 2021	FLAT HOST FEES - 1st QTR 2021	Paid by Check # 106747	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(8,986.94)
2325 - OGLE COUNTY TREASURER	1st Qtr 2021	Transfer 1st Quarter Flat Host/Graduated Fees to	Paid by Check # 106748	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(40,762.46)
1174 - VILLAGE OF CRESTON	1st Qtr 2021	FLAT HOST FEES - 1st QTR 2021	Paid by Check # 106749	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(4,453.71)
5523 - EARTHPAINT.ORG	Ogle Co. Event 2	Latex Paint Recycling	Paid by Check # 106780	04/17/2021	04/21/2021	04/28/2021	04/17/2021	04/28/2021	(1,803.00)
5596 - WAYNE FISHER	04212021	Civil Fine Reimbursement	Paid by Check # 106781	04/21/2021	04/21/2021	04/28/2021	04/21/2021	04/28/2021	(200.00)
Account 2002 - Due To Totals						Invoice Transactions 12			(\$61,941.76)
Fund 430 - Solid Waste Totals						Invoice Transactions 12			(\$61,941.76)
Fund 475 - Mental Health									
Account 2002 - Due To									
1857 - EASTER SEALS METROPOLITAN CHICAGO	2021-00001408	Ogle County Mental Health	Paid by Check # 106751	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(2,100.00)
1859 - HOPE OF OGLE COUNTY	2021-00001409	Ogle County Mental Health	Paid by Check # 106752	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(8,750.00)
1858 - LUTHERAN SOCIAL SERVICES OF ILLINOIS	2021-00001410	Ogle County Mental Health	Paid by Check # 106753	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(2,566.67)
5358 - JUSTINE MESSENGER	2021-00001411	Ogle County Mental Health	Paid by Check # 106754	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(292.00)
5188 - ROCKFORD SEXUAL ASSAULT COUNSELING, INC.	2021-00001412	Ogle County Mental Health	Paid by Check # 106755	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(1,000.00)
1860 - SERENITY HOSPICE AND HOME	2021-00001413	Ogle County Mental Health	Paid by Check # 106756	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(2,500.00)
1639 - SINNISSIPPI CENTERS INC.	2021-00001414	Ogle County Mental Health	Paid by Check # 106757	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(30,045.83)
1856 - VILLAGE OF PROGRESS	2021-00001415	Ogle County Mental Health	Paid by Check # 106758	04/21/2021	04/21/2021	04/21/2021		04/21/2021	(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**



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1177 - CULLIGAN	2021-00001366	WATER BILL - CC PORTION	Paid by Check # 106709	03/31/2021	04/19/2021	04/19/2021		04/19/2021	(27.75)
2033 - DELL MARKETING L.P.	2021-00001370	RECORDER'S OFFICE - LAPTOP & BACKPACK	Paid by Check # 106710	03/17/2021	04/19/2021	04/19/2021		04/19/2021	(1,277.85)
3585 - FIDLAR TECHNOLOGY	0880204-IN	CONDOR INDEXING SERVICES	Paid by Check # 106711	03/31/2021	04/19/2021	04/19/2021		04/19/2021	(1,327.50)
3585 - FIDLAR TECHNOLOGY	0702385-IN	AVID LIFE CYCLE SERVICE	Paid by Check # 106712	03/31/2021	04/19/2021	04/19/2021		04/19/2021	(1,393.75)
1246 - FISCHER'S	0731806-001	RECORDER'S OFFICE SUPPLIES	Paid by Check # 106713	04/14/2021	04/19/2021	04/19/2021		04/19/2021	(11.66)
1246 - FISCHER'S	0731373-001	PRINTER FIXING	Paid by Check # 106713	03/19/2021	04/19/2021	04/19/2021		04/19/2021	(246.49)
1246 - FISCHER'S	0731576-001	RECORDER'S OFFICE SUPPLIES	Paid by Check # 106713	03/31/2021	04/19/2021	04/19/2021		04/19/2021	(35.95)
CORTNEY HAMRICK	2021-00001368	NOTARY DOCUMENTATION	Paid by Check # 106715	04/08/2021	04/19/2021	04/19/2021		04/19/2021	(40.00)
JUNE JACOBS HOFFMAN	2021-00001369	NOTARY DOCUMENTATION	Paid by Check # 106716	04/08/2021	04/19/2021	04/19/2021		04/19/2021	(40.00)
1504 - OGLE COUNTY RECORDER	2021-00001367	INTER-FUND TRANSFERS	Paid by Check # 106714	04/08/2021	04/19/2021	04/19/2021		04/19/2021	(18.50)
3585 - FIDLAR TECHNOLOGY	0227351-IN	LAREDO USAGE	Paid by Check # 106762	04/15/2021	04/22/2021	04/23/2021		04/23/2021	(1,649.69)
1246 - FISCHER'S	0731942-001	COPY COUNTS - CC	Paid by Check # 106763	04/20/2021	04/22/2021	04/23/2021		04/23/2021	(29.05)
1246 - FISCHER'S	0731977-001	COPY COUNTS - RECORDER'S OFFICE	Paid by Check # 106763	04/20/2021	04/22/2021	04/23/2021		04/23/2021	(14.92)
1246 - FISCHER'S	0732036-001	RECORDER'S OFFICE SUPPLIES	Paid by Check # 106763	04/22/2021	04/22/2021	04/23/2021		04/23/2021	(29.99)
Account 2002 - Due To Totals						Invoice Transactions 14			(\$6,143.10)
Fund 500 - Recorder's Automation Totals						Invoice Transactions 14			(\$6,143.10)
Fund 510 - GIS Fee Fund									
Account 2002 - Due To									
1236 - ESRI, INC.	94012549	Redistricting for ArcGIS Online Term License	Paid by Check # 106633	04/06/2021	04/06/2021	04/06/2021		04/06/2021	(2,250.00)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$2,250.00)
Fund 510 - GIS Fee Fund Totals						Invoice Transactions 1			(\$2,250.00)
Fund 550 - Document Storage Fee Fund									
Account 2002 - Due To									
5017 - GOVCONNECTION, INC.	71167256	Purchase 1 thinkpad for Circuit Clerk's Office	Paid by Check # 106661	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(1,209.85)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$1,209.85)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 550 - Document Storage Fee Fund Totals							Invoice Transactions 1		(\$1,209.85)
Fund 554 - Circuit Clerk Ops & Admin									
Account 2002 - Due To									
3260 - LAURENCE G. CALLANT	11340057850297	Purchase 4 stand for	Paid by Check	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(541.60)
	05	wireless printers in	# 106662						
3991 - CARD SERVICE CENTER	637.00	Mar 17, 2021-Mar 17,	Paid by Check	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(637.00)
		2022 - BuildFire Hosting	# 106663						
1972 - U.S. POSTAL SERVICE	April 2021	Mailing Jury	Paid by Check	04/26/2021	04/26/2021	04/26/2021		04/26/2021	(179.64)
		Questionnaire Post Cards	# 106767						
4479 - HINCKLEY SPRINGS	9667201 041621	Circuit Clerk Water Bill	Paid by Check	04/28/2021	04/28/2021	04/28/2021		04/28/2021	(149.91)
		Acct#46890019667201	# 106778						
1323 - IACO	753	Registration fee for IACO	Paid by Check	04/30/2021	04/30/2021	04/30/2021		04/30/2021	(180.00)
		Spring Conference June	# 106811						
4527 - KIMBERLY A STAHL	April 2021	Reimburse for hotel fee	Paid by Check	04/30/2021	04/30/2021	04/30/2021		04/30/2021	(332.22)
		for IACO June 2021	# 106812						
Account 2002 - Due To Totals							Invoice Transactions 6		(\$2,020.37)
Fund 554 - Circuit Clerk Ops & Admin Totals							Invoice Transactions 6		(\$2,020.37)
Fund 555 - County Automation -Circuit Clerk									
Account 2002 - Due To									
5017 - GOVCONNECTION, INC.	71116314	4 Wireless Printers for	Paid by Check	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(2,094.84)
		Courtrooms	# 106660						
5017 - GOVCONNECTION, INC.	71179636	1 Thinkpad for Public	Paid by Check	04/28/2021	04/28/2021	04/28/2021		04/28/2021	(1,209.85)
		Definder	# 106779						
5017 - GOVCONNECTION, INC.	71189485	2 Thinkpads for Public	Paid by Check	04/28/2021	04/28/2021	04/28/2021		04/28/2021	(2,419.70)
		Defenders	# 106779						
Account 2002 - Due To Totals							Invoice Transactions 3		(\$5,724.39)
Fund 555 - County Automation -Circuit Clerk Totals							Invoice Transactions 3		(\$5,724.39)
Fund 570 - Probation Services									
Account 2002 - Due To									
5455 - 926 CUSTOM EMBROIDERY	000616	Uniform Winstead	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(63.00)
			# 106624						
5587 - CHANGES COUNSELING LLC	2021-00001128	Counseling - Drug Court	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(100.00)
			# 106625						
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	72008534	Printer Contract May	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(385.00)
			# 106626						
2518 - GILL BUSINESS GROUP	4111	Office Signage	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(30.00)
			# 106627						
2827 - IPCSA	Training	Training 4-19 to 4-20	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(175.00)
			# 106628						
1573 - REDWOOD TOXICOLOGY LABORATORY, INC.	00215720213	Drug Testing	Paid by Check	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(56.00)
			# 106629						



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
5343 - STACY NOBLE	2021-00001117	Mileage March	Paid by Check # 106630	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(11.20)
5002 - VISA	2021-00001123	Bergstrom Visa March	Paid by Check # 106631	04/05/2021	04/05/2021	04/06/2021		04/06/2021	(275.19)
3105 - CONSERV FS INC.	2021-00001301	Conserv Probation March	Paid by Check # 106657	04/12/2021	04/12/2021	04/14/2021		04/14/2021	(112.10)
1639 - SINNISSIPPI CENTERS INC.	2021-00001302	OCP-DC March	Paid by Check # 106658	04/12/2021	04/12/2021	04/14/2021		04/14/2021	(945.00)
5587 - CHANGES COUNSELING LLC	INV40921	Counseling - Drug Court	Paid by Check # 106768	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(50.00)
5146 - DENISE DAVILO	2021-00001420	Training Expense	Paid by Check # 106769	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(285.45)
5499 - NICOLE EBERSOLE	2021-00001417	Training Expense	Paid by Check # 106770	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(94.67)
1246 - FISCHER'S	2021-00001416	0731483, 0731631, 0731813	Paid by Check # 106771	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(137.28)
4479 - HINCKLEY SPRINGS	1712074641721	Office Water	Paid by Check # 106772	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(137.32)
5498 - MATTHEW KUROWSKI	2021-00001419	Training Expenses	Paid by Check # 106773	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(287.07)
5538 - SCRAM SYSTEMS OF ILLINOIS	10	GPS-March	Paid by Check # 106774	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(256.00)
5343 - STACY NOBLE	2021-00001418	Training Expense	Paid by Check # 106775	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(240.94)
1265 - VERIZON	2021-00001460	Verizon Probation April	Paid by Check # 106776	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(686.07)
5586 - FORREST WINSTEAD	2021-00001459	Training Expense	Paid by Check # 106777	04/22/2021	04/22/2021	04/28/2021		04/28/2021	(76.99)
Account 2002 - Due To Totals						Invoice Transactions 20			(\$4,404.28)
Fund 570 - Probation Services Totals						Invoice Transactions 20			(\$4,404.28)
Fund 625 - DUI Equipment									
Account 2002 - Due To									
3514 - INTOXIMETERS	SO-0192096	Customer # C000ILOGL2	Paid by Check # 106745	04/19/2021	04/19/2021	04/20/2021		04/20/2021	(1,437.00)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$1,437.00)
Fund 625 - DUI Equipment Totals						Invoice Transactions 1			(\$1,437.00)
Fund 632 - Sex Offender Registration									
Account 2002 - Due To									
4645 - ILLINOIS ATTORNEY GENERAL	2021-00001124	30% OF RECEIVED FEES	Paid by Check # 106621	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(291.00)
3192 - ILLINOIS STATE POLICE	2021-00001125	30% OF RECEIVED FEES	Paid by Check # 106622	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(291.00)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
2319 - OFFICE OF THE ILLINOIS STATE TREASURER	2021-00001126	5% OF RECEIVED FEES	Paid by Check # 106623	04/05/2021	04/05/2021	04/05/2021		04/05/2021	(48.50)
Account 2002 - Due To Totals						Invoice Transactions 3			(\$630.50)
Fund 632 - Sex Offender Registration Totals						Invoice Transactions 3			(\$630.50)
Fund 634 - Administrative Tow Fund									
Account 2002 - Due To									
1616 - JEFF PERRY	03202021	2021 Chevy Tahoe VIN #1GNSKLED8MR286799	Paid by Check # 106647	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(39,651.60)
2552 - AXON ENTERPRISE, INC.	SI-1727003	Standard Battery Pack	Paid by Check # 106734	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(304.85)
5438 - BLAKE AUTOMOTIVE	588	OCS Vehicle Maintenance	Paid by Check # 106735	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(85.00)
1119 - BUSS BOYZ CUSTOMS	8094	OCS Vehicle Maintenance	Paid by Check # 106736	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(682.00)
1119 - BUSS BOYZ CUSTOMS	8109	OCS Vehicle Maintenance	Paid by Check # 106736	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(5,151.00)
3991 - CARD SERVICE CENTER	04/2021TOW	Acct #0098	Paid by Check # 106737	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(1,290.03)
1181 - D & W GARAGE, INC.	3571	Towing Flat Rate	Paid by Check # 106738	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(110.00)
5584 - HICKSQUARTERS LLC	000003	OCS Vehicle Maintenance	Paid by Check # 106739	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(240.00)
5584 - HICKSQUARTERS LLC	000010	OCS Vehicle Maintenance	Paid by Check # 106739	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(240.00)
4257 - L & K ELECTRONICS	504	OCS Vehicle Maintenance	Paid by Check # 106740	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(12,313.00)
1427 - MASTERBEND	49399	OCS Vehicle Maintenance	Paid by Check # 106741	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(1,509.65)
5289 - MEL'S CUSTOM GRAPHICS	10876	OCS Vehicle Maintenance	Paid by Check # 106742	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(685.00)
1627 - SECRETARY OF STATE	2021 Dodge Charq	Certificate of Title 2021 Dodge Charger	Paid by Check # 106743	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(150.00)
5583 - VERITEQUE USA INC	2003	Cannabis Test Kits	Paid by Check # 106744	04/16/2021	04/16/2021	04/20/2021		04/20/2021	(365.00)
Account 2002 - Due To Totals						Invoice Transactions 14			(\$62,777.13)
Fund 634 - Administrative Tow Fund Totals						Invoice Transactions 14			(\$62,777.13)
Fund 635 - Drug Traffic Prevention									
Account 2002 - Due To									
4108 - LEADS ONLINE	317626	Leads Online PowerPlus Investigation System	Paid by Check # 106746	04/19/2021	04/19/2021	04/20/2021		04/20/2021	(2,578.00)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$2,578.00)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 635 - Drug Traffic Prevention Totals						Invoice Transactions 1			(\$2,578.00)
Fund 640 - 911 Emergency									
Account 2002 - Due To									
1206 - BARBECK	137000396-1	OGLE COUNTY 911	Paid by Check # 106717	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(2,296.34)
5205 - BLACKHAWK TOWER COMMUNICATIONS, INC.	6123	Old Liberty Hill Tower Removal	Paid by Check # 106718	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(37,500.00)
2980 - CARD MEMBER SERVICE (ELAN FINANCIAL)	April 1, 2021	OGLE COUNTY 911- ETSB Credit Card	Paid by Check # 106719	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(1,715.66)
3991 - CARD SERVICE CENTER	March 2021	OGLE COUNTY 911 - IT CREDIT CARD	Paid by Check # 106720	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(2,619.90)
4948 - BRITTANY CARLS	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106721	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(114.90)
1763 - CDW GOVERNMENT INC	9637806	OGLE COUNTY 911 - 911 Call Taking USB	Paid by Check # 106722	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(200.72)
2588 - MARY DEHAAN	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106723	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(47.62)
1945 - LR Communications	April 01, 2021	OGLE COUNTY 911 - 99930047488	Paid by Check # 106724	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(750.00)
3296 - LUISA NAMBO	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106725	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(299.49)
1948 - NELSON SYSTEMS INCORPORATED	Quote 455-01	OGLE COUNTY 911- Annual Maintenance	Paid by Check # 106726	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(9,593.89)
3769 - ROBIN OLSZEWSKI	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106727	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(47.67)
5595 - ALISON OWEN	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106728	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(173.18)
2603 - R.E. WOLBER & SONS EXCAVATING	9907	OGLE COUNTY 911 - Old Tower Liberty Hill -	Paid by Check # 106729	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(1,375.00)
3762 - SUSAN N. STEEVES	March 2021	OGLE COUNTY 911 - Training Reimbursement	Paid by Check # 106730	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(77.01)
4740 - SYNDEO NETWORKS, INC.	13522	OGLE COUNTY 911	Paid by Check # 106731	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(199.99)
4740 - SYNDEO NETWORKS, INC.	Statement 4.2.21	OGLE COUNTY 911 - NG911 - Rochelle Fiber	Paid by Check # 106731	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(2,400.00)
1265 - VERIZON	9875770763	OGLE COUNTY 911 - ACCT# 580295355-	Paid by Check # 106732	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(218.84)
4770 - VOIANCE LANGUAGE SERVICES, LLC.	1304612	OGLE COUNTY 911 - Translation Services	Paid by Check # 106733	04/19/2021	04/19/2021	04/19/2021		04/19/2021	(27.72)
1830 - CITY OF ROCHELLE	1st Quarter 2021	OGLE COUNTY 911 -9% Wage/Benefit	Paid by Check # 106761	04/22/2021	04/22/2021	04/22/2021		04/22/2021	(19,359.00)
Account 2002 - Due To Totals						Invoice Transactions 19			(\$79,016.93)
Fund 640 - 911 Emergency Totals						Invoice Transactions 19			(\$79,016.93)



Fund Payments

G/L Date Range 04/01/21 - 04/30/21

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	03.20.21	Coroner's Fee Fund- Office Water Acct 208629	Paid by Check # 106664	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(96.00)
1246 - FISCHER'S	3.22.21 STMT	Coroner's Fee Fund - Office Supplies	Paid by Check # 106665	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(459.74)
5593 - MT. MORRIS POLICE DEPT	13395	10 9mm-115gr FMJ Reload Value Pack	Paid by Check # 106666	04/14/2021	04/14/2021	04/14/2021		04/14/2021	(1,050.00)
Account 2002 - Due To Totals						Invoice Transactions 3			(\$1,605.74)
Fund 725 - Coroner's Fee Fund Totals						Invoice Transactions 3			(\$1,605.74)
Grand Totals						Invoice Transactions 264			(\$836,962.70)



General Fund Budget Performance

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended 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	150,000.00	.00	.00	150,000.00	0	.00
3110	State Income Tax	2,500,000.00	.00	2,500,000.00	285,417.47	1,124,011.98	1,375,988.02	45	2,515,360.19
3120.10	Sales Tax \$.0025 Portion	910,000.00	.00	910,000.00	84,468.43	413,027.80	496,972.20	45	921,639.37
3120.20	Sales Tax 1% Portion	380,000.00	.00	380,000.00	51,064.08	158,743.29	221,256.71	42	365,158.29
3120.30	Sales Tax Local Use Tax	915,000.00	.00	915,000.00	67,579.01	482,239.94	432,760.06	53	927,694.75
3123	Cannabis Use Tax	16,000.00	.00	16,000.00	2,625.43	10,396.03	5,603.97	65	12,333.94
3125	Property Tax	4,640,000.00	.00	4,640,000.00	.00	.00	4,640,000.00	0	4,468,418.05
3128	Building Rent	11,400.00	.00	11,400.00	.00	3,800.00	7,600.00	33	12,350.00
3129	Video Gambling Tax	19,000.00	.00	19,000.00	2,102.10	5,986.64	13,013.36	32	18,953.36
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	398.15
3330	Cable TV Franchise Fees	98,000.00	.00	98,000.00	.00	24,433.75	73,566.25	25	96,686.67
3380	Restitution	.00	.00	.00	.00	170.00	(170.00)	+++	.00
3900.140	Interfund Transfer In County Officers	1,200,000.00	.00	1,200,000.00	700,000.00	700,000.00	500,000.00	58	1,200,000.00
3900.180	Interfund Transfer In Long Range Capital Improvement	275,000.00	.00	275,000.00	.00	.00	275,000.00	0	.00
3900.184	Interfund Transfer In Revolving Vehicle Purchase Fund	.00	.00	.00	.00	.00	.00	+++	781,755.25
3900.400	Interfund Transfer In Interfund Transfer In Health	9,650.00	.00	9,650.00	.00	4,050.00	5,600.00	42	49,685.00
3900.420	Interfund Transfer In Animal Control	20,000.00	.00	20,000.00	.00	.00	20,000.00	0	15,000.00
3900.430	Interfund Transfer In Solid Waste	.00	.00	.00	.00	.00	.00	+++	29,800.00
3900.905	Interfund Transfer In Personal Property	400,000.00	.00	400,000.00	.00	400,000.00	.00	100	410,000.00
3999	Other Revenue	10,000.00	.00	10,000.00	.00	840.00	9,160.00	8	17,120.04
Department 00 - Non-Departmental Totals		\$11,554,050.00	\$0.00	\$11,554,050.00	\$1,193,256.52	\$3,327,699.43	\$8,226,350.57	29%	\$11,842,353.06
Department 01 - County Clerk/Recorder									
3129	Video Gambling Tax	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	625.00
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	20.00	20.00	(20.00)	+++	23,642.00
3530	Liquor License	20,000.00	.00	20,000.00	5,000.00	5,000.00	15,000.00	25	15,612.50
3542	County Licenses	2,000.00	.00	2,000.00	1,125.00	1,275.00	725.00	64	1,400.00
3999	Other Revenue	.00	.00	.00	.00	.00	.00	+++	133.12
Department 01 - County Clerk/Recorder Totals		\$23,000.00	\$0.00	\$23,000.00	\$6,145.00	\$6,295.00	\$16,705.00	27%	\$41,412.62



General Fund Budget Performance

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 03 - Treasurer									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	1,173.90
3310	Copies	4,500.00	.00	4,500.00	.00	.00	4,500.00	0	5,735.68
3483	Indemnity Cost	6,500.00	.00	6,500.00	.00	6,740.00	(240.00)	104	6,480.00
Department 03 - Treasurer Totals		\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$6,740.00	\$4,260.00	61%	\$13,389.58
Department 06 - Judiciary & Jury									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	1,019.79
3218	Public Defender Reimbursement	107,365.00	(107,365.00)	.00	.00	.00	.00	+++	43,999.86
3900.350	Interfund Transfer In County Ordinance	100,000.00	.00	100,000.00	.00	.00	100,000.00	0	85,000.00
Sub-Department 15 - Public Defenders									
3218	Public Defender Reimbursement	.00	107,365.00	107,365.00	8,947.11	39,464.02	67,900.98	37	.00
Sub-Department 15 - Public Defenders Totals		\$0.00	\$107,365.00	\$107,365.00	\$8,947.11	\$39,464.02	\$67,900.98	37%	\$0.00
Department 06 - Judiciary & Jury Totals		\$207,365.00	\$0.00	\$207,365.00	\$8,947.11	\$39,464.02	\$167,900.98	19%	\$130,019.65
Department 07 - Circuit Clerk									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	7,909.58	7,909.58	(7,909.58)	+++	42,545.86
3361	DUI Education Fee	.00	.00	.00	.00	122.50	(122.50)	+++	2,241.50
3362	Police Vehicle Fee	8,000.00	.00	8,000.00	69.00	189.00	7,811.00	2	1,154.00
3375	Public Defender	2,500.00	.00	2,500.00	26.75	146.75	2,353.25	6	458.25
3385	Street Value Drugs	5,000.00	.00	5,000.00	682.25	2,458.24	2,541.76	49	4,283.57
3390	Criminal Fines	125,000.00	.00	125,000.00	9,454.07	21,337.07	103,662.93	17	54,083.12
3395	Traffic Fines	230,000.00	.00	230,000.00	23,438.84	85,457.23	144,542.77	37	189,793.34
3396	County Fee -(Traffic)	65,000.00	.00	65,000.00	413.85	1,044.68	63,955.32	2	3,845.58
3397	Arrest Agency Fee	156,000.00	.00	156,000.00	6,795.00	32,416.19	123,583.81	21	37,653.00
3900.550	Interfund Transfer In Document Storage	52,500.00	.00	52,500.00	.00	.00	52,500.00	0	52,500.00
3900.555	Interfund Transfer In County Automation - Circuit Cler	52,500.00	.00	52,500.00	.00	.00	52,500.00	0	52,500.00
Department 07 - Circuit Clerk Totals		\$696,500.00	\$0.00	\$696,500.00	\$48,789.34	\$151,081.24	\$545,418.76	22%	\$441,058.22
Department 08 - Probation									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	12,418.08
3215	Probation Salary Reimbursements	561,059.00	.00	561,059.00	184,523.97	369,928.27	191,130.73	66	540,887.51
Department 08 - Probation Totals		\$561,059.00	\$0.00	\$561,059.00	\$184,523.97	\$369,928.27	\$191,130.73	66%	\$553,305.59
Department 09 - Focus House									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	3,853.51	3,853.51	(3,853.51)	+++	10,611.87
3215	Probation Salary Reimbursements	284,337.00	.00	284,337.00	97,957.83	192,338.01	91,998.99	68	286,186.35
3271	School Reimbursements	23,400.00	.00	23,400.00	.00	.00	23,400.00	0	25,400.00



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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
3469	Alternative to Suspension	5,000.00	.00	5,000.00	.00	.00	5,000.00	0	2,100.00
3470.30	Foster Care Kendall County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.38	Foster Care Grundy County	40,000.00	.00	40,000.00	.00	.00	40,000.00	0	34,050.00
3470.40	Foster Care Lee County	20,000.00	.00	20,000.00	.00	.00	20,000.00	0	13,800.00
3470.42	Foster Care LaSalle County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.45	Foster Care Tazewell County	60,000.00	.00	60,000.00	15,930.00	32,214.00	27,786.00	54	52,101.00
3470.48	Foster Care Rock County, WI	50,000.00	.00	50,000.00	6,510.00	31,710.00	18,290.00	63	46,410.00
3470.50	Foster Care Winnebago County	50,000.00	.00	50,000.00	.00	.00	50,000.00	0	26,019.00
3470.60	Foster Care Bureau County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.65	Foster Care Peoria County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.70	Foster Care McHenry County	10,000.00	.00	10,000.00	8,850.00	35,250.00	(25,250.00)	352	10,800.00
3470.75	Foster Care Rock Island County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3470.85	Foster Care Woodford County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	750.00
3470.90	Foster Care Whiteside County	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
3473	Illinois Juvenile Contract	72,000.00	.00	72,000.00	16,650.00	16,650.00	55,350.00	23	8,830.00
3608	Sold Property	.00	.00	.00	.00	.00	.00	+++	56,833.78
3999	Other Revenue	.00	.00	.00	.00	.00	.00	+++	254.73
Department 09 - Focus House Totals		\$684,737.00	\$0.00	\$684,737.00	\$149,751.34	\$312,015.52	\$372,721.48	46%	\$574,146.73
Department 10 - Assessment									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	13,994.05
3220	Assessor's Salary Reimbursement	43,935.00	.00	43,935.00	3,661.29	18,237.12	25,697.88	42	33,354.42
3310	Copies	3,000.00	.00	3,000.00	13.00	123.90	2,876.10	4	872.25
Department 10 - Assessment Totals		\$46,935.00	\$0.00	\$46,935.00	\$3,674.29	\$18,361.02	\$28,573.98	39%	\$48,220.72
Department 11 - Zoning									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	2,912.77	2,912.77	(2,912.77)	+++	17,786.62
3599	Other Licenses & Permits	50,000.00	.00	50,000.00	1,415.30	8,469.67	41,530.33	17	31,476.23
Department 11 - Zoning Totals		\$50,000.00	\$0.00	\$50,000.00	\$4,328.07	\$11,382.44	\$38,617.56	23%	\$49,262.85
Department 12 - Sheriff									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	22,369.74	22,369.74	(22,369.74)	+++	29,757.67
3230	Sheriff's Department Reimbursements	50,000.00	.00	50,000.00	3,301.26	12,029.24	37,970.76	24	60,735.44
3271	School Reimbursements	160,000.00	.00	160,000.00	8,500.00	89,500.00	70,500.00	56	181,500.00
3357	Court Security Fee	125,000.00	.00	125,000.00	12,738.84	59,465.53	65,534.47	48	131,685.18
3410	Computer Rent	7,000.00	.00	7,000.00	.00	.00	7,000.00	0	7,300.00
3415	Fingerprinting	600.00	.00	600.00	75.00	350.00	250.00	58	380.00



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
3425	Jail Boarding	650,000.00	.00	650,000.00	.00	13,730.00	636,270.00	2	129,184.00
3435	Take Bond Fee	18,000.00	.00	18,000.00	3,780.00	8,955.00	9,045.00	50	18,450.00
3440	Tower Rent	17,800.00	.00	17,800.00	.00	6,250.00	11,550.00	35	16,550.08
3445	Work Release	5,500.00	.00	5,500.00	1,129.68	5,280.00	220.00	96	7,140.00
3608	Sold Property	.00	.00	.00	.00	.00	.00	+++	9,720.00
3900.400	Interfund Transfer In Interfund Transfer In Health	.00	.00	.00	.00	.00	.00	+++	103,823.85
Sub-Department 60 - OEMA									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	123,987.57	123,987.57	(123,987.57)	+++	169,613.98
3900.610	Interfund Transfer In OEMA	40,000.00	.00	40,000.00	.00	.00	40,000.00	0	.00
Sub-Department 60 - OEMA Totals		\$40,000.00	\$0.00	\$40,000.00	\$123,987.57	\$123,987.57	(\$83,987.57)	310%	\$169,613.98
Sub-Department 62 - Emergency Communications									
3900.640	Interfund Transfer In 911 Emergency	170,000.00	.00	170,000.00	.00	83,088.71	86,911.29	49	166,638.37
Sub-Department 62 - Emergency Communications Totals		\$170,000.00	\$0.00	\$170,000.00	\$0.00	\$83,088.71	\$86,911.29	49%	\$166,638.37
Department 12 - Sheriff Totals		\$1,243,900.00	\$0.00	\$1,243,900.00	\$175,882.09	\$425,005.79	\$818,894.21	34%	\$1,032,478.57
Department 13 - Coroner									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	5,846.47
3999	Other Revenue	.00	.00	.00	.00	38.00	(38.00)	+++	1,446.00
Department 13 - Coroner Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$38.00	(\$38.00)	+++	\$7,292.47
Department 14 - State's Attorney									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	23,380.84
3205	State's Attorney Salary Reimbursement	157,129.00	.00	157,129.00	13,094.10	65,470.50	91,658.50	42	154,162.76
3210	Victim Witness Advocate Reimbursement	25,000.00	.00	25,000.00	6,250.00	6,250.00	18,750.00	25	31,250.00
3999	Other Revenue	.00	.00	.00	.00	.00	.00	+++	12,015.00
Department 14 - State's Attorney Totals		\$182,129.00	\$0.00	\$182,129.00	\$19,344.10	\$71,720.50	\$110,408.50	39%	\$220,808.60
Department 16 - Finance									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	.00	.00	+++	2,789.00
Department 16 - Finance Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,789.00
Department 23 - Information Technology									
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	43,270.81	43,270.81	(43,270.81)	+++	11,562.88
Department 23 - Information Technology Totals		\$0.00	\$0.00	\$0.00	\$43,270.81	\$43,270.81	(\$43,270.81)	+++	\$11,562.88
REVENUE TOTALS		\$15,260,675.00	\$0.00	\$15,260,675.00	\$1,837,912.64	\$4,783,002.04	\$10,477,672.96	31%	\$14,968,100.54



General Fund Budget Performance

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
EXPENSE									
Department 00 - Non-Departmental									
4900	Interfund Transfer Out	.00	50,000.00	50,000.00	50,000.00	50,000.00	.00	100	.00
Department 00 - Non-Departmental Totals		\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	100%	\$0.00
Department 01 - County Clerk/Recorder									
4100	Salaries- Departmental	303,140.00	.00	303,140.00	24,229.18	113,785.12	189,354.88	38	276,040.41
4120	Part Time/ Extra Time	5,000.00	.00	5,000.00	91.13	3,740.29	1,259.71	75	12,041.65
4422	Travel Expenses, Dues & Seminars	1,100.00	.00	1,100.00	134.06	234.06	865.94	21	1,553.82
4510	Office Supplies	3,900.00	.00	3,900.00	12.74	5,204.11	(1,304.11)	133	4,370.97
4714	Software Maintenance	.00	.00	.00	.00	500.00	(500.00)	+++	13,310.53
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	42.50	(42.50)	+++	19,075.11
Sub-Department 10 - Elections									
4100	Salaries- Departmental	30,000.00	.00	30,000.00	24,507.74	25,632.62	4,367.38	85	55,580.86
4125	COVID Pay	.00	.00	.00	.00	(50.00)	50.00	+++	32,450.89
4412	Official Publications	17,000.00	.00	17,000.00	2,884.40	3,666.40	13,333.60	22	8,958.15
4525	Election Supplies	37,500.00	.00	37,500.00	4,134.75	19,305.96	18,194.04	51	62,571.41
4528	Voter Registration Supplies	13,000.00	.00	13,000.00	.00	.00	13,000.00	0	179.00
4714	Software Maintenance	.00	.00	.00	.00	.00	.00	+++	22,779.05
Sub-Department 10 - Elections Totals		\$97,500.00	\$0.00	\$97,500.00	\$31,526.89	\$48,554.98	\$48,945.02	50%	\$182,519.36
Department 01 - County Clerk/Recorder Totals		\$410,640.00	\$0.00	\$410,640.00	\$55,994.00	\$172,061.06	\$238,578.94	42%	\$508,911.85
Department 02 - Building & Grounds									
4100	Salaries- Departmental	308,246.00	.00	308,246.00	27,935.60	139,313.25	168,932.75	45	319,447.16
4130	Overtime	5,000.00	.00	5,000.00	.00	3,234.23	1,765.77	65	2,330.32
4210	Disposal Service	8,000.00	.00	8,000.00	855.14	4,243.42	3,756.58	53	10,351.98
4212	Electricity	.00	.00	.00	.00	.00	.00	+++	66,224.61
4212.10	Electricity Courthouse	.00	.00	.00	.00	.00	.00	+++	42,767.26
4212.20	Electricity Judicial Center	.00	.00	.00	.00	.00	.00	+++	62,203.00
4212.30	Electricity Weld Park	.00	.00	.00	.00	.00	.00	+++	255.56
4212.40	Electricity Rochelle Offices	.00	.00	.00	.00	.00	.00	+++	6,204.00
4212.50	Electricity Sheriff/Coroner Administration	.00	.00	.00	.00	.00	.00	+++	27,166.39
4212.70	Electricity Maintenance Building	.00	.00	.00	.00	.00	.00	+++	4,723.72
4212.80	Electricity Pines Road Annex	.00	.00	.00	.00	.00	.00	+++	2,584.34
4212.90	Electricity Oregon Tower	.00	.00	.00	.00	.00	.00	+++	3,908.78
4212.95	Electricity Rochelle/Hillcrest Tower	.00	.00	.00	.00	.00	.00	+++	2,095.89



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4214	Gas (Heating)	.00	.00	.00	.00	.00	.00	+++	17,280.62
4214.10	Gas (Heating) Courthouse	.00	.00	.00	.00	.00	.00	+++	6,095.93
4214.20	Gas (Heating) Judicial Center	.00	.00	.00	.00	.00	.00	+++	717.26
4214.40	Gas (Heating) Rochelle Offices	.00	.00	.00	.00	.00	.00	+++	1,271.41
4214.50	Gas (Heating) Sheriff/Coroner Administration	.00	.00	.00	.00	.00	.00	+++	5,422.21
4214.55	Gas (Heating) Jail	.00	.00	.00	.00	.00	.00	+++	13,112.05
4214.60	Gas (Heating) Judicial Center Annex	.00	.00	.00	.00	.00	.00	+++	5,983.20
4214.70	Gas (Heating) Maintenance Building	.00	.00	.00	.00	.00	.00	+++	785.17
4214.80	Gas (Heating) Pines Road Annex	.00	.00	.00	.00	.00	.00	+++	2,605.69
4216	Telephone	38,800.00	.00	38,800.00	1,300.85	14,686.74	24,113.26	38	36,350.33
4216.30	Telephone Cell Phones & Pagers	17,500.00	.00	17,500.00	341.45	15,671.84	1,828.16	90	21,067.67
4218	Water	.00	.00	.00	.00	.00	.00	+++	10,691.01
4218.10	Water Courthouse	.00	.00	.00	.00	.00	.00	+++	405.02
4218.20	Water Judicial Center	.00	.00	.00	.00	.00	.00	+++	283.29
4218.50	Water Sheriff/Coroner Admin. Bldg.	.00	.00	.00	.00	.00	.00	+++	894.19
4218.55	Water Jail	.00	.00	.00	.00	.00	.00	+++	17,740.15
4218.70	Water Maintenance Building	.00	.00	.00	.00	.00	.00	+++	1,329.48
4218.80	Water Pines Road Annex	.00	.00	.00	.00	.00	.00	+++	935.89
4512	Copy Paper	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	8,579.20
4520	Janitorial Supplies	17,000.00	.00	17,000.00	2,162.16	5,479.60	11,520.40	32	16,456.93
4540.10	Repairs & Maint - Facilities	105,000.00	.00	105,000.00	14,566.52	53,049.61	51,950.39	51	100,891.11
4540.20	Repairs & Maint - Facilities Planned	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	.00
4540.30	Repairs & Maint - Facilities Weld Park	6,500.00	.00	6,500.00	.00	.00	6,500.00	0	6,500.00
4545.10	Petroleum Products - Gasoline	4,000.00	.00	4,000.00	259.45	2,471.24	1,528.76	62	5,608.23
4570	Uniforms	2,000.00	.00	2,000.00	.00	1,800.00	200.00	90	1,800.00
4585	Vehicle Maintenance	5,000.00	.00	5,000.00	.00	1,377.75	3,622.25	28	1,823.02
4710	Computer Hardware & Software	.00	.00	.00	548.49	22,922.23	(22,922.23)	+++	42,794.18
4715	Hardware Maintenance	.00	.00	.00	.00	235.00	(235.00)	+++	.00
4730	Equipment - New & Used	500.00	.00	500.00	.00	.00	500.00	0	.00
Department 02 - Building & Grounds Totals		\$537,546.00	\$0.00	\$537,546.00	\$47,969.66	\$264,484.91	\$273,061.09	49%	\$877,686.25
Department 03 - Treasurer									
4100	Salaries- Departmental	172,875.00	.00	172,875.00	14,898.56	72,643.35	100,231.65	42	133,467.94
4120	Part Time/ Extra Time	20,000.00	.00	20,000.00	722.75	3,363.00	16,637.00	17	24,816.48
4412	Official Publications	1,300.00	.00	1,300.00	.00	177.00	1,123.00	14	905.50



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	429.38
4510	Office Supplies	10,000.00	.00	10,000.00	.00	668.40	9,331.60	7	7,620.06
4516	Postage	15,500.00	.00	15,500.00	.00	276.05	15,223.95	2	14,777.00
4714	Software Maintenance	.00	.00	.00	.00	.00	.00	+++	15,930.54
4724	Office Equipment Maintenance	1,000.00	.00	1,000.00	.00	763.00	237.00	76	868.70
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	1,173.90
Department 03 - Treasurer Totals		\$221,675.00	\$0.00	\$221,675.00	\$15,621.31	\$77,890.80	\$143,784.20	35%	\$199,989.50
Department 04 - HEW									
4250.20	Agency Allotments Board of Health	87,050.00	.00	87,050.00	.00	.00	87,050.00	0	131,490.00
4250.40	Agency Allotments Soil & Water Conservation	40,000.00	.00	40,000.00	.00	40,000.00	.00	100	40,000.00
Sub-Department 20 - Regional Supt of Schools									
4100	Salaries- Departmental	35,139.00	.00	35,139.00	2,928.26	14,641.30	20,497.70	42	34,115.04
4220	Rent	8,000.00	.00	8,000.00	.00	2,666.64	5,333.36	33	6,666.60
4314	Contractual Services	10,000.00	.00	10,000.00	513.12	2,395.04	7,604.96	24	8,582.95
4422	Travel Expenses, Dues & Seminars	7,000.00	.00	7,000.00	115.00	542.31	6,457.69	8	3,582.42
4510	Office Supplies	.00	.00	.00	86.70	181.69	(181.69)	+++	5,484.73
Sub-Department 20 - Regional Supt of Schools Totals		\$60,139.00	\$0.00	\$60,139.00	\$3,643.08	\$20,426.98	\$39,712.02	34%	\$58,431.74
Department 04 - HEW Totals		\$187,189.00	\$0.00	\$187,189.00	\$3,643.08	\$60,426.98	\$126,762.02	32%	\$229,921.74
Department 06 - Judiciary & Jury									
4100	Salaries- Departmental	50,905.00	.00	50,905.00	4,242.08	21,210.40	29,694.60	42	49,422.00
4106	Salaries- Public Defenders	.00	.00	.00	.00	.00	.00	+++	198,501.12
4112	Judges State Reimbursement	2,440.00	.00	2,440.00	.00	2,420.81	19.19	99	2,419.00
4324	Appointed Attorneys	24,000.00	.00	24,000.00	.00	4,548.75	19,451.25	19	30,082.51
4335	Expert Witnesses	2,000.00	.00	2,000.00	.00	.00	2,000.00	0	.00
4345	Interpreter	7,000.00	.00	7,000.00	14.99	150.41	6,849.59	2	348.07
4422	Travel Expenses, Dues & Seminars	5,000.00	.00	5,000.00	.00	114.30	4,885.70	2	2,737.24
4442	Counseling/ Psychiatric Services	7,000.00	.00	7,000.00	.00	.00	7,000.00	0	5,100.00
4465	Jurors - Circuit Court	19,745.00	.00	19,745.00	.00	.00	19,745.00	0	1,440.80
4510	Office Supplies	2,500.00	.00	2,500.00	165.63	314.61	2,185.39	13	18,189.80
4535	Law Library Materials	13,000.00	.00	13,000.00	288.40	12,299.16	700.84	95	20,557.12
4720	Office Equipment	3,500.00	.00	3,500.00	220.00	440.00	3,060.00	13	10,050.20
4724	Office Equipment Maintenance	3,500.00	.00	3,500.00	.00	1,997.00	1,503.00	57	238.56
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	1,019.79



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Sub-Department 15 - Public Defenders									
4100	Salaries- Departmental	36,000.00	.00	36,000.00	3,000.00	12,000.00	24,000.00	33	.00
4106	Salaries- Public Defenders	271,064.00	.00	271,064.00	22,588.66	106,026.64	165,037.36	39	.00
4324	Appointed Attorneys	48,000.00	.00	48,000.00	4,000.00	13,500.00	34,500.00	28	.00
4415.10	Printing Appeals & Transcripts	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	.00
4422	Travel Expenses, Dues & Seminars	4,000.00	.00	4,000.00	.00	.00	4,000.00	0	.00
4510	Office Supplies	3,500.00	.00	3,500.00	260.52	1,689.83	1,810.17	48	.00
4535	Law Library Materials	2,500.00	.00	2,500.00	.00	.00	2,500.00	0	.00
4720	Office Equipment	4,000.00	.00	4,000.00	.00	.00	4,000.00	0	.00
4724	Office Equipment Maintenance	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	.00
Sub-Department 15 - Public Defenders Totals		\$371,064.00	\$0.00	\$371,064.00	\$29,849.18	\$133,216.47	\$237,847.53	36%	\$0.00
Department 06 - Judiciary & Jury Totals		\$511,654.00	\$0.00	\$511,654.00	\$34,780.28	\$176,711.91	\$334,942.09	35%	\$340,106.21
Department 07 - Circuit Clerk									
4100	Salaries- Departmental	562,000.00	.00	562,000.00	51,055.96	255,279.80	306,720.20	45	563,368.39
4274	CASA	5,000.00	.00	5,000.00	.00	.00	5,000.00	0	5,000.00
4412	Official Publications	1,000.00	.00	1,000.00	232.75	232.75	767.25	23	870.45
4422	Travel Expenses, Dues & Seminars	500.00	.00	500.00	.00	158.60	341.40	32	345.40
4509	Jury Supplies	5,000.00	.00	5,000.00	.00	.00	5,000.00	0	5,000.00
4510	Office Supplies	4,000.00	.00	4,000.00	135.33	1,180.69	2,819.31	30	2,719.21
4516	Postage	10,000.00	.00	10,000.00	.00	5,016.68	4,983.32	50	9,919.00
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	42,545.86
Department 07 - Circuit Clerk Totals		\$587,500.00	\$0.00	\$587,500.00	\$51,424.04	\$261,868.52	\$325,631.48	45%	\$629,768.31
Department 08 - Probation									
4100	Salaries- Departmental	710,000.00	.00	710,000.00	62,630.84	316,078.66	393,921.34	45	724,963.47
4438	Juvenile Detention Fees	25,000.00	.00	25,000.00	3,105.00	3,465.00	21,535.00	14	21,077.27
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	12,418.08
Department 08 - Probation Totals		\$735,000.00	\$0.00	\$735,000.00	\$65,735.84	\$319,543.66	\$415,456.34	43%	\$758,458.82
Department 09 - Focus House									
4100	Salaries- Departmental	922,470.00	.00	922,470.00	71,492.36	371,456.41	551,013.59	40	916,464.73
4120	Part Time/ Extra Time	208,087.00	.00	208,087.00	9,849.02	49,224.50	158,862.50	24	129,739.05
4130	Overtime	10,000.00	.00	10,000.00	341.40	2,556.43	7,443.57	26	7,080.35
4140	Holiday Pay	16,500.00	.00	16,500.00	2,019.06	10,356.67	6,143.33	63	18,627.13
4143	Tuition Reimbursement	1,000.00	.00	1,000.00	.00	500.00	500.00	50	500.00
4180	Medical Exams/ Drug Testing	2,500.00	.00	2,500.00	124.00	372.00	2,128.00	15	1,314.04



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4212	Electricity	25,000.00	.00	25,000.00	1,224.47	6,953.37	18,046.63	28	17,597.68
4214	Gas (Heating)	5,000.00	.00	5,000.00	351.63	2,593.19	2,406.81	52	3,893.97
4216	Telephone	3,500.00	.00	3,500.00	222.30	1,012.40	2,487.60	29	2,107.17
4219	Cable TV	2,500.00	.00	2,500.00	219.09	1,080.39	1,419.61	43	2,467.78
4274	CASA	12,500.00	.00	12,500.00	.00	.00	12,500.00	0	12,500.00
4326	Medical Contracts	6,000.00	.00	6,000.00	500.00	2,500.00	3,500.00	42	6,000.00
4420	Training Expenses	10,000.00	.00	10,000.00	325.23	563.22	9,436.78	6	2,415.72
4435	Transportation of Detainees	6,000.00	.00	6,000.00	261.44	2,076.39	3,923.61	35	5,039.85
4439	Electronic Monitoring/ GPS	500.00	.00	500.00	.00	.00	500.00	0	.00
4441	Sex Offender/ Polygraph Service	17,000.00	.00	17,000.00	.00	1,400.00	15,600.00	8	6,544.00
4442	Counseling/ Psychiatric Services	.00	.00	.00	.00	338.63	(338.63)	+++	363.96
4444	Medical Expense	5,000.00	.00	5,000.00	40.84	679.91	4,320.09	14	2,068.91
4507	Residential Home Supplies	1,000.00	.00	1,000.00	68.56	197.32	802.68	20	369.68
4508	Kitchen Supplies	1,500.00	.00	1,500.00	186.64	399.71	1,100.29	27	614.32
4510	Office Supplies	4,000.00	.00	4,000.00	575.40	1,635.82	2,364.18	41	3,065.99
4520	Janitorial Supplies	4,000.00	.00	4,000.00	463.15	1,262.45	2,737.55	32	2,388.29
4540	Repairs & Maint - Facilities	20,000.00	.00	20,000.00	2,085.06	9,021.55	10,978.45	45	17,928.33
4550	Food for County Prisoners	35,000.00	.00	35,000.00	2,493.61	10,149.63	24,850.37	29	29,133.45
4570	Uniforms	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	986.50
4710	Computer Hardware & Software	.00	.00	.00	.00	.00	.00	+++	1,372.23
4724	Office Equipment Maintenance	.00	.00	.00	.00	.00	.00	+++	94.99
4743	Safety Equipment	2,000.00	.00	2,000.00	293.00	1,016.88	983.12	51	1,277.91
4755	Vehicle Purchase	.00	.00	.00	.00	.00	.00	+++	20,964.81
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	3,232.09	(3,232.09)	+++	12,211.39
Department 09 - Focus House Totals		\$1,322,057.00	\$0.00	\$1,322,057.00	\$93,136.26	\$480,578.96	\$841,478.04	36%	\$1,225,132.23
Department 10 - Assessment									
4100	Salaries- Departmental	169,514.00	.00	169,514.00	12,626.12	63,130.60	106,383.40	37	137,583.55
4120	Part Time/ Extra Time	.00	.00	.00	.00	.00	.00	+++	94.57
4412	Official Publications	4,000.00	.00	4,000.00	.00	80.75	3,919.25	2	2,981.77
4420	Training Expenses	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	.00
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	1,000.00	464.24	1,054.24	(54.24)	105	834.82
4510	Office Supplies	9,000.00	.00	9,000.00	78.65	2,542.74	6,457.26	28	3,963.63
4530	Mapping	2,500.00	.00	2,500.00	.00	.00	2,500.00	0	900.00
4714	Software Maintenance	.00	.00	.00	.00	.00	.00	+++	12,810.53



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4720	Office Equipment	2,110.00	.00	2,110.00	.00	.00	2,110.00	0	1,865.27
4724	Office Equipment Maintenance	300.00	.00	300.00	.00	.00	300.00	0	239.00
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	13,994.05
Sub-Department 40 - Board of Review									
4100	Salaries- Departmental	10,815.00	.00	10,815.00	.00	10,610.32	204.68	98	10,724.30
4328	Professional Services	3,000.00	.00	3,000.00	.00	.00	3,000.00	0	.00
4412	Official Publications	150.00	.00	150.00	.00	64.90	85.10	43	.00
Sub-Department 40 - Board of Review Totals		\$13,965.00	\$0.00	\$13,965.00	\$0.00	\$10,675.22	\$3,289.78	76%	\$10,724.30
Department 10 - Assessment Totals		\$203,389.00	\$0.00	\$203,389.00	\$13,169.01	\$77,483.55	\$125,905.45	38%	\$185,991.49
Department 11 - Zoning									
4100	Salaries- Departmental	147,707.00	.00	147,707.00	10,948.77	60,184.45	87,522.55	41	124,813.72
4145	Board of Appeals	2,250.00	.00	2,250.00	225.00	1,257.55	992.45	56	2,566.80
4146	Regional Planning Commission	3,150.00	.00	3,150.00	.00	585.00	2,565.00	19	1,575.00
4412	Official Publications	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	787.85
4422	Travel Expenses, Dues & Seminars	4,500.00	.00	4,500.00	240.24	1,026.45	3,473.55	23	2,329.20
4510	Office Supplies	3,500.00	.00	3,500.00	108.34	1,635.41	1,864.59	47	1,441.03
4585	Vehicle Maintenance	700.00	.00	700.00	.00	112.45	587.55	16	265.73
4720	Office Equipment	1,000.00	.00	1,000.00	728.00	1,402.19	(402.19)	140	1,111.98
4724	Office Equipment Maintenance	1,600.00	.00	1,600.00	.00	366.79	1,233.21	23	1,214.37
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	17,786.62
Department 11 - Zoning Totals		\$165,407.00	\$0.00	\$165,407.00	\$12,250.35	\$66,570.29	\$98,836.71	40%	\$153,892.30
Department 12 - Sheriff									
4100	Salaries- Departmental	1,976,963.00	.00	1,976,963.00	184,938.10	924,176.09	1,052,786.91	47	2,241,364.18
4108	Salaries- Court Security	227,523.00	.00	227,523.00	20,949.71	134,771.93	92,751.07	59	247,506.80
4111	Salaries- Merit Commission	2,500.00	.00	2,500.00	.00	177.50	2,322.50	7	1,642.04
4120	Part Time/ Extra Time	5,270.00	10,000.00	15,270.00	1,120.00	8,420.00	6,850.00	55	8,870.00
4130	Overtime	112,612.00	.00	112,612.00	17,236.37	64,267.05	48,344.95	57	148,774.88
4140	Holiday Pay	86,000.00	.00	86,000.00	7,204.23	59,344.98	26,655.02	69	90,117.20
4420	Training Expenses	30,000.00	.00	30,000.00	1,817.69	11,409.63	18,590.37	38	31,135.18
4490	Contingencies	.00	.00	.00	.00	.00	.00	+++	90,093.36
4510	Office Supplies	15,000.00	.00	15,000.00	1,163.55	4,259.69	10,740.31	28	15,527.80
4545.10	Petroleum Products - Gasoline	60,000.00	.00	60,000.00	858.30	40,615.30	19,384.70	68	62,223.69
4570	Uniforms	12,500.00	.00	12,500.00	1,186.51	8,650.98	3,849.02	69	14,004.83
4575	Weapons & Ammunition	25,500.00	.00	25,500.00	697.48	6,417.91	19,082.09	25	25,871.06



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4585	Vehicle Maintenance	45,000.00	.00	45,000.00	2,639.77	12,126.61	32,873.39	27	85,097.74
4710	Computer Hardware & Software	.00	.00	.00	.00	.00	.00	+++	629.98
4715	Hardware Maintenance	.00	.00	.00	.00	4,099.04	(4,099.04)	+++	16,561.00
4720	Office Equipment	2,000.00	.00	2,000.00	.00	588.95	1,411.05	29	.00
4724	Office Equipment Maintenance	7,000.00	.00	7,000.00	.00	737.20	6,262.80	11	2,162.17
4730.30	Equipment - New & Used Radio Equipment	180.00	.00	180.00	.00	.00	180.00	0	179.99
4737	Maintainence of Radios	2,500.00	.00	2,500.00	.00	2,160.00	340.00	86	1,273.16
4755	Vehicle Purchase	69,571.00	.00	69,571.00	.00	.00	69,571.00	0	.00
Sub-Department 60 - OEMA									
4100	Salaries- Departmental	64,725.00	.00	64,725.00	5,393.72	26,968.60	37,756.40	42	62,839.44
4216	Telephone	10,000.00	.00	10,000.00	87.22	3,573.62	6,426.38	36	6,938.82
4216.30	Telephone Cell Phones & Pagers	1,800.00	.00	1,800.00	.00	470.31	1,329.69	26	7,717.24
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	1,000.00	415.11	594.34	405.66	59	355.21
4510	Office Supplies	800.00	.00	800.00	.00	452.45	347.55	57	412.14
4545.10	Petroleum Products - Gasoline	3,000.00	.00	3,000.00	251.09	1,209.61	1,790.39	40	2,311.26
4570	Uniforms	500.00	.00	500.00	.00	181.47	318.53	36	625.22
4585	Vehicle Maintenance	800.00	.00	800.00	.00	8.01	791.99	1	34.79
4720	Office Equipment	500.00	.00	500.00	.00	.00	500.00	0	770.82
4724	Office Equipment Maintenance	1,500.00	.00	1,500.00	.00	.00	1,500.00	0	3.49
4737	Maintainence of Radios	2,000.00	.00	2,000.00	.00	.00	2,000.00	0	1,360.19
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	22.67	69,964.48	(69,964.48)	+++	247,106.09
Sub-Department 60 - OEMA Totals		\$86,625.00	\$0.00	\$86,625.00	\$6,169.81	\$103,422.89	(\$16,797.89)	119%	\$330,474.71
Sub-Department 62 - Emergency Communications									
4100	Salaries- Departmental	599,422.00	.00	599,422.00	45,211.55	235,863.54	363,558.46	39	635,600.74
4130	Overtime	19,000.00	.00	19,000.00	4,094.44	19,441.23	(441.23)	102	25,333.63
4140	Holiday Pay	20,000.00	.00	20,000.00	1,498.59	14,658.96	5,341.04	73	21,397.65
4500	Supplies	1,000.00	.00	1,000.00	96.55	1,345.83	(345.83)	135	972.46
4710	Computer Hardware & Software	.00	.00	.00	.00	4,659.89	(4,659.89)	+++	17,878.42
4715	Hardware Maintenance	.00	.00	.00	.00	4,488.00	(4,488.00)	+++	12,000.00
4737	Maintainence of Radios	50,000.00	.00	50,000.00	.00	39,797.20	10,202.80	80	55,475.34
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	24,353.49	(24,353.49)	+++	.00
Sub-Department 62 - Emergency Communications Totals		\$689,422.00	\$0.00	\$689,422.00	\$50,901.13	\$344,608.14	\$344,813.86	50%	\$768,658.24
Department 12 - Sheriff Totals		\$3,456,166.00	\$10,000.00	\$3,466,166.00	\$296,882.65	\$1,730,253.89	\$1,735,912.11	50%	\$4,182,168.01



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 13 - Coroner									
4100	Salaries- Departmental	220,820.00	.00	220,820.00	18,284.56	91,422.80	129,397.20	41	205,384.80
4355	Autopsy Fees	36,000.00	.00	36,000.00	842.43	14,526.74	21,473.26	40	25,959.19
4458	Coroner Lab Fees	12,000.00	.00	12,000.00	734.00	2,534.10	9,465.90	21	6,801.00
4545.10	Petroleum Products - Gasoline	2,800.00	.00	2,800.00	251.10	851.30	1,948.70	30	2,155.42
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	5,846.47
Department 13 - Coroner Totals		\$271,620.00	\$0.00	\$271,620.00	\$20,112.09	\$109,334.94	\$162,285.06	40%	\$246,146.88
Department 14 - State's Attorney									
4100	Salaries- Departmental	577,062.00	.00	577,062.00	51,546.34	252,654.78	324,407.22	44	535,129.41
4107	Salaries-Victim Witness Advocate	43,715.00	.00	43,715.00	3,642.86	18,214.30	25,500.70	42	42,441.12
4216.30	Telephone Cell Phones & Pagers	.00	.00	.00	.00	294.34	(294.34)	+++	152.57
4335	Expert Witnesses	1,500.00	.00	1,500.00	.00	250.00	1,250.00	17	.00
4340	IL Appellate Prosecutor	22,000.00	.00	22,000.00	.00	22,000.00	.00	100	22,000.00
4415.10	Printing Appeals & Transcripts	2,000.00	.00	2,000.00	265.50	933.50	1,066.50	47	772.50
4422	Travel Expenses, Dues & Seminars	6,500.00	.00	6,500.00	71.68	1,787.52	4,712.48	28	1,446.33
4510	Office Supplies	14,000.00	.00	14,000.00	1,233.92	6,072.01	7,927.99	43	13,200.07
4538	Legal Materials & Books	16,500.00	.00	16,500.00	1,203.16	5,968.62	10,531.38	36	14,759.58
4720	Office Equipment	500.00	.00	500.00	132.81	276.36	223.64	55	.00
4724	Office Equipment Maintenance	500.00	.00	500.00	.00	492.62	7.38	99	323.94
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	23,380.84
Department 14 - State's Attorney Totals		\$684,277.00	\$0.00	\$684,277.00	\$58,096.27	\$308,944.05	\$375,332.95	45%	\$653,606.36
Department 15 - Insurance									
4115	Health Insurance Opt-Out Stipend	34,000.00	.00	34,000.00	300.00	27,800.00	6,200.00	82	6,200.00
4155	Health Insurance	2,293,200.00	.00	2,293,200.00	168,762.00	831,864.80	1,461,335.20	36	1,963,487.09
Department 15 - Insurance Totals		\$2,327,200.00	\$0.00	\$2,327,200.00	\$169,062.00	\$859,664.80	\$1,467,535.20	37%	\$1,969,687.09
Department 16 - Finance									
4100	Salaries- Departmental	90,000.00	.00	90,000.00	9,200.00	36,300.00	53,700.00	40	86,500.00
4158	Personnel Committee	5,000.00	.00	5,000.00	.00	240.00	4,760.00	5	3,006.25
4212	Electricity	180,000.00	.00	180,000.00	.00	.00	180,000.00	0	.00
4212.10	Electricity Courthouse	.00	.00	.00	8,367.20	40,063.78	(40,063.78)	+++	.00
4212.20	Electricity Judicial Center	.00	.00	.00	5,095.32	26,967.04	(26,967.04)	+++	.00
4212.25	Electricity 607 Washington St.	.00	.00	.00	683.97	769.94	(769.94)	+++	.00
4212.30	Electricity Weld Park	.00	.00	.00	49.33	250.22	(250.22)	+++	.00
4212.40	Electricity Rochelle Offices	.00	.00	.00	1,231.13	4,286.64	(4,286.64)	+++	.00



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4212.50	Electricity Sheriff/Coroner Administration	.00	.00	.00	2,307.49	11,605.58	(11,605.58)	+++	.00
4212.70	Electricity Maintenance Building	.00	.00	.00	206.52	783.88	(783.88)	+++	.00
4212.80	Electricity Pines Road Annex	.00	.00	.00	541.89	2,611.04	(2,611.04)	+++	.00
4212.90	Electricity Oregon Tower	.00	.00	.00	494.26	2,707.69	(2,707.69)	+++	.00
4212.95	Electricity Rochelle/Hillcrest Tower	.00	.00	.00	92.84	601.66	(601.66)	+++	.00
4214	Gas (Heating)	57,500.00	.00	57,500.00	.00	.00	57,500.00	0	.00
4214.10	Gas (Heating) Courthouse	.00	.00	.00	224.94	778.79	(778.79)	+++	.00
4214.20	Gas (Heating) Judicial Center	.00	.00	.00	2,938.15	8,816.09	(8,816.09)	+++	.00
4214.40	Gas (Heating) Rochelle Offices	.00	.00	.00	379.11	2,188.31	(2,188.31)	+++	.00
4214.50	Gas (Heating) Sheriff/Coroner Administration	.00	.00	.00	1,590.81	5,919.54	(5,919.54)	+++	.00
4214.55	Gas (Heating) Jail	.00	.00	.00	326.51	2,037.17	(2,037.17)	+++	.00
4214.60	Gas (Heating) Judicial Center Annex	.00	.00	.00	4,166.49	10,201.94	(10,201.94)	+++	.00
4214.70	Gas (Heating) Maintenance Building	.00	.00	.00	675.23	1,876.41	(1,876.41)	+++	.00
4214.80	Gas (Heating) Pines Road Annex	.00	.00	.00	626.59	2,539.78	(2,539.78)	+++	.00
4218	Water	37,600.00	.00	37,600.00	.00	.00	37,600.00	0	.00
4218.10	Water Courthouse	.00	.00	.00	89.64	457.94	(457.94)	+++	.00
4218.20	Water Judicial Center	.00	.00	.00	98.46	449.36	(449.36)	+++	.00
4218.25	Water 607 Washington St.	.00	.00	.00	89.19	89.19	(89.19)	+++	.00
4218.50	Water Sheriff/Coroner Admin. Bldg.	.00	.00	.00	89.64	444.60	(444.60)	+++	.00
4218.55	Water Jail	.00	.00	.00	876.24	8,390.72	(8,390.72)	+++	.00
4218.60	Water Judicial Center Annex	.00	.00	.00	760.14	1,017.66	(1,017.66)	+++	.00
4218.70	Water Maintenance Building	.00	.00	.00	89.64	444.60	(444.60)	+++	.00
4218.80	Water Pines Road Annex	.00	.00	.00	44.82	502.44	(502.44)	+++	.00
4250.30	Agency Allotments Economic Development Dist. Dues	14,500.00	.00	14,500.00	.00	12,313.17	2,186.83	85	12,313.17
4250.60	Agency Allotments NW IL Criminal Justice	4,700.00	.00	4,700.00	.00	.00	4,700.00	0	4,519.00
4251	Entrerprise Zone Administration	8,000.00	.00	8,000.00	.00	7,885.36	114.64	99	7,743.41
4312	Auditing	60,996.00	.00	60,996.00	6,000.00	56,496.00	4,500.00	93	54,429.00
4412	Official Publications	100.00	.00	100.00	.00	.00	100.00	0	48.00
4422	Travel Expenses, Dues & Seminars	20,000.00	.00	20,000.00	1,246.08	4,093.54	15,906.46	20	17,010.70
4490	Contingencies	173,703.00	.00	173,703.00	8,560.00	12,831.94	160,871.06	7	16,223.86
4491	Contingencies - Salary	653,000.00	.00	653,000.00	.00	.00	653,000.00	0	.00
4510	Office Supplies	2,500.00	.00	2,500.00	.00	696.11	1,803.89	28	2,028.71
4740	Postage Meter & Rental	5,400.00	.00	5,400.00	.00	2,781.54	2,618.46	52	5,337.00
4770.20	Capital Improvements - Ogle County Fair Assn	3,000.00	.00	3,000.00	.00	.00	3,000.00	0	3,000.00



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	2,789.00
Department 16 - Finance Totals		\$1,315,999.00	\$0.00	\$1,315,999.00	\$57,141.63	\$270,439.67	\$1,045,559.33	21%	\$214,948.10
Department 22 - Corrections									
4100	Salaries- Departmental	1,278,543.00	.00	1,278,543.00	105,882.89	589,488.06	689,054.94	46	1,359,329.40
4120	Part Time/ Extra Time	30,000.00	(10,000.00)	20,000.00	3,619.33	16,910.34	3,089.66	85	31,623.22
4130	Overtime	95,000.00	.00	95,000.00	16,197.24	91,050.69	3,949.31	96	145,792.76
4140	Holiday Pay	45,000.00	.00	45,000.00	5,047.50	49,443.52	(4,443.52)	110	69,345.84
4420	Training Expenses	10,000.00	.00	10,000.00	530.00	4,850.00	5,150.00	48	10,502.48
4424	Out-of-State Travel	5,500.00	.00	5,500.00	1,005.00	11,543.50	(6,043.50)	210	5,263.00
4444	Medical Expense	120,000.00	.00	120,000.00	8,894.29	55,708.36	64,291.64	46	117,855.02
4446	Prisoner Mental Health	15,000.00	.00	15,000.00	.00	15,000.00	.00	100	15,000.00
4510	Office Supplies	22,500.00	.00	22,500.00	5,266.44	22,263.76	236.24	99	23,305.42
4545.10	Petroleum Products - Gasoline	3,200.00	.00	3,200.00	592.80	2,417.79	782.21	76	5,429.95
4550	Food for County Prisoners	126,000.00	.00	126,000.00	8,930.93	39,608.60	86,391.40	31	95,287.52
4570	Uniforms	7,000.00	.00	7,000.00	1,328.31	1,694.35	5,305.65	24	4,802.89
4575	Weapons & Ammunition	7,500.00	.00	7,500.00	.00	.00	7,500.00	0	5,469.45
4585	Vehicle Maintenance	.00	.00	.00	.00	1,829.67	(1,829.67)	+++	531.63
4715	Hardware Maintenance	.00	.00	.00	.00	4,488.00	(4,488.00)	+++	16,203.64
4724	Office Equipment Maintenance	3,000.00	.00	3,000.00	.00	1,454.20	1,545.80	48	2,194.91
4737	Maintainence of Radios	500.00	.00	500.00	.00	.00	500.00	0	528.35
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	11,173.73	(11,173.73)	+++	.00
Department 22 - Corrections Totals		\$1,768,743.00	(\$10,000.00)	\$1,758,743.00	\$157,294.73	\$918,924.57	\$839,818.43	52%	\$1,908,465.48
Department 23 - Information Technology									
4100	Salaries- Departmental	139,970.00	.00	139,970.00	11,663.78	58,318.90	81,651.10	42	119,885.16
4142	IT/ Network Administration	26,340.00	.00	26,340.00	.00	16,680.00	9,660.00	63	18,491.04
4211	Internet Service	12,560.00	.00	12,560.00	43.99	80.97	12,479.03	1	8,731.83
4383	Website Maintenance	3,460.00	.00	3,460.00	2,400.00	4,999.00	(1,539.00)	144	3,263.07
4420	Training Expenses	4,000.00	.00	4,000.00	.00	.00	4,000.00	0	.00
4426	Mileage	1,000.00	.00	1,000.00	.00	.00	1,000.00	0	235.75
4510	Office Supplies	500.00	.00	500.00	.00	232.19	267.81	46	1,766.49
4545.10	Petroleum Products - Gasoline	1,200.00	.00	1,200.00	32.80	142.84	1,057.16	12	401.59
4585	Vehicle Maintenance	700.00	.00	700.00	.00	.00	700.00	0	157.91
4710	Computer Hardware & Software	147,565.00	.00	147,565.00	5,565.05	16,370.05	131,194.95	11	79,099.21
4714	Software Maintenance	133,784.00	.00	133,784.00	9,655.70	83,286.50	50,497.50	62	45,656.49



General Fund Budget Performance

Fiscal Year to Date 04/30/21

Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4715	Hardware Maintenance	83,534.00	.00	83,534.00	.00	23,213.00	60,321.00	28	63,839.12
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	.00	.00	+++	54,833.69
Department 23 - Information Technology Totals		\$554,613.00	\$0.00	\$554,613.00	\$29,361.32	\$203,323.45	\$351,289.55	37%	\$396,361.35
EXPENSE TOTALS		\$15,260,675.00	\$50,000.00	\$15,310,675.00	\$1,231,674.52	\$6,408,506.01	\$8,902,168.99	42%	\$14,681,241.97
Fund 100 - General Fund Totals									
REVENUE TOTALS		15,260,675.00	.00	15,260,675.00	1,837,912.64	4,783,002.04	10,477,672.96	31%	14,968,100.54
EXPENSE TOTALS		15,260,675.00	50,000.00	15,310,675.00	1,231,674.52	6,408,506.01	8,902,168.99	42%	14,681,241.97
Fund 100 - General Fund Totals		\$0.00	(\$50,000.00)	(\$50,000.00)	\$606,238.12	(\$1,625,503.97)	\$1,575,503.97		\$286,858.57
<u>2020 Budget - Through 4/30/2020</u>									
Fund 100 - General Fund Totals									
REVENUE TOTALS		15,393,194.00	.00	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	.00	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	\$0.00	\$0.00	\$94,984.72	(\$1,573,916.06)	\$1,573,916.06		\$0.00

Ogle County
Bank Balances

From Date: 4/1/2021 - To Date: 4/30/2021
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	\$44,010.08	\$50.00	\$25,774.00	\$18,286.08
1000.011	Cash BB - Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
1000.012	Cash BB - Probation Service Fee	\$386,458.26	\$19,504.01	\$4,404.28	\$401,557.99
1000.014	Cash BB - County Bridge	\$539,366.74	\$0.00	\$34,137.97	\$505,228.77
1000.015	Cash IL Trust - County Bridge	\$1,513,885.16	\$0.00	\$0.00	\$1,513,885.16
1000.016	Cash BB - Document Storage	\$568,113.95	\$23,595.13	\$8,954.61	\$582,754.47
1000.018	Cash BB - Long Range Planning	\$1,478,124.96	\$520,955.69	\$53,661.16	\$1,945,419.49
1000.019	Cash BB - Vehicle Purchase	\$1,535.78	\$80,774.00	\$79,303.20	\$3,006.58
1000.024	Cash FSB - 911	\$1,105,715.31	\$73,344.96	\$87,179.18	\$1,091,881.09
1000.030	Cash HSB - Federal Aid Matching	\$532,285.60	\$0.00	\$3,303.12	\$528,982.48
1000.031	Cash HSB - Jail Capital Exp.2019 Fund	\$0.00	\$0.00	\$0.00	\$0.00
1000.036	Cash IL Trust - County Highway	\$101,750.93	\$0.00	\$0.00	\$101,750.93
1000.037	Cash IL Trust - FAM	\$182,179.88	\$0.00	\$0.00	\$182,179.88
1000.038	Cash Illinois Funds - Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1000.039	Cash IL Trust - 911	\$806,372.23	\$0.00	\$0.00	\$806,372.23
1000.040	Cash NBR - Treasurer	\$851,037.79	\$2,445,647.72	\$2,285,976.43	\$1,010,709.08
1000.042	Cash NBR - Township MFT	\$2,712,911.93	\$236,694.13	\$12,920.40	\$2,936,685.66
1000.044	Cash NBR - Engineering	\$55,545.43	\$693.24	\$0.00	\$56,238.67
1000.046	Cash NBR - Vital Records	\$65,038.57	\$1,150.00	\$0.00	\$66,188.57
1000.048	Cash NBR - GIS Fee Fund	\$40,066.36	\$19,584.00	\$2,250.00	\$57,400.36
1000.050	Cash NBR - Marriage Fund	\$4,417.27	\$50.00	\$0.00	\$4,467.27
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	\$602,630.29	\$12,662.56	\$314,944.44	\$300,348.41
1000.060	Cash RRB - Animal Control	\$91,680.39	\$15,331.90	\$18,690.92	\$88,321.37
1000.061	Cash RRB - Solid Waste	\$1,178,259.16	\$365,534.47	\$392,380.40	\$1,151,413.23
1000.062	Cash RRB - Public Health	\$644,220.90	\$565,006.07	\$112,263.49	\$1,096,963.48
1000.063	Cash RRB - Bond Debt Service Fund	\$2,109,631.75	\$0.00	\$0.00	\$2,109,631.75
1000.064	Cash RRB - Payroll Clearing	\$0.00	\$1,501,038.21	\$1,501,038.21	\$0.00
1000.065	Cash RRB - Jail Facility Capital Exp.	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Bank Balances

From Date: 4/1/2021 - To Date: 4/30/2021
Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1000.066	Cash RRB - County MFT	\$1,558,390.71	\$94,270.07	\$56,174.77	\$1,596,486.01
1000.067	Cash RRB - Child Support & Maint	\$7,324.96	\$0.00	\$0.00	\$7,324.96
1000.068	Cash RRB - GIS Committee Fund	\$613,144.71	\$2,310.00	\$11,994.99	\$603,459.72
1000.069	Cash RRB - Circuit Clerk Ops & Admin	\$0.00	\$0.00	\$0.00	\$0.00
1000.070	Cash RRB - County Orders	\$0.00	\$1,176,758.52	\$1,176,758.52	\$0.00
1000.072	Cash RRB - A/P Clearing	\$0.00	\$951,080.84	\$951,080.84	\$0.00
1000.073	Cash RRB - Jail Capital Exp. 2020	\$0.00	\$0.00	\$0.00	\$0.00
1000.074	Cash RRB - County Indemnity	\$0.00	\$0.00	\$0.00	\$0.00
1000.075	Cash RRB - Administrative Tow Fund	\$65,405.68	\$10,500.00	\$62,777.13	\$13,128.55
1000.076	Cash RRB - Social Security	\$603,470.55	\$984.75	\$72,110.29	\$532,345.01
1000.077	Cash RRB - IFiber	\$0.00	\$0.00	\$0.00	\$0.00
1000.078	Cash RRB - Treasurer	\$214,815.07	\$13,380.35	\$0.00	\$228,195.42
1000.080	Cash SV - Mental Health	\$152,485.00	\$0.00	\$81,004.50	\$71,480.50
1000.082	Cash SV - Township Bridge	\$9,425.64	\$0.00	\$0.00	\$9,425.64
1000.084	Cash SV - IMRF	\$517,090.52	\$198,230.63	\$328,153.86	\$387,167.29
1000.085	Cash IL Trust - IMRF	\$1,838,577.90	\$0.00	\$0.00	\$1,838,577.90
1000.086	Cash SV - County Automation	\$0.00	\$0.00	\$0.00	\$0.00
1000.088	Cash SV - Recorder's Resolution	\$367,453.16	\$10,807.95	\$6,143.10	\$372,118.01
1000.090	Cash SV- Health Claims	\$0.00	\$250,446.84	\$250,446.84	\$0.00
1000.091	Cash SV - Flex Spending	\$12,572.25	\$5,973.54	\$9,938.88	\$8,606.91
1000.092	Cash HBT - Bond Debt Service Fund	\$693,977.36	\$0.00	\$0.00	\$693,977.36
1000.099	Cash Treasurer's Cash	\$1,900.00	\$0.00	\$0.00	\$1,900.00
1002.002	Investments RRB Insurance Reserve	\$0.00	\$0.00	\$0.00	\$0.00
1002.003	Investments IL Trust - Bond Debt Service	\$55,411.10	\$0.00	\$0.00	\$55,411.10
1002.004	Investments Insurance Reserve	\$0.00	\$0.00	\$0.00	\$0.00
1002.005	Investments IL Trust-Jail Facility Cap. Exp.	\$0.00	\$0.00	\$0.00	\$0.00
1002.006	Investments RRB County MFT	\$0.00	\$0.00	\$0.00	\$0.00
1002.007	Investments SV Township Bridge	\$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	\$401,401.89	\$742.32	\$0.00	\$402,144.21
1002.010	Investments NBR Township MFT	\$0.00	\$0.00	\$0.00	\$0.00
1002.012	Investments NBR Engineering	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Bank Balances

From Date: 4/1/2021 - To Date: 4/30/2021
 Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1002.013	Investments RRB- GIS Committee	\$0.00	\$0.00	\$0.00	\$0.00
1002.014	Investments Storm Water Management	\$65,550.17	\$170.17	\$0.00	\$65,720.34
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	\$907,030.09	\$0.00	\$0.00	\$907,030.09
1002.019	Investments SV- 911	\$0.00	\$0.00	\$0.00	\$0.00
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	\$913,771.36	\$0.00	\$0.00	\$913,771.36
1002.026	Investments NBB Solid Waste	\$999,291.83	\$1,010.65	\$0.00	\$1,000,302.48
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

Ogle County
Bank Balances

From Date: 4/1/2021 - To Date: 4/30/2021
 Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
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	\$0.00	\$0.00	\$0.00	\$0.00
1002.079	Investments BB- Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
1002.080	Investments Holcomb - 911	\$523,881.26	\$0.00	\$0.00	\$523,881.26
1002.081	Investments IL Trust-Jail Cap.Exp. 2019	\$0.00	\$0.00	\$0.00	\$0.00
1002.082	Investments IL Trust - Jail Cap. Exp. 2020	\$0.00	\$0.00	\$0.00	\$0.00
1004	Postage	\$7,859.06	\$10,000.00	\$0.00	\$17,859.06
1010	Municipal Bond	\$0.00	\$0.00	\$0.00	\$0.00
1100	Accounts Receivable	\$2,337,462.13	\$0.00	\$0.00	\$2,337,462.13
1101	Due From	\$2,709,204.44	\$2,452,670.11	\$2,452,670.11	\$2,709,204.44
Grand Total: 110 Accounts		\$31,193,635.56	\$11,060,952.83	\$10,396,435.64	\$31,858,152.75

Ogle County
Fund Balances

From Date: 4/1/2021 - To Date: 4/30/2021

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	(\$1,933,920.04)	\$3,024,671.16	\$2,418,433.04	(\$1,327,681.92)
120	AP Clearing	120	AP Clearing	\$0.00	\$1,902,161.68	\$1,902,161.68	\$0.00
130	County Payroll Clearing	130	County Payroll Clearing	\$0.00	\$3,002,627.48	\$3,002,627.48	\$0.00
140	County OfficersFund	120	AP Clearing	\$1,406,449.16	\$89,524.62	\$700,000.00	\$795,973.78
150	Social Security	120	AP Clearing	\$603,470.55	\$984.75	\$72,110.29	\$532,345.01
160	IMRF	120	AP Clearing	\$2,355,668.42	\$198,230.63	\$328,153.86	\$2,225,745.19
170	Capital Improvement Fund	120	AP Clearing	\$0.00	\$25,290.00	\$0.00	\$25,290.00
180	Long Range Capital Improvemnt	120	AP Clearing	\$1,479,484.96	\$520,955.69	\$53,661.16	\$1,946,779.49
181	IFiber	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
184	Revolving Vehicle Purchase Fund	120	AP Clearing	\$197,170.75	\$80,774.00	\$79,303.20	\$198,641.55
185	Bond Debt Service Fund	120	AP Clearing	\$2,859,020.21	\$0.00	\$0.00	\$2,859,020.21
186	Jail Facility Capital Exp. 2018	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
187	Jail Facility Capital Exp. 2019	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
188	Jail Facility Capital Exp. 2020	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
<u>Highway Dept.</u>							
200	County Highway	120	AP Clearing	\$704,381.22	\$12,662.56	\$314,944.44	\$402,099.34
210	County Bridge Fund	120	AP Clearing	\$2,053,251.90	\$0.00	\$34,137.97	\$2,019,113.93
212	Thorpe Road Overpass	120	AP Clearing	\$401,401.89	\$742.32	\$0.00	\$402,144.21
220	County Motor Fuel Tax Fund	120	AP Clearing	\$1,699,974.90	\$94,270.07	\$56,174.77	\$1,738,070.20
230	County Highway Engineering	120	AP Clearing	\$55,545.43	\$693.24	\$0.00	\$56,238.67
240	Federal Aid Matching	120	AP Clearing	\$714,465.48	\$0.00	\$3,303.12	\$711,162.36
250	Township Roads - Motor Fuel Tax	120	AP Clearing	\$3,129,590.53	\$236,694.13	\$12,920.40	\$3,353,364.26
260	Township Bridge Fund	120	AP Clearing	\$9,425.64	\$0.00	\$0.00	\$9,425.64
280	Storm Water Management	120	AP Clearing	\$68,881.77	\$170.17	\$0.00	\$69,051.94
<u>GIS</u>							
270	GIS Committee Fund	120	AP Clearing	\$613,144.71	\$2,310.00	\$11,994.99	\$603,459.72
510	GIS Fee Fund	120	AP Clearing	\$53,650.36	\$19,584.00	\$2,250.00	\$70,984.36

Ogle County
Fund Balances

From Date: 4/1/2021 - To Date: 4/30/2021

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>							
300	Insurance - Hospital & Medical	120	AP Clearing	\$1,819,530.49	\$578,228.88	\$552,579.00	\$1,845,180.37
310	Insurance Premium Levy	120	AP Clearing	\$352,042.80	\$0.00	\$34,519.35	\$317,523.45
320	Self Insurance Reserve	120	AP Clearing	\$44,010.08	\$50.00	\$25,774.00	\$18,286.08
<u>Judge's Office</u>							
350	County Ordinance	120	AP Clearing	\$87,154.46	\$19,737.27	\$3,858.00	\$103,033.73
360	Marriage Fund	120	AP Clearing	\$4,417.27	\$50.00	\$0.00	\$4,467.27
370	Law Library	120	AP Clearing	\$10,960.27	\$1,405.00	\$3,560.09	\$8,805.18
<u>Public Defender's Office</u>							
380	Public Defender Automation	120	AP Clearing	\$4,386.36	\$363.53	\$0.00	\$4,749.89
<u>Health Dept.</u>							
400	Public Health	120	AP Clearing	\$652,032.33	\$553,739.31	\$111,510.19	\$1,094,261.45
410	TB Fund	120	AP Clearing	\$46,214.84	\$11,266.76	\$753.30	\$56,728.30
<u>Animal Control</u>							
420	Animal Control	120	AP Clearing	\$71,593.14	\$13,241.90	\$17,071.92	\$67,763.12
425	Pet Population Control - Dog	120	AP Clearing	\$19,610.75	\$2,030.00	\$1,144.00	\$20,496.75
426	Pet Population Control - Cat	120	AP Clearing	\$476.50	\$60.00	\$475.00	\$61.50
<u>Solid Waste</u>							
430	Solid Waste	120	AP Clearing	\$5,725,978.82	\$366,545.12	\$392,380.40	\$5,700,143.54
<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	\$4,984.52	\$0.00	\$0.00	\$4,984.52
460	Condemnation Fund	120	AP Clearing	\$1,151.19	\$138,353.00	\$0.00	\$139,504.19
465	Hotel/ MotelTax	120	AP Clearing	\$8,822.58	\$2,552.53	\$3,919.95	\$7,455.16
470	Cooperative Extension Service	120	AP Clearing	\$141,943.34	\$0.00	\$0.00	\$141,943.34
475	Mental Health	120	AP Clearing	\$152,485.00	\$0.00	\$81,004.50	\$71,480.50
480	Senior Social Services	120	AP Clearing	\$16,625.71	\$0.00	\$0.00	\$16,625.71
485	War Veterans Assistance	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Fund Balances

From Date: 4/1/2021 - To Date: 4/30/2021

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>Clerk/Recorder</u>							
500	Recorder's Automation	120	AP Clearing	\$376,714.91	\$10,807.95	\$6,143.10	\$381,379.76
520	Recorder's GIS Fund	120	AP Clearing	\$63,066.84	\$822.00	\$0.00	\$63,888.84
530	Vital Records	120	AP Clearing	\$1,971.73	\$328.00	\$0.00	\$2,299.73
<u>Circuit Clerk</u>							
550	Document Storage Fee Fund	120	AP Clearing	\$243,780.17	\$9,149.04	\$1,209.85	\$251,719.36
552	Child Support & Maint	120	AP Clearing	\$9,214.51	\$0.00	\$0.00	\$9,214.51
553	E - Citation Circuit Clerk	120	AP Clearing	\$17,973.20	\$2,936.49	\$0.00	\$20,909.69
554	Circuit Clerk Ops & Admin	120	AP Clearing	\$59,139.53	\$2,421.76	\$2,020.37	\$59,540.92
555	County Automation -Circuit Clerk	120	AP Clearing	\$274,499.09	\$9,087.84	\$5,724.39	\$277,862.54
<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	\$356,261.02	\$16,644.27	\$4,404.28	\$368,501.01
571	Drug Court	120	AP Clearing	\$38,707.03	\$2,091.67	\$0.00	\$40,798.70
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	\$18,977.00	\$1,099.59	\$0.00	\$20,076.59
<u>State's Attorney</u>							
572	Victim Impact	120	AP Clearing	\$750.32	\$50.00	\$0.00	\$800.32
600	Drug Assistance Forfeiture	120	AP Clearing	\$25,779.39	\$0.00	\$0.00	\$25,779.39
602	State's Attorney Automation	120	AP Clearing	\$19,551.62	\$439.53	\$0.00	\$19,991.15
605	Bad Check Restitution	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Fund Balances

From Date: 4/1/2021 - To Date: 4/30/2021

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>Sheriff's Dept.</u>							
610	OEMA	120	AP Clearing	\$33,344.87	\$0.00	\$0.00	\$33,344.87
611	EOC	120	AP Clearing	\$8,376.06	\$0.00	\$0.00	\$8,376.06
612	E - Citation Sheriff	120	AP Clearing	\$14,858.34	\$412.80	\$0.00	\$15,271.14
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	\$14,892.10	\$2,015.00	\$1,437.00	\$15,470.10
630	Arrestee's Medical Cost	120	AP Clearing	\$89,339.92	\$1,495.37	\$0.00	\$90,835.29
632	Sex Offender Registration	120	AP Clearing	\$11,667.79	\$220.00	\$630.50	\$11,257.29
634	Administrative Tow Fund	120	AP Clearing	\$65,405.68	\$10,500.00	\$62,777.13	\$13,128.55
635	Drug Traffic Prevention	120	AP Clearing	\$4,705.90	\$2,480.50	\$2,578.00	\$4,608.40
640	911 Emergency	120	AP Clearing	\$3,632,142.21	\$73,344.96	\$87,179.18	\$3,618,307.99
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
<u>Treasurer's Office</u>							
660	Federal/ State Grants	120	AP Clearing	\$64,615.99	\$13,386.26	\$0.00	\$78,002.25
665	Fed/State Reimb/Overtime	120	AP Clearing	\$5,478.92	\$0.00	\$0.00	\$5,478.92
700	Tax Sale Automation	120	AP Clearing	\$44,197.58	\$0.00	\$0.00	\$44,197.58
705	Sale in Error Fund	120	AP Clearing	\$43,271.76	\$0.00	\$0.00	\$43,271.76
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	\$11,627.99	\$1,250.00	\$1,605.74	\$11,272.25
Grand Total: 86 Funds				\$31,193,635.56	\$11,060,952.83	\$10,396,435.64	\$31,858,152.75



Group Administrators, Ltd.

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April 30, 2021
15:23

Aggregate Loss Fund Summary for OGLE COUNTY (OGLE) Incurred 08/01/2019 to 04/30/2021 Paid 08/01/2020 to 04/30/2021

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

Policy period 08/01/2020
07/31/2021
Attachment point \$3,929,426.00
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-20	\$327,114.51	\$278,564.18	\$0.00	\$0.00	\$0.00	\$278,564.18	\$327,114.51	\$278,564.18	\$48,550.33	0.85
Sep-20	\$324,192.12	\$160,343.76	\$0.00	\$0.00	(\$548.87)	\$160,892.63	\$651,306.63	\$439,456.81	\$211,849.82	0.67
Oct-20	\$324,828.57	\$412,425.42	\$0.00	\$0.00	\$26,747.80	\$385,677.62	\$976,135.20	\$825,134.43	\$151,000.77	0.85
Nov-20	\$326,776.83	\$445,644.31	\$0.00	\$0.00	\$166,912.03	\$278,732.28	\$1,302,912.03	\$1,103,866.71	\$199,045.32	0.85
Dec-20	\$327,750.96	\$168,194.72	\$0.00	\$0.00	\$8,266.33	\$159,928.39	\$1,630,662.99	\$1,263,795.10	\$366,867.89	0.78
Jan-21	\$334,868.64	\$170,594.18	\$0.00	\$0.00	\$387.00	\$170,207.18	\$1,965,531.63	\$1,434,002.28	\$531,529.35	0.73
Feb-21	\$336,479.22	\$164,705.26	\$0.00	\$0.00	\$1,075.20	\$163,630.06	\$2,302,010.85	\$1,597,632.34	\$704,378.51	0.69
Mar-21	\$336,479.22	\$163,804.47	\$0.00	\$0.00	\$9,332.86	\$154,471.61	\$2,638,490.07	\$1,752,103.95	\$886,386.12	0.66
Apr-21	\$340,038.06	\$216,497.00	\$0.00	\$0.00	\$6,072.20	\$210,424.80	\$2,978,528.13	\$1,962,528.75	\$1,015,999.38	0.66
	\$2,978,528.13	\$2,180,773.30	\$0.00	\$0.00	\$218,244.55	\$1,962,528.75				



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April 30, 2021
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Aggregate Loss Fund Summary for OGLE COUNTY (OGLE) Incurred 08/01/2019 to 04/30/2021 Paid 08/01/2020 to 04/30/2021

August 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	97	\$974.13	\$94,490.61
"MED 20 EMPLOYEE & SPOUSE"	24	\$2,584.71	\$62,033.04
"MED 40 EMPLOYEE & FAMILY"	53	\$2,584.71	\$136,989.63
"MED 30 EMP & CHILD(REN)"	13	\$2,584.71	\$33,601.23
	187		\$327,114.51

September 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	94	\$974.13	\$91,568.22
"MED 20 EMPLOYEE & SPOUSE"	24	\$2,584.71	\$62,033.04
"MED 40 EMPLOYEE & FAMILY"	52	\$2,584.71	\$134,404.92
"MED 30 EMP & CHILD(REN)"	14	\$2,584.71	\$36,185.94
	184		\$324,192.12

October 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	92	\$974.13	\$89,619.96
"MED 20 EMPLOYEE & SPOUSE"	24	\$2,584.71	\$62,033.04
"MED 40 EMPLOYEE & FAMILY"	52	\$2,584.71	\$134,404.92
"MED 30 EMP & CHILD(REN)"	15	\$2,584.71	\$38,770.65
	183		\$324,828.57

November 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	94	\$974.13	\$91,568.22
"MED 20 EMPLOYEE & SPOUSE"	24	\$2,584.71	\$62,033.04
"MED 40 EMPLOYEE & FAMILY"	52	\$2,584.71	\$134,404.92
"MED 30 EMP & CHILD(REN)"	15	\$2,584.71	\$38,770.65
	185		\$326,776.83

August 2020

Claim type	Paid	YTD
"Medical"	\$229,890.02	\$229,890.02
"Dental"	\$11,329.14	\$11,329.14
"Drugs"	\$47,854.89	\$47,854.89
	\$289,074.05	\$289,074.05

September 2020

Claim type	Paid	YTD
"Medical"	\$117,905.14	\$347,795.16
"Dental"	\$18,826.53	\$30,155.67
"Drugs"	\$41,354.03	\$89,208.92
	\$178,085.70	\$467,159.75

October 2020

Claim type	Paid	YTD
"Medical"	\$339,188.19	\$686,983.35
"Dental"	\$18,733.18	\$48,888.85
"Drugs"	\$73,237.23	\$162,446.15
	\$431,158.60	\$898,318.35

November 2020

Claim type	Paid	YTD
"Medical"	\$390,414.92	\$1,077,398.27
"Dental"	\$10,108.19	\$58,997.04
"Drugs"	\$55,229.39	\$217,675.54
	\$455,752.50	\$1,354,070.85



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December 2020

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	95	\$974.13	\$92,542.35
"MED 20 EMPLOYEE & SPOUSE"	25	\$2,584.71	\$64,617.75
"MED 40 EMPLOYEE & FAMILY"	51	\$2,584.71	\$131,820.21
"MED 30 EMP & CHILD(REN)"	15	\$2,584.71	\$38,770.65
	186		\$327,750.96

January 2021

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	97	\$974.13	\$94,490.61
"MED 20 EMPLOYEE & SPOUSE"	26	\$2,584.71	\$67,202.46
"MED 40 EMPLOYEE & FAMILY"	51	\$2,584.71	\$131,820.21
"MED 30 EMP & CHILD(REN)"	16	\$2,584.71	\$41,355.36
	190		\$334,868.64

February 2021

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	96	\$974.13	\$93,516.48
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,584.71	\$69,787.17
"MED 40 EMPLOYEE & FAMILY"	51	\$2,584.71	\$131,820.21
"MED 30 EMP & CHILD(REN)"	16	\$2,584.71	\$41,355.36
	190		\$336,479.22

March 2021

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	96	\$974.13	\$93,516.48
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,584.71	\$69,787.17
"MED 40 EMPLOYEE & FAMILY"	51	\$2,584.71	\$131,820.21
"MED 30 EMP & CHILD(REN)"	16	\$2,584.71	\$41,355.36
	190		\$336,479.22

December 2020

Claim type	Paid	YTD
"Medical"	\$133,378.08	\$1,210,776.35
"Dental"	\$17,325.65	\$76,322.69
"Drugs"	\$37,762.59	\$255,438.13
	\$188,466.32	\$1,542,537.17

January 2021

Claim type	Paid	YTD
"Medical"	\$88,595.93	\$1,299,372.28
"Dental"	\$16,531.36	\$92,854.05
"Drugs"	\$81,998.25	\$337,436.38
	\$187,125.54	\$1,729,662.71

February 2021

Claim type	Paid	YTD
"Medical"	\$106,586.47	\$1,405,958.75
"Dental"	\$17,834.23	\$110,688.28
"Drugs"	\$58,118.79	\$395,555.17
	\$182,539.49	\$1,912,202.20

March 2021

Claim type	Paid	YTD
"Medical"	\$115,072.53	\$1,521,031.28
"Dental"	\$16,482.96	\$127,171.24
"Drugs"	\$48,731.94	\$444,287.11
	\$180,287.43	\$2,092,489.63



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April 2021

Coverage	Employees	Factor	Total
"MED 10 EMPLOYEE ONLY"	97	\$974.13	\$94,490.61
"MED 20 EMPLOYEE & SPOUSE"	27	\$2,584.71	\$69,787.17
"MED 40 EMPLOYEE & FAMILY"	51	\$2,584.71	\$131,820.21
"MED 30 EMP & CHILD(REN)"	17	\$2,584.71	\$43,940.07
	192		\$340,038.06

April 2021

Claim type	Paid	YTD
"Medical"	\$144,768.87	\$1,665,800.15
"Dental"	\$25,610.50	\$152,781.74
"Drugs"	\$71,027.18	\$515,314.29
	\$241,406.55	\$2,333,896.18



OGLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2020

The lower half of the cover features a complex, abstract background of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a sense of depth and architectural structure.

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INTRODUCTORY SECTION

OGLE COUNTY, ILLINOIS

COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Ending November 30, 2020

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	Jeffrey Billeter
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

Mike Rock
State's Attorney

Linda Beck
Treasurer

FINANCIAL SECTION

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

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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, 2020, 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, 2020, 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.

Change in Accounting Principle

The County adopted GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to these matters.

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 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 30, 2021

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

**OGLE COUNTY GOVERNMENT
OGLE COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

November 30, 2020

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, 2020. 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 \$91.7 million, resulting in an increase of \$434k from the previous year. There was minimal impact on the financial statements when accounting for the change from 2019 to 2020 specific to the deferred outflows, deferred inflows and pension liabilities related to IMRF and OPEB. There were small decreases to net position of \$411,446 for IMRF and \$101,517 for OPEB.

Of considerable importance, the property tax base increased by \$69.7 million or 4.38% this fiscal year from 2019. The 2019 EAV is \$38.2 million above the 2017 tax levy in comparison to the decrease of EAV from 2017 to 2018. This continued growth in the assessed valuation is a possible indicator that property values will continue their recovery towards the pre-recession peak attained in 2009.

B. Long-Term Debt

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 at the end of 2019. The County issued a final amount of \$6,523,000 in June 2020 to finish the Jail project bringing the total bonds issued to \$20,988,000. The bonds are intended to be repaid from the Long Range Capital Improvement fund which is subsidized by the landfill host fees. Ground breaking for the annex began in April 2019. The project construction was completed in November 2020 and occupancy of the building took place in early February 2021.

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 83-105 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, 2020.

GOVERNMENT-WIDE STATEMENTS

A. Net Position

The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
November 30, 2020

Primary Government/Governmental Activities		
	2020	2019
<u>Assets:</u>		
Current and Other	48,040,981	45,925,855
Capital Assets	89,399,498	79,081,499
Total Assets	137,440,479	125,007,354
<u>Deferred Outflows of Resources</u>		
Pension Items - IMRF/SLEP	5,087,072	8,785,498
Total Assets & Deferred Outflows of Resources	142,527,551	133,792,852
<u>Liabilities:</u>		
Long-Term Liabilities	28,893,233	26,958,310
Other Liabilities	2,449,837	2,283,015
Total Liabilities	31,343,070	29,241,325
<u>Deferred inflows of Resources</u>		
Pension Items - IMRF/SLEP	4,544,812	1,898,487
Deferred Property Taxes	12,832,630	12,580,880
Deferred - OPEB	2,063,926	236,576
Total Deferred inflows of Resources	19,441,368	14,715,943
Total Liabilities & Deferred Inflows of Resources	50,784,438	43,957,268
<u>Net Position:</u>		
Net Investment in Capital Assets	70,281,394	71,737,808
Restricted	18,881,737	14,262,711
Unrestricted	2,579,982	3,835,065
Total Net Position	91,743,113	89,835,584

The County's net position increased by 2.2% or \$1.9 million - from \$89.8 to \$91.7 million during 2020. The primary reason for this increase relates to the implementation of GASB Statement No. 84, which resulted in an increase to opening net position of \$1.3 million.

For more detailed information, see the Statement of Net Position on pages 4-5 of the Comprehensive 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, 2020 and 2019

Governmental Activities/Total Primary Government		
	2020	2019
Revenues		
Program Revenues:		
Charges for Services	5,654,625	7,596,233
Operating Grants and Contributions	10,177,433	4,005,071
Capital Grants and Contributions	315,458	785,814
General Revenues:		
Property Taxes	12,507,784	12,237,320
Other Taxes	5,247,027	5,128,466
Other	628,658	843,756
Total Revenues	34,530,985	30,596,660
Expenses		
General Government	6,943,989	7,096,817
Public Safety	8,340,896	8,103,045
Judiciary and Court Related	4,838,245	4,261,820
Highway and Streets	10,223,983	8,024,414
Health and Welfare	3,309,015	2,926,038
Interest	440,404	298,876
Total Expenses	34,096,532	30,711,010
Change in Net Position	434,453	(114,350)
Net Position, December 1st	89,835,584	89,949,934
Change in Accounting Principle	1,317,193	-
Prior period adjustment	155,883	
Net Position, December 1st Restated	91,308,660	89,949,934
Net Position, November 30th	91,743,113	89,835,584

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 just under \$4 million from 2019 which comprised of a \$6.2 million increase in Operating Grants and Contributions and a \$2 million decrease in Charges for Services. The increase in Operating Grants revenue is primarily due to federal grants made available to the county due to the COVID-19 pandemic. There was a decrease of \$470k in Capital Grants and Contributions. The slight increase of 1% or \$174k in General Revenue category was due to an increase in income tax as well as 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 \$821k less than projected and was amended to \$100k from the original budget. State Sales tax fell short of budget by \$163,202. Probation salary reimbursements came in \$195,315 more than budgeted due to the timing of payments from the state and the state having more in their budget for reimbursements in 2020.

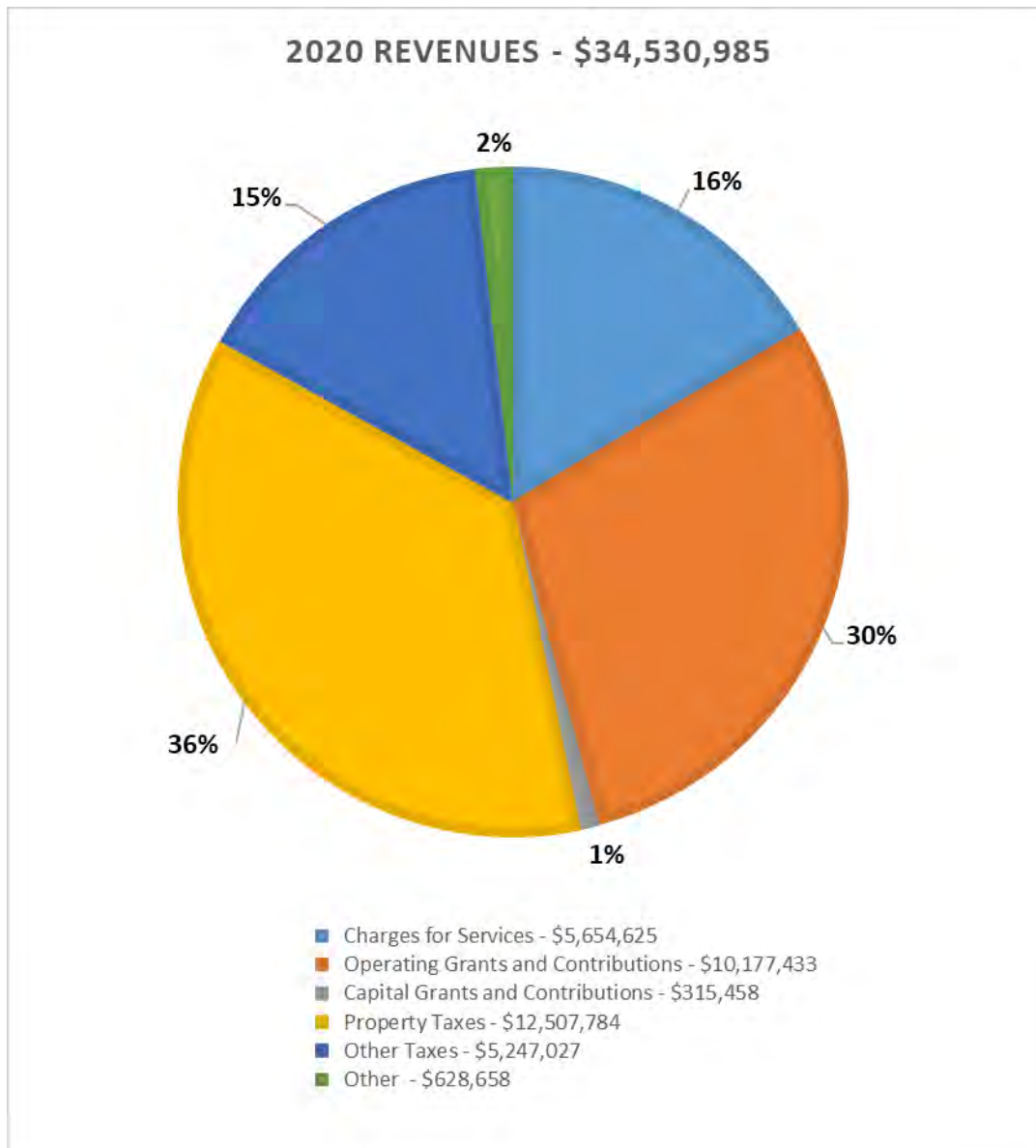
Total expenses for 2020 increased by 11.02% or \$3.386 million primarily due to a \$2.2 million increase in Highway and Streets expenditures, which had a high depreciation expense of \$3.3 million. There also was a 13.53% or \$576k increase in Judiciary and Court Related expenses and a \$383k increase in Health and Welfare. The Public safety expenses had a slight increase of 2.94% or \$238k while there was a 2.15% or \$153k decrease in General Government expenses.

The change in net position for Governmental Activities for 2020 was an increase of \$1.9 million which includes changes in accounting principles of \$1.3 million and a prior period adjustment of \$155k. The change in accounting principle is reflecting the new guidance specific to GASB Statement No. 84, *Fiduciary Activities*, while the prior period adjustment is correcting revenue recognition.

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 2020:



For the fiscal year ended November 30, 2020, revenues totaled \$34.5 million. This is an increase of just under \$4 million or 12.86% from 2019.

There was a \$174k or .96% increase in General Revenue consisting of property, income and sales tax. There was an increase of \$3.76 million or 30.36% in Program revenues mainly consisting of an increase of \$6.2 million or 154% increase in Operating Grants and Contributions. Charges for Services in program revenues had a \$1.94 million or 25.56% decrease.

Capital Grants and contributions decreased by \$470k primarily because the county received contributed capital in fiscal year 2019 and there was no contributed capital to recognize in fiscal year 2020.

Property tax collections increased \$270,464 in 2020 due to the increase in the 2019 tax base or EAV of \$69.6 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.

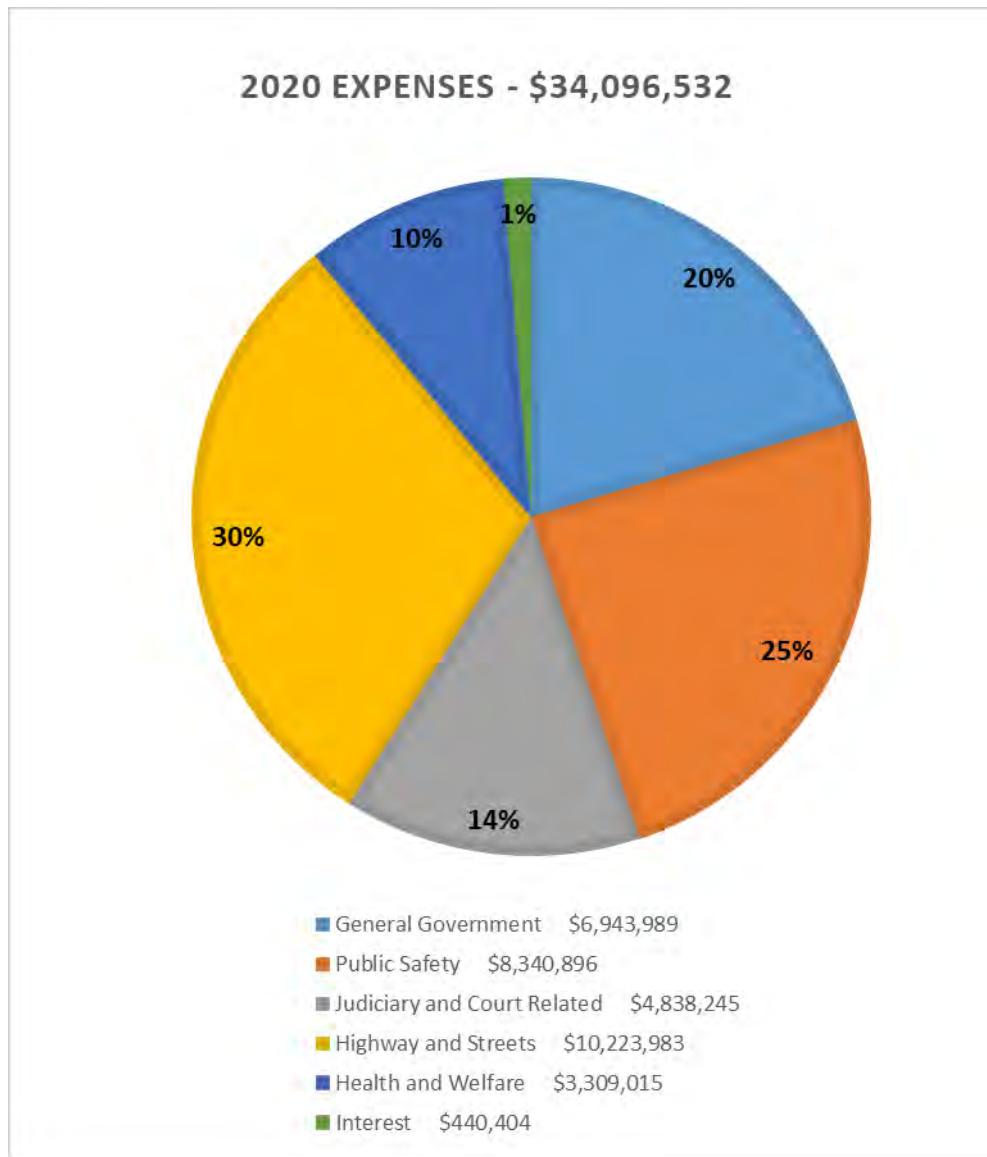
The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated 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 2020 totaled \$1.27 million which was a \$99.8k or 7.3% decrease from 2019.

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 \$69k or 2.82% from 2019 to 2020 showing growth in the local and state economy.

Local use tax has shown immense growth over the last few years. The local use tax is a sales tax on purchases made outside the state of Illinois by residences of the County for taxable items used, stored or consumed within the County when no tax is collected in the state of purchase. From fiscal year 2017 to 2018, local use tax received was \$589k to \$675K. Local use tax revenue in 2020 totaled \$983k which was a \$203k or 2.61% increase from \$780k received in 2019.

Total County Expenses

The following chart summarizes total Ogle County expenses for 2020:



Ogle County's expenses totaled \$34.1 million in 2020 increasing by \$3.39 million or 11.02% from 2019. Highway and Streets was the largest expense group for the County at 29.9% of total expenses as they surpassed Public Safety expenses from 2019. 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.

Highway and streets expenses increased by \$2.2 million or 27.4% from 2019 to 2020. This increase in Highway expenses is due to the depreciation expense of \$3.3 million of the County's roads and bridges.

General Government expenses decreased slightly by \$153k or 2.15% from 2019 to 2020, primarily due to overall lower expenses and the COVID-19 pandemic generating less travel.

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 2020 had a slight increase of 1.31% or \$383k. Expenditure increases in IMRF, Mental Health, Public Health, Senior Services, Coroner Fee and Veteran's Assistance Funds more than offset the expenditure decreases in Solid Waste and Animal Control Funds.

Public safety expenses had a slight increase of \$238k or 2.93% in 2020. The main factor for this increase was the normal inflationary cost increases for salaries and other operating costs. Interest was an additional expense in 2020 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, 2020 the governmental funds had a combined fund balance total of \$31,792,722. This is an increase of \$1,764,786 in the combined fund balance from 2019. This increase is primarily due to the change in accounting principle specific to GASB Statement No. 84. The General Fund revenues came in more than expenditures. This is primarily due to the CURE program that reimbursed the County for salaries, supplies and other capital expenditures incurred due to COVID-19. 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 \$13,944,497 which is either restricted for various purposes (\$11,717,032) or assigned for capital projects and debt service purposes (\$2,227,465).

The County's proprietary funds had combined net positions of \$1.19 million as of November 30, 2020 which is \$44,024 or 3.84% higher than the 2019 year-end balances. The County did not raise the premiums from the 13% increase that went into effect in 2019. Without any increase, the premiums still produced enough revenue to cover the 1.3% or \$47k increase in claims compared to 2019.

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. All of the County's deposits were covered by either FDIC insurance or collateral as of November 30, 2020.

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 \$327,623 on all funds for the year ended November 30, 2020 compared with \$548,196 in the year ended November 30, 2019. This reflects a decrease of \$220,573 or 40.24%. This decrease in interest income is the result of a generally lower interest rate environment. The year began with the continuation of 2019 higher interest rates but as 2020 progressed, rates dropped to an unprecedented low for all cash accounts and investment.

Major governmental funds, other than the General Fund, include IMRF, Highway, Solid Waste, Long Range, 911 Emergency, Federal Aid Matching and the Jail Expenditure Funds. These Funds have a combined balance of \$16,453,067. The major fund balances have decreased by \$2,041,026 compared to 2019 primarily due to the completion of Judicial Center Annex with the usage of the Jail Expenditure Funds. County Highway, IMRF and Federal Aid Matching had increases while Solid Waste, Long Range Capital Improvement and 911 Emergency had slight decreases in their fund balance.

The Highway fund held reserves of \$182,593 for a capital expenditure that was delayed due to COVID. The Federal Aid Matching fund also had an increase in fund balance by \$302,671 due to a reduction in expenditures for the year. The IMRF fund growth over the last two years is primarily due to a decrease in liability in which the excess funds will be used to repay the balance of the loan from Solid Waste. This year's increase was \$412,162.

The Solid Waste fund had a decrease of \$210,411 in fund balance due to a reduction in landfill host fees received. Long Range fund was slightly reduced by \$371,457 with the transfer of funds to the Bond Debt Service for the Judicial Center Annex bond payments as well as the reduction of Landfill host fees transferred in from Solid Waste. The 911 Emergency had a decline in fund balance by \$195,171 due to elevated capital expenditures for the Next Gen project. In 2020, the Jail Expenditure funds received additional bonds in the amount of \$11,283,000 and expended \$13,536,387 to complete the annex in November.

V. General Fund Budgetary Highlights

The following table summarizes the County's General Fund budget for 2020 including the original budget, the final budget, and actual results:

Table 3
General Fund Budgetary Highlights
December 1, 2019 through November 30, 2020

	Original Budget		Final Budget		Actual
REVENUES					
Taxes	9,631,000		9,631,000		9,652,885
Fines and fees	1,934,331		814,331		1,804,736
Intergovernmental	1,681,286		1,681,286		1,917,276
Investment income	-		-		8,260
Miscellaneous income	16,000		16,000		43,910
Total Revenues	13,262,617		12,142,617		13,427,067
EXPENDITURES AND TRANSFERS					
Current					
General Government	5,624,834		4,708,968		4,590,498
Public Safety	5,794,289		6,196,191		6,080,449
Judiciary and court related	3,665,494		3,622,531		3,586,107
Transfers Out	83,000		83,000		102,770
Transfers In	(1,755,000)		(2,667,000)		(1,116,117)
Proceeds from the sale of capital assets					66,554
Total Expenditures and Transfers	13,412,617		11,943,690		13,243,707
Net Change in Fund Balance	\$ (150,000)		\$ 198,927		\$ 249,914

As can be seen above, General Fund revenues in 2020 were close to \$1.28 million or 10.58% more than the final budgeted amount. The major contributing factors to this increase are the fines and fees category that came in just below \$1 million above the final 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 slightly higher by \$21,885 and the miscellaneous income category performed higher by \$27,910.

General Fund expenditures and transfers in for 2020 were \$1.3 million or 10.89% higher than the final budgeted amounts as all departments ended the fiscal year under their final budget amounts for the year.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of November 30, 2020:

Table 4
Capital Assets
November 30, 2020

<u>Capital Asset Classification</u>	Governmental Activities/ Total Primary Activities	
	<u>2020</u>	<u>2019</u>
Land and Land Right of Way	8,227,705	8,232,705
Infrastructure	133,998,907	133,524,195
Buildings	37,694,919	37,736,919
Equipment and vehicles	11,965,370	11,736,662
Construction in Progress	23,081,356	9,231,651
Sub-Total	214,968,257	200,462,132
<u>Less:</u>		
Accumulated Depreciation	(125,568,759)	(121,380,633)
Total Net Assets	<u>89,399,498</u>	<u>79,081,499</u>

At year-end, the County's net investment in capital assets for its governmental activities was at \$89.4 million dollars (net of accumulated depreciation). This represents an increase of \$10.3 million or 13% from the November 30, 2019 amount of \$79 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 \$23,081,356. The Annex construction was completed in November 2020 and occupancy of the building took place in February 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, 2020:

Table 5
Long-Term Debt
November 30, 2020

	Total Governmental Activities	
	<u>2020</u>	<u>2019</u>
<u>Outstanding Long-Term Debt</u>		
2018 Series General Obligation Bonds	8,035,000	9,705,000
2019 Series General Obligation Bonds	4,760,000	
2020 Series General Obligation Bonds	6,523,000	
Compensated Absences	930,649	949,588
Net Pension Liability	3,518,574	9,680,484
Other Postemployment Benefits	5,126,010	6,623,238
TOTAL	28,893,233	26,958,310

As of November 30, 2020, the County had a total of \$28.9 million in outstanding long-term debt. Compensated absences decreased by \$18,939 as of the end of 2020. Net Pension Liability decreased by \$6.2 million as the County's IMRF fiduciary net pension saw continued increases. These increases mixed with minor changes to the County's total pension liability will result in net pension liability decreases. See note 9 on page 39-40. New additions to long-term debt are the 2019 and 2020 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 decreased by just under \$1.5 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 eight year's assessment have been appealed to the Property Tax Appeal Board (PTAB). The 2012 case was heard by PTAB over four 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 increased by \$69.7 million dollars or 4.38% from the previous year for a new total of \$1,660,407,024. This increase was mainly due to an overall rise in residential and farmland assessments as well as new construction throughout the county. While there was still growth in the EAV all through the county, the EAV on the Byron station remained unchanged from the 2018 tax year. Any future decreases in the Byron station's EAV will set a precedence on PTAB rulings for the prior years.

The 2019 property taxes that were payable in 2020 accounted for 35.7% of the General Fund revenue. The Byron station accounted for 30.3% of the total EAV, which equated to over 10% of the County's property tax 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 and repayment of current bond debt. This year the fees generated about \$256k less than budgeted for a total of \$2.85 million. With the construction of the jail completed and bond debt acquired for the project, this continued revenue will be vital to repay the \$19.3 million in long term debt.

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

Due to the COVID-19 pandemic, the year 2020 brought many challenges to the County. In March through May, there were the closings of county buildings and staff reduction in offices to prevent the spread of COVID. Budgets were amended to prepare for the loss of revenue and to make adjustments on expenses. The CURE program was established in July to provide relief to the County for expenditures incurred due to COVID. The County was allocated \$955,833 for qualifying reimbursements and the Health department was allocated \$99.1k for the Local CURE grant plus an additional grant for contact tracing was also awarded to the Health Department. The COVID pandemic impacted the county clerk's office with many new requirements in regards to elections. The clerk was offered grants to reimburse additional expenses incurred for the election.

As of this writing, the 2021 financial year is well underway. Due to the pandemic, the American Rescue Plan act has been adopted and will bring additional funds to the County to provide relief of reduced revenues and aid in the public health emergency. At this time the full allocated amount has not been finalized but may reach up to \$9.8 million with half being distributed in 2021. The next budget to be developed will be the 2022 budget. It will begin discussion in the mid-summer of 2021 for the fiscal year beginning December 1, 2021. The problems that were faced with the 2020 budget are anticipated to be at the forefront of the 2021 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, 2020

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 26,681,997
Investments	5,218,312
Property tax receivable	12,832,630
Accounts receivable	3,282,614
Accrued interest receivable	20,227
Prepaid expenses	5,201
Capital assets	
Not depreciated	31,309,061
Depreciated (net of accumulated depreciation)	<u>58,090,437</u>
Total assets	<u>137,440,479</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF - County	2,081,200
Pension items - IMRF - ECO	57,481
Pension items - IMRF - SLEP	2,048,000
Pension items - OPEB	<u>900,391</u>
Total deferred outflows of resources	<u>5,087,072</u>
LIABILITIES	
Accounts payable	2,095,263
Claims payable	129,437
Accrued interest payable	225,137
Noncurrent liabilities	
Due within one year	2,994,205
Due in more than one year	<u>25,899,028</u>
Total liabilities	<u>31,343,070</u>
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF - County	2,051,318
Pension items - IMRF - ECO	326,862
Pension items - IMRF - SLEP	2,166,632
Deferred inflows of resources - OPEB	2,063,926
Deferred revenue - property taxes	<u>12,832,630</u>
Total deferred inflows of resources	<u>19,441,368</u>
NET POSITION	
Net investment in capital assets	70,281,394
Restricted for	
Retirement	2,581,834
Public safety	3,672,404
Judiciary and court related	991,834
Highways and streets	7,891,602
Insurance	855,836
Health and welfare	1,487,923
Specific purposes	1,400,304
Unrestricted	<u>2,579,982</u>
TOTAL NET POSITION	<u><u>\$ 91,743,113</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2020

					Net (Expense) Revenue and Change in Net Position
					Primary
	Program Revenues				Government
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
FUNCTIONS/PROGRAMS					
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 6,943,989	\$ 1,246,101	\$ 273,181	\$ -	\$ (5,424,707)
Public safety	8,340,896	621,819	1,310,189	-	(6,408,888)
Judiciary and court related	4,838,245	1,034,241	1,010,628	-	(2,793,376)
Highways and streets	10,223,983	63,794	6,072,026	315,458	(3,772,705)
Health and welfare	3,309,015	2,688,670	1,511,409	-	891,064
Interest	440,404	-	-	-	(440,404)
Total governmental activities	34,096,532	5,654,625	10,177,433	315,458	(17,949,016)
TOTAL PRIMARY GOVERNMENT	\$ 34,096,532	\$ 5,654,625	\$ 10,177,433	\$ 315,458	(17,949,016)
General revenues					
Taxes					
Property					
					12,507,784
Replacement					
					422,702
Sales					
					1,267,445
Local use					
					983,006
Other					
					58,514
Shared income taxes					
					2,515,360
Investment income					
					327,623
Miscellaneous					
					221,481
Gain on sale of capital assets					
					79,554
Total					18,383,469
CHANGE IN NET POSITION					434,453
NET POSITION, DECEMBER 1					89,835,584
Change in accounting principle					1,317,193
Prior period adjustment					155,883
NET POSITION, DECEMBER 1, AS RESTATED					91,308,660
NET POSITION, NOVEMBER 30					\$ 91,743,113

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2020

	General	County Highway	Illinois Municipal Retirement	Solid Waste
ASSETS				
Cash and cash equivalents	\$ 802,576	\$ 1,228,100	\$ 2,861,008	\$ 921,589
Investments	-	-	-	1,908,808
Property taxes receivable	4,640,000	1,717,000	1,800,000	-
Accounts receivable	1,316,994	5,689	-	423,477
Accrued interest receivable	-	-	-	1,582
Prepaid items	5,201	-	-	-
Advances to other funds	-	-	-	1,416,404
Due from other funds	43,531	-	-	-
TOTAL ASSETS	\$ 6,808,302	\$ 2,950,789	\$ 4,661,008	\$ 4,671,860
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 231,474	\$ 9,651	\$ 186,989	\$ -
Advances from other funds	541,670	-	1,000,000	-
Due to other funds	-	-	-	-
Total liabilities	773,144	9,651	1,186,989	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	4,640,000	1,717,000	1,800,000	-
Total deferred inflows of resources	4,640,000	1,717,000	1,800,000	-
FUND BALANCES				
Nonspendable - prepaid items	5,201	-	-	-
Restricted for retirement	-	-	1,674,019	-
Restricted for public safety	-	-	-	-
Restricted for judiciary and court related	-	-	-	-
Restricted for highways and streets	-	1,224,138	-	-
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	-	-	-	4,671,860
Assigned for debt service	-	-	-	-
Unassigned	1,389,957	-	-	-
Total fund balances	1,395,158	1,224,138	1,674,019	4,671,860
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,808,302	\$ 2,950,789	\$ 4,661,008	\$ 4,671,860

Long Range Capital Improvement	911 Emergency	Federal Aid Matching	2018 Jail Expenditure	2019 Jail Expenditure	2020 Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ 4,262,568	\$ 1,856,683	\$ 803,403	\$ -	\$ -	\$ 1,734,791	\$ 10,890,913	\$ 25,361,631
-	1,429,745	-	-	-	-	1,879,759	5,218,312
-	-	858,000	-	-	-	3,817,630	12,832,630
169,000	216,579	-	-	-	-	1,150,875	3,282,614
-	1,885	-	-	-	-	16,760	20,227
-	-	-	-	-	-	-	5,201
-	-	-	-	-	-	125,266	1,541,670
-	-	-	-	-	-	-	43,531
\$ 4,431,568	\$ 3,504,892	\$ 1,661,403	\$ -	\$ -	\$ 1,734,791	\$ 17,881,203	\$ 48,305,816
\$ 14,962	\$ -	\$ -	\$ -	\$ -	\$ 1,534,895	\$ 117,292	\$ 2,095,263
-	-	-	-	-	-	-	1,541,670
-	41,747	-	-	-	-	1,784	43,531
14,962	41,747	-	-	-	1,534,895	119,076	3,680,464
-	-	858,000	-	-	-	3,817,630	12,832,630
-	-	858,000	-	-	-	3,817,630	12,832,630
-	-	-	-	-	-	-	5,201
-	-	-	-	-	-	907,815	2,581,834
-	3,463,145	-	-	-	-	209,259	3,672,404
-	-	-	-	-	-	991,834	991,834
-	-	803,403	-	-	-	5,864,061	7,891,602
-	-	-	-	-	-	855,836	855,836
-	-	-	-	-	-	1,487,923	1,487,923
-	-	-	-	-	199,896	-	199,896
-	-	-	-	-	-	1,400,304	1,400,304
4,416,606	-	-	-	-	-	126,801	4,543,407
-	-	-	-	-	-	-	4,671,860
-	-	-	-	-	-	2,100,664	2,100,664
-	-	-	-	-	-	-	1,389,957
4,416,606	3,463,145	803,403	-	-	199,896	13,944,497	31,792,722
\$ 4,431,568	\$ 3,504,892	\$ 1,661,403	\$ -	\$ -	\$ 1,734,791	\$ 17,881,203	\$ 48,305,816

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

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

November 30, 2020

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 31,792,722
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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	89,399,498
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	29,882
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	(269,381)
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	(118,632)
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	(1,163,535)
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	(930,649)
Total OPEB liability	(5,126,010)
Net pension liability - IMRF - County	(2,728,136)
Net pension liability - IMRF - SLEP	(272,367)
Net pension liability - IMRF - ECO	(518,071)
Bonds payable	(19,318,000)
Interest payable	(225,137)

The net position of the internal service funds are included in the governmental activities in the statement of net position	1,190,929
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 91,743,113</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, 2020

	General	County Highway	Illinois Municipal Retirement	Solid Waste
REVENUES				
Taxes	\$ 9,690,582	\$ 1,654,967	\$ 1,794,154	\$ -
Fines and fees	1,798,172	-	-	2,299,432
Intergovernmental	1,902,306	393,113	-	68,773
Charges for services	-	-	-	-
Investment income	8,260	4,588	16,871	34,263
Miscellaneous	43,910	-	-	-
Total revenues	<u>13,443,230</u>	<u>2,052,668</u>	<u>1,811,025</u>	<u>2,402,468</u>
EXPENDITURES				
Current				
General government	4,565,260	-	220,565	-
Public safety	6,056,993	-	45,191	-
Judiciary and court related	3,586,106	-	673,998	-
Highways and streets	-	1,471,737	248,068	-
Health and welfare	-	-	194,170	337,395
Capital outlay	-	393,750	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>14,208,359</u>	<u>1,865,487</u>	<u>1,381,992</u>	<u>337,395</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(765,129)</u>	<u>187,181</u>	<u>429,033</u>	<u>2,065,073</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,116,117	-	-	-
Transfers (out)	(102,770)	(4,588)	(16,871)	(2,275,484)
Issuance of bonds	-	-	-	-
Proceeds from the sale of capital assets	66,554	-	-	-
Total other financing sources (uses)	<u>1,079,901</u>	<u>(4,588)</u>	<u>(16,871)</u>	<u>(2,275,484)</u>
NET CHANGE IN FUND BALANCES	<u>314,772</u>	<u>182,593</u>	<u>412,162</u>	<u>(210,411)</u>
FUND BALANCES, DECEMBER 1	924,503	1,041,545	1,261,857	4,882,271
Change in accounting principle	-	-	-	-
Prior period adjustment	155,883	-	-	-
FUND BALANCES, DECEMBER 1, AS RESTATED	<u>1,080,386</u>	<u>1,041,545</u>	<u>1,261,857</u>	<u>4,882,271</u>
FUND BALANCES, NOVEMBER 30	<u><u>\$ 1,395,158</u></u>	<u><u>\$ 1,224,138</u></u>	<u><u>\$ 1,674,019</u></u>	<u><u>\$ 4,671,860</u></u>

Long Range Capital Improvement	911 Emergency	Federal Aid Matching	2018 Jail Expenditure	2019 Jail Expenditure	2020 Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ 827,490	\$ -	\$ -	\$ -	\$ 6,801,259	\$ 20,768,452
-	-	-	-	-	-	559,395	4,656,999
169,000	903,757	-	-	-	-	4,027,206	7,464,155
-	-	-	-	-	-	1,012,721	1,012,721
20,186	38,476	2,067	85,640	24,815	4,519	87,938	327,623
-	3,193	-	-	-	-	174,378	221,481
189,186	945,426	829,557	85,640	24,815	4,519	12,662,897	34,451,431
249,574	-	-	-	-	-	1,279,680	6,315,079
-	500,795	-	69,820	-	-	636,479	7,309,278
-	-	-	-	-	-	425,975	4,686,079
-	-	76,288	-	-	-	3,984,751	5,780,844
-	-	-	-	-	-	2,674,263	3,205,828
286,343	639,802	450,598	2,377,129	4,784,815	6,304,623	989,959	16,227,019
-	-	-	-	-	-	1,670,000	1,670,000
-	-	-	-	-	23,000	305,148	328,148
535,917	1,140,597	526,886	2,446,949	4,784,815	6,327,623	11,966,255	45,522,275
(346,731)	(195,171)	302,671	(2,361,309)	(4,760,000)	(6,323,104)	696,642	(11,070,844)
2,202,445	-	-	-	-	-	2,435,965	5,754,527
(2,227,171)	-	-	-	-	-	(1,127,643)	(5,754,527)
-	-	-	-	4,760,000	6,523,000	-	11,283,000
-	-	-	-	-	-	13,000	79,554
(24,726)	-	-	-	4,760,000	6,523,000	1,321,322	11,362,554
(371,457)	(195,171)	302,671	(2,361,309)	-	199,896	2,017,964	291,710
4,788,063	3,658,316	500,732	2,361,309	-	-	10,609,340	30,027,936
-	-	-	-	-	-	1,317,193	1,317,193
-	-	-	-	-	-	-	155,883
4,788,063	3,658,316	500,732	2,361,309	-	-	11,926,533	31,501,012
\$ 4,416,606	\$ 3,463,145	\$ 803,403	\$ -	\$ -	\$ 199,896	\$ 13,944,497	\$ 31,792,722

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, 2020

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ 291,710
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	15,038,270
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	(4,699,671)
Proceeds from the disposal of capital assets are recognized in governmental funds but the gain (loss) is recognized on the statement of activities	(20,600)
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	18,939
Change in accrued interest payable	(112,256)
Change in the total OPEB liability	1,497,228
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	(11,283,000)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	1,670,000
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	(245,106)
The change in the IMRF - ECO net pension liability and deferred outflows of resources is not a source or use of a financial resource	3,203
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	(169,543)
The change in the total OPEB liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(1,598,745)
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>44,024</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 434,453</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

November 30, 2020

	Governmental Activities Internal Service Funds
	<hr/>
CURRENT ASSETS	
Cash and cash equivalents	<u>\$ 1,320,366</u>
Total current assets	<u>1,320,366</u>
CURRENT LIABILITIES	
Claims payable	<u>129,437</u>
Total current liabilities	<u>129,437</u>
NET POSITION	
Unrestricted	<u>1,190,929</u>
TOTAL NET POSITION	<u><u>\$ 1,190,929</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Governmental Activities Internal Service Funds
OPERATING REVENUES	
Charges for services	
Employee contributions	\$ 827,495
Employer contributions	2,353,338
Retirees and other contributions	<u>515,040</u>
Total operating revenues	3,695,873
OPERATING EXPENSES	
Operations	<u>3,736,069</u>
OPERATING (LOSS)	<u>(40,196)</u>
NON-OPERATING REVENUES	
Investment income	138
Other income	<u>84,082</u>
Total non-operating revenues	<u>84,220</u>
CHANGE IN NET POSITION	44,024
NET POSITION, DECEMBER 1	<u>1,146,905</u>
NET POSITION, NOVEMBER 30	<u><u>\$ 1,190,929</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended November 30, 2020

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from interfund service transactions	\$ 2,353,338
Receipts from plan participants	1,342,535
Payments to suppliers	(3,748,572)
Payments to employees	(48,718)
Net cash from operating activities	(101,417)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Other income	84,082
Net cash from noncapital financing activities	84,082
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
None	-
Net cash from capital and related financing activities	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	138
Net cash from investing activities	138
NET INCREASE IN CASH AND CASH EQUIVALENTS	(17,197)
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,337,563
CASH AND CASH EQUIVALENTS, NOVEMBER 30	<u><u>\$ 1,320,366</u></u>

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended November 30, 2020

	Governmental Activities
	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating (loss)	\$ (40,196)
Adjustments to reconcile operating income to net cash from operating activities	
Effects of changes in operating assets and liabilities	
Claims payable	<u>(61,221)</u>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ (101,417)</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
FIDUCIARY FUNDS**

November 30, 2020

	<u>Custodial</u>
ASSETS	
Cash and cash equivalents	\$ 526,171
Investments	<u>500,000</u>
Total assets	<u>1,026,171</u>
LIABILITIES	
Amounts due to others	<u>890,730</u>
Total liabilities	<u>890,730</u>
NET POSITION	
Restricted	
Individuals, organizations and other governments	81,672
Fund participants	<u>53,769</u>
TOTAL NET POSITION	<u><u>\$ 135,441</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	<u>Custodial</u>
ADDITIONS	
Property taxes and related item collections	
for other governments	\$ 126,229,843
Fines and fees collected for others	2,889,164
Amounts collected pending court disposition	432,991
Fund participant deposits	<u>547,083</u>
 Total additions	 <u>130,099,081</u>
DEDUCTIONS	
Payments of property taxes and related items	
to other governments	126,229,843
Payments of fines and fees to others	2,889,164
Payments of amounts released by courts	508,496
Reimbursement to or on behalf of fund participants	<u>639,633</u>
 Total deductions	 <u>130,267,136</u>
 NET (DECREASE)	 (168,055)
RESTRICTED NET POSITION	
 December 1, as restated	 <u>303,496</u>
 November 30	 <u><u>\$ 135,441</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

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

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

b. Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The County reports the following major governmental funds:

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

The 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 County has elected to report this fund as a major fund.

The Long Range Capital Improvement Fund, a capital projects fund, accounts for the long range capital projects of the County. The County has elected to report this fund as a major fund.

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 2018 Jail Expenditure Fund, a capital projects fund, accounts for the 2018 General Obligation Alternate Revenue Source bond proceeds for the construction of the County jail. The County has elected to report this fund as a major fund.

The 2019 Jail Expenditure Fund, a capital projects fund, accounts for the 2019 General Obligation Alternate Revenue Source bond proceeds for the construction of the County jail.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The 2020 Jail Expenditure Fund, a capital projects fund, accounts for the 2020 General Obligation Alternate Revenue Source 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.

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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

i. Capital Assets

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

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

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.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued))

i. Capital Assets (Continued)

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, 2020, employees have earned vacation days and compensatory time that would be paid upon the employee's retirement and do not lapse until their anniversary date. Earned sick days can accumulate to a maximum of 240 days for retirement credit but employees are not paid for unused accumulated sick time. Therefore, in accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2020, 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Long-Term Obligations (Continued)

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

l. Fund Balances/Net Position

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

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

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Accounting Estimates

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

o. Deferred Outflows/Inflows of Resources

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

2. DEPOSITS AND INVESTMENTS

The County categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The County held no investments subject to fair value measurement at November 30, 2020.

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).

2. DEPOSITS AND INVESTMENTS (Continued)

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 \$2,243,977 at November 30, 2020. None of the County’s deposits are uninsured or uncollateralized at November 30, 2020.

b. Investments

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

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 2019 attached as an enforceable lien on January 1, 2019, 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, 2020 and were payable in two installments on or about June 1, 2020 and September 1, 2020. 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 2020 tax levy (adopted in November 2020) 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, 2020 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,349,145	\$ -	\$ 5,000	\$ 1,344,145
Construction in progress	9,231,651	13,944,455	94,750	23,081,356
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	17,464,356	13,944,455	99,750	31,309,061
Capital assets being depreciated				
Roads	122,690,971	474,712	-	123,165,683
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	37,736,919	-	42,000	37,694,919
Equipment and vehicles	11,736,662	713,853	485,145	11,965,370
Total capital assets being depreciated	182,997,776	1,188,565	527,145	183,659,196
Less accumulated depreciation for				
Roads	96,900,692	3,059,899	-	99,960,591
Bridges	5,465,065	209,123	-	5,674,188
Buildings and improvements	10,137,383	741,633	27,790	10,851,226
Equipment and vehicles	8,877,493	689,016	483,755	9,082,754
Total accumulated depreciation	121,380,633	4,699,671	511,545	125,568,759
Total capital assets being depreciated, net	61,617,143	(3,511,106)	15,600	58,090,437
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 79,081,499	\$ 10,433,349	\$ 115,350	\$ 89,399,498

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	\$ 601,026
Public safety	445,759
Judicial and court related	7,649
Highways and streets	3,598,130
Health and welfare	47,107

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 4,699,671
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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	\$ -	\$ 1,670,000	\$ 8,035,000	\$ 1,765,000
2019 Series General Obligation					
Alternate Revenue Source Bonds	-	4,760,000	-	4,760,000	-
2020 Series General Obligation					
Alternate Revenue Source Bonds	-	6,523,000	-	6,523,000	-
Compensated absences*	949,588	930,649	949,588	930,649	930,649
Net pension liability - IMRF - County*	6,274,826	-	3,546,690	2,728,136	-
Net pension liability - IMRF - SLEP*	2,459,175	-	1,941,104	518,071	-
Net pension liability - IMRF - ECO*	946,483	-	674,116	272,367	-
Other postemployment benefit liability*	6,623,238	-	1,497,228	5,126,010	298,556
TOTAL GOVERNMENTAL ACTIVITIES	\$ 26,958,310	\$ 12,213,649	\$ 10,278,726	\$ 28,893,233	\$ 2,994,205

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

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 \$8,965,476, 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 \$1,921,961 was 83.67% of the total tipping and host fees of \$2,297,107.

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

In 2020, the County issued the Series 2019 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 \$5,107,899, with the pledge expiring January 1, 2026, when the bonds are paid off. During the current fiscal year, the pledge of tipping and host fees of \$53,187 was 2.32% of the total tipping and host fees of \$2,297,107.

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

In 2020, the County issued the Series 2020 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 \$7,550,767, with the pledge expiring January 1, 2028, when the bonds are paid off. During the current fiscal year, there was no pledge amount of the total tipping and host fees of \$2,297,107.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

b. Long-Term Debt Service to Maturity

2018 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2018 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ 1,765,000	\$ 211,385
2022	855,000	178,564
2023	880,000	155,263
2024	805,000	131,531
2025	935,000	105,780
2026-2028	2,795,000	147,953
TOTAL	<u>\$ 8,035,000</u>	<u>\$ 930,476</u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

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

2019 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2019 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ -	\$ 99,726
2022	960,000	90,558
2023	975,000	71,640
2024	1,100,000	50,340
2025	1,025,000	27,515
2026	700,000	8,120
TOTAL	\$ 4,760,000	\$ 347,899

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

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

2020 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2020 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ -	\$ 196,750
2022	508,000	178,667
2023	523,000	163,975
2024	532,000	148,941
2025	538,000	133,694
2026-2028	4,422,000	205,742
TOTAL	\$ 6,523,000	\$ 1,027,769

c. Legal Debt Margin

2019 assessed valuation (latest information available)	<u>\$ 1,660,407,024</u>
Legal debt limit - 2.875% of assessed valuation	\$ 47,736,702
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 47,736,702</u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

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	\$ 41,747
General	Nonmajor Governmental	1,784
TOTAL		<u>\$ 43,531</u>

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

- \$41,747 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.
- \$1,784 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, 2020 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 125,266
Solid Waste	Illinois Municipal Retirement	1,000,000
Solid Waste	General	416,404
TOTAL		<u>\$ 1,541,670</u>

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

- \$125,266 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.
- \$1,000,000 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.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ACTIVITY (Continued)

c. Transfers From/To Other Funds

Transfers from/to other funds at November 30, 2020, consisted of the following:

	Transfer In	Transfer Out
General		
Long Range Capital Improvement	\$ 22,317	\$ -
IMRF	16,871	-
Solid Waste	73,039	-
County Highway	4,588	-
Nonmajor Governmental	999,302	102,770
IMRF		
General	-	16,871
Solid Waste		
General	-	73,039
Long Range Capital Improvement	-	2,202,445
Long Range Capital Improvement		
General	-	22,317
Solid Waste	2,202,445	-
Nonmajor Governmental	-	2,204,854
County Highway		
General	-	4,588
Nonmajor Governmental		
General	102,770	999,302
Long Range Capital Improvement	2,204,854	-
Nonmajor Governmental	128,341	128,341
TOTAL	\$ 5,754,527	\$ 5,754,527

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

- \$2,202,445 - This transfer was made from the Solid Waste Fund the Long Range Capital Improvement Fund to transfer host fees for capital projects and future uses. This transfer will not be repaid.
- \$2,204,854 - This transfer was made from the Long Range Capital Improvement Fund to the nonmajor governmental (GOARS, Series 2018 Debt Service Fund) for future debt service payments. This transfer will not be repaid.
- \$781,855 - This transfer was made from the nonmajor governmental (Revolving Vehicle Fund) to the General Fund to cover the shortage of jail boarding revenue. This transfer will not be repaid.

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 \$3,929,426 of covered charges in aggregate. Claims over the group specific retention amount are not covered under the aggregate stop loss. Commercial insurance is carried for amounts in excess of the self-insured amounts. The County's self-insurance activities are reported in the Self Insurance Fund, an Internal Service Fund.

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

	2019	2020
CLAIMS PAYABLE, BEGINNING OF YEAR	\$ 186,593	\$ 190,658
Claims incurred and changes in estimate	3,091,528	3,187,277
Claims paid	<u>(3,087,463)</u>	<u>(3,248,498)</u>
CLAIMS PAYABLE, END OF YEAR	<u>\$ 190,658</u>	<u>\$ 129,437</u>

8. COMMITMENTS AND CONTINGENCIES

a. Litigation

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

8. COMMITMENTS AND CONTINGENCIES (Continued)

b. Grants

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

c. Construction Commitments

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

Contract Name	Purpose	Expended to Date	Total Remaining Commitment
Ogle County Adult Detention Center	Construction of new County jail	\$ 22,349,167	\$ 1,162,037
County Roads	General bridge repairs	58,065	75,632
CACHE Program and EMD Hardware Software	Call handling software upgrade	53,730	53,730
Zuercher Suite	CAD upgrade	509,339	127,335

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.

The table below is a summary for all IMRF pension plans as of and for the year ended November 30, 2020:

	IMRF County	IMRF SLEP	IMRF ECO	Total
Net pension liability	\$ 2,728,136	\$ 518,071	\$ 272,367	\$ 3,518,574
Deferred outflows of resources	2,081,200	2,048,000	57,481	4,186,681
Deferred inflows of resources	2,051,318	2,166,632	326,862	4,544,812
Pension expense	1,082,143	697,577	54,279	1,833,999

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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, 2019 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	205
Inactive employees entitled to but not yet receiving benefits	239
Active employees	<u>161</u>
 TOTAL	 <u><u>605</u></u>

Benefits Provided

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contributions for the fiscal year ending November 30, 2020, was 10.36% of covered payroll.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2019 (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, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair 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 - County (Continued)

Discount Rate

The discount rate at December 31, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 47,337,346	\$ 41,062,520	\$ 6,274,826
Changes for the period			
Service cost	754,707	-	754,707
Interest	3,372,504	-	3,372,504
Difference between expected and actual experience	1,317,623	-	1,317,623
Changes in assumptions	-	-	-
Employer contributions	-	662,558	(662,558)
Employee contributions	-	368,018	(368,018)
Net investment income	-	7,724,490	(7,724,490)
Benefit payments and refunds	(2,394,797)	(2,394,797)	-
Administrative/other (net transfer)	-	236,458	(236,458)
Net changes	3,050,037	6,596,727	(3,546,690)
BALANCES AT DECEMBER 31, 2019	\$ 50,387,383	\$ 47,659,247	\$ 2,728,136

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, 2020, the County recognized pension expense of \$1,082,143. At November 30, 2020, 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	\$ 842,507	\$ 4,285
Changes in assumption	458,206	103,269
Net difference between projected and actual earnings on pension plan investments	-	1,943,764
Contributions made after measurement date	780,487	-
TOTAL	\$ 2,081,200	\$ 2,051,318

\$780,487 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, 2021. 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>	
2021	\$ 286,960
2022	(260,791)
2023	180,893
2024	(957,667)
TOTAL	\$ (750,605)

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 (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)	\$ 9,134,898	\$ 2,728,136	\$ (2,468,033)

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, 2019 (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 year ending November 30, 2020, was 0.00% of covered payroll.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2019 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the actuarial methods and assumptions on the next page.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Actuarial Assumptions (Continued)

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair 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.

Discount Rate

The discount rate at December 31, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 6,178,684	\$ 5,232,201	\$ 946,483
Changes for the period			
Service cost	-	-	-
Interest	429,352	-	429,352
Difference between expected and actual experience	84,249	-	84,249
Changes in assumptions	-	-	-
Employer contributions	-	-	-
Employee contributions	-	-	-
Net investment income	-	1,132,650	(1,132,650)
Benefit payments and refunds	(513,181)	(513,181)	-
Administrative/other (net transfer)	-	55,067	(55,067)
Net changes	420	674,536	(674,116)
BALANCES AT DECEMBER 31, 2019	\$ 6,179,104	\$ 5,906,737	\$ 272,367

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

For the year ended November 30, 2020, the County recognized pension expense of \$54,279. At November 30, 2020, 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	\$ -	\$ 326,862
Contributions made after measurement date	57,481	-
TOTAL	\$ 57,481	\$ 326,862

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)

\$57,481 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, 2021. 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	\$ (94,125)
2021	(103,956)
2022	25,205
2023	<u>(153,986)</u>
 TOTAL	 <u>\$ (326,862)</u>

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)	\$ 890,727	\$ 272,367	\$ (251,172)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Plan Membership

At December 31, 2019 (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	19
Active employees	<u>48</u>
 TOTAL	 <u><u>115</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 year ending November 30, 2020, was 13.99% of covered payroll.

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2019 (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, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair 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, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 29,941,103	\$ 27,481,928	\$ 2,459,175
Changes for the period			
Service cost	688,873	-	688,873
Interest	2,151,083	-	2,151,083
Difference between expected and actual experience	1,209,398	-	1,209,398
Changes in assumptions	-	-	-
Employer contributions	-	481,240	(481,240)
Employee contributions	-	297,222	(297,222)
Net investment income	-	5,169,251	(5,169,251)
Benefit payments and refunds	(1,230,855)	(1,230,855)	-
Administrative/other (net transfer)	-	42,745	(42,745)
Net changes	2,818,499	4,759,603	(1,941,104)
BALANCES AT DECEMBER 31, 2019	\$ 32,759,602	\$ 32,241,531	\$ 518,071

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, 2020, the County recognized pension expense of \$697,577. At November 30, 2020, 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	\$ 991,264	\$ 855,565
Changes in assumption	560,426	65,599
Net difference between projected and actual earnings on pension plan investments	-	1,245,468
Contributions made after measurement date	496,310	-
TOTAL	\$ 2,048,000	\$ 2,166,632

\$496,310 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending
November 30,

2021	\$ (250,309)
2022	(306,340)
2023	398,758
2024	(457,051)
TOTAL	\$ (614,942)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 5,208,349	\$ 518,071	\$ (3,301,948)

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.

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At November 30, 2020, 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>213</u>
 Participating employers	 <u>1</u>

d. Total OPEB Liability

The County's total OPEB liability of \$5,126,010 was measured as of November 30, 2020 and was determined by an actuarial valuation as of December 1, 2020.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at November 30, 2020, as determined by an actuarial valuation as of December 1, 2020, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Fair value
Inflation	2.50%
Discount rate	2.21%
Healthcare cost trend rates	8.80% in fiscal year 2020, to an ultimate trend rate of 5.00%

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at November 30, 2020.

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs (Continued)

Active IMRF mortality rates use the RP-2014 study with Blue Collar Adjustment and MP-2016 Improvement Rates, weighted per IMRF Experience Study dated November 8, 2017. All mortality rates are adjusted for retirement status. Spouses use the same mortality tables as retirees.

Disability IMRF rates are based on rates from IMRF Experience Study dated November 8, 2017.

The actuarial assumptions used in the December 1, 2020, valuation are based on 100% participation assumed (IMRF and SLEP) at retirement if hired on or before July 16, 2019 and 30% participation assumed (IMRF and SLEP) at retirement if hired after July 16, 2019. If an employee has waived active medical coverage, it is assumed they will elect coverage in the retiree medical plan at one-third the rate of active employees currently with coverage. Of those employees assumed to elect coverage, 50% are assumed to elect spousal coverage.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2019	<u>\$ 6,623,238</u>
Changes for the period	
Service cost	316,703
Interest	179,329
Changes of benefit terms	(10,610)
Differences between expected and actual experience	(2,028,667)
Changes in assumptions	344,573
Benefit payments	<u>(298,556)</u>
Net changes	<u>(1,497,228)</u>
BALANCES AT NOVEMBER 30, 2020	<u><u>\$ 5,126,010</u></u>

Changes in assumptions related to the discount rate, healthcare cost trend rates, mortality rates, disability rates, and active employee participation continuation from the active medical plan into the retiree medical plan were made since the prior measurement date.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 2.21% 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 (1.21%) or 1 percentage point higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	\$ 5,549,494	\$ 5,126,010	\$ 4,735,208

The table below presents the total OPEB liability of the County calculated using the healthcare rate of 5.00% to 8.80% 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 7.80%) or 1 percentage point higher (6.00% to 9.80%) than the current rate:

	1% Decrease (4.00% to 7.80%)	Current Healthcare Rate (5.00% to 8.80%)	1% Increase (6.00% to 9.80%)
Total OPEB liability	\$ 4,600,261	\$ 5,126,010	\$ 5,743,800

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

For the year ended November 30, 2020, the County recognized OPEB expense of \$101,517. At November 30, 2020, 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	\$ -	\$ 1,862,926
Changes in assumptions	900,391	201,000
TOTAL	\$ 900,391	\$ 2,063,926

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:

Year Ending November 30,	
2021	\$ (85,349)
2022	(85,349)
2023	(85,349)
2024	(85,349)
2025	(85,349)
Thereafter	<u>(736,790)</u>
TOTAL	<u>\$ (1,163,535)</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, 2020, was \$48,490. The following is the schedule of annual payments for the remaining balance:

	Total
2021	<u>\$ 4,050</u>
TOTAL	<u>\$ 4,050</u>

12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT

For the fiscal year ended November 30, 2020, the County implemented GASB Statement No. 84, *Fiduciary Activities*. With the implementation, the County is required to record the beginning net position of custodial funds and agency funds reclassified as special revenue funds.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT
(Continued)**

The beginning net position of the governmental activities has been restated to reflect the new guidance and restatement and for the prior period adjustment to correct revenue recognition as follows:

GOVERNMENTAL ACTIVITIES

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ 89,835,584</u>
Record Net Position of Special Revenue Funds	1,317,193
To Correct Revenue Recognition	<u>155,883</u>
Total Restatement	<u>1,473,076</u>
BEGINNING NET POSITION, AS RESTATED	<u><u>\$ 91,308,660</u></u>

GENERAL FUND

BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	<u>\$ 924,503</u>
To Correct Revenue Recognition	<u>155,883</u>
Total Restatement	<u>155,883</u>
BEGINNING FUND BALANCE, AS RESTATED	<u><u>\$ 1,080,386</u></u>

The beginning fund balance of the governmental funds has been restated to reflect the new guidance as follows:

AGGREGATE REMAINING FUND INFORMATION

BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	<u>\$ 10,609,340</u>
To Record Fund Balance of Special Revenue Funds	<u>1,317,193</u>
Total Restatement	<u>1,317,193</u>
BEGINNING FUND BALANCE, AS RESTATED	<u><u>\$ 11,926,533</u></u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

**12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT
(Continued)**

The beginning net position of the fiduciary funds has been restated to reflect the new guidance and restatement as follows:

FIDUCIARY FUNDS - CUSTODIAL FUNDS

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ -</u>
Record Net Position of Custodial Fund	<u>303,496</u>
Total Restatement	<u>303,496</u>
BEGINNING NET POSITION, AS RESTATED	<u><u>\$ 303,496</u></u>

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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 9,631,000	\$ 9,631,000	\$ 9,652,885	\$ 21,885
Fines and fees	1,934,331	814,331	1,804,736	990,405
Intergovernmental	1,681,286	1,681,286	1,917,276	235,990
Investment income	-	-	8,260	8,260
Miscellaneous income	16,000	16,000	43,910	27,910
Total revenues	13,262,617	12,142,617	13,427,067	1,284,450
EXPENDITURES				
Current				
General government	5,624,834	4,708,968	4,590,498	(118,470)
Public safety	5,794,289	6,196,191	6,080,449	(115,742)
Judiciary and court related	3,665,494	3,622,531	3,586,107	(36,424)
Total expenditures	15,084,617	14,527,690	14,257,054	(270,636)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,822,000)	(2,385,073)	(829,987)	1,555,086
OTHER FINANCING SOURCES (USES)				
Transfers in	1,755,000	2,667,000	1,116,117	(1,550,883)
Transfers (out)	(83,000)	(83,000)	(102,770)	(19,770)
Proceeds from the sale of capital assets	-	-	66,554	66,554
Total other financing sources (uses)	1,672,000	2,584,000	1,079,901	(1,504,099)
NET CHANGE IN FUND BALANCE	<u>\$ (150,000)</u>	<u>\$ 198,927</u>	<u>249,914</u>	<u>\$ 50,987</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts payable			43,587	
Reverse prior year advance from Revolving Vehicle Purchase Fund			167,021	
Reverse prior fiscal year due from 911 Emergency Fund			(44,862)	
Reverse prior fiscal year accounts receivable			(1,300,831)	
Accrue current fiscal year accounts payable			(33,532)	
Accrue current fiscal year advance from Revolving Vehicle Purchase Fund			(125,266)	
Accrue current fiscal year due from 911 Emergency Fund			41,747	
Accrue current fiscal year accounts receivable			1,316,994	
Total adjustments to GAAP basis			64,858	
NET CHANGE IN FUND BALANCE - GAAP BASIS			314,772	
FUND BALANCE, DECEMBER 1			924,503	
Prior period adjustment			155,883	
FUND BALANCES, DECEMBER 1, AS RESTATED			1,080,386	
FUND BALANCE, NOVEMBER 30			<u>\$ 1,395,158</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
COUNTY HIGHWAY FUND**

For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance Over Under
REVENUES				
Taxes - property	\$ 1,668,000	\$ 1,668,000	\$ 1,654,967	\$ (13,033)
Intergovernmental	241,250	241,250	387,424	146,174
Investment income	-	-	4,588	4,588
Total revenues	1,909,250	1,909,250	2,046,979	137,729
EXPENDITURES				
Current				
Highways and streets				
Personal	541,000	541,000	508,346	(32,654)
Contractual services	1,493,800	1,493,800	541,985	(951,815)
Commodities	524,450	524,450	428,741	(95,709)
Capital outlay	307,000	307,000	393,750	86,750
Total expenditures	2,866,250	2,866,250	1,872,822	(993,428)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(957,000)	(957,000)	174,157	1,131,157
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	-	(4,588)	(4,588)
Total other financing sources (uses)	-	-	(4,588)	(4,588)
NET CHANGE IN FUND BALANCE	\$ (957,000)	\$ (957,000)	169,569	\$ 1,126,569
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			16,986	
Accrue current year accounts receivable			5,689	
Accrue current year accounts payable			(9,651)	
Total adjustments to GAAP basis			13,024	
NET CHANGE IN FUND BALANCE - GAAP BASIS			182,593	
FUND BALANCE, DECEMBER 1			1,041,545	
FUND BALANCE, NOVEMBER 30			\$ 1,224,138	

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 1,800,000	\$ 1,800,000	\$ 1,794,154	\$ (5,846)
Investment income	10,000	10,000	16,871	6,871
Total revenues	1,810,000	1,810,000	1,811,025	1,025
EXPENDITURES				
Current				
General government	497,250	550,953	216,604	(334,349)
Public safety	1,050,500	1,163,954	44,380	(1,119,574)
Judiciary and court related	610,000	675,880	661,894	(13,986)
Highways and streets	200,250	221,877	243,613	21,736
Health and welfare	142,000	157,336	190,683	33,347
Total expenditures	2,500,000	2,770,000	1,357,174	(1,412,826)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(690,000)	(960,000)	453,851	1,413,851
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(10,000)	(10,000)	(516,871)	(506,871)
Total other financing sources (uses)	(10,000)	(10,000)	(516,871)	(506,871)
NET CHANGE IN FUND BALANCE	<u>\$ (700,000)</u>	<u>\$ (970,000)</u>	<u>(63,020)</u>	<u>\$ 906,980</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			162,173	
Reverse prior year advances from other funds			(1,000,000)	
Accrue current year accounts payable			(186,991)	
Accrue current year advances from other funds			1,500,000	
Total adjustments to GAAP basis			475,182	
NET CHANGE IN FUND BALANCE - GAAP BASIS			412,162	
FUND BALANCE, DECEMBER 1			1,261,857	
FUND BALANCE, NOVEMBER 30			<u>\$ 1,674,019</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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 976,322	\$ 976,322
Investment income	-	-	42,707	42,707
Miscellaneous revenue	-	-	3,193	3,193
Total revenues	-	-	1,022,222	1,022,222
EXPENDITURES				
Current				
Public safety				
Personal services	497,000	497,000	386,193	(110,807)
Contractual services	604,400	604,400	80,417	(523,983)
Commodities	6,500	6,500	37,300	30,800
Capital outlay	1,095,000	1,095,000	639,802	(455,198)
Total expenditures	2,202,900	2,202,900	1,143,712	(1,059,188)
NET CHANGE IN FUND BALANCE	\$ (2,202,900)	\$ (2,202,900)	(121,490)	\$ 2,081,410
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts receivable			(289,143)	
Reverse prior fiscal year due to other funds			44,862	
Reverse prior year interest receivable			(6,117)	
Accrue current year due to other funds			(41,747)	
Accrue current year accounts receivable			216,579	
Accrue current year interest receivable			1,885	
Total adjustments to GAAP basis			(73,681)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(195,171)	
FUND BALANCE, DECEMBER 1			3,658,316	
FUND BALANCE, NOVEMBER 30			\$ 3,463,145	

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 834,000	\$ 834,000	\$ 827,490	\$ (6,510)
Investment income	500	500	2,067	1,567
Total revenues	834,500	834,500	829,557	(4,943)
EXPENDITURES				
Current				
Highways and streets				
Contractual services	85,000	85,000	76,288	(8,712)
Capital outlay	1,234,500	1,234,500	450,598	(783,902)
Total expenditures	1,319,500	1,319,500	526,886	(792,614)
NET CHANGE IN FUND BALANCE	\$ (485,000)	\$ (485,000)	302,671	\$ 787,671
ADJUSTMENTS TO GAAP BASIS				
None			-	
Total adjustments to GAAP basis			-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			302,671	
FUND BALANCE, DECEMBER 1			500,732	
FUND BALANCE, NOVEMBER 30			<u>\$ 803,403</u>	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 845,717	\$ 847,904	\$ 848,512	\$ 848,113	\$ 675,084	\$ 837,037
Contribution in relation to the actuarially determined contribution	845,717	847,904	848,512	848,113	675,084	837,037
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 7,407,365	\$ 7,335,084	\$ 7,583,986	\$ 7,602,837	\$ 7,673,770	\$ 8,078,600
Contributions as a percentage of covered payroll	11.42%	11.56%	11.19%	11.16%	8.80%	10.36%

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 24 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 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Fiscal Years

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

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 24 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 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL**

Last Six Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 628,734	\$ 659,278	\$ 662,634	\$ 592,046	\$ 486,491	\$ 528,034
Contribution in relation to the actuarially determined contribution	628,734	659,278	662,634	592,046	486,491	528,034
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	\$ 3,774,600
Contributions as a percentage of covered payroll	17.63%	17.87%	17.95%	16.28%	12.66%	13.99%

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 24 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 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**
TOTAL PENSION LIABILITY			
Service cost	\$ 843,532	\$ 787,216	\$ 809,428
Interest	2,687,382	2,963,731	3,100,519
Differences between expected and actual experience	485,602	(208,937)	(265,685)
Changes of assumptions	1,309,451	98,706	(108,594)
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)	(1,799,948)
Net change in total pension liability	3,810,100	1,990,599	1,735,720
Total pension liability - beginning	36,145,349	39,955,449	41,946,048
TOTAL PENSION LIABILITY - ENDING	\$ 39,955,449	\$ 41,946,048	\$ 43,681,768
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 845,717	\$ 836,952	\$ 852,334
Contributions - member	349,507	336,728	362,703
Net investment income	2,216,079	184,411	2,481,947
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)	(1,799,948)
Administrative/other (net transfer)	(31,391)	101,446	87,607
Net change in plan fiduciary net position	1,864,045	(190,580)	1,984,643
Plan fiduciary net position - beginning	34,849,205	36,713,250	36,522,670
PLAN FIDUCIARY NET POSITION - ENDING	\$ 36,713,250	\$ 36,522,670	\$ 38,507,313
EMPLOYER'S NET PENSION LIABILITY	\$ 3,242,199	\$ 5,423,378	\$ 5,174,455
Plan fiduciary net position as a percentage of the total pension liability	91.90%	87.10%	88.20%
Covered payroll	\$ 7,307,806	\$ 7,427,493	\$ 7,354,050
Employer's net pension liability as a percentage of covered payroll	44.40%	73.00%	70.40%

*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.

2017***	2018****	2019
\$ 776,292	\$ 742,454	\$ 754,707
3,221,195	3,265,134	3,372,504
275,877	(12,477)	1,317,623
(1,394,148)	1,334,148	-
(2,241,296)	(2,311,601)	(2,394,797)
637,920	3,017,658	3,050,037
43,681,768	44,319,688	47,337,346
\$ 44,319,688	\$ 47,337,346	\$ 50,387,383
\$ 839,665	\$ 845,186	\$ 662,558
365,551	392,779	368,018
6,777,195	(2,416,272)	7,724,490
(2,241,296)	(2,311,601)	(2,394,797)
(353,001)	657,001	236,458
5,388,114	(2,832,907)	6,596,727
38,507,313	43,895,427	41,062,520
\$ 43,895,427	\$ 41,062,520	\$ 47,659,247
\$ 424,261	\$ 6,274,826	\$ 2,728,136
99.00%	86.70%	94.60%
\$ 7,573,122	\$ 7,574,099	\$ 7,713,133
5.60%	82.80%	35.40%

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**
TOTAL PENSION LIABILITY			
Service cost	\$ 43,008	\$ 37,777	\$ 38,848
Interest	390,913	405,422	413,254
Differences between expected and actual experience	14,816	32,532	138,953
Changes of assumptions	165,693	(99,582)	(29,580)
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)
Net change in total pension liability	245,418	(1,457)	133,040
Total pension liability - beginning	5,497,860	5,743,278	5,741,821
TOTAL PENSION LIABILITY - ENDING	\$ 5,743,278	\$ 5,741,821	\$ 5,874,861
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 376,944	\$ 1,673,162	\$ 653,915
Contributions - member	11,815	12,689	7,648
Net investment income	171,182	17,729	306,550
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)
Administrative/other (net transfer)	(3,818)	430,846	28,054
Net change in plan fiduciary net position	187,111	1,756,820	567,732
Plan fiduciary net position - beginning	2,668,161	2,855,272	4,612,092
PLAN FIDUCIARY NET POSITION - ENDING	\$ 2,855,272	\$ 4,612,092	\$ 5,179,824
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 2,888,006	\$ 1,129,729	\$ 695,037
Plan fiduciary net position as a percentage of the total pension liability	49.70%	80.30%	88.20%
Covered payroll	\$ 153,083	\$ 165,250	\$ 101,980
Employer's net pension liability (asset) as a percentage of covered payroll	1886.60%	683.60%	681.50%

*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.

2017***	2018****	2019
\$ 17,892	\$ 13,302	\$ -
424,643	414,039	429,352
40,653	341,035	84,249
(154,978)	141,818	-
(443,812)	(490,769)	(513,181)
(115,602)	419,425	420
5,874,861	5,759,259	6,178,684
\$ 5,759,259	\$ 6,178,684	\$ 6,179,104
\$ 250,872	\$ 35,338	\$ -
6,533	3,591	-
1,023,097	(461,052)	1,132,650
(443,812)	(490,769)	(513,181)
(112,396)	240,975	55,067
724,294	(671,917)	674,536
5,179,824	5,904,118	5,232,201
\$ 5,904,118	\$ 5,232,201	\$ 5,906,737
\$ (144,859)	\$ 946,483	\$ 272,367
102.50%	84.70%	95.60%
\$ 87,108	\$ 47,883	\$ -
(166.30%)	1,976.70%	0.00%

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Six Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**
TOTAL PENSION LIABILITY			
Service cost	\$ 620,821	\$ 646,655	\$ 706,483
Interest	1,632,922	1,788,002	1,939,202
Differences between expected and actual experience	219,430	470,116	44,877
Changes of assumptions	402,576	98,025	(75,644)
Benefit payments, including refunds of member contributions	(842,482)	(824,613)	(1,020,125)
Net change in total pension liability	2,033,267	2,178,185	1,594,793
Total pension liability - beginning	21,870,523	23,903,790	26,081,975
TOTAL PENSION LIABILITY - ENDING	\$ 23,903,790	\$ 26,081,975	\$ 27,676,768
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 628,734	\$ 1,300,692	\$ 658,873
Contributions - member	250,881	272,621	312,846
Net investment income	1,326,008	113,345	1,570,826
Benefit payments, including refunds of member contributions	(842,482)	(824,613)	(1,020,125)
Administrative/other (net transfer)	(13,794)	(734,638)	1,205,365
Net change in plan fiduciary net position	1,349,347	127,407	2,727,785
Plan fiduciary net position - beginning	20,739,413	22,088,760	22,216,167
PLAN FIDUCIARY NET POSITION - ENDING	\$ 22,088,760	\$ 22,216,167	\$ 24,943,952
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,815,030	\$ 3,865,808	\$ 2,732,816
Plan fiduciary net position as a percentage of the total pension liability	92.40%	85.20%	90.10%
Covered payroll	\$ 3,241,982	\$ 3,592,577	\$ 3,695,307
Employer's net pension liability (asset) as a percentage of covered payroll	56.00%	107.60%	74.00%

*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.

2017***	2018****	2019
\$ 700,525	\$ 679,341	\$ 688,873
2,059,722	2,090,724	2,151,083
(1,063,063)	(710,266)	1,209,398
(119,865)	933,937	-
(1,128,148)	(1,178,572)	(1,230,855)
449,171	1,815,164	2,818,499
27,676,768	28,125,939	29,941,103
<u>\$ 28,125,939</u>	<u>\$ 29,941,103</u>	<u>\$ 32,759,602</u>
\$ 664,643	\$ 583,614	\$ 481,240
285,454	349,383	297,222
4,298,357	(1,578,588)	5,169,251
(1,128,148)	(1,178,572)	(1,230,855)
(30,905)	272,738	42,745
4,089,401	(1,551,425)	4,759,603
24,943,952	29,033,353	27,481,928
<u>\$ 29,033,353</u>	<u>\$ 27,481,928</u>	<u>\$ 32,241,531</u>
<u>\$ (907,414)</u>	<u>\$ 2,459,175</u>	<u>\$ 518,071</u>
103.20%	91.80%	98.40%
\$ 3,691,175	\$ 3,620,440	\$ 3,893,529
(24.60%)	67.90%	13.30%

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Three Fiscal Years

MEASUREMENT DATE NOVEMBER 30,	2018	2019	2020
TOTAL OPEB LIABILITY			
Service cost	\$ 303,174	\$ 281,836	\$ 316,703
Interest	198,192	231,417	179,329
Changes of benefit terms	-	-	(10,610)
Differences between expected and actual experience	-	-	(2,028,667)
Changes in assumptions	(307,728)	759,602	344,573
Benefit payments	(194,145)	(266,859)	(298,556)
Net change in total OPEB liability	(507)	1,005,996	(1,497,228)
Total OPEB liability - beginning	5,617,749	5,617,242	6,623,238
TOTAL OPEB LIABILITY - ENDING	\$ 5,617,242	\$ 6,623,238	\$ 5,126,010
Covered payroll	\$ 10,067,246	\$ 10,800,252	\$ 12,370,366
Employers total OPEB liability as a percentage of covered payroll	55.80%	61.32%	41.44%

Notes to Required Supplementary Information

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

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

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

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2020

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, 2020.

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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes	\$ 9,631,000	\$ 9,652,885	\$ 37,697	\$ 9,690,582
Fines and fees	814,331	1,804,736	(6,564)	1,798,172
Intergovernmental	1,681,286	1,917,276	(14,970)	1,902,306
Investment income	-	8,260	-	8,260
Miscellaneous income	16,000	43,910	-	43,910
Total revenues	<u>\$ 12,142,617</u>	<u>\$ 13,427,067</u>	<u>\$ 16,163</u>	<u>\$ 13,443,230</u>
EXPENDITURES				
Current				
General government				
County properties	\$ 852,704	\$ 862,684	\$ (4,010)	\$ 858,674
County Treasurer	215,100	199,990	-	199,990
H.E.W. Committee	40,000	40,000	-	40,000
County clerks and elections	533,619	508,912	(23,226)	485,686
Insurance committee	2,002,426	1,969,687	-	1,969,687
Finance committee	254,556	214,948	2,000	216,948
Assessor	197,875	185,993	(2)	185,991
Superintendent of schools	59,115	58,432	-	58,432
Zoning	158,410	153,893	(1)	153,892
Information technology	395,163	395,959	1	395,960
Public safety				
Sheriff	4,030,173	3,925,436	(13,473)	3,911,963
Coroner	256,331	246,146	1	246,147
Corrections	1,909,687	1,908,867	(9,984)	1,898,883
Judiciary and court related				
State's Attorney	653,682	653,607	(1)	653,606
Circuit Clerk	629,800	629,767	1	629,768
Judiciary	352,607	340,107	(1)	340,106
Probation	758,500	758,458	1	758,459
Focus House	1,227,942	1,204,168	(1)	1,204,167
Total expenditures	<u>\$ 14,527,690</u>	<u>\$ 14,257,054</u>	<u>\$ (48,695)</u>	<u>\$ 14,208,359</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 2,667,000	\$ 1,116,117	\$ -	\$ 1,116,117
Transfers (out)	(83,000)	(102,770)	-	(102,770)
Proceeds from the sale of capital assets	-	66,554	-	66,554
Total other financing sources (uses)	<u>\$ 2,584,000</u>	<u>\$ 1,079,901</u>	<u>\$ -</u>	<u>\$ 1,079,901</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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 1,668,000	\$ 1,654,967	\$ -	\$ 1,654,967
Intergovernmental	241,250	387,424	5,689	393,113
Investment income	-	4,588	-	4,588
Total revenues	<u>\$ 1,909,250</u>	<u>\$ 2,046,979</u>	<u>\$ 5,689</u>	<u>\$ 2,052,668</u>
EXPENDITURES				
Current				
Highways and streets	\$ 2,559,250	\$ 1,479,072	\$ (7,335)	\$ 1,471,737
Capital outlay	307,000	393,750	-	393,750
Total expenditures	<u>\$ 2,866,250</u>	<u>\$ 1,872,822</u>	<u>\$ (7,335)</u>	<u>\$ 1,865,487</u>
OTHER FINANCING SOURCES (USES)				
Transfers (out)	\$ -	\$ (4,588)	\$ -	\$ (4,588)
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ (4,588)</u>	<u>\$ -</u>	<u>\$ (4,588)</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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 1,800,000	\$ 1,794,154	\$ -	\$ 1,794,154
Investment income	10,000	16,871	-	16,871
Total revenues	<u>\$ 1,810,000</u>	<u>\$ 1,811,025</u>	<u>\$ -</u>	<u>\$ 1,811,025</u>
EXPENDITURES				
Current				
General government	\$ 550,953	\$ 216,604	\$ 3,961	\$ 220,565
Public safety	1,163,954	44,380	811	45,191
Judiciary and court related	675,880	661,894	12,104	673,998
Highways and streets	221,877	243,613	4,455	248,068
Health and welfare	157,336	190,683	3,487	194,170
Total expenditures	<u>\$ 2,770,000</u>	<u>\$ 1,357,174</u>	<u>\$ 24,818</u>	<u>\$ 1,381,992</u>
OTHER FINANCING SOURCES (USES)				
Transfer (out)	\$ (10,000)	\$ (516,871)	\$ 500,000	\$ (16,871)
Total other financing sources (uses)	<u>\$ (10,000)</u>	<u>\$ (516,871)</u>	<u>\$ 500,000</u>	<u>\$ (16,871)</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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Intergovernmental	\$ -	\$ 976,322	\$ (72,565)	\$ 903,757
Investment income	-	42,707	(4,231)	38,476
Miscellaneous income	-	3,193	-	3,193
Total revenues	\$ -	\$ 1,022,222	\$ (76,796)	\$ 945,426
EXPENDITURES				
Current				
Public safety	\$ 1,107,900	\$ 503,910	\$ (3,115)	\$ 500,795
Capital outlay	1,095,000	639,802	-	639,802
Total expenditures	\$ 2,202,900	\$ 1,143,712	\$ (3,115)	\$ 1,140,597

(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, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 834,000	\$ 827,490	\$ -	\$ 827,490
Investment income	500	2,067	-	2,067
Total revenues	\$ 834,500	\$ 829,557	\$ -	\$ 829,557
EXPENDITURES				
Current				
Highways and streets	\$ 85,000	\$ 76,288	\$ -	\$ 76,288
Capital outlay	1,234,500	450,598	-	450,598
Total expenditures	\$ 1,319,500	\$ 526,886	\$ -	\$ 526,886

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
TAXES				
Property taxes	\$ 4,475,000	\$ 4,475,000	\$ 4,468,418	\$ (6,582)
State income tax	2,500,000	2,500,000	2,515,360	15,360
State sales tax	1,450,000	1,450,000	1,286,798	(163,202)
Local use tax	775,000	775,000	927,695	152,695
Replacement taxes	410,000	410,000	422,702	12,702
Cannabis use taxes	-	-	12,334	12,334
Other taxes	21,000	21,000	19,578	(1,422)
Total taxes	9,631,000	9,631,000	9,652,885	21,885
FINES AND FEES				
Police vehicle fee	8,000	8,000	1,154	(6,846)
Public defender fee	2,500	2,500	458	(2,042)
Computer rent	5,600	5,600	7,300	1,700
Fingerprinting	600	600	380	(220)
Take bond fee	20,000	20,000	18,450	(1,550)
Arrest agency fee	-	45,000	37,653	(7,347)
Jail boarding	950,000	100,000	129,184	29,184
Tower rent	17,500	17,500	16,550	(950)
Building rent	11,400	11,400	12,350	950
Licenses (liquor, recreation and other)	82,231	82,231	48,489	(33,742)
Cable TV	98,000	98,000	96,687	(1,313)
Administrative court fee	1,000	1,000	-	(1,000)
Indemnity cost	6,500	6,500	6,480	(20)
Restitution	1,500	1,500	-	(1,500)
Sheriff sale fee	-	-	12,600	12,600
DUI education fee	-	-	2,242	2,242
Criminal fines	100,000	75,000	54,083	(20,917)
Traffic fines	380,000	180,000	189,793	9,793
Bailiff fee	100,000	150,000	131,685	(18,315)
County traffic fee	140,000	-	3,846	3,846
County officers monthly charges	-	-	862,249	862,249
County officers fees and penalties	-	-	155,883	155,883
Treasurer held deposits	-	-	4,792	4,792
Copy fees	9,500	9,500	12,428	2,928
Total fines and fees	1,934,331	814,331	1,804,736	990,405
INTERGOVERNMENTAL				
Public defender reimbursement	44,110	44,110	44,000	(110)
Foster care reimbursements	400,000	400,000	183,930	(216,070)
State portion probation officers salary	631,759	631,759	827,074	195,315
State portion supervisor of assessments salary	43,103	43,103	33,354	(9,749)
Sheriff's department grants	50,000	50,000	59,134	9,134
State portion states attorney salary	151,914	151,914	154,163	2,249
State victim reimbursement	25,000	25,000	31,250	6,250
School reimbursements	258,400	258,400	206,900	(51,500)
Alternative to suspension	5,000	5,000	2,100	(2,900)
Federal coronavirus grants	-	-	366,541	366,541
Illinois juvenile contract	72,000	72,000	8,830	(63,170)
Total intergovernmental	1,681,286	1,681,286	1,917,276	235,990

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
INVESTMENT INCOME	\$ -	\$ -	\$ 8,260	\$ 8,260
MISCELLANEOUS	16,000	16,000	43,910	27,910
Total revenues	13,262,617	12,142,617	13,427,067	1,284,450
TRANSFERS IN (OUT)				
Long range capital improvement	275,000	275,000	-	(275,000)
OEMA	40,000	40,000	-	(40,000)
County officers	1,350,000	1,350,000	100,831	(1,249,169)
Document storage	45,000	52,500	52,500	-
County automation - circuit	45,000	52,500	52,500	-
County ordinance	-	85,000	85,000	-
Solid waste	-	30,000	29,800	(200)
Public health	-	-	13,730	13,730
Revolving vehicle purchase	-	782,000	781,756	(244)
Probation services	-	-	(20,965)	(20,965)
Board of health	(83,000)	(83,000)	(81,805)	1,195
Total transfers in (out)	1,672,000	2,584,000	1,013,347	(1,570,653)
TOTAL REVENUES AND TRANSFERS	\$ 14,934,617	\$ 14,726,617	\$ 14,440,414	\$ (286,203)

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT				
County properties				
Personnel				
Maintenance salaries	\$ 305,904	\$ 320,304	\$ 321,777	\$ 1,473
Total personnel	305,904	320,304	321,777	1,473
Commodities				
Copy paper	10,000	10,000	8,579	(1,421)
Janitor supplies	17,000	17,000	16,457	(543)
Uniforms	2,000	2,000	1,800	(200)
Total commodities	29,000	29,000	26,836	(2,164)
Contractual				
Disposal	8,000	8,000	10,352	2,352
Electricity	180,000	180,000	218,134	38,134
Fuel	60,000	57,500	53,273	(4,227)
Telephone, cell phones and pagers	57,500	56,300	57,418	1,118
Water service	40,000	37,600	32,278	(5,322)
Gasoline	4,000	4,000	5,608	1,608
Vehicle maintenance	5,000	5,000	1,823	(3,177)
Repairs and maintenance	105,000	105,000	100,891	(4,109)
Repairs and maintenance - Planned	10,000	10,000	-	(10,000)
Repairs and maintenance - Weld Park	6,500	6,500	6,500	-
Less overhead costs charged to Other departments and funds	(25,000)	(25,000)	(15,000)	10,000
Total contractual	451,000	444,900	471,277	26,377
Capital outlay				
Computer maintenance	58,000	58,000	42,794	(15,206)
Equipment purchases	500	500	-	(500)
Total capital outlay	58,500	58,500	42,794	(15,706)
Total county properties	844,404	852,704	862,684	9,980
County Treasurer				
Personnel				
Treasurer's office salaries	131,300	131,300	133,468	2,168
Part time/extra time	40,000	40,000	24,816	(15,184)
Total personnel	171,300	171,300	158,284	(13,016)
Commodities				
Official publications	1,300	1,300	906	(394)
Office supplies	10,000	10,000	7,620	(2,380)
Postage	15,500	15,500	14,777	(723)
COVID-19, CARES and CURE supplies	-	-	1,174	1,174
Total commodities	26,800	26,800	24,477	(2,323)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
County Treasurer (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 2,000	\$ -	\$ 429	\$ 429
Maintenance - office equipment	1,000	1,000	869	(131)
Software maintenance	16,000	16,000	15,931	(69)
Total contractual	19,000	17,000	17,229	229
Total county treasurer	217,100	215,100	199,990	(15,110)
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	295,219	295,219	276,040	(19,179)
Part time/extra time	5,000	5,000	12,042	7,042
Election's office salaries	65,000	65,000	55,581	(9,419)
COVID-19 pay	-	-	32,451	32,451
Total personnel	365,219	365,219	376,114	10,895
Commodities				
Office supplies	10,000	3,900	4,371	471
COVID-19, CARES and CURE supplies	-	-	19,075	19,075
Election publications	20,000	20,000	8,958	(11,042)
Election supplies	76,000	76,000	62,571	(13,429)
Voter registration	18,000	18,000	179	(17,821)
Total commodities	124,000	117,900	95,154	(22,746)
Contractual				
Travel expense, dues and seminars	2,500	1,100	1,554	454
Software maintenance	49,400	49,400	36,090	(13,310)
Total contractual	51,900	50,500	37,644	(12,856)
Total county clerk and elections	541,119	533,619	508,912	(24,707)
Insurance committee				
Contractual				
Hospital and medical insurance	2,039,200	2,002,426	1,969,687	(32,739)
Total contractual	2,039,200	2,002,426	1,969,687	(32,739)
Total insurance committee	2,039,200	2,002,426	1,969,687	(32,739)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Finance Committee				
Personnel				
County board salary and mileage	\$ 110,000	\$ 110,000	\$ 86,500	\$ (23,500)
Part time/extra time	25,000	-	-	-
Administrative hearing officer	2,500	-	-	-
Personnel committee	5,000	5,000	3,006	(1,994)
Total personnel	142,500	115,000	89,506	(25,494)
Commodities				
Office publications	100	100	48	(52)
Office supplies	2,500	2,500	2,029	(471)
COVID-19, CARES and CURE supplies	-	-	2,789	2,789
Total commodities	2,600	2,600	4,866	2,266
Contractual				
Enterprize zone administration	8,000	8,000	7,743	(257)
Auditing county office	57,000	57,000	54,429	(2,571)
Association dues	27,000	22,000	17,011	(4,989)
Contingencies	853,363	22,756	16,224	(6,532)
Postage meter and rental	5,400	5,400	5,337	(63)
Economic development	14,500	14,500	12,313	(2,187)
N.W. Illinois Criminal Justice System	4,300	4,300	4,519	219
Total contractual	969,563	133,956	117,576	(16,380)
Capital outlay				
Other capital improvements	3,000	3,000	3,000	-
Total capital outlay	3,000	3,000	3,000	-
Total finance committee	1,117,663	254,556	214,948	(39,608)
Assessor				
Personnel				
Assessments office salaries	188,540	151,040	137,584	(13,456)
Part time/extra time	-	-	95	95
Board of Review salaries and expense	10,815	10,815	10,724	(91)
Total personnel	199,355	161,855	148,403	(13,452)
Commodities				
Office publications - assessments office	4,000	4,000	2,982	(1,018)
Office supplies - assessment office	10,500	9,000	3,964	(5,036)
Purchase of office equipment	2,110	2,110	1,865	(245)
Board of Review official publications	300	300	-	(300)
COVID-19, CARES and CURES supplies	-	-	13,994	13,994
Total commodities	16,910	15,410	22,805	7,395

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Assessor (Continued)				
Contractual				
Assessor's school per diem and mileage	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Travel expense, dues and seminars	1,000	1,000	835	(165)
Mapping	2,500	2,500	900	(1,600)
Software maintenance	12,810	12,810	12,811	1
Professional services	3,000	3,000	-	(3,000)
Maintenance - office equipment	300	300	239	(61)
Total contractual	20,610	20,610	14,785	(5,825)
Total assessor	236,875	197,875	185,993	(11,882)
Superintendent of Schools				
Personnel				
Salary - clerk	34,115	34,115	34,115	-
Total personnel	34,115	34,115	34,115	-
Commodities				
Office supplies	-	-	5,485	5,485
Total commodities	-	-	5,485	5,485
Contractual				
Rent	8,000	8,000	6,667	(1,333)
Contractual services	10,000	10,000	8,583	(1,417)
Travel expense	7,000	7,000	3,582	(3,418)
Total contractual	25,000	25,000	18,832	(6,168)
Total superintendent of schools	59,115	59,115	58,432	(683)
Zoning				
Personnel				
Zoning office salaries	143,405	140,710	124,814	(15,896)
Total personnel	143,405	140,710	124,814	(15,896)
Commodities				
Publications	1,000	1,000	788	(212)
Office equipment	1,000	1,000	1,112	112
Office supplies	3,500	3,500	1,441	(2,059)
COVID-19, CARES and CURES supplies	-	-	17,787	17,787
Total commodities	5,500	5,500	21,128	15,628
Contractual				
Hearings - Board of Appeals	3,625	2,250	2,567	317
Regional planning commission	3,780	3,150	1,575	(1,575)
Seminars, dues and travel expense	5,500	4,500	2,329	(2,171)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Zoning (Continued)				
Contractual (Continued)				
Vehicle maintenance	\$ 1,200	\$ 700	\$ 266	\$ (434)
Maintenance - office equipment	1,600	1,600	1,214	(386)
Total contractual	15,705	12,200	7,951	(4,249)
Total zoning	164,610	158,410	153,893	(4,517)
Information Technology				
Personnel				
Information technology salaries	148,880	138,880	119,885	(18,995)
Total personnel	148,880	138,880	119,885	(18,995)
Commodities				
Office supplies	500	500	1,766	1,266
COVID-19, CARES and CURES supplies	-	40,415	54,834	14,419
Total commodities	500	40,915	56,600	15,685
Contractual				
IT/network administration	26,340	26,340	18,491	(7,849)
Internet service	12,560	12,560	8,732	(3,828)
Website maintenance	3,460	3,460	3,263	(197)
Training expenses	4,000	4,000	-	(4,000)
Mileage	1,000	1,000	236	(764)
Vehicle maintenance	700	700	158	(542)
Computer hardware and software	46,800	46,800	79,099	32,299
Software maintenance	65,974	65,974	45,656	(20,318)
Hardware maintenance	54,534	54,534	63,839	9,305
Total contractual	215,368	215,368	219,474	4,106
Total information technology	364,748	395,163	395,959	796
Total general government	\$ 5,624,834	\$ 4,708,968	\$ 4,590,498	\$ (118,470)
PUBLIC SAFETY				
Sheriff				
Personnel				
Sheriff's department salaries	\$ 2,123,423	\$ 2,241,450	\$ 2,241,364	\$ (86)
Bailiff's salaries	217,158	247,558	247,507	(51)
School training and personnel expense	2,500	2,500	1,642	(858)
Part time/extra time	60,000	5,270	8,870	3,600
Overtime	112,612	149,386	148,775	(611)
Holidays	86,000	86,000	90,117	4,117
E.S.D.A. salaries	63,298	63,298	62,839	(459)
Emergency communications salaries	642,046	680,746	682,333	1,587
Less personnel costs charged to other funds	(152,087)	(152,087)	(166,638)	(14,551)
Total personnel	3,154,950	3,324,121	3,316,809	(7,312)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Sheriff (Continued)				
Commodities				
Office and jail supplies	\$ 16,800	\$ 16,800	\$ 16,912	\$ 112
Uniforms	20,200	13,000	14,630	1,630
Weapons and ammunition	25,500	25,500	25,871	371
Office equipment	2,500	2,500	771	(1,729)
COVID-19, CARES and CURES supplies	-	244,515	247,106	2,591
Total commodities	65,000	302,315	305,290	2,975
Contractual				
Training	30,000	30,000	31,135	1,135
Contingencies	-	90,094	-	(90,094)
Squad car maintenance	45,000	85,098	85,098	-
Maintenance of copiers	7,000	7,000	2,162	(4,838)
Maintenance of computers	33,000	33,000	28,561	(4,439)
Maintenance of police radios	54,500	54,500	58,108	3,608
E.S.D.A.	113,100	78,100	79,585	1,485
Total contractual	282,600	377,792	284,649	(93,143)
Capital outlay				
Computers	25,765	25,765	18,508	(7,257)
Vehicle	78,256	180	180	-
Total capital outlay	104,021	25,945	18,688	(7,257)
Total sheriff	3,606,571	4,030,173	3,925,436	(104,737)
Coroner				
Personnel				
Coroner salaries	205,531	205,531	205,385	(146)
Total personnel	205,531	205,531	205,385	(146)
Commodities				
COVID-19, CARES and CURES supplies	-	-	5,846	5,846
Total commodities	-	-	5,846	5,846
Contractual				
Autopsies	36,000	36,000	25,959	(10,041)
Lab fees	12,000	12,000	6,801	(5,199)
Petroleum products	2,800	2,800	2,155	(645)
Total contractual	50,800	50,800	34,915	(15,885)
Total coroner	256,331	256,331	246,146	(10,185)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Corrections				
Personnel				
Corrections salaries	\$ 1,545,987	\$ 1,568,287	\$ 1,606,091	\$ 37,804
Total personnel	1,545,987	1,568,287	1,606,091	37,804
Commodities				
Office supplies	32,500	22,500	23,305	805
Petroleum products	4,400	4,400	5,832	1,432
Food for county prisoners	150,000	126,000	95,288	(30,712)
Uniforms	7,000	7,000	4,803	(2,197)
Weapons and ammunition	7,500	7,500	5,469	(2,031)
Total commodities	201,400	167,400	134,697	(32,703)
Contractual				
Training expense	16,000	10,000	10,502	502
Out of state travel	5,500	5,500	5,263	(237)
Medical expense	120,000	120,000	117,855	(2,145)
Prisoner mental health	15,000	15,000	15,000	-
Vehicle maintenance	2,000	-	532	532
Computer hardware and software	1,000	1,000	-	(1,000)
Computer maintenance	19,000	19,000	16,204	(2,796)
Office equipment maintenance	5,500	3,500	2,723	(777)
Total contractual	184,000	174,000	168,079	(5,921)
Total corrections	1,931,387	1,909,687	1,908,867	(820)
Total public safety	\$ 5,794,289	\$ 6,196,191	\$ 6,080,449	\$ (115,742)
JUDICIARY AND COURT RELATED				
State's attorney				
Personnel				
State attorney's office salaries	\$ 559,740	\$ 547,740	\$ 535,129	\$ (12,611)
State witnesses - fees	42,442	42,442	42,441	(1)
Illinois state's attorney and appellate prosecutor	22,000	22,000	22,000	-
Total personnel	624,182	612,182	599,570	(12,612)
Commodities				
Office supplies - state's attorney	15,000	14,000	13,200	(800)
Legal materials and books	16,500	16,500	14,760	(1,740)
Office equipment	500	500	-	(500)
COVID-19, CARES and CURES supplies	-	-	23,381	23,381
Total commodities	32,000	31,000	51,341	20,341

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
State's attorney (Continued)				
Contractual				
Expert witnesses	\$ 3,000	\$ 1,500	\$ -	\$ (1,500)
Travel expenses, seminars and dues	8,000	6,500	1,446	(5,054)
Printing appeals and transcripts	3,000	2,000	773	(1,227)
Telephone, cell phones, and pagers	-	-	153	153
Maintenance - office equipment	500	500	324	(176)
Total contractual	14,500	10,500	2,696	(7,804)
Total state's attorney	670,682	653,682	653,607	(75)
Circuit Clerk				
Personnel				
Circuit clerk office salaries	573,000	604,300	563,368	(40,932)
Total personnel	573,000	604,300	563,368	(40,932)
Commodities				
Juvenile publications	1,000	1,000	870	(130)
Jury commission supplies	5,000	5,000	5,000	-
Office supplies	4,000	4,000	2,719	(1,281)
COVID-19, CARES and CURES supplies	-	-	42,546	42,546
Total commodities	10,000	10,000	51,135	41,135
Contractual				
CASA	5,000	5,000	5,000	-
Travel expenses, seminars and dues	500	500	345	(155)
Postage	10,000	10,000	9,919	(81)
Total contractual	15,500	15,500	15,264	(236)
Total circuit clerk	598,500	629,800	629,767	(33)
Judiciary				
Personnel				
Judges reimbursement salary	2,440	2,440	2,419	(21)
Public defenders on contract	198,500	198,500	198,501	1
Administrative assistant salary	49,422	49,422	49,422	-
Total personnel	250,362	250,362	250,342	(20)
Commodities				
Office supplies	3,000	2,500	18,190	15,690
Law library materials	13,000	13,000	20,557	7,557
Purchase - office equipment	3,500	3,500	10,050	6,550
COVID-19, CARES and CURES supplies	-	-	1,020	1,020
Total commodities	19,500	19,000	49,817	30,817

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Judiciary (Continueud)				
Contractual				
Appointed attorneys	\$ 44,000	\$ 39,000	\$ 30,083	\$ (8,917)
Expert witness	2,000	2,000	-	(2,000)
Interpreter	16,000	7,000	348	(6,652)
Seminars	5,000	5,000	2,737	(2,263)
Psychiatric cases	8,000	7,000	5,100	(1,900)
Jurors circuit court - per diem and mileage	22,745	19,745	1,441	(18,304)
Maintenance - office equipment	3,500	3,500	239	(3,261)
Total contractual	101,245	83,245	39,948	(43,297)
Total judiciary	371,107	352,607	340,107	(12,500)
Probation				
Personnel				
Salaries	656,000	733,500	724,963	(8,537)
Part time/extra time	25,420	-	-	-
Total personnel	681,420	733,500	724,963	(8,537)
Commodities				
COVID-19, CARES and CURES supplies	-	-	12,418	12,418
Total commodities	-	-	12,418	12,418
Contractual				
Juvenile detention fees	25,000	25,000	21,077	(3,923)
Total contractual	25,000	25,000	21,077	(3,923)
Total probation	706,420	758,500	758,458	(42)
Focus House				
Personnel				
Salaries	866,422	866,422	916,465	50,043
Part time/extra time	243,170	173,055	155,446	(17,609)
Tuition reimbursement	1,000	1,000	500	(500)
Total personnel	1,110,592	1,040,477	1,072,411	31,934
Commodities				
Supplies	10,500	10,500	18,650	8,150
Total commodities	10,500	10,500	18,650	8,150
Contractual				
Electricity	33,000	33,000	17,598	(15,402)
Gas	5,000	5,000	3,894	(1,106)
Cable TV	2,500	2,500	2,468	(32)
CASA	12,500	12,500	12,500	-
Auditing	10,000	-	-	-
Telephone	3,500	3,500	2,107	(1,393)

(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, 2020

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Focus House (Continued)				
Contractual (Continued)				
Training	\$ 10,000	\$ 10,000	\$ 2,416	\$ (7,584)
Sex offender/polygraph service	27,000	17,000	6,544	(10,456)
Counseling	-	-	364	364
Repair and maintenance	15,000	15,000	17,928	2,928
Food for county prisoners	45,000	30,000	29,133	(867)
Uniforms	1,000	1,000	987	(13)
Transportation and conferences	10,000	7,500	5,040	(2,460)
Computer hardware and software	3,000	3,000	1,372	(1,628)
Safety equipment	2,000	2,000	1,278	(722)
Electronic monitoring/GPS	500	500	-	(500)
Office equipment maintenance	-	-	95	95
Medical expenses and personal care	13,500	13,500	9,383	(4,117)
Total contractual	193,500	156,000	113,107	(42,893)
Capital outlay				
Vehicle	4,193	20,965	-	(20,965)
Total capital outlay	4,193	20,965	-	(20,965)
Total focus house	1,318,785	1,227,942	1,204,168	(23,774)
Total judiciary and court related	3,665,494	3,622,531	3,586,107	(36,424)
TOTAL EXPENDITURES	\$ 15,084,617	\$ 14,527,690	\$ 14,257,054	\$ (270,636)

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
ASSETS					
Cash and cash equivalents	\$ 1,974,038	\$ 55,518	\$ 1,195,160	\$ 50,501	\$ 476,545
Investments	-	-	-	-	-
Property taxes receivable	858,000	-	-	34,080	985,000
Accounts receivable	-	-	106,369	11,424	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 2,832,038	\$ 55,518	\$ 1,301,529	\$ 96,005	\$ 1,461,545
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 79,063	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	79,063	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	858,000	-	-	34,080	985,000
Total deferred inflows of resources	858,000	-	-	34,080	985,000
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	1,894,975	55,518	1,301,529	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	61,925	476,545
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	1,894,975	55,518	1,301,529	61,925	476,545
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,832,038	\$ 55,518	\$ 1,301,529	\$ 96,005	\$ 1,461,545

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution		
\$ 439,065	\$ 3,922	\$ 73,455	\$ 15,673	\$ 16,626	\$ -	\$ 25,312	\$ 907,815		
-	-	-	-	-	-	-	-		
-	-	-	-	270,550	80,000	-	875,000		
394,246	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
<u>\$ 833,311</u>	<u>\$ 3,922</u>	<u>\$ 73,455</u>	<u>\$ 15,673</u>	<u>\$ 287,176</u>	<u>\$ 80,000</u>	<u>\$ 25,312</u>	<u>\$ 1,782,815</u>		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	270,550	80,000	-	875,000		
-	-	-	-	270,550	80,000	-	875,000		
-	-	-	-	-	-	-	907,815		
-	3,922	-	-	-	-	25,312	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
833,311	-	73,455	15,673	16,626	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
<u>833,311</u>	<u>3,922</u>	<u>73,455</u>	<u>15,673</u>	<u>16,626</u>	<u>-</u>	<u>25,312</u>	<u>907,815</u>		
<u>\$ 833,311</u>	<u>\$ 3,922</u>	<u>\$ 73,455</u>	<u>\$ 15,673</u>	<u>\$ 287,176</u>	<u>\$ 80,000</u>	<u>\$ 25,312</u>	<u>\$ 1,782,815</u>		

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Cooperative Extension Service	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library
ASSETS					
Cash and cash equivalents	\$ 141,943	\$ 18,227	\$ 3,697	\$ 3,332	\$ 6,160
Investments	-	-	-	65,377	-
Property taxes receivable	140,000	-	-	-	-
Accounts receivable	-	-	-	-	1,710
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 281,943	\$ 18,227	\$ 3,697	\$ 68,709	\$ 7,870
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	140,000	-	-	-	-
Total deferred inflows of resources	140,000	-	-	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	3,697	-	-
Judiciary and court related	-	18,227	-	-	7,870
Highways and streets	-	-	-	68,709	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	141,943	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	141,943	18,227	3,697	68,709	7,870
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 281,943	\$ 18,227	\$ 3,697	\$ 68,709	\$ 7,870

Special Revenue									
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance		
\$ 229,139	\$ 35,410	\$ -	\$ 8,376	\$ 373,494	\$ 725	\$ 4,247	\$ 42,813		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
8,954	-	30,089	-	14,340	-	-	8,709		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 238,093	\$ 35,410	\$ 30,089	\$ 8,376	\$ 387,834	\$ 725	\$ 4,247	\$ 51,522		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,784	-	-	-	-	-	-	-
-	-	1,784	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	35,410	28,305	-	-	-	-	51,522		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
238,093	35,410	28,305	8,376	387,834	725	4,247	51,522		
\$ 238,093	\$ 35,410	\$ 30,089	\$ 8,376	\$ 387,834	\$ 725	\$ 4,247	\$ 51,522		

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
ASSETS					
Cash and cash equivalents	\$ 345,559	\$ 5,769	\$ 6,346	\$ 6,076	\$ 6,561
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	18,825	840	-	1,227	758
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 364,384	\$ 6,609	\$ 6,346	\$ 7,303	\$ 7,319
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to 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	-	7,319
Judiciary and court related	-	6,609	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	364,384	-	-	7,303	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	364,384	6,609	6,346	7,303	7,319
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 364,384	\$ 6,609	\$ 6,346	\$ 7,303	\$ 7,319

Special Revenue									
Arrestee's Medical Cost	Recorder's GIS	Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration		
\$ 86,194	\$ 120,465	\$ 67,667	\$ 1,064	\$ 496,859	\$ 246,370	\$ 15,172	\$ 45,490		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
553	20,064	847	-	-	8,929	671	2,346		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
86,747	-	-	-	-	-	-	-		
-	-	-	-	-	255,299	15,843	47,836		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	140,529	68,514	1,064	496,859	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
86,747	140,529	68,514	1,064	496,859	255,299	15,843	47,836		
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836		

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Federal/State Grants	Coroner's Fee	Insurance Premium Levy	E-Citation Circuit Clerk	E-Citation Sheriff
ASSETS					
Cash and cash equivalents	\$ 2,522	\$ 10,388	\$ 855,836	\$ 3,122	\$ 13,368
Investments	-	-	-	-	-
Property taxes receivable	-	-	575,000	-	-
Accounts receivable	30,622	-	-	2,828	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 33,144	\$ 10,388	\$ 1,430,836	\$ 5,950	\$ 13,368
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	575,000	-	-
Total deferred inflows of resources	-	-	575,000	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	13,368
Judiciary and court related	-	-	-	5,950	-
Highways and streets	-	-	-	-	-
Insurance	-	-	855,836	-	-
Health and welfare	-	10,388	-	-	-
Specific purpose	33,144	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	33,144	10,388	855,836	5,950	13,368
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 33,144	\$ 10,388	\$ 1,430,836	\$ 5,950	\$ 13,368

Special Revenue									
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Account	Education Account	Township MFT	Township Bridges		
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,678,923	\$ 15,467		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	151,315	335,209		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
<u>\$ 10,756</u>	<u>\$ 29,743</u>	<u>\$ 31,327</u>	<u>\$ 3,301</u>	<u>\$ 7,850</u>	<u>\$ 3,717</u>	<u>\$ 1,830,238</u>	<u>\$ 350,676</u>		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,229	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	38,229	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
10,756	29,743	-	-	7,850	3,717	-	-		
-	-	-	3,301	-	-	-	-		
-	-	-	-	-	-	1,792,009	350,676		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	31,327	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
10,756	29,743	31,327	3,301	7,850	3,717	1,792,009	350,676		
<u>\$ 10,756</u>	<u>\$ 29,743</u>	<u>\$ 31,327</u>	<u>\$ 3,301</u>	<u>\$ 7,850</u>	<u>\$ 3,717</u>	<u>\$ 1,830,238</u>	<u>\$ 350,676</u>		

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	<u>Special Revenue</u>		<u>Capital Projects</u>		<u>Debt Service</u>	<u>Total</u>
	<u>Sheriff</u>		<u>Revolving</u>		<u>GOARS,</u>	<u>Nonmajor</u>
	<u>Civil Process</u>		<u>Vehicle</u>	<u>Thorpe Road</u>	<u>Series 2018</u>	<u>Governmental</u>
			<u>Purchase</u>	<u>Overpass</u>		<u>Funds</u>
ASSETS						
Cash and cash equivalents	\$ 2,106	\$ 1,535	\$ -	\$ 670,167	\$ 10,890,913	
Investments	-	-	400,645	1,413,737	1,879,759	
Property taxes receivable	-	-	-	-	3,817,630	
Accounts receivable	-	-	-	-	1,150,875	
Accrued interest receivable	-	-	-	16,760	16,760	
Due from other funds	-	-	-	-	-	
Advances to other funds	-	125,266	-	-	125,266	
TOTAL ASSETS	\$ 2,106	\$ 126,801	\$ 400,645	\$ 2,100,664	\$ 17,881,203	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 117,292	
Due to other funds	-	-	-	-	1,784	
Total liabilities	-	-	-	-	119,076	
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	-	-	-	-	3,817,630	
Total deferred inflows of resources	-	-	-	-	3,817,630	
FUND BALANCES						
Restricted for						
Retirement	-	-	-	-	907,815	
Public safety	2,106	-	-	-	209,259	
Judiciary and court related	-	-	-	-	991,834	
Highways and streets	-	-	400,645	-	5,864,061	
Insurance	-	-	-	-	855,836	
Health and welfare	-	-	-	-	1,487,923	
Specific purpose	-	-	-	-	1,400,304	
Assigned						
Capital projects	-	126,801	-	-	126,801	
Debt service	-	-	-	2,100,664	2,100,664	
Total fund balances	2,106	126,801	400,645	2,100,664	13,944,497	
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 2,106	\$ 126,801	\$ 400,645	\$ 2,100,664	\$ 17,881,203	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
REVENUES					
Taxes	\$ 827,490	\$ -	\$ 1,239,074	\$ 33,921	\$ 980,410
Fines and fees	-	-	-	-	-
Intergovernmental	112,506	2,146	1,264,420	11,424	-
Charges for services	-	-	-	1,352	-
Investment income	10,952	106	1,882	-	855
Miscellaneous	-	-	-	-	-
Total revenues	950,948	2,252	2,505,376	46,697	981,265
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	157,333	2,470	1,357,336	-	-
Health and welfare	-	-	-	29,567	978,550
Capital outlay	500,374	-	285,000	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	657,707	2,470	1,642,336	29,567	978,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	293,241	(218)	863,040	17,130	2,715
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	(10,952)	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(10,952)	-	-	-	-
NET CHANGE IN FUND BALANCES	282,289	(218)	863,040	17,130	2,715
FUND BALANCES (DEFICIT), DECEMBER 1	1,612,686	55,736	438,489	44,795	473,830
Change in accounting principle	-	-	-	-	-
FUND BALANCES (DEFICIT), AS RESTATED	1,612,686	55,736	438,489	44,795	473,830
FUND BALANCES, NOVEMBER 30	\$ 1,894,975	\$ 55,518	\$ 1,301,529	\$ 61,925	\$ 476,545

Special Revenue							
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution
\$ -	\$ -	\$ -	\$ -	\$ 257,848	\$ 75,798	\$ -	\$ 872,168
-	-	160,101	-	-	-	-	-
1,003,665	-	939	-	-	-	766	-
217,931	-	-	21,234	-	-	-	-
2,426	-	333	-	-	-	-	2,862
28,005	3,368	-	-	-	-	-	2,486
1,252,027	3,368	161,373	21,234	257,848	75,798	766	877,516
-	-	-	-	-	-	-	105,442
-	2,529	-	-	-	-	-	377,035
-	-	-	-	-	-	-	221,131
-	-	-	-	-	-	-	87,645
1,084,580	-	168,594	13,616	256,250	75,798	-	58,269
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,084,580	2,529	168,594	13,616	256,250	75,798	-	849,522
167,447	839	(7,221)	7,618	1,598	-	766	27,994
81,805	-	-	770	-	-	-	-
(13,732)	-	-	(770)	-	-	-	(2,863)
-	-	-	-	-	-	-	-
68,073	-	-	-	-	-	-	(2,863)
235,520	839	(7,221)	7,618	1,598	-	766	25,131
597,791	3,083	80,676	8,055	15,028	-	24,546	882,684
-	-	-	-	-	-	-	-
597,791	3,083	80,676	8,055	15,028	-	24,546	882,684
\$ 833,311	\$ 3,922	\$ 73,455	\$ 15,673	\$ 16,626	\$ -	\$ 25,312	\$ 907,815

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue				
	Cooperative Extension Service	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library
REVENUES					
Taxes	\$ 142,001	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	3,332	-
Intergovernmental	-	-	-	-	-
Charges for services	-	4,141	-	-	19,880
Investment income	-	-	-	1,255	-
Miscellaneous	-	-	5,256	-	-
Total revenues	142,001	4,141	5,256	4,587	19,880
EXPENDITURES					
Current					
General government	142,500	-	-	-	-
Public safety	-	-	4,038	-	-
Judiciary and court related	-	-	-	-	18,240
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	142,500	-	4,038	-	18,240
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(499)	4,141	1,218	4,587	1,640
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(499)	4,141	1,218	4,587	1,640
FUND BALANCES (DEFICIT), DECEMBER 1	142,442	14,086	2,479	64,122	6,230
Change in accounting principle	-	-	-	-	-
FUND BALANCES (DEFICIT), AS RESTATED	142,442	14,086	2,479	64,122	6,230
FUND BALANCES, NOVEMBER 30	\$ 141,943	\$ 18,227	\$ 3,697	\$ 68,709	\$ 7,870

Special Revenue							
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	137,203	879	-	97,978
-	925	68,550	-	14,434	-	-	-
104,371	7,051	-	-	-	-	-	-
3,049	-	-	-	1,991	-	4	-
-	-	1,067	9,500	1,747	-	410	30,008
107,420	7,976	69,617	9,500	155,375	879	414	127,986
-	2,787	-	1,200	-	-	-	48,520
-	-	699	-	-	-	-	-
37,186	-	-	-	82,400	750	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	8,373	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
37,186	2,787	699	1,200	90,773	750	-	48,520
70,234	5,189	68,918	8,300	64,602	129	414	79,466
-	-	-	-	20,965	-	-	-
(52,500)	-	-	-	-	-	-	(85,000)
-	-	-	-	-	-	-	-
(52,500)	-	-	-	20,965	-	-	(85,000)
17,734	5,189	68,918	8,300	85,567	129	414	(5,534)
220,359	30,221	(40,613)	76	302,267	596	3,833	57,056
-	-	-	-	-	-	-	-
220,359	30,221	(40,613)	76	302,267	596	3,833	57,056
\$ 238,093	\$ 35,410	\$ 28,305	\$ 8,376	\$ 387,834	\$ 725	\$ 4,247	\$ 51,522

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 24,862	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	17,940	4,605	-	-	-
Charges for services	115,764	-	-	-	-
Investment income	682	33	-	-	-
Miscellaneous	-	-	-	-	43,722
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	134,386	4,638	-	24,862	43,722
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES					
Current					
General government	66,108	-	-	30,400	-
Public safety	-	-	-	-	60,978
Judiciary and court related	-	7,500	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	33,684
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	66,108	7,500	-	30,400	94,662
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68,278	(2,862)	-	(5,538)	(50,940)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	68,278	(2,862)	-	(5,538)	(50,940)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES (DEFICIT), DECEMBER 1	296,106	9,471	6,346	12,841	58,259
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Change in accounting principle	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES (DEFICIT), AS RESTATED	296,106	9,471	6,346	12,841	58,259
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES, NOVEMBER 30	\$ 364,384	\$ 6,609	\$ 6,346	\$ 7,303	\$ 7,319
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Special Revenue							
Arrestee's Medical Cost	Recorder's GIS	Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	590
-	237,696	10,557	3,934	63,794	103,570	8,633	30,951
-	49	-	123	7,147	-	-	-
9,830	-	-	-	50	-	624	-
9,830	237,745	10,557	4,057	70,991	103,570	9,257	31,541
-	-	-	5,249	232,809	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,528	620	9,860
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	7,584	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	5,249	232,809	19,112	620	9,860
9,830	237,745	10,557	(1,192)	(161,818)	84,458	8,637	21,681
-	-	-	-	127,571	-	-	-
-	(127,571)	-	-	-	(52,500)	-	-
-	-	-	-	-	-	-	-
-	(127,571)	-	-	127,571	(52,500)	-	-
9,830	110,174	10,557	(1,192)	(34,247)	31,958	8,637	21,681
76,917	30,355	57,957	2,256	531,106	223,341	7,206	26,155
-	-	-	-	-	-	-	-
76,917	30,355	57,957	2,256	531,106	223,341	7,206	26,155
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue				
	Federal/State	Coroner's	Insurance	E-Citation	E-Citation
	Grants	Fee	Premium	Circuit Clerk	Sheriff
			Levy		
REVENUES					
Taxes	\$ -	\$ -	\$ 573,119	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	94,972	-	-	-	-
Charges for services	-	11,412	-	32,092	4,453
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	94,972	11,412	573,119	32,092	4,453
EXPENDITURES					
Current					
General government	98,856	-	545,809	-	-
Public safety	-	-	-	-	1,759
Judiciary and court related	-	-	-	36,760	-
Highways and streets	-	-	-	-	-
Health and welfare	-	9,039	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	98,856	9,039	545,809	36,760	1,759
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,884)	2,373	27,310	(4,668)	2,694
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(3,884)	2,373	27,310	(4,668)	2,694
FUND BALANCES (DEFICIT), DECEMBER 1	37,028	8,015	828,526	10,618	10,674
Change in accounting principle	-	-	-	-	-
FUND BALANCES (DEFICIT), AS RESTATED	37,028	8,015	828,526	10,618	10,674
FUND BALANCES, NOVEMBER 30	\$ 33,144	\$ 10,388	\$ 855,836	\$ 5,950	\$ 13,368

Special Revenue								
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Fund	Education Fund	Township MFT	Township Bridges	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,774,568	\$ -	
7,115	152,787	-	-	-	-	-	-	
-	-	-	-	-	-	1,094,115	335,209	
-	-	11,181	2,724	-	-	-	-	
-	16	-	-	-	-	6,726	4	
-	7,935	-	-	326	3,238	-	-	
7,115	160,738	11,181	2,724	326	3,238	2,875,409	335,213	
-	-	-	-	-	-	-	-	
7,463	147,254	-	-	817	4,044	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	2,379,967	-	
-	-	-	-	-	-	-	-	
-	43,684	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
7,463	190,938	-	-	817	4,044	2,379,967	-	
(348)	(30,200)	11,181	2,724	(491)	(806)	495,442	335,213	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	13,000	-	-	-	-	-	-	
-	13,000	-	-	-	-	-	-	
(348)	(17,200)	11,181	2,724	(491)	(806)	495,442	335,213	
11,104	46,943	20,146	577	8,341	4,523	-	-	
-	-	-	-	-	-	1,296,567	15,463	
11,104	46,943	20,146	577	8,341	4,523	1,296,567	15,463	
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,792,009	\$ 350,676	

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Special Revenue		Capital Projects		Debt Service	Total Nonmajor Governmental Funds
	Sheriff Civil Process	Revolving Vehicle Purchase	Thorpe Road Overpass	GOARS, Series 2018		
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	6,801,259
Fines and fees	-	-	-	-	-	559,395
Intergovernmental	-	-	-	-	-	4,027,206
Charges for services	-	-	-	-	-	1,012,721
Investment income	-	4,496	6,361	36,586	-	87,938
Miscellaneous	26,806	-	-	-	-	174,378
Total revenues	26,806	4,496	6,361	36,586	-	12,662,897
EXPENDITURES						
Current						
General government	-	-	-	-	-	1,279,680
Public safety	29,863	-	-	-	-	636,479
Judiciary and court related	-	-	-	-	-	425,975
Highways and streets	-	-	-	-	-	3,984,751
Health and welfare	-	-	-	-	-	2,674,263
Capital outlay	-	111,260	-	-	-	989,959
Debt service						
Principal	-	-	-	1,670,000	-	1,670,000
Interest and fiscal charges	-	-	-	305,148	-	305,148
Total expenditures	29,863	111,260	-	1,975,148	-	11,966,255
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,057)	(106,764)	6,361	(1,938,562)	-	696,642
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	2,204,854	-	2,435,965
Transfers (out)	-	(781,755)	-	-	-	(1,127,643)
Proceeds from sale of capital assets	-	-	-	-	-	13,000
Total other financing sources (uses)	-	(781,755)	-	2,204,854	-	1,321,322
NET CHANGE IN FUND BALANCES	(3,057)	(888,519)	6,361	266,292	-	2,017,964
FUND BALANCES (DEFICIT), DECEMBER 1	-	1,015,320	394,284	1,834,372	-	10,609,340
Change in accounting principle	5,163	-	-	-	-	1,317,193
FUND BALANCES (DEFICIT), AS RESTATED	5,163	1,015,320	394,284	1,834,372	-	11,926,533
FUND BALANCES, NOVEMBER 30	\$ 2,106	\$ 126,801	\$ 400,645	\$ 2,100,664	\$ -	\$ 13,944,497

(See independent auditor's report.)

PROPRIETARY FUNDS

OGLE COUNTY, ILLINOIS

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

November 30, 2020

	Medical Insurance	Self Insurance Reserve	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,302,334	\$ 18,032	\$ 1,320,366
Total current assets	1,302,334	18,032	1,320,366
Total assets	1,302,334	18,032	1,320,366
CURRENT LIABILITIES			
Claims payable	129,437	-	129,437
Total current liabilities	129,437	-	129,437
Total liabilities	129,437	-	129,437
NET POSITION			
Unrestricted	1,172,897	18,032	1,190,929
TOTAL NET POSITION	<u>\$ 1,172,897</u>	<u>\$ 18,032</u>	<u>\$ 1,190,929</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, 2020

	Medical Insurance	Self Insurance Reserve	Total
OPERATING REVENUES			
Charges for services			
Employee contributions	\$ 827,495	\$ -	\$ 827,495
Employer contributions	2,353,338	-	2,353,338
Retirees and other contributions	515,040	-	515,040
Total operating revenues	3,695,873	-	3,695,873
OPERATING EXPENSES			
Operations			
Personnel services	2,375	48,718	51,093
Contractual services	3,641,947	43,029	3,684,976
Total operating expenses	3,644,322	91,747	3,736,069
OPERATING INCOME (LOSS)	51,551	(91,747)	(40,196)
NON-OPERATING REVENUES			
Investment income	7	131	138
Other income	-	84,082	84,082
Total non-operating revenues	7	84,213	84,220
CHANGE IN NET POSITION	51,558	(7,534)	44,024
NET POSITION, DECEMBER 1	1,121,339	25,566	1,146,905
NET POSITION, NOVEMBER 30	\$ 1,172,897	\$ 18,032	\$ 1,190,929

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

	Medical Insurance	Self Insurance Reserve	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 2,353,338	\$ -	\$ 2,353,338
Receipts from plan participants	1,342,535	-	1,342,535
Payments to suppliers	(3,705,543)	(43,029)	(3,748,572)
Payments to employees	-	(48,718)	(48,718)
Net cash from operating activities	(9,670)	(91,747)	(101,417)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Other income	-	84,082	84,082
Net cash from noncapital financing activities	-	84,082	84,082
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	7	131	138
Net cash from investing activities	7	131	138
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(9,663)	(7,534)	(17,197)
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,311,997	25,566	1,337,563
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 1,302,334	\$ 18,032	\$ 1,320,366
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 51,551	\$ (91,747)	\$ (40,196)
Adjustments to reconcile operating income to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Claims payable	(61,221)	-	(61,221)
NET CASH FROM OPERATING ACTIVITIES	\$ (9,670)	\$ (91,747)	\$ (101,417)

(See independent auditor's report.)

CUSTODIAL FUNDS

OGLE COUNTY, ILLINOIS

COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS

November 30, 2020

	Condemnation	Sheriff Commissary	Circuit Clerk	Focus House Resident Trust	County Collector	Total
ASSETS						
Cash and cash equivalents	\$ 164,893	\$ 50,187	\$ 99,802	\$ 3,582	\$ 207,707	\$ 526,171
Investments	-	-	500,000	-	-	500,000
Total assets	164,893	50,187	599,802	3,582	207,707	1,026,171
LIABILITIES						
Amounts due to others	83,221	-	599,802	-	207,707	890,730
Total liabilities	83,221	-	599,802	-	207,707	890,730
NET POSITION						
Restricted						
Individuals, organizations and other governments	81,672	-	-	-	-	81,672
Fund participants	-	50,187	-	3,582	-	53,769
TOTAL NET POSITION	<u>\$ 81,672</u>	<u>\$ 50,187</u>	<u>\$ -</u>	<u>\$ 3,582</u>	<u>\$ -</u>	<u>\$ 135,441</u>

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS**COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
CUSTODIAL FUNDS**

For the Year Ended November 30, 2020

	Condemnation	Sheriff Commissary	Circuit Clerk
ADDITIONS			
Property taxes and related item collections for other governments	\$ -	\$ -	\$ -
Fines and fees collected for others	-	-	2,889,164
Amounts collected pending court disposition	432,991	-	-
Fund participant deposits	-	538,069	-
Total additions	432,991	538,069	2,889,164
DEDUCTIONS			
Payments of property taxes and related items to other governments	-	-	-
Payments of fines and fees to others	-	-	2,889,164
Payments of amounts released by courts	508,496	-	-
Reimbursement to or on behalf of fund participants	-	629,714	-
Total deductions	508,496	629,714	2,889,164
NET INCREASE (DECREASE)	(75,505)	(91,645)	-
RESTRICTED NET POSITION			
December 1, AS RESTATED	157,177	141,832	-
November 30	\$ 81,672	\$ 50,187	\$ -

Focus House Resident Trust	County Collector	Total
<hr/>		
\$ -	\$ 126,229,843	\$ 126,229,843
-	-	2,889,164
-	-	432,991
9,014	-	547,083
<hr/>		
9,014	126,229,843	130,099,081
<hr/>		
-	126,229,843	126,229,843
-	-	2,889,164
-	-	508,496
9,919	-	639,633
<hr/>		
9,919	126,229,843	130,267,136
<hr/>		
(905)	-	(168,055)
<hr/>		
4,487	-	303,496
<hr/>		
\$ 3,582	\$ -	\$ 135,441
<hr/>		

(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	2019		2018		2017	
ASSESSED VALUATION	<u>\$ 1,660,407,024</u>		<u>\$ 1,590,755,924</u>		<u>\$ 1,622,186,851</u>	
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.27000	\$ 4,483,099	0.27000	\$ 4,295,041	0.27000	\$ 4,379,905
County Highway	0.10000	1,660,407	0.10000	1,590,756	0.10000	1,622,187
County Bridge	0.05000	830,204	0.05000	795,378	0.05000	811,093
County Matching	0.05000	830,204	0.05000	795,378	0.05000	811,093
War Veteran's Assistance	0.00458	76,047	0.00409	65,062	0.00492	79,812
Mental Health	0.05924	983,625	0.05215	829,579	0.05209	844,997
Tuberculosis	0.00205	34,038	0.00214	34,042	0.00210	34,066
Illinois Municipal Retirement	0.10841	1,800,047	0.12573	2,000,057	0.13716	2,224,991
Cooperative Extension Education	0.00858	142,463	0.00896	142,532	0.00878	142,428
Liability Insurance	0.03463	574,999	0.03615	575,058	0.03390	549,921
Social Security Contribution	0.05270	875,035	0.05501	875,075	0.05548	899,989
Senior Citizen	0.01558	258,691	0.01550	246,567	0.01418	230,026
TOTAL TAX RATES AND EXTENSIONS	<u>0.75577</u>	<u>\$ 12,548,859</u>	<u>0.76973</u>	<u>\$ 12,244,525</u>	<u>0.77861</u>	<u>\$ 12,630,508</u>
TAX COLLECTIONS						
County General		\$ 4,468,418		\$ 4,292,499		\$ 4,374,930
County Highway		1,654,967		1,589,824		1,620,343
County Bridge		827,490		794,912		810,172
County Matching		827,490		794,912		810,172
War Veteran's Assistance		75,798		65,024		79,721
Mental Health		980,410		829,091		844,033
Tuberculosis		33,921		34,020		34,026
Illinois Municipal Retirement		1,794,154		1,998,882		2,222,462
Cooperative Extension Education		142,001		142,442		142,272
Liability Insurance		573,119		574,726		549,295
Social Security Contribution		872,168		874,565		898,964
Senior Citizen		257,848		246,423		229,765
TOTAL TAX COLLECTIONS		<u>\$ 12,507,784</u>		<u>\$ 12,237,320</u>		<u>\$ 12,616,155</u>
PERCENTAGE COLLECTED		<u>99.67%</u>		<u>99.94%</u>		<u>99.89%</u>

2016		2015		2014		2013	
\$ 1,575,947,131		\$ 1,488,237,046		\$ 1,465,454,581		\$ 1,506,284,634	
Rate*	Amount	Rate*	Amount	Rate*	Amount	Rate*	Amount
0.26873	\$ 4,235,043	0.27000	\$ 4,018,240	0.27000	\$ 3,956,727	0.27000	\$ 4,066,969
0.10000	1,575,947	0.10000	1,488,237	0.10000	1,465,455	0.10000	1,506,285
0.05000	787,974	0.05000	744,119	0.05000	732,727	0.05000	753,142
0.05000	787,974	0.05000	744,119	0.05000	732,727	0.05000	753,142
0.00514	81,004	0.00504	75,007	0.00512	75,031	0.00498	75,013
0.05298	834,937	0.05073	754,983	0.05561	814,939	0.05377	809,929
0.00216	34,040	0.00229	34,081	0.00233	34,145	0.00226	34,042
0.14436	2,275,037	0.15287	2,275,068	0.12931	1,894,979	0.12282	1,850,019
0.00920	144,987	0.00941	140,043	0.00955	139,951	0.00929	139,934
0.03331	524,948	0.03192	475,045	0.03241	474,954	0.03153	474,932
0.05711	900,023	0.05779	860,052	0.05630	825,051	0.05311	799,988
0.01421	223,942	0.01529	227,551	0.01447	212,051	0.01407	211,934
0.78720	\$ 12,405,856	0.79534	\$ 11,836,545	0.77510	\$ 11,358,737	0.76183	\$ 11,475,329
\$ 4,231,361		\$ 4,011,828		\$ 3,930,404		\$ 4,010,483	
1,574,581		1,485,851		1,455,719		1,485,365	
787,284		742,925		727,859		742,677	
787,284		742,925		727,859		742,677	
80,933		74,887		74,533		73,971	
834,212		753,774		809,527		798,679	
34,012		34,023		33,917		33,574	
2,273,054		2,271,426		1,882,383		1,824,322	
144,861		139,814		139,021		137,987	
524,497		474,288		471,797		468,333	
899,236		858,679		819,569		788,880	
223,743		227,182		210,647		208,994	
\$ 12,395,058		\$ 11,817,602		\$ 11,283,235		\$ 11,315,942	
99.91%		99.84%		99.34%		98.61%	

(This schedule is continued on the following page.)

OGLE COUNTY, ILLINOIS

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

Last Ten Levy Years

Tax Levy Year	2012		2011		2010	
ASSESSED VALUATION	<u>\$ 1,522,222,278</u>		<u>\$ 1,527,920,875</u>		<u>\$ 1,522,437,946</u>	
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.26496	\$ 4,033,280	0.26398	\$ 4,033,405	0.26602	\$ 4,049,989
County Highway	0.10000	1,522,222	0.09713	1,484,070	0.10000	1,522,438
County Bridge	0.05000	761,111	0.04857	742,111	0.05000	761,219
County Matching	0.05000	761,111	0.04857	742,111	0.05000	761,219
War Veteran's Assistance	0.00631	96,052	0.00628	95,953	0.00631	96,066
Mental Health	0.05321	809,974	0.05301	809,951	0.05303	807,349
Tuberculosis	0.00224	34,098	0.00223	34,073	0.00224	34,103
Illinois Municipal Retirement	0.09920	1,510,044	0.09588	1,464,971	0.09623	1,465,042
Cooperative Extension Education	0.00985	149,939	0.00982	150,042	0.00985	149,960
Liability Insurance	0.03383	514,968	0.03272	499,936	0.03297	501,948
Social Security Contribution	0.05255	799,928	0.05236	800,019	0.05255	800,041
Senior Citizen	0.01478	224,984	0.01473	225,063	0.01507	229,431
TOTAL TAX RATES AND EXTENSIONS	0.73693	\$ 11,217,711	0.72528	\$ 11,081,705	0.73427	\$ 11,178,805
TAX COLLECTIONS						
County General		\$ 3,974,767		\$ 3,965,027		\$ 4,013,502
County Highway		1,500,140		1,458,916		1,508,733
County Bridge		750,070		729,529		754,366
County Matching		750,070		729,529		754,366
War Veteran's Assistance		94,653		94,327		95,193
Mental Health		798,226		796,221		800,075
Tuberculosis		33,607		33,499		33,799
Illinois Municipal Retirement		1,488,146		1,440,135		1,451,846
Cooperative Extension Education		147,761		147,503		148,613
Liability Insurance		507,501		491,466		497,431
Social Security Contribution		788,320		786,460		792,841
Senior Citizen		221,719		221,243		227,368
TOTAL TAX COLLECTIONS		<u>\$ 11,054,980</u>		<u>\$ 10,893,855</u>		<u>\$ 11,078,133</u>
PERCENTAGE COLLECTED		<u>98.55%</u>		<u>98.30%</u>		<u>99.10%</u>

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

(See independent auditor's report.)



OGLE COUNTY, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended November 30, 2020

The lower half of the cover features a complex, abstract geometric pattern. It consists of numerous overlapping, semi-transparent triangles and polygons in various shades of gray, creating a sense of depth and movement. The pattern is dense and covers the entire width of the page.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the fiduciary (agency) fund and the aggregate remaining fund information of Ogle County, Illinois (County), as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 30, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2020-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Ogle County, Illinois' Responses to Findings

Ogle County, Illinois' responses to the findings identified in our audit are described in the accompanying schedules of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Sikich LLP

Naperville, Illinois
April 30, 2021

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

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

Report on Compliance for Each Major Federal Program

We have audited Ogle County, Illinois (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

Purpose of this Report

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

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated April 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Sikich LLP

Naperville, Illinois
April 30, 2021

OGLE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
10.557	U.S. Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - FY 20 FY 21	\$ 57,257 56,642	\$ 57,257 56,642
10.557	U.S. Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - Noncash	228,996	228,996
			Total U.S. Department of Agriculture	342,895	342,895
16.606	U.S. Department of Justice	N/A	State Criminal Alien Assistance Program	10,846	10,846
			Total U.S. Department of Justice	10,846	10,846
20.600	U.S. Department of Transportation	Illinois Department of Transportation	State and Community Highway Safety/National Priority Safety Cluster	6,031	6,031
			Total U.S. Department of Transportation	6,031	6,031
21.019*	U.S. Department of Treasury	Illinois Department of Commerce and Economic Opportunity	COVID-19 Relief Grant Program	887,727	887,727
		Illinois Department of Public Health	COVID-19 Relief Grant Program - Contact Tracing	290,566	290,566
		Illinois Department of Commerce and Economic Opportunity	COVID-19 Relief Grant Program - Local CURE	99,152	99,152
			Total U.S. Department of Treasury	1,277,445	1,277,445
66.605	U.S. Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grant	1,387	1,387
			Total U.S. Environmental Protection Agency	1,387	1,387
90.404	U.S. Election Assistance Commission	Illinois State Board of Elections	HAVA Election Security Grant	2,689	2,689
			COVID-19 HAVA Election Security Grant	53,006	53,006
			Total U.S. Election Assistance Commission	55,695	55,695
93.069	U.S. Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness - FY20 FY21	33,154 25,744	33,154 25,744
			Total 93.069	58,898	58,898

OGLE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended November 30, 2020

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
93.103	U.S. Department of Health and Human Services	Illinois Department of Public Health	FDA/AFDO Grant Program	\$ 1,752	\$ 1,752
93.268	U.S. Department of Health and Human Services	Illinois Department of Public Health	Immunization Program - Noncash	54,628	54,628
93.354	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Human Services	Public Health Crisis Response Program	50,438	50,438
93.563	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Human Services	Child Support Enforcement	3,070	3,070
93.667	U.S. Department of Health and Human Services	Illinois Department of Public Health	Title XX Block Grant - FY20	20,082	20,082
			FY21	11,110	11,110
			Total 93.667	<u>31,192</u>	<u>31,192</u>
93.778	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Family Services	Medical Assistance Cluster - FY20	10,332	10,332
			Total 93.778	<u>10,332</u>	<u>10,332</u>
			Total U.S. Department of Health and Human Services	<u>210,310</u>	<u>210,310</u>
97.042	U.S. Department of Homeland Security	Illinois Emergency Management Agency	Emergency Management Performance Grant	63,030	63,030
97.047	U.S. Department of Homeland Security	Illinois Emergency Management Agency	Pre-Disaster Mitigation	2,829	2,829
			Total U.S. Department of Homeland Security	<u>65,859</u>	<u>65,859</u>
TOTAL FEDERAL AWARDS				<u>\$ 1,970,468</u>	<u>\$ 1,970,468</u>

*Denotes a major program

OGLE COUNTY, ILLINOIS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

Note A - Basis of Presentation

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

Note B - Subrecipients

There were no payments to subrecipients related to federal awards noted during the year ended November 30, 2020.

Note C - Non-Cash Transactions

The County received \$54,628 of childhood immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health with a CFDA number of 93.268. Also, the County received \$228,996 from the supplemental nutrition program for women, infant and children from the U.S. Department of Health and Human Services passed through the Illinois Department of Human Services with a CFDA number of 10.557.

Note D - Major Programs

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

Note E - Loans and Insurance

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2020.

Note F - Indirect Cost Rate

The County did not elect the federal 10% de minimis indirect cost rate for the year ended November 30, 2020.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
-----------------------	---

21.019	COVID-19 Relief Funds
--------	-----------------------

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

Auditee qualified as low-risk auditee? yes X no

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section II - Financial Statement Findings

Significant Deficiency

2020-001: Segregation of Duties

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

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

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

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

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

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

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

The 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.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2020-001: Segregation of Duties (Continued)

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

This finding is repeated for the year ended November 30, 2020 and is also reported in Section IV - Prior Year Audit Findings as finding 2019-001.

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

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

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

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

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

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2020-001: Segregation of Duties (Continued)

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

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

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

Section III - Federal Award Findings and Questioned Costs

None

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section IV - Prior Year Audit Findings

2019-001: Segregation of Duties

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

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

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

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

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

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.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section IV - Prior Year Audit Findings (Continued)

Significant Deficiency (Continued)

2019-001: Segregation of Duties (Continued)

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.

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

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

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

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

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

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

Section IV - Prior Year Audit Findings (Continued)

Significant Deficiency (Continued)

2019-001: Segregation of Duties (Continued)

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

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

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

Current Status: This finding has elements repeated for the year ending November 30, 2020 and is reported in Section II as Finding 2020-001.



OGLE COUNTY BOARD

Corrective Action Plan For the Year Ended November 30, 2020

2020-001: Segregation of Duties

Condition

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

Corrective Action Plan:

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

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

The County Board and Treasurer are revising the county's current investment policy in 2021 with the condition of the Treasurer having the only authority to approve the opening of new bank accounts. This provision would establish the proper internal controls. Also, the Board will develop a procedure with department heads to review the expenditures in the various other funds not being brought to monthly committee meetings. This new process would guarantee the validity of those expenses and improve our internal controls on cash disbursements.



OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

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

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OGLE COUNTY ILLINOIS
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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 30, 2021 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 30, 2021

OGLE COUNTY, ILLINOIS

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

November 30, 2020

CSFA Number	Program Name	State	Federal	Other	Total
420-00-2433	Local Coronavirus Urgent Remediation Emergency (or Local CURE) & Economic Payments Grant Program	\$ -	\$ 986,879	\$ -	\$ 986,879
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	-	342,895	-	342,895
444-80-1674	Bureau of Maternal and Child Health - Family Case Management	77,658	-	-	77,658
444-80-1675	Bureau of Maternal and Child Health - High Risk Infant Follow-Up/ Healthworks	-	31,192	-	31,192
478-00-0245	Child Support Enforcement	1,535	3,070	-	4,605
478-00-0251	Medical Assistance Program	-	10,332	-	10,332
482-00-0263	Public Health Emergency Preparedness	-	58,898	-	58,898
482-00-0901	Local Health Protection Grant	85,404	-	-	85,404
482-00-0904	Vector Surveillance and Control Grant	24,465	-	-	24,465
482-00-1578	Body Art Establishment Inspection Grant Program	-	-	-	-
482-00-1578	Body Art and Tanning Inspection	-	-	-	-
482-00-1583	Lead Poisoning Prevention and Response	16,301	-	-	16,301
482-00-2406	COVID-19 Crisis Grant	-	50,438	-	50,438
482-00-2426	COVID-19 Contact Tracing	-	290,566	-	290,566
494-00-0961	Assistance to Needy Units of Governments - Townships/Road Districts	-	-	-	-
494-00-0965	Township Bridge Program	-	-	-	-
494-00-0966	County Consolidated Program	-	-	-	-
494-00-1488	Motor Fuel Tax Program	3,949,069	-	-	3,949,069
494-00-2356	REBUILD ILLINOIS Local Bond Program	73,234	-	-	73,234
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	6,031	-	6,031

OGLE COUNTY, ILLINOIS

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

November 30, 2020

CSFA Number	Program Name	State	Federal	Other	Total
494-42-0495	Local Surface Transportation Program	\$ -	\$ -	\$ -	\$ -
588-40-0450	Emergency Management Performance	-	63,030	-	63,030
588-40-0451	Pre-Disaster Mitigation Program	-	2,829	-	2,829
	Other grant programs and activities	177,089	124,308	-	301,397
	All other costs not allocated	-	-	27,721,309	27,721,309
TOTALS		<u>\$ 4,404,755</u>	<u>\$ 1,970,468</u>	<u>\$ 27,721,309</u>	<u>\$ 34,096,532</u>



**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, 2020

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

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**CLERK OF THE CIRCUIT COURT
OGLE COUNTY, ILLINOIS
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Naperville, IL 60563
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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, 2020, 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 fiduciary net position of the Clerk of the Circuit Clerk's Fiduciary Fund of Ogle County, Illinois, and the changes in fiduciary net position for the year then ended November 30, 2020, 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 30, 2021 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.

The Circuit Clerk adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying fiduciary activities; and modified certain disclosures in the notes to the financial statements and established the custodial fund that reports the fiduciary activities not held in a trust or equivalent arrangement. Our opinion is not modified with respect to this matter.

Other Matters

Other Information

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County (the County) as of and for the year ended November 30, 2020, which collectively comprise the basic financial statements of the County and have issued our report thereon dated April 30, 2021, which expressed an unmodified opinion on those statements.

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 (Report J – Annual Financial Report) 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.

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

Sikich LLP

Naperville, Illinois
April 30, 2021

1415 West Diehl Road, Suite 400
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, 2020, and the related notes to financial statements and have issued our report thereon dated April 30, 2021.

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 30, 2021

BASIC FINANCIAL STATEMENTS

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

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

November 30, 2020

ASSETS

Cash	\$ 99,802
Investments	<u>500,000</u>

TOTAL ASSETS	<u>\$ 599,802</u>
---------------------	--------------------------

LIABILITIES

Due to others	<u>\$ 599,802</u>
---------------	-------------------

TOTAL LIABILITIES	<u>\$ 599,802</u>
--------------------------	--------------------------

NET POSITION

Restricted	
Individuals, organizations and other governments	<u>\$ -</u>

TOTAL NET POSITION	<u>\$ -</u>
---------------------------	--------------------

See accompanying notes to financial statements.

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

**STATEMENT OF CHANGES IN PLAN NET POSITION
CUSTODIAL FUND**

For the Year Ended November 30, 2020

ADDITIONS

Fines and fees collected for others	<u>\$ 2,889,164</u>
-------------------------------------	---------------------

TOTAL ADDITIONS	<u>2,889,164</u>
------------------------	------------------

DEDUCTIONS

Payments of fines and fees to others	<u>2,889,164</u>
--------------------------------------	------------------

TOTAL DEDUCTIONS	<u>2,889,164</u>
-------------------------	------------------

NET INCREASE (DECREASE)	-
-------------------------	---

RESTRICTED NET POSITION

December 1, as restated	<u>-</u>
-------------------------	----------

November 30	<u><u>\$ -</u></u>
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See accompanying notes to financial statements.

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

NOTES TO BASIC FINANCIAL STATEMENTS

November 30, 2020

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 Circuit Clerk is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operation of this fund are included on the statement of fiduciary net position. Custodial fund operating statements present increases (e.g., additions) and decreases (e.g., deductions) in net position.

The accrual basis of accounting is utilized by the custodial fund. Under this method, additions are recorded when earned and a liability is recognized when an event has occurred that compels the Circuit Clerk to disburse fiduciary resources. Events that compel the Circuit Clerk to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

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 fair 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.

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

2. DEPOSITS AND INVESTMENTS (Continued)

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.

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 no bank balances in excess of federally insurance.

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 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, 2020.

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

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments

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 Circuit Clerk'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 Circuit Clerk.

SUPPLEMENTARY INFORMATION

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
Ogle COUNTY
15th JUDICIAL CIRCUIT
 FISCAL YEAR ENDING 30-Nov 2020

PART I - REVENUE OF CLERK'S OFFICE

A.	CLERK'S FEES AND COSTS RECEIVED (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.)	SECTION A TOTAL	\$275,700.19
B.	COURT AUTOMATION FUND	SECTION B TOTAL	\$103,569.99
C.	SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$0.00
D.	COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$104,345.81
E.	CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$27,540.40
F.	CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$32,094.22
G.	OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
	(1) INTEREST PAID ON ACCOUNTS	\$5,789.37	
	(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$3,765.40	
	(3) OTHER	\$0.00	
		SECTION G (1,2,3) TO	\$9,554.77

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

\$552,805.38

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS)	\$84,000.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES	
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY	\$531,368.39
(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 INCLUDE CONTRACTUAL PERSONNEL

SECTION A (1,2) TOTAL \$615,368.39

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	\$71,611.90
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL \$71,611.90

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	\$7,500.00
(2) PAID FROM COUNTY GENERAL FUND	\$5,000.00

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	\$89,685.65
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL \$89,685.65

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

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

SECTION E TOTAL \$9,859.97

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 \$36,760.00

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 \$ 18,854.06

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

\$854,639.97

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.)

2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)

\$5,154,996.60

SECTION A TOTAL \$5,154,996.60
[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	\$175,012.19
b. DRUG FINES	\$827.39
c. CRIME LABORATORY FUND	\$0.00
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$20,788.44
SUBTOTAL 1-a,b,c,d,e	\$196,628.02

1.1) DRUG TASK FORCE

\$869.99

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

a. ALL EXCEPT DRUG FINES	\$18.00
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
SUBTOTAL 2-a,b,c	\$18.00

(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)

\$197,516.01

3) COUNTY

a. CRIMINAL FINES	\$50,985.81
b. TRAFFIC FINES	\$267,701.56
c. DRUG FINES	\$7,409.07
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)	\$19,180.65
SUBTOTAL 3-a,b,c,d,e,f,g	\$345,277.09

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

SUBTOTAL SECTION B (1,1.1,2,3)

\$542,793.10

[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	\$4,400.50
2. ROAD FUND (OVERWEIGHTS)	\$822.50
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$487.50
5. STATE CRIME LABORATORY FUND	\$5,608.61
6. STATE POLICE DUI FUND	\$3,563.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$39,769.11
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$45,593.91
9. DRIVERS EDUCATION FUND	\$20,213.13
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$9,306.27
11. DRUG TREATMENT FUND	\$13,692.16
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$180.00
14. TRAUMA CENTER FUND	\$14,203.18
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$1,451.76
17. GENERAL REVENUE FUND	\$37,831.20
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,383.78
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	\$717.65
36. FIRE PREVENTION FUND	\$6,593.42
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$445.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$135.31
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$12,717.35
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$50.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$9,659.84
45. LUMP SUM SURCHARGE*	\$86,693.07

SUBTOTAL 4 (1-45) \$ 315,518.25

[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)	\$542,793.10
		AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3	
4) STATE (Funds 46-999)		SUBTOTAL 4 (1-45)	\$ 315,518.25
46. MENTAL HEALTH REPORTING FUND			\$0.00
47. ARSONIST REGISTRATION FUND			\$0.00
48. CAPITAL PROJECTS FUND			\$20,426.50
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			\$1,253.00
54. FORECLOSURE PREVENTION PROGRAM FUND			\$2,352.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND			\$3,864.16
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			\$119.50
63. ROADSIDE MEMORIAL FUND			\$4,973.60
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND			\$0.00
65. SECRETARY OF STATE POLICE DUI FUND			\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND			\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND			\$0.00
68. SEX OFFENDER INVESTIGATION FUND			\$363.00
69. STATE ASSET FORFEITURE FUND			\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND			\$38,091.39
71. STATE POLICE STREETGANG-RELATED CRIME FUND			\$0.00
72. STATE POLICE VEHICLE FUND			\$669.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND			\$0.00
74. VEHICLE INSPECTION FUND			\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND			\$700.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND			\$746.85
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND			\$550.89
78. STATE POLICE SERVICES FUND			\$794.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND			\$12,655.30
80. GUARDIANSHIP AND ADVOCACY FUND			\$6,175.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND			\$0.00
82. ACCESS TO JUSTICE FUND			\$2,253.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR			\$490.00
84. SUPREME COURT SPECIAL PURPOSES FUND			\$10,174.50
85. GEORGE BAILEY MEMORIAL FUND			\$5.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND			\$84,321.21
87. COMMERCE COMMISSION PUBLIC UTILITY FUND			\$0.00
88. SCOTT'S LAW FUND (effective 1/1/2020)			\$0.00
89. LAW ENFORCEMENT CAMERA GRANT FUND			\$6,042.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.			\$105.00
		SUBTOTAL 4 (46-999)	\$ 197,144.90
CLICK HERE TO GO TO ATTACHMENT D		SUBTOTAL 4 (1-999)	\$ 512,663.15
		SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 1,055,456.25
		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	\$24,716.91	
(b) RECORDS AUTOMATION FUND	\$3,945.77	
	SUBTOTAL (1-a,b)	\$28,662.68
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$54,389.76	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$130,547.01	
	SUBTOTAL (2-a,b)	\$184,936.77
3. COUNTY LAW LIBRARY FUND		\$19,880.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$410.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$97,977.60
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$417.25	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$417.25
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$119,460.63
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		\$10,559.18
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)		\$1,703.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$54,729.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$8,582.46
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		\$20,595.37
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$2,064.00
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$13,963.31
28. YOUTH DIVERSION PROGRAM		\$8,632.53
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$2,787.46
30. COUNTY DRUG ADDICTION SERVICES		\$740.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

SECTION C TOTAL**\$576,101.24**[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)	\$79,229.85
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$8,106.00
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00

SUBTOTAL (2-a,b)	\$8,106.00
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3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT	\$0.00
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4. ABANDONED (UNCLAIMED) BAIL TO COUNTY (No longer applicable per Public Act 100-22, effective 1/1/2018)	\$0.00
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5. ABANDONED (UNCLAIMED) PROPERTY TO STATE	\$6,111.75
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6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:	
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a. FROM JUDICIAL SALES	\$0.00
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b. FROM ALL OTHER CASE CATEGORIES	\$0.00
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SUBTOTAL (6-a,b)	\$0.00
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7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"	\$6,555.40
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8. REFUND AND RETURNS	
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a. BAIL	\$657,020.61
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b. OTHER	\$2,864.46
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SUBTOTAL (8-a,b)	\$659,885.07
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9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F.	
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(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.)	\$1,050.00
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[CLICK HERE TO GO TO ATTACHMENT F](#)

SECTION D TOTAL	\$760,938.07
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[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS

SECTION A TOTAL (From PartIII.A-B.3)	\$5,154,996.60
SECTION B TOTAL (From PartIII.StateFunds2)	\$1,055,456.25
SECTION C TOTAL (From PartIII.C)	\$576,101.24
SECTION D TOTAL (From PartIII.D)	\$760,938.07

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL	\$7,547,492.16
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PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH: **November**

ATTACHMENT A

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

[illegible]

ATTACHMENT A TOTAL

\$18,854.06

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.

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

ATTACHMENT B

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

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

[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"

DESCRIPTION	AMOUNT
County Percentage Disbursement (Supreme Court Rule 529)	\$3,358.25
DUI Equipment	\$14,273.40
Police Vehicle Fund	\$1,049.00
Child Pornography	\$500.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$19,180.65

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 E

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

[illegible]

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"

DESCRIPTION	AMOUNT
FTA Warrant	\$1,050.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT F TOTAL	\$1,050.00

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](#)

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, 2020. 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, 2020.

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 30, 2021

State's Attorney – Court Services – FOCUS House and Judiciary & Circuit Clerk
Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 11, 2021

1. Call Meeting to Order: Vice-Chairman Oltmanns called the meeting to order at 11:00 a.m. Present via audio: Smith. Others via audio: Director of Court Services Cindy Bergstrom, Chief Judge Hanson, Circuit Clerk Kim Stahl, Chief Public Defender Kathleen Isley, Focus House Director Brenda Mason. Present: Oltmanns, Droege and Finfrock. Others Present: State's Attorney Mike Rock. Absent: Corbitt and Huber.
2. Approval of Minutes – April 13, 2021: no recording available until Public Comment.
3. Public Comment: None
4. Monthly Invoices:
 - Judiciary: Motion by Oltmanns to approve Judiciary bills for \$1,149.80, 2nd by Finfrock. Roll call: Yes – Oltmanns, Finfrock, Smith, Droege and Billeter. Motion carried.
 - Public Defender: Motion by Oltmanns to approve Public Defender bills for \$4,514.92, 2nd by Droege. Roll call: Yes – Oltmanns, Finfrock, Smith, Droege and Billeter. Motion carried.
 - Circuit Clerk: Motion by Oltmanns to approve bills for \$607.70, 2nd by Billeter. Roll call: Yes – Oltmanns, Finfrock, Smith, Droege and Billeter. Motion carried.
 - State's Attorney: Motion by Oltmanns to approve the bills totaling \$2,946.26, 2nd by Smith. Roll call: Yes – Oltmanns, Finfrock, Smith, Droege and Billeter. Motion carried.
 - Probation: Motion by Oltmanns to approve the bills totaling \$270.00, 2nd by Finfrock. Roll call: Yes – Oltmanns, Finfrock, Smith, Droege and Billeter. Motion carried.
 - FOCUS House: Motion by Oltmanns to approve the bills for \$5,305.63, 2nd by Smith. Roll call: Yes – Oltmanns, Finfrock, Smith, Droege and Billeter. Motion carried.
5. Department Reports:
 - Judiciary - Chief Judge Hanson explains the need for transcripts and he uses the Appointed Attorney's line item since he does not have a separate line item. Hanson states the Public Defender's Office has been working extremely well. The Chief Public Defender has been appointed to handle a murder case which will save the county money since they did not need to hire outside counsel. Hanson states with the COVID restrictions it limits the courts on holding Jury Trials. Hanson comments on the great work everyone does at the Judicial Center.
 - Public Defender – Chief Public Defender Kathleen Isley states everything is going well working with the various departments within the building. Isley reports the budget is doing well. Isley reports overall operations are going well other than the need for office space. Smith asks how many cases have they heard this month. Isley states they were assigned 104 new cases in April and gave other statistics.
 - Circuit Clerk – Circuit Clerk Stahl says her budget looks fine. Stahl did inform the Personnel and Salary Committee in regards to a couple of retirements in her office and the need for training. Stahl said she has received her Audit but it was not in PDF and she will get a copy to the Treasurer. Everything in the Audit looked good, commented Stahl.

State's Attorney – Court Services – FOCUS House and Judiciary & Circuit Clerk Committee

May 11, 2021

Credit Collection Partners has collected about \$13,000.00 in fines last month. Finfrock asks Stahl if she has looked into lost revenue in her office. Stahl says she has sent the information to Treasurer Beck. Stahl says she can send an e-mail to the committee and Vice-Chairman Nordman.

- State's Attorney - State's Attorney Mike Rock informs the budget is on target but the transcript line item is at 93% because of hearings taken place prior to taking office and the when you have a Grand Jury, you need to provide a transcript to the defendant. Rock gives the committee an overview of procedures for various court case scenarios.
 - Probation - Director of Court Services Cindy Bergstrom gives an update on the budget which looks good. Bergstrom states she has had her new officers attend training a couple of weeks ago. Bergstrom says they have updated their in-home visit policy to begin home visits soon. Nordman asks if the department has seen revenue losses due to COVID.
 - Focus House - Focus House Director Brenda Mason updates the committee on her budget which is looking good. There is an issue with staffing and not able to fill the positions. Mason states the Spaghetti Supper went very well and raised about \$11,000 overall. They currently have 3 in county youth and 7 out of county youth at this time.
6. Closed Session: Oltmanns says there will not be a Closed Session. Oltmanns informs the committee the Randy Anderson application for Zoning Board of Appeals as an Alternate has been pulled due to residency requirements. The 2 applicants for Board of Review, Paula Diehl and Jerry Griffin are asking to be reappointed and information from Corbitt was these two are recommended for reappointment. Motion by Smith to approve the appointments, 2nd by Finfrock. Roll call: Yes – Oltmanns, Finfrock, Smith, Droege and Billeter. Motion carried.
7. New Business: None
8. Old Business: None
9. Adjournment: With no further business, Vice-Chairman Oltmanns adjourned the meeting. Time 12:01 p.m.

Respectfully
submitted, Laura J.
Cook
Ogle County Clerk and Recorder

H.E.W., Solid Waste & Veterans Committee
Tentative Minutes
(Remote Attendance due to COVID-19 Crisis)
May 11, 2021

1. Call Meeting to Order: Chairwoman Bowers called the meeting to order at 2:00 p.m. Present: Bowers, Asp and Finfrock. Present via audio: Fox and Huber. Others via audio: Health Dept. Administrator Kyle Auman, Solid Waste Director Steve Rypkema, Animal Control Administrator Dr. Thomas Champley, and Greg Grant with LOTS. Others Present: Regional School Superintendent Bob Sondgeroth. Absent: Corbitt, Williams and Rich Sheldon with Veterans Assistance Commission.
2. Approval of Minutes – April 13, 2021: Motion by Fox to approve the minutes as presented, 2nd by Finfrock. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried.
3. Public Comment: None
4. Regional Office of Education
 - Monthly Bills: Motion by Asp to approve the bills totaling \$1,955.72 2nd by Finfrock. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried.
 - Department Update: Bob Sondgeroth reviewed the department report that was e-mailed. Sondgeroth announces his retirement effective June 30, 2021 and Chris Tennyson will be attending future meetings. Sondgeroth thanks the committee and the County Board for all of their support over the years. Sondgeroth states he has recommended to the Republican Chairpeople that Chris Tennyson replace him. The committee thanks Sondgeroth for his service as the ROE Superintendent.
5. Health Department: Health Department Administrator Kyle Auman thanks Sondgeroth for his service as well. Auman updates the committee on the COVID positivity rates and vaccination update for the County. Auman states they are keeping an eye on the different variants which are India, UK and California that have been found in Illinois. Auman states the Health Department has been working on resuming some of their normal business activity.
6. Solid Waste Department
 - Monthly Bills: Motion by Asp to approve the bills totaling \$4,830.07, 2nd by Fox. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried.
 - Department Update: Rypkema reviews his budget report and informs the committee of the 40% reduction in the Host Fees that were received. Rypkema sent information in an e-mail yesterday.
 - Clean-up Day Grant Application:
 - a. Village of Hillcrest: amount requested – \$513.50 – Fox moves to approve, 2nd by Finfrock. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried.
 - Intergovernmental Delegation Agreement:

Rypkema states this agreement is for 5 years with the IEPA beginning July 1, 2021. This is a five-year agreement which authorizes the OCSWMD to inspect the landfills and do the local enforcement of Solid Waste Laws and Regulations in Ogle County. This also provides funding assistance for this program. Finfrock makes the motion to approve the Intergovernmental Delegation Agreement, 2nd by Asp. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried.

Ogle County Animal Control Warden Activity Record April 2021			
<i>Month of April</i>	<i>Monthly Total</i>	<i>Misc. Notes</i>	<i>2021 Year to Date</i>
Miles Driven	2619	Regular duties - Check complaints Stray pick up - Tag Doors for Non-Vac	38491 29931
Bites Reported	8	7 Dogs 1 Cats	30
Strays	4	4 Ogle Co.	13
Notices To Comply Given	25	24 No Current Vac / Registration 1 Dogs Running At Large	108
Citations Issued		Dogs Running @ Large No Rabies Shot and Tag	1
Welfare Calls	1	1 Dogs - No proper shelter -No water	7
Animal Bites on Animals	2	1 Dog on Dog 1 Dog on Cat	12
Assist Other Agencies	1	1 Ill. State Police Ogle County Sheriff	3
Dogs Deemed Dangerous			
Dogs Deemed Vicious			
Other Complaints	1	Dog Hit By Car	2

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

Veterans Assistance Commission of Ogle County
Statistical & Financial Report
May 11, 2021 Meeting of Ogle County H.E.W. Committee

Rich Sheldon Comments:

- I have had several discussions with a few members of the HEW Committee discussing the challenge of IMRF enrollment all pertaining to the hiring of the new employee. I have also spoken with Mr. Mike Rock, Laura Cook and Linda Beck to gather specific information pertaining to this situation. I researched the tax levy for Veterans Assistance and it has a maximum cap of 0.03 as a multiplier and the 2019 my real estate bill had a multiplier of .00409 to fund \$76,000.00. Using that equation ($.00409 \times 7 = 0.02863$, under the 0.03 cap) so the current multiplier can be increased 7 fold to remain under the tax levy cap ($\$76,000 \times 7 = \$532,000$)
- Interfacing with the DeKalb County VAC continues referring our ongoing and future VA claims to them with the approval of the Ogle County veteran. Their Superintendent, Tammy Anderson, has stated that they will discontinue supporting Ogle County veterans sometime in the very near future as it is overloading their capacity to process DeKalb County veterans.
- Transportation to VA medical facilities was a bit slower than the month of March.

VACOC Activity	April 2021
Communication	
Emails	-
Calls	-
U.S. Mail Sent	-
Client Office Visits	-
Financial Aid	
Number of Approved	0
Number of Declined	0
Rent Assistance	0
Gas Assistance	0
Electric Assistance	0
Water Assistance	0
Food/Hygiene	1
Veteran Funeral Expense	0
Total Veteran Financial Aid	\$100.00
Transportation	
Number of Requests Fulfilled	30
Number of VA Facilities	6
Number of Veterans	13
Miles Driven	4905
Volunteer Drivers' Hours	154

**Veterans Assistance Commission
Balance Sheet
As of April 30, 2021**

◇ Apr 30, 21 ◇

ASSETS

Current Assets

Checking/Savings

VAC Discretionary Fund ▶ 193.84 ◀

VAC Operating Fund 26,634.92

Total Checking/Savings 26,828.76

Total Current Assets 26,828.76

TOTAL ASSETS 26,828.76

LIABILITIES & EQUITY

Equity

Opening Bal Equity 50,261.12

Retained Earnings -8,413.24

Net Income -15,019.12

Total Equity 26,828.76

TOTAL LIABILITIES & EQUITY 26,828.76

**Veterans Assistance Commission
Profit & Loss
April 2021**

◇ Apr 21 ◇

Ordinary Income/Expense

Expense

Category 100 - Administration

104 - VAC Office Rent ▶ 75.00 ◀

109 - VAC Office Supplies 6.94

115 - VAC Software Support 449.00

Total Category 100 - Administration 530.94

Category 200 - Veteran Support

201-Driver Mileage Reimbursemnt 3,475.53

202 - Driver Toll Fees 30.95

207 - Veterans Food Assist. 100.00

Total Category 200 - Veteran Support 3,606.48

Total Expense 4,137.42

Net Ordinary Income -4,137.42

Net Income -4,137.42

Check Registry – April 2021

Veterans Assistance Commission

5/4/2021 9:36 AM

Register: VAC Operating Fund

From: 04/01/2021 through 04/30/2021

Sorted by: Date, Type, Number, Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/01/2021	3266	Oregon VFW Post 8...	Category 100 - Admini...	April VAC Off...	75.00			30,697.34
04/01/2021	3267	John Tuttle	-split-	\$480.48 Milea...	480.48			30,208.81
04/01/2021	3268	Timothy Dial	-split-	\$859.44 Milea...	859.44			29,349.37
04/01/2021	3269	Steve Hammer	Category 200 - Veteran...	\$466.09 Mileage	466.09			28,878.58
04/01/2021	3270	Beth Kalbfus	-split-	\$117.04 Milea...	123.64			28,754.94
04/01/2021	3271	Bill Kalbfus	-split-	\$160.16 Milea...	162.06			28,592.88
04/01/2021	3272	Gene W Beauchem	Category 200 - Veteran...	\$119.84 Mileage	119.84			28,473.04
04/07/2021	3273	Oregon SuperValu	-split-	Food Voucher...	100.00			28,373.04
04/07/2021	3274	DataSpec	Category 100 - Admini...	Per Invoice #9...	449.00			27,924.04
04/16/2021	3275	Timothy Dial	Category 200 - Veteran...	\$761.04 Mileage	761.04			27,163.00
04/16/2021	3276	Laura Hanson	-split-	\$308.56 Milea...	310.46			26,852.54
04/16/2021	3277	Bill Kalbfus	-split-	\$90.16 Mileage...	91.96			26,760.58
04/16/2021	3278	Beth Kalbfus	Category 200 - Veteran...	\$118.72 Mileage	118.72			26,641.86
04/16/2021	3279	Fischers, Inc	Category 100 - Admini...	Per Invoice #0...	6.94			26,634.92



Report to HEW Committee of Ogle County Board

May 11, 2021 | 2:00 PM

1.) Highlights

a. FY 2022 Contracts being finalized

- i. Allocated amounts for FY 2022 include;
 - 1. 5311 / 5311F (I-88) \$1,100,000 (no change from FY 2021)
 - 2. DOAP: \$1,555,840 (10% increase from FY 2021)
 - 3. CARES Act 5311/5311F: remaining amount (runs through June 30, 2023)
 - 4. 5311F (I-39): An extension of funding will likely be CARES funding
 - a. Additional funding for local and intercity bus systems are proposed to becoming via...
 - i. ...Consolidated Recovery and Relief Supplemental Appropriations Act (CRRSAA)
 - ii. ...American Recovery Plan (ARP)
- ii. Documents going to County Board this month
 - 1. Public Hearing this afternoon at 1:00 PM to discuss FY 2022 contracts.

2.) New Capital Funding of Projects - \$200 million / REBUILD Illinois Grant Program

- a. LOTS REBUILD Proposal: \$2,794,783
 - i. Second administrative/maintenance location in Ogle County
 - 1. First step to purchase 3.71-acre parcel for secondary office location
 - ii. Three (3) new Ford Transit Vans
 - iii. Video surveillance cameras on buses

3.) Other Updates

- a. Mass Transit District Development / Advisory Council
 - i. Advisory Council (made up of reps. From Lee/Ogle Counties) met January 28, 2021
 - ii. Outcome: Consensus to develop Ordinance to send to both County Boards supporting the development of a Mass Transit District
 - iii. Brian Brim, 1st Assistant State's Attorney is drafting Ordinance
- b. CARES Relief Funding
 - i. Burlington Trailways agreement (\$2.125 ML)
 - 1. 30% of this amount has been "spent down" by Burlington
 - 2. Agreement with BT extended until end of year
 - ii. Greyhound Bus Lines (\$6.352 ML)
 - 1. 100% of this amount has been "spent down" by Greyhound
 - iii. IDOT has revised the County's CARES Relief funding
 - 1. Adding an additional \$989,000
 - 2. Total contract amount is now: \$12,751,412

4.) Update on Capital Projects

- a. Canopy Project – front of Reagan Transit Center
 - i. Final "punch list" of remaining components being developed by Willett Hofmann
 - ii. Remaining component: repair damaged façade of canopy
 - 1. Responsibility of Porter Brothers / whose asphalt truck scratched facade
 - iii. Sjoström has been reimbursed for expenses except for a retainage of \$22,000
 - iv. Willett Hofmann has a remaining amount of \$18,500

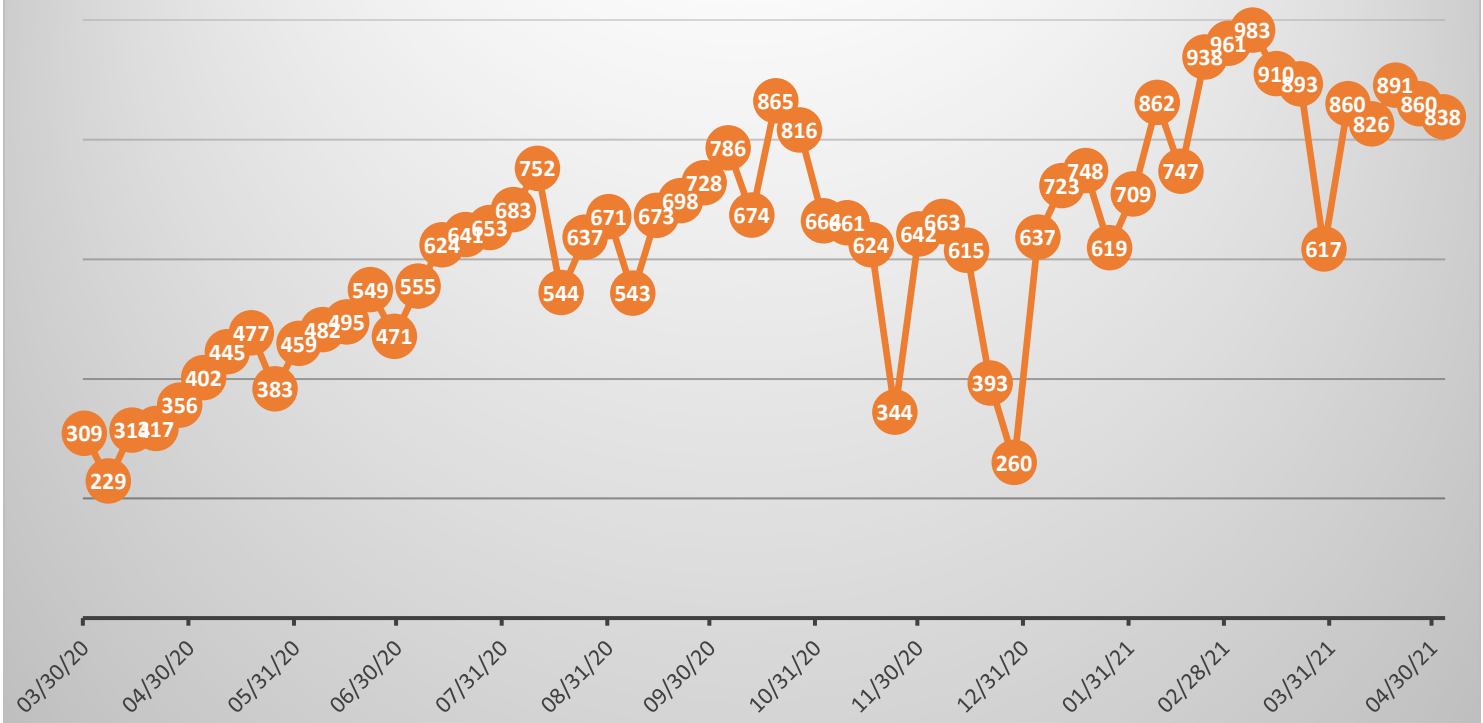
5.) Technical Assistance Grant

- a. Technical Assistance Grant (Awarded) from IDOT / City of Rochelle Project
 - i. Awaiting executed contract for \$79,000 grant
 - ii. Two-year grant to complete feasibility study for fixed route in Rochelle

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

- a. Ridership is up by 208.00% when compared to one year ago
 - i. 838 rides (week of May 3, 2021) vs. 402 rides (one year ago)
 1. See attached chart
 - ii. Ridership continuing to trend upward (see attachment)
 - iii. New moneyless system – ParaPass of CTS – will be implemented in near future
- b. Following protocols remain in place
 - i. Riders and Drivers must wear face coverings (unless medical condition)
 - ii. Driver shield doors installed on vehicles including, most recently, mini-vans
 - iii. Riders are being asked to use social distancing
 - iv. Sanitizing protocols before/after trips.
 - v. Daily sanitizing protocols in place at Reagan Transit Center
 - vi. Drivers and staff take temperature taken before/after shift

Ridership in Lee Ogle Transportation System



- Solid Waste Management Plan Update:
Rypkema informs the committee of the third virtual meeting held on May 5, 2021 and the committee voted on the draft of the recommendations. The next meeting will be Wednesday, May 26, 2021. Fox asks if there will be a draft summary to outline the areas of change. Rypkema states there will be a summary for review.
- Recycling Event: The next recycling event will be on Friday, May 21st from 9:00 a.m. to 4:00 p.m. – Permits are required for the recycling event from the Solid Waste Department.

7. Animal Control

- Monthly Bills: Motion by Asp to approve the Animal Control bills in the amount of \$4,113.97, 2nd by Finfrock. Sparrow informs Champley about the e-mail sent to Department Heads in regards to looking at lost revenues due to COVID and report back to the Chairman and Vice-Chairman for possible relief funds. Champley said he continues to review to see if they can qualify. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried. Motion by Fox to approve the Pet Population bills in the amount of \$5,726.50, 2nd by Asp. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried.
- Department Update: Dr. Champley informs the committee he is meeting with the City of Rochelle in regards to an incident.

8. Veterans Assistance Commission: Report was e-mailed.

9. LOTS (Lee-Ogle Transportation System):

- Grant reviews information on the report that was e-mailed to the committee.

10. Old Business: None

11. New Business: None

12. Closed Session: Bowers asks for a motion to go into Closed Session per 5 ILCS 120/2/(c) (3) for appointment interview(s). Finfrock moves to go into Closed Session, 2nd by Asp. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried.

13. Open Session: The committee returns to Open Session. Finfrock makes the motion to recommend the appointment of Frank Swingel to the Mental Health 708 Board, 2nd by Asp. Roll call: Yes – Fox, Asp, Finfrock, Huber and Bowers. Motion carried.

14. Adjournment: With no further business, Chairwoman Bowers adjourned the meeting. Time: 2:59 p.m

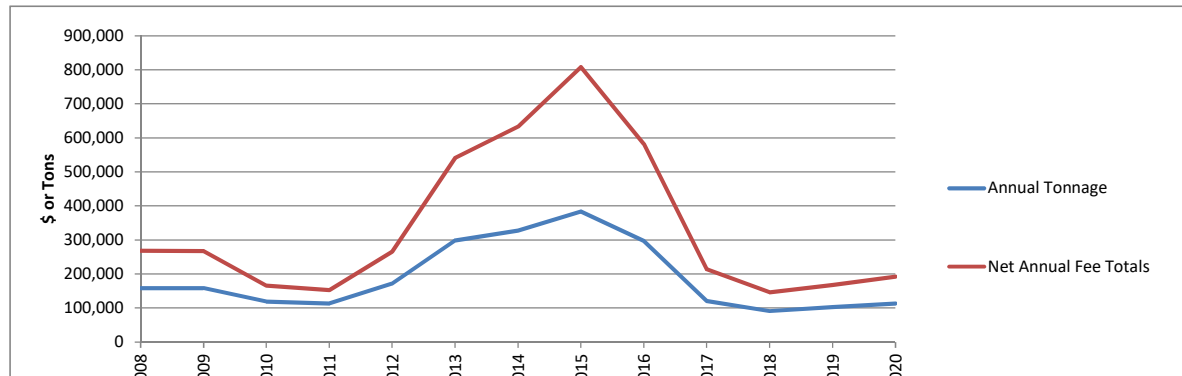
Respectfully submitted,
Laura J. Cook
Ogle County Clerk and Recorder

**Cleanup Day Grant Summary Table
FY 2021**

Town/Township	Date Received	Date of Event	Total Projected Cost	Grant Amount Requested	Matching Amount	Amount Approved	Date Approved	Actual Amount Spent	Amount Paid	Date Paid	Notes
Davis Junction	2/8/2021	6/19/2021	\$1,024.03	\$512.06	\$512.06	\$ 512.06	2/9/2021				Approved 2/9/21
Leaf River	2/10/2021	05/21-22/21	\$3,654.00	\$1,902.00	\$1,902.00	\$ 1,902.00	3/9/2021				Approved 3/9/21
Stillman Valley	2/11/2021	06/5-12/21	\$4,677.80	\$2,000.00	\$2,677.80	\$ 2,000.00	3/9/2021				Approved 3/9/21
Monroe Township	3/1/2021	9/18/2021	\$4,580.00	\$2,000.00	\$2,580.00	\$ 2,000.00	3/9/2021				Approved 3/9/21
Lynnville Township	3/11/2021	08/07/21	\$3,364.00	\$1,682.00	\$1,682.00	\$ 1,682.00	4/13/2021				Approved 4/13/21
Village of Forreston	3/19/2020	4/30 - 5/1/21	\$5,152.00	\$2,000.00	\$3,152.00	\$ 2,000.00	4/13/2021				Approved 4/13/21
Village of Adeline	3/19/2021	09/25/21	\$780.00	\$390.00	\$390.00	\$ 390.00	4/13/2021				Approved 4/13/21
Village of Hillcrest	4/20/2021	05/22/21	\$1,027.00	\$513.50	\$513.50						Consider on 5/11/21
Dement Township?											
Totals			\$24,258.83	\$10,999.56	\$13,409.36	\$10,486.06		\$0.00	\$0.00		
			Balance in budget:	\$0.44							
Amount Remaining in Budget (\$11,000 in line item)						\$ 513.94			\$11,000.00		

Rochelle Municipal Landfill #2 Total Net Host Fees Paid to Ogle County

Year	1st Quarter Tonnage	Net Host Fees	% Chg. in \$ from Prev. Year	2nd Qtr. Tonnage	Net Host Fees	3rd Qtr. Tonnage	Net Host Fees	4th Qtr. Tonnage	Net Host Fees	Average Tons/Day (260 Days)	Annual Tonnage	Net Annual Fee Totals	Annual % Change in \$	Est. Net HF/Ton To Ogle Co
2008	0	\$ -		38,974	\$ 25,278	79,001	\$ 78,593	40,569	\$ 164,326	610	158,544	\$ 268,196.39		\$ 1.692
2009	28,842	\$ 49,944		43,914	\$ 61,662	45,752	\$ 65,898	40,478	\$ 89,691	611	158,985	\$ 267,195.15	0%	\$ 1.681
2010	24,928	\$ 38,482	-23%	29,093	\$ 43,132	36,731	\$ 37,687	28,479	\$ 46,470	459	119,231	\$ 165,771.72	-38%	\$ 1.390
2011	24,299	\$ 30,086	-22%	27,800	\$ 43,563	31,862	\$ 35,068	29,368	\$ 44,183	436	113,329	\$ 152,899.41	-8%	\$ 1.349
2012	23,786	\$ 36,198	20%	27,312	\$ 39,565	47,317	\$ 52,413	73,454	\$ 137,596	661	171,869	\$ 265,772.93	74%	\$ 1.546
2013	57,816	\$ 96,434	166%	67,685	\$ 106,706	87,965	\$ 130,093	84,852	\$ 207,702	51%	1147	\$ 540,934.13	104%	\$ 1.813
2014	59,416	\$ 98,040	2%	71,538	\$ 120,662	89,477	\$ 141,802	107,091	\$ 273,181	32%	1260	\$ 633,686.00	17%	\$ 1.935
2015	113,850	\$ 246,647	152%	121,266	\$ 260,812	83,028	\$ 229,712	65,475	\$ 71,081	-74%	1475	\$ 383,619	28%	\$ 2.107
2016	63,814	\$ 118,793	-52%	78,499	\$ 139,992	80,396	\$ 148,063	73,751	\$ 175,153	146%	1140	\$ 296,460	-28%	\$ 1.963
2017	45,984	\$ 80,850	-32%	22,855	\$ 54,562	29,729	\$ 52,252	22,179	\$ 26,440	-85%	464	\$ 120,746	-63%	\$ 1.773
2018	18,005	\$ 29,301	-64%	25,875	\$ 35,136	26,787	\$ 39,512	20,449	\$ 42,383	60%	350	\$ 91,115	-32%	\$ 1.606
2019	18,519	\$ 30,652	5%	24,116	\$ 37,127	31,084	\$ 42,384	29,630	\$ 57,856	37%	397	\$ 103,349	15%	\$ 1.626
2020	21,152	\$ 35,339	15%	23,251	\$ 38,353	41,142	\$ 49,688	27,758	\$ 69,314	20%	436	\$ 113,303	15%	\$ 1.701
2021	23,942	\$ 40,762	15%	0	\$ -	0	\$ -	0	\$ -	-100%	92	\$ 23,942	-79%	\$ 1.703
2022														
Averages														
	40,335	\$ 71,656		46,321	\$ 77,427	54,636	\$ 84,859	51,315	\$ 111,339	751	195,257	\$ 351,096.97		
Total to Date											2,343,089	\$ 4,213,163.61		



Ogle County
Revenue Ledger Detail Listing

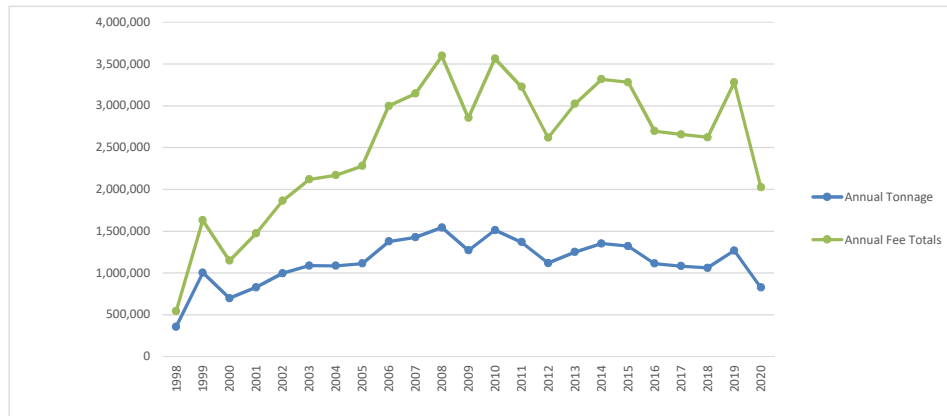
From Date: 4/1/2021 - To Date: 4/30/2021

G/L Date	Journal	Journal Type	Sub Ledger	Description/Project	Source	Reference	Budget	Actual
G/L Account Number: 430.00.3465 Landfill Tipping/ Host Fees						Fiscal Year To Date	\$2,142,440.00	\$554,313.83
4/20/2021	2021-00001078	JE	RA	Revenue Collection Payment Post	Collections			\$20,200.73
4/20/2021	2021-00001078	JE	RA	Revenue Collection Payment Post	Collections			\$34,002.38
4/21/2021	2021-00001093	JE	RA	Revenue Collection Payment Post	Collections			\$311,193.23
Month Total: April 2021							\$0.00	\$365,396.34
Account Total: Landfill Tipping/ Host Fees							\$2,142,440.00	\$919,710.17
G/L Account Number: 430.00.3826 CD Int BB - Solid Waste						Fiscal Year To Date	\$0.00	\$1,544.16
4/30/2021	2021-00001194	JE	GL	CD/ Interest Byron Bank CD#24768 April 5th				\$1,010.65
Month Total: April 2021							\$0.00	\$1,010.65
Account Total: CD Int BB - Solid Waste							\$0.00	\$2,554.81
Department Total: Non-Departmental							\$2,142,440.00	\$922,264.98
G/L Account Number: 430.19.3464 Recycling Income						Fiscal Year To Date	\$2,000.00	\$469.50
4/19/2021	2021-00001055	JE	RA	Revenue Collection Payment Post	Collections			\$25.23
4/26/2021	2021-00001123	JE	RA	Revenue Collection Payment Post	Collections			\$62.90
Month Total: April 2021							\$0.00	\$88.13
Account Total: Recycling Income							\$2,000.00	\$557.63
G/L Account Number: 430.19.3499 Other Fees & Fines						Fiscal Year To Date	\$0.00	\$0.00
4/5/2021	2021-00000939	JE	RA	Revenue Collection Payment Post	Collections			\$50.00
Month Total: April 2021							\$0.00	\$50.00
Account Total: Other Fees & Fines							\$0.00	\$50.00
Department Total: Solid Waste							\$2,000.00	\$607.63
Fund Total: Solid Waste							\$2,144,440.00	\$922,872.61
Grand Total:							\$2,144,440.00	\$922,872.61

Advanced Disposal Orchard Hills Landfill Waste Tonnage and County Host Fees by Quarter

	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter				% Chg. from Previous Year In Tons			% Chg. In \$ from Previous Yr.	
Year	Tonnage	Host Fees	% Chg. In \$ from previous yr.	Tonnage	Fees	% Chg. In \$ from previous yr.	Tonnage	Fees	% Chg. In \$ from previous yr.	Tonnage	Fees	% Chg. In \$ from previous yr.	Annual Tonnage		Five Year Fee	Annual Fee Totals	% Chg. In \$ from Previous Yr.	Net HF/ton
1998	12,905	\$ 19,358		50,692	\$ 76,038		133,028	\$ 199,542		161,120	\$ 247,241		357,746			\$ 542,179		\$ 1.516
1999	198,931	\$ 216,872	1020%	343,757	\$ 624,764	722%	306,874	\$ 549,522	175%	154,702	\$ 239,091	-3%	1,004,264	181%		\$ 1,630,249	201%	\$ 1.623
2000	163,770	\$ 264,279	22%	181,821	\$ 302,005	-52%	182,688	\$ 303,818	-45%	169,848	\$ 276,982	16%	698,127	-30%		\$ 1,147,085	-30%	\$ 1.643
2001	166,064	\$ 279,359	6%	219,586	\$ 395,502	31%	218,437	\$ 393,008	29%	223,504	\$ 404,004	46%	827,591	19%		\$ 1,471,873	28%	\$ 1.779
2002	198,546	\$ 354,302	27%	231,197	\$ 426,134	8%	285,468	\$ 545,531	39%	281,198	\$ 536,136	33%	996,410	20%		\$ 1,862,102	27%	\$ 1.869
2003	217,009	\$ 404,939	14%	285,081	\$ 558,783	31%	293,413	\$ 577,614	6%	293,407	\$ 577,599	8%	1,088,910	9%		\$ 2,118,936	14%	\$ 1.946
2004	243,513	\$ 473,080	17%	279,744	\$ 556,410	0%	293,870	\$ 588,901	2%	268,668	\$ 530,935	-8%	1,085,794	0%	\$ 20,000	\$ 2,169,326	2%	\$ 1.979
2005	232,546	\$ 457,983	-3%	295,931	\$ 606,938	9%	303,172	\$ 623,954	6%	280,850	\$ 571,497	8%	1,112,499	2%	\$ 20,000	\$ 2,280,372	5%	\$ 2.032
2006	280,738	\$ 590,693	29%	351,145	\$ 761,782	26%	370,889	\$ 809,760	30%	373,403	\$ 815,868	43%	1,376,174	24%	\$ 20,000	\$ 2,998,103	31%	\$ 2.164
2007	301,701	\$ 646,168	9%	393,129	\$ 870,167	14%	395,740	\$ 876,564	8%	336,588	\$ 731,641	-10%	1,427,159	4%	\$ 20,000	\$ 3,144,539	5%	\$ 2.189
2008	336,771	\$ 768,001	19%	434,695	\$ 1,019,666	17%	419,751	\$ 981,260	12%	352,310	\$ 807,936	10%	1,543,526	8%	\$ 20,000	\$ 3,596,863	14%	\$ 2.317
2009	283,744	\$ 627,665	-18%	337,515	\$ 764,888	-25%	337,880	\$ 765,818	-22%	310,411	\$ 695,720	-14%	1,269,550	-18%		\$ 2,854,092	-21%	\$ 2.248
2010	286,391	\$ 650,485	4%	407,118	\$ 966,428	26%	427,455	\$ 1,019,649	33%	391,913	\$ 926,637	33%	1,512,877	19%		\$ 3,563,199	25%	\$ 2.355
2011	316,006	\$ 736,901	13%	411,824	\$ 990,722	3%	336,803	\$ 791,992	-22%	303,988	\$ 705,065	-24%	1,368,622	-10%		\$ 3,224,680	-10%	\$ 2.356
2012	237,033	\$ 538,636	-27%	294,026	\$ 692,747	-30%	307,335	\$ 728,735	-8%	280,697	\$ 656,704	-7%	1,119,091	-18%		\$ 2,616,822	-19%	\$ 2.338
2013	253,624	\$ 593,261	10%	336,526	\$ 821,160	19%	341,051	\$ 833,600	14%	319,615	\$ 774,672	18%	1,250,816	12%		\$ 3,022,693	16%	\$ 2.417
2014	282,642	\$ 676,389	14%	353,185	\$ 871,300	6%	380,834	\$ 947,694	14%	335,254	\$ 821,758	6%	1,351,915	8%		\$ 3,317,141	10%	\$ 2.454
2015	296,688	\$ 725,863	7%	354,687	\$ 888,492	2%	327,070	\$ 811,055	-14%	342,549	\$ 854,456	4%	1,320,994	-2%		\$ 3,279,867	-1%	\$ 2.483
2016	266,453	\$ 641,084	-12%	295,656	\$ 722,968	-19%	287,284	\$ 699,494	-14%	264,103	\$ 634,494	-26%	1,113,495	-16%		\$ 2,698,040	-18%	\$ 2.423
2017	221,033	\$ 523,270	-18%	278,807	\$ 688,274	-5%	315,113	\$ 791,963	13%	267,932	\$ 654,268	3%	1,082,885	-3%		\$ 2,657,774	-1%	\$ 2.454
2018	230,708	\$ 556,472	6%	273,793	\$ 680,640	-1%	274,910	\$ 683,925	-14%	281,286	\$ 702,328	7%	1,060,697	-2%		\$ 2,623,364	-1%	\$ 2.473
2019	263,180	\$ 661,171	19%	322,948	\$ 836,528	23%	375,815	\$ 991,642	45%	306,740	\$ 788,974	12%	1,268,683	20%		\$ 3,278,315	25%	\$ 2.584
2020	208,389	\$ 511,560	-23%	205,550	\$ 503,045	-40%	218,818	\$ 542,834	-45%	193,955	\$ 468,271	-41%	826,712	-35%		\$ 2,025,711	-38%	\$ 2.450
2021	137,514	\$ 311,193	-39%										0					
Averages	234,829	\$ 509,541		301,670	\$ 679,364		310,161	\$ 698,168		286,367	\$ 634,273		1,184,766			\$ 2,549,892		

Highest Tonnage / Host Fees Reported	YTD Tot:	2019	961,943	\$2,489,341	\$ %	Totals to Date:	23,969,141	\$ 100,000	\$52,819,298
		2020	632,757	\$1,557,439					



Resolution 2021-

ACCEPTANCE OF THE INTERGOVERNMENTAL DELEGATION
AGREEMENT BETWEEN THE ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY AND THE COUNTY OF OGLE, ILLINOIS
A JOINT AND COOPERATIVE INSPECTION AND
ENFORCEMENT PROGRAM

WHEREAS, the County of Ogle (“**COUNTY**”) and the Illinois Environmental Protection Agency (“**AGENCY**”) entered into a Delegation Agreement as adopted by the Ogle County Board on July 1, 2016, for the purpose of intergovernmental cooperation in solid waste management site inspection, investigation and enforcement program, which has been implemented by the Ogle County Solid Waste Management Department; and

WHEREAS, the **AGENCY** has requested that the **COUNTY** enter into a new Intergovernmental Delegation Agreement to continue the joint solid waste inspection, investigation and enforcement program; and

WHEREAS, the current Delegation Agreement expires June 30, 2021; and

WHEREAS, the renewal of the Agreement will be effective July 1, 2021 through June 30, 2026; and

WHEREAS, the HEW/Solid Waste Committee of the Ogle County Board has reviewed and recommends acceptance of the Delegation Agreement between the Illinois Environmental Protection Agency and Ogle County for a Joint and Cooperative Solid Waste Management Site Inspection, Investigation and Enforcement Program, to be implemented by the Ogle County Solid Waste Management Department.

NOW THEREFORE BE IT RESOLVED by the Ogle County Board that the Intergovernmental Delegation Agreement between the Illinois Environmental Protection Agency and the County of Ogle for a Joint and Cooperative Solid Waste Management Site Inspection, Investigation and Enforcement Program from the **AGENCY** attached hereto and made a part hereof, be hereby accepted and approved;

BE IT FURTHER RESOLVED that the Chairman of the County Board is hereby authorized and directed to execute in duplicate the Agreement on behalf of the **COUNTY**; and

BE IT FURTHER RESOLVED that the Solid Waste Director is hereby authorized to sign all grant related or other documents in fulfillment of the IGA, and is directed to transmit a certified copy of this Resolution and one executed original of the attached Delegation Agreement to the Illinois Environmental Protection Agency. The other executed copy and a copy of this Resolution will be kept on file in the Ogle County Solid Waste Management Department.

Enacted and approved this _____ day of _____ 2021, at Oregon, Illinois.

BY: _____
John Finfrock
Chairman, Ogle County Board

Attest:

Laura Cook
Ogle County Clerk

INTERGOVERNMENTAL DELEGATION AGREEMENT

BETWEEN THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY AND THE COUNTY OF OGLE, ILLINOIS

A JOINT AND COOPERATIVE INSPECTION PROGRAM

This Intergovernmental Delegation Agreement (“Agreement” or “Delegation Agreement”) is entered into this ____ day of _____, 2021, between the County of Ogle, Illinois (the “County”) and the Illinois Environmental Protection Agency (“Illinois EPA” or the “Agency”) (collectively, the “Parties”).

I. AUTHORITY

The Illinois EPA is an agency established in the executive branch of State government, having the duty and authority, *inter alia*, to conduct a program of continuing surveillance and of regular or periodic inspection of sites and to investigate violations of the Illinois Environmental Protection Act (415 ILCS 5/1, *et seq.*) (“Act”), and regulations adopted thereunder (“regulations”).

The County is a unit of local government organized and existing under the laws of Illinois. The Ogle County Solid Waste Management Department (the “Department”), a department or agency established within or in addition to the County government, shall implement this Delegation Agreement for and on behalf of the County.

Section 30 of the Act (415 ILCS 5/30) provides:

“The Agency shall cause investigations to be made upon the request of the Board or upon receipt of information concerning an alleged violation of this Act, any rule or regulation adopted under this Act, any permit or term or condition of a permit, or any Board order, and may cause to be made such other investigations as it shall deem advisable.”

Article VII, Section 10, Constitution of the State of Illinois, 1970, provides in part:

“Units of local government . . . may contract . . . with the State . . . to obtain or share services and to exercise, combine, or transfer any power or function, in any manner not prohibited by law or ordinance. . . ”.

Section 5 of the Intergovernmental Cooperation Act (5 ILCS 220/5) provides:

“Any one or more public agencies may contract with any one or more other public agencies to perform any governmental service, activity or undertaking or to combine, transfer, or exercise any powers, functions, privileges, or authority which any of the public agencies

entering into the contract is authorized by law to perform, provided that such contract shall be approved by the governing bodies of each party to the contract and except where specifically and expressly prohibited by law. Such contract shall set forth fully the purposes, powers, rights, objectives and responsibilities of the contracting parties.”

Section 2 of the Intergovernmental Cooperation Act (5 ILCS 220/2) defines “public agency” to include any unit of local government as defined in the Illinois Constitution of 1970, the State of Illinois and any agency of the State. The County is a unit of local government as defined in the Illinois Constitution of 1970, and Illinois EPA is an agency of the State.

Section 4(r) of the Act (415 ILCS 5/4(r)) provides:

“The Agency may enter into written delegation agreements with any unit of local government under which it may delegate all or portions of its inspecting, investigating and enforcement functions. Such delegation agreements shall require that work performed thereunder be in accordance with Agency criteria and subject to Agency review.”

Section 22.15(h) of the Act (415 ILCS 5/22.15(h)) states that the Agency is authorized to provide financial assistance to units of local government for the performance of inspecting, investigating and enforcement activities pursuant to Section 4(r) of the Act at nonhazardous solid waste disposal sites.

Section 55.6(c) of the Act (415 ILCS 5/55.6(c)) states, in part, that the Agency is authorized to provide financial assistance to units of local government for the performance of inspection, investigation, and enforcement activities pursuant to Section 4(r) of the Act at used and waste tire sites.

The Illinois EPA hereby delegates the site inspection authority as set forth by the terms and conditions of this Delegation Agreement, to the County. All inspecting functions, not specifically delegated in this Delegation Agreement, are retained by the Illinois EPA. Other than to the Department, the County shall not sub-delegate the functions and duties delegated herein to any other local government agency or political subdivision without the prior written approval of the Illinois EPA. Site(s) owned or operated, in whole or in part, by the County, or any political subdivision of the County, are expressly excluded from the delegation of authority in this Delegation Agreement.

II. PURPOSE

The purpose of this Delegation Agreement is to satisfactorily act on public concerns for human health and the environment and agree upon a mutually cooperative program for inspecting sites in the County, for sharing information obtained regarding solid waste management in the County, and for follow-up activity in situations where violations of environmental laws are detected, the results of which may result in the issuance of a Violation Notice or Administrative Citation.

III. DEFINITIONS

As used herein, the terms within this Delegation Agreement shall be defined in the Act, unless otherwise defined below.

As used herein, the term “*site(s)*” means any location, place, tract of land, and facilities, including but not limited to buildings, and improvements used for purposes subject to regulation or control by this Act or regulations thereunder. This term does not refer to sites or those portions of a site that manage “hazardous waste,” as defined under state and federal law or site(s) owned or operated, in whole or in part, by the County or any political subdivision of the County.

As used herein, the term “*inspection*” includes, but is not limited to, physical inspection, collection and analysis of air, soil, water, and waste samples, photographing or videotaping sites, facilities or activity, review and copying of any documents, photographs, videotape or other record keeping, and any other information gathering activity.

IV. RESPONSIBILITIES OF THE COUNTY

A. INSPECTION

Pursuant to this Delegation Agreement, the County, through the Department, shall have certain authority to act on behalf of the Illinois EPA, as specified herein, to inspect sites under the Act and regulations adopted thereunder. The County shall inspect sites as well as enforce applicable provisions of the Act and regulations. The County understands that any reports, other pertinent data and any other written material submitted to the Illinois EPA or received by the County from the Illinois EPA may be subject to public access, inspection and photocopying pursuant to the Illinois EPA's responsibilities under Section 7 of the Act (415 ILCS 5/7) and the Freedom of Information Act (5 ILCS 140/1 *et seq.*) as set forth in Section VII below in more detail.

The County shall conduct its inspection program in accordance with this agreement and the terms and conditions within the Act and regulations. Before any employee of the County inspects a site pursuant to this Delegation Agreement, such employee must be certified by the Illinois EPA as to his or her qualifications for the purposes of conducting inspections. The County's employee certification shall be accomplished by such employee taking a training course given by Illinois EPA personnel designed to educate its first County employee or employee(s) as to all aspects of proper inspection, sample collection, and an understanding of the applicable statutes and regulations. The County employee(s) shall demonstrate competency for certification within forty-five (45) calendar days following the successful completion of such training course before they may become a certified inspector. A certified inspector may offer a similar training course, approved by the Illinois EPA, to other County employee(s) so that they may obtain certification through the County. The Illinois EPA shall certify the other County employee(s) as an inspector within forty-five (45) calendar days following the successful completion of such training course after demonstrating competency to the Regional Manager and after notice of completion of the approved training course has been provided to the Illinois EPA. .

B. ENFORCEMENT

The Illinois EPA recognizes that the State's Attorney in the County has certain independent enforcement authority pursuant to Title XII of the Act. This Delegation Agreement is not intended to affect or alter such independent enforcement authority. Accordingly, the Illinois EPA and County agree that the State's Attorney may bring actions for violations pursuant to Section 42(e) of the Act in the name of the people of the State of Illinois. However, in electing to enter into this Delegation Agreement the County agrees that it will conduct site inspection pursuant to the terms and conditions of the Delegation Agreement. When the County refers a matter for formal enforcement pursuant to the Delegation Agreement, the case will be prosecuted either through the available channels utilized by the Illinois EPA for cases developed by Illinois EPA personnel or through the State's Attorney's Office.

The Illinois EPA reserves, and shall have sole authority over and responsibility for, review and approval of any remedial action settled upon through negotiation or as presented to a court or the Illinois Pollution Control Board except for remedial actions involving the removal and proper disposal of open-dumped or open-burned solid waste requiring only incidental soil, groundwater or surface water removal or disturbance. The purpose and intent of utilizing the expertise of the

Illinois EPA for remedial actions is to utilize the technical expertise of the Illinois EPA and to maintain the legislative intent set forth in the Act to establish a unified, statewide program to restore, protect and enhance the quality of the environment.

The County agrees to notify the Illinois EPA of any formal enforcement action (e.g. local ordinance violations) it initiates, the purpose being to avoid duplication of efforts and to avoid independent or mutually inconsistent formal enforcement proceedings. Additionally, the County and the Illinois EPA agree that, upon request, each will provide the other with information regarding any and all enforcement action(s) concerning sites within the County. The County and Illinois EPA will make their best efforts to cooperate with one another with any enforcement actions brought by either party pursuant to the Act and/or regulations. The County and the Illinois EPA shall cooperate in enforcement matters including the matter of regularly scheduled meetings. The parties will make their best efforts to hold these meetings when a referral for formal enforcement is considered; when considering issuance of an Administrative Citation (in agreement); when the facility fails to respond to a Violation Notice or Notice of Intent to Pursue Legal Action (in agreement); and when a Compliance Commitment Agreement is considered for approvals and/or rejection.

The County agrees that its employee(s) shall cooperate fully and completely with the Illinois EPA, including, but not limited to, offering testimony in any enforcement matter instituted against a site in the County.

V. RESPONSIBILITIES OF THE ILLINOIS EPA

In order to promote the operational aspects of this Delegation Agreement, personnel from the Illinois EPA may accompany inspectors on joint inspections within its municipal jurisdiction. Such joint inspections may also serve to provide County personnel with additional background information and inspection skills with respect to such sites.

If the Illinois EPA initiates a formal enforcement action, the Illinois EPA agrees to notify the County of any such action, with the purpose being to avoid duplication of efforts and to avoid independent or mutually inconsistent formal enforcement proceedings. If a duplicative action exists, the Illinois EPA may decide to take over such enforcement action. In the event a conflict arises between enforcement or remedy, the Illinois EPA retains ultimate primacy of the issue.

The Illinois EPA agrees that its employee(s) shall cooperate, review all reports and provide guidance and recommendations for improved quality, responding to questions, offering testimony in any enforcement matter instituted against a site in the County that is within the scope of this Delegation Agreement. Nothing in this Delegation Agreement shall limit the Illinois EPA from exercising its statutory and regulatory discretion regarding inspection, investigation or enforcement matters.

VI. BUREAU OF LAND PERMITS, VARIANCES AND ADJUSTED STANDARDS

The Illinois EPA shall, consistent with Section 7 of the Act (415 ILCS 5/7), forward to the County copies of all applications for site permits and/or supplemental permits, variances and adjusted standards as they are received for sites in the County. The Illinois EPA shall also forward to the County copies of each permit application approval and denial. The issuance of site permits, variances and adjusted standards required by the Act and regulations shall remain the sole discretion and responsibility of the Illinois EPA.

VII. RECORDS AND AUDITS

A. The County shall ensure that all, including but not limited to, books, records, documents, reports, data and other evidentiary material are maintained using accounting procedures and practices that conform to generally accepted accounting principles to account properly for the receipt and disposition of all financial assistance received hereunder. The County shall ensure that records are preserved and made available for inspection, auditing, and copying as provided in Subsection D below:

- 1) For a minimum of three (3) calendar years following the County's receipt of final payment of financial assistance from the Agency hereunder;
- 2) For documents relating to disputes and/or appeals, litigation or the settlement of claims arising out of the services or activities provided by the County hereunder, or costs and expenses of services for which exception has been taken by the Agency or any of its duly authorized representatives, until three (3) calendar years after disposition of such appeals, litigation, claims or exceptions or for the three (3) calendar years specified in subsection (A)(1) above, whichever is longer; and
- 3) For such longer period required by applicable statute or regulation, including but not limited to the Local Records Act (50 ILCS 205/1 *et seq.*).

- B. The Parties acknowledge and agree that this Delegation Agreement, the payment of financial assistance, requests for payments and supporting documentation, and all other records, reports, data and/or other written material (including but not limited to electronic data, records and communications) relative thereto that have been prepared by or for, or having been or being used by, received by, in the possession of, or under the control of the Agency or the County may be subject to inspection and copying pursuant to the Freedom of Information Act (5 ILCS 140/1 *et seq.*). Such records, data, and files of the Agency may also be subject to inspection and copying pursuant to Section 7 of the Act (415 ILCS 5/7).
- C. The Parties shall comply with the provisions of Sections 7 and 7.1 of the Act, 2 Ill. Adm. Code 1828.202, and other applicable law relating to the non-disclosure of any confidential information under this Delegation Agreement. In addition, the Parties shall comply with Part 130 of the Illinois Pollution Control Board regulations (35 Ill. Adm. Code Part 130) and other applicable law regarding trade secret information hereunder.
- D. The Agency, the Auditor General, the Executive Inspector General, the Attorney General, and their respective officers, officials, employees, authorized representatives and agents shall have the right to inspect and audit any books, records or papers relating to the financial assistance provided hereunder and the expenditure of said funds.

VIII. HOLD HARMLESS, INDEMNIFICATION AND INSURANCE

A. HOLD HARMLESS AND INDEMNIFICATION

To the fullest extent permitted by law, the County hereby agrees to assume the risk, responsibility and liability for any and all loss or damage to property owned by the County, the Agency or third persons, any injury to or death of any persons (including employees of the County) caused by, arising out of, or occurring in connection with the execution of any services or other work, contract or subcontract arising out of this Agreement, and the County shall indemnify, save harmless and defend the State of Illinois and the Agency, and their respective officials, officers, employees and authorized representatives from all claims for any such loss, damage, injury or death, except to the extent such claim, loss, damage, injury or death is attributable to the negligent or willful and wanton conduct of an official, officer, employee or authorized representative of the

County. The County shall also require that any and all contractors, subcontractors, consultants and other parties engaged by the County shall agree in writing that they shall look solely to the County for performance of such contract or satisfaction of any and all claims arising thereunder.

B. INSURANCE

- 1) Throughout the duration of this Agreement and any extensions thereof, the County shall maintain the types of insurance coverages in not less than the amounts of coverages set forth below:
 - a) Commercial general liability (“CGL”) insurance with a limit of not less than \$1,000,000 each occurrence (combined single limit bodily injury and property damage). If the CGL insurance contains an aggregate limit, it shall be not less than \$2,000,000 or shall be endorsed to apply separately to this project. The State and the Agency shall be named as an additional insured under the CGL insurance, any commercial umbrella/excess liability insurance, and business auto liability coverages of the County. The County’s CGL insurance, commercial umbrella/excess liability insurance (if any), and business auto liability coverages shall apply as primary insurance with respect to any other insurance or self-insurance afforded to the State or the Agency and shall not require exhaustion of any other coverage or tender of any claim or action to any other insurer providing coverage to the State or the Agency. Any insurance or self-insurance maintained by the State or the Agency shall be in excess of the County’s insurance and shall not contribute with it.
 - b) Business auto liability insurance, with a combined single limit of not less than \$1,000,000 per accident, for bodily injury and property damage. Such insurance shall cover liability arising out of any auto, including owned, hired and non-owned autos.
 - c) Workers compensation insurance, as required by law.
- 2) The County shall cause each subcontractor and consultant, employed by or acting on behalf of the County hereunder, to maintain insurance of the types and not less than the amounts of coverages specified above. When requested by the Agency, the County shall furnish copies of certificates of insurance evidencing the types and amounts of coverages for the County and each of its subcontractors and consultants.

IX. CONTINGENCY REGARDING AVAILABILITY OF SUFFICIENT FUNDS

Notwithstanding any provision herein to the contrary, the financial assistance provided for hereunder is expressly contingent upon and subject to the availability of sufficient funds appropriated for this Agreement and the inspection activities performed hereunder. The Agency may terminate or suspend this Agreement, in whole or in part, without penalty or further payment being required, if i) sufficient State funds have not been appropriated to the Agency, ii) the Governor or the Agency reserves appropriated funds, iii) the Governor or the Agency determines that appropriated funds may not be available for payment, or iv) the Agency determines that there are otherwise insufficient funds available. The Agency shall provide notice, in writing, to the County of any such funding failure and its election to terminate or suspend this Agreement as soon as practicable. Any suspension or termination pursuant to this Section will be effective upon the County's receipt of said notice.

X. FINANCIAL ASSISTANCE

A. Subject to the availability of sufficient funds as provided in Section IX above and the terms and conditions of this Agreement, the Agency will provide financial assistance to the County in the form of reimbursement to the County as herein provided. The financial assistance amount shall be the maximum amount of financial assistance approved by the Agency (the "Maximum Annual Financial Assistance Amount") in any fiscal year (i.e., July 1 through June 30) during the term of this Agreement for the County's inspection activities performed hereunder. The Maximum Annual Financial Assistance Amount is subject to adjustment by the Agency in any fiscal year based on the budget and any Amended Fact Sheet approved by the Agency, and the availability of sufficient funds for the inspection activities performed hereunder. In the event that this Agreement is terminated prior to June 30 in any such fiscal year during the term of this Agreement, then the Maximum Annual Financial Assistance Amount shall be prorated based on the number of days that the Agreement is in effect during said fiscal year subject to the availability of sufficient funds as herein provided.

B. Financial assistance are those costs that:

- 1) the Agency determines to be reasonable and necessary for the County to perform its inspection activities required hereunder and as set forth in the Fact Sheet attached hereto as Exhibit A and incorporated herein (the "Fact

Sheet”), or as set forth in an amended fact sheet (“Amended Fact Sheet”) approved by the Agency, and include, but are not limited to costs of salaries and benefits, professional and consultant services, project feasibility and engineering reports, and materials acquired, consumed or expended specifically for said activities;

- 2) exclude Unallowable Costs set forth in Section X, subsection C below;
- 3) shall not exceed the amounts set forth in the annualized budget that the Agency approves for the fiscal year in which the expenses were incurred during the term of this Agreement; and
- 4) shall not exceed the Maximum Annual Financial Assistance Amount determined by the Agency.

The proposed budget for each State Fiscal Year during the term of this Delegation Agreement, as set forth in Section XIII below, is attached hereto as Exhibit B and is incorporated herein. Requested amendments to the budget may be submitted to the Agency, from time-to-time, as necessary to account for programmatic alterations on Agency-approved forms. The submission of an amended budget shall not require the Agency to provide the County any funding beyond previously approved figures. The Agency shall provide the County with written notice of its decision regarding the County’s proposed budget and Fact Sheet or Amended Fact Sheet.

- C. Costs excluded from financial assistance and as set forth in Exhibit C, attached hereto and incorporated herein (collectively, “Unallowable Costs”) include:
 - 1) costs incurred in violation of any term or condition of this Agreement or any applicable federal, state, or local law;
 - 2) costs incurred prior to or after the term of this Agreement; and
 - 3) the unallowable costs as set forth in Exhibit C.
- D. The County shall submit financial assistance requests on a quarterly basis with supporting documentation together with progress reports on forms provided by the Agency. The County shall submit its financial assistance request (i.e. payment requests) for each quarter not more than thirty (30) calendar days following the end of said quarter. The supporting documents shall identify the activities performed and provide a breakdown of the costs, sufficient to demonstrate that the costs for which financial assistance is sought were necessary and reasonable and otherwise

allowable costs as defined herein. Financial assistance request documents shall include, but are not limited to, the following:

- 1) An identification of the time period for which the activities/services were performed, and the costs were incurred;
- 2) A brief description of the work performed;
- 3) A breakdown of the activities/services performed cross-referenced to tasks set forth in the Fact Sheet or Amended Fact Sheet;
- 4) The names and titles of individuals performing activities/services and the dates and hours worked;
- 5) Copies of invoices;
- 6) A list of expenses and/or costs incurred in connection with the activities/services performed; and
- 7) Such other documentation requested by the Agency to determine whether an expense for which financial assistance is requested is an allowable cost as defined herein.

E. The County shall submit its final request each state fiscal year for financial assistance hereunder no later than thirty (30) calendar days following the expiration of the term of this Agreement.

F. The County's failure to submit financial assistance requests, supporting documentation, or quarterly reports in a timely manner may result in delay or denial of financial assistance payments by the Agency.

G. At any time or times prior to final payment under this Agreement, the Agency may cause any request(s) for payment to be reviewed or audited by the Agency or as otherwise herein provided. Each subsequent payment shall be subject to reduction for amounts included in the related request for payment which are found, on the basis of such review or audit, not to constitute allowable costs. Any payment will be reduced for overpayments or increased for underpayments on preceding requests for payment.

XI. INSPECTIONS

A. The County shall maintain a formalized record of all inspections, compliance, non-compliance, formal enforcement and Administrative Citation activities. The information recorded shall include, at a minimum:

- 1) relevant dates;
- 2) number of inspections;
- 3) facilities inspected;
- 4) volume in cubic yards of waste remediated at open dump sites;
- 5) the status of all compliance and enforcement activities; and
- 6) the amount of any penalties, interest or restitution collected or due and owing.

B. INSPECTION REPORT FORMS

Each time a certified inspector (hereinafter “inspector”) conducts an inspection of a site, the inspector shall complete an inspection report that consists of, at a minimum:

- 1) an inspection checklist;
- 2) a narrative;
- 3) a site sketch or map;
- 4) photographs documenting site conditions; and
- 5) any appropriate supporting documents.

While conducting inspections, the inspector shall take field notes and may utilize a draft inspection checklist in conjunction with field notes.

After completing the inspection, the inspector shall complete the inspection report within thirty (30) calendar days after the date of the inspection. The employee shall possess and carry a camera for the purpose of taking pictures to document site conditions during inspections.

The original completed report shall be maintained by the Department; one copy shall be forwarded to the Illinois EPA Regional Manager; one copy to the owner and one copy to the operator; and one copy shall be forwarded to Illinois EPA Headquarters. Copies of the inspection report shall be forwarded to the Illinois EPA and the owner and operator no later than thirty-five

(35) calendar days after the date of the inspection and may be forwarded electronically, to the extent not prohibited by Illinois law.

C. INSPECTION SCHEDULE

Before conducting any independent inspections pursuant to the Delegation Agreement, the inspector must first be certified by Illinois EPA in accordance with Section IV(A) above. Before conducting an inspection of an Illinois EPA permitted site, the inspector shall review and become familiar with applicable statutes, regulations, variances, adjusted standards and Illinois EPA permits in order to become aware of permit conditions, obligations and exceptions that may apply to the site.

The County is responsible for inspecting the sites within its jurisdiction on a schedule under its Attachment A in the Fact Sheet or Amended Facts Sheet. The County and Illinois EPA understand that it may be necessary for the County to conduct impromptu inspections of Illinois EPA permitted sites without having had time to notify the Illinois EPA prior to such inspection, but this is to be the exception rather than the usual course of operation. Inspections of open dump sites will be on an as-needed basis. Additionally, the County shall conduct inspections of any site subject to the Delegation Agreement upon the request of Illinois EPA and upon citizen complaints alleging violations of the Act and regulations within ten (10) calendar days.

The County shall forward to Illinois EPA, within thirty (30) calendar days, copies of all written communications the County issues or receives pursuant to activities engaged in by reason of the Delegation Agreement.

From time to time, Illinois EPA engages in inspections with a view toward possible criminal enforcement actions. It is understood and agreed to by the County that any facts, data, documents, photographs, reports or other information pertaining to such inspections are outside the scope of the Delegation Agreement. Nothing herein shall limit Illinois EPA's legal authority to work with, and cooperate with, the State's Attorney and law enforcement agencies in the County regarding any inspections or investigations pursuant to possible criminal actions.

Unless otherwise specified, the Regional Manager¹, Field Operations Section, Bureau of Land, shall be Illinois EPA's representative for the operational aspects of the Delegation Agreement, and the Director of the Department shall be the County's representative.

¹ The Illinois EPA, Bureau of Land, has divided the State of Illinois into seven regions for administrative purposes.

XII. ADMINISTRATIVE CITATION PROCESS

If a citation is issued the violator will make out two separate checks: one check to the Illinois EPA, Environmental Protection Trust Fund for half of the amount of the fine and a second check to Ogle County for the other half of the fine. This information shall be made available to the Illinois EPA upon request.

XIII. EFFECTIVE DATE - TERMINATION - AMENDMENT – RENEWAL

A. The Delegation Agreement shall commence on July 1, 2021, or upon execution, whichever is later, and shall remain in effect until **June 30, 2026** unless terminated earlier by either party giving thirty (30) calendar days prior written notice of termination to the other party. The Delegation Agreement may be so terminated with or without cause. Illinois EPA may, from time to time, review and comment on the County's inspection and enforcement program. Amendment of the Delegation Agreement may be made at the sole discretion of Illinois EPA upon written notice to the County.

B. The Parties may renew the Delegation Agreement for additional five (5) calendar year terms by mutual written consent.

XIV. RECOVERY OF FUNDS AND OTHER REMEDIES

In the event this Agreement is breached by the County, the Agency may, in addition to any other remedies provided in law and/or equity, revoke this Agreement and take such other action as the Agency is authorized to take. If the Agency determines funds are being misspent or improperly held by the County, then the Agency or the Illinois Attorney General may recover those funds and take any other action authorized by law. These remedies shall not be construed as limiting the Agency's right to terminate this Agreement with or without cause as provided in Section XIII above.

The Illinois EPA has a regional office in each region. The Bureau of Land has designated a Regional Manager for each regional office. The responsibilities of the Regional Manager include providing advice and assistance to delegated counties.

XV. NOTICES

Any notice required under this Agreement shall be in writing and shall be deemed properly given when personally delivered, mailed by certified mail, return receipt requested, or sent by first class regular mail, to the addresses below. Notice of termination of the Agreement shall be sent by certified mail, return receipt requested, or by personal delivery, to the address below. Either party may change its address for receiving notices by giving notice of such change in compliance with the terms of this Section. Notice as provided herein does not waive service of summons.

For the Agency:

Manager, Waste Reduction and Compliance Section
Bureau of Land #24
Illinois Environmental Protection Agency
1021 N. Grand Ave. East
Springfield, Illinois 62794-9276

For the County:

Director
Ogle County Solid Waste Management Department
909 Pines Road
Oregon, IL 61061-9067

XVI. NO THIRD PARTY BENEFICIARIES

Notwithstanding any provision herein to the contrary, this Agreement is entered into solely for the benefit of the contracting parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entity who is not a party to this Agreement or to acknowledge, establish, or impose a legal duty to any third party.

XVII. COMPLIANCE WITH APPLICABLE LAWS

The parties shall at all times observe and comply with all applicable federal and state laws, regulations and codes which may in any manner affect the performance of this Agreement.

XVIII. DISCLAIMER OF RELATIONSHIP

A. Nothing contained in this Agreement, nor any act of the Agency or the County, shall be deemed or construed by the other party or by any third party, to create any relationship of

a principal, agent, limited or general partnership, joint venture, or any association or relationship involving the Agency and the County.

B. The employees of the County shall remain employees of the County and are therefore not entitled to any benefits provided to employees of the State by virtue of this Agreement and/or any services or work performed under this Agreement.

XIX. MISCELLANEOUS

A. This Agreement sets forth the entire understanding of the parties relative to the subject matter hereof and supersedes all prior agreements.

B. Titles and headings to sections herein are inserted for reference only and are not intended to be a part of, or affect the meaning or interpretation of, this Agreement.

C. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois. Any dispute arising out of this Agreement shall be adjudicated in the Illinois Court of Claims and shall be governed by the Court of Claims Act (705 ILCS 505/1 *et seq.*).

D. If any provision of this Delegation Agreement shall be held unconstitutional or otherwise void by a court of proper venue and jurisdiction, all other provisions of this Delegation Agreement shall remain in full force and effect.

E. If a party waives a breach of any provision of this Agreement by the other party, that waiver shall not operate or be construed as a waiver of any subsequent breach by said party or prevent the non-breaching party from enforcing such provisions.

F. This Agreement may be executed in several identical counterparts each of which shall be an original and all of which shall constitute one and the same instrument.

G. The parties acknowledge that this Agreement was freely negotiated by each of the parties hereto, each of whom was represented by separate counsel; accordingly, this Agreement shall be construed according to the fair meaning of its terms, and not against any party.

H. Each of the undersigned signing as an officer, representative, or agent on behalf of the respective party to this Agreement warrants that he or she holds such capacity as is specified beneath his or her name and further warrants that he or she is authorized to execute and effectuate this Agreement, and to bind the party on whose behalf he or she is signing this Agreement to the terms and conditions herein, and that he or she does so voluntarily and in his or her official capacity.

SIGNATURE PAGE TO FOLLOW

THE TERMS AND CONDITIONS OF THIS DELEGATION AGREEMENT ARE HEREBY
ACCEPTED AND AGREED TO:

**ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY**

OGLE COUNTY

By: _____
John J. Kim, Director

By: _____
John Finfrock

Date: _____

Ogle County Board Chairman

Date: _____

Attest: _____
Signature

Attest: _____
Laura J. Cook

Type or Print Name

Ogle County Clerk

Title

Date: _____

Date: _____

**Ogle County Solid Waste Management Department
Enforcement Financial Assistance Application Narrative
for SFY 2022-2026**

I. Description of Current Solid Waste Disposal System:

Ogle County is located in northwestern Illinois and has an estimated 2019 population of 50,643. It is a rural agricultural county bisected by the beautiful Rock River. Its largest city is Rochelle, which has an estimated 2019 population of 9,052. Ogle County currently has three permitted nonhazardous solid waste landfills, one of which is closed and capped. There is also one permitted, closed, demolition waste site (Rochelle West Lagoon).

The **BFI/Davis Junction Landfill** is approximately 64 acres in size and reached capacity in May of 1995. Final closure of the facility has been completed, and closure certification took place on March 30, 2000. Regular post-closure monitoring and inspections continue at this site.

The **Advanced Disposal Services Orchard Hills Landfill, Inc.** (formerly Veolia ES Orchard Hills Landfill, Inc.) lies adjacent to the closed BFI/Davis Junction. The site received an operating permit and began accepting waste in January of 1998. The landfill received initial siting approval for approximately 175 acres in April of 1996.

On March 9, 1999, the Village of Davis Junction approved the siting of the Orchard Hills Landfill Expansion which was both a vertical expansion of the 175 acres previously sited, and a horizontal expansion onto an additional 76 acres for a total landfill expansion footprint of 251 acres. This facility was sold to Superior Waste Services (subsidiary of Vivendi) in 2000, which then changed the name to Onyx Orchard Hills Landfill, Inc. In February of 2002, Onyx Orchard Hills Landfill applied for a development permit for the vertical and horizontal expansion of the facility. In July of 2004, the application was approved, increasing the volume of the site by 21,136,567 cubic yards of airspace. On July 1, 2006, the company changed its name to Veolia ES Orchard Hills Landfill Inc.

In December of 2011, Paris, France based Veolia Environment, the parent company of Veolia ES Solid Waste Inc., and Veolia ES Orchard Hills Landfill, Inc. announced plans to sell Veolia ES Solid Waste Inc. The company was purchased by Advanced Disposal Services Inc. on November 20, 2012. This resulted in a name change filed with the Illinois Secretary of State on December 4, 2012 to Advanced Disposal Services Orchard Hills Landfill, Inc.

In late 2020, Advanced Disposal Services was purchased by Waste Management, Inc. as a wholly owned subsidiary of Waste Management Inc. It will retain the name Orchard Hills Landfill, and the owner is still listed as Advanced Disposal Services Orchard Hills Landfill, Inc. The facility has a January 2020 reported remaining landfill life of 5 years (2024).

The **Rochelle Municipal Landfill #2** has a January 2020 reported remaining landfill life of about 63 years (2080). This jump in remaining life is due to reduced volumes going to the landfill in the last few years (around 300-400 tons per day). The operator, Rochelle Waste Disposal, L.L.C., (RWD) first filed an application for siting approval for an expansion on January 21, 2000, and siting hearings were conducted in May of 2000. RWD withdrew the siting application prior to a decision being made by the siting authority, the City of Rochelle, when it appeared that the application might be denied.

A second siting application was filed by RWD on November 22, 2002. Siting hearings took place in February - March 2003. The City of Rochelle denied siting approval in May of 2003. RWD appealed the decision to the Illinois Pollution Control Board (IPCB) in 2003. In April of 2004, the IPCB concurred with the decision by the City of Rochelle.

On October 16, 2006, a third siting application was filed with the City of Rochelle for an expansion of the landfill. This time the application was filed by the City staff (the owner) and their consultants, rather than the operator, RWD. The siting application requested an expansion of the existing 61 acre waste footprint to 111 acres, including a vertical expansion over the existing site. Siting hearings were held in January & February of 2007, and approval of the application, subject to a number of special conditions, was granted by the City Council on April 11, 2007.

RWD appealed the City Council's decision to impose eight of the special conditions. On January 24, 2008, the Illinois Pollution Control Board concluded that the City Council's determination to impose challenged Special Conditions 8, 13, 22, 23, 26, and 28 were not against the manifest weight of the evidence. They also concluded that Special Conditions 33 & 34 lacked support in the record of the case and modified the two conditions as proposed by the City Council.

On May 13, 2008 the City appealed the decision of the IPCB to the Illinois Appellate Court. The appeal contested the IPCB's determinations regarding Special Conditions 13 and 23. On September 4, 2009, the Appellate Court found the issue of Special Condition 13, which questioned the required exhumation and re-disposal of waste in Unit I of the landfill to be completed within six years after the issuance of an Illinois EPA permit for the expansion, to be moot because the City had already agreed to extend the time period for exhumation and redispal of waste to ten years, subject to possible further extension.

Special Condition 23 required a 14 foot berm around a portion of the site. The Court concluded that the 14 foot height requirement was against the manifest weight of the evidence, and sent it back to the IPCB, which changed the height requirement to a minimum of eight feet.

On May 16, 2008, RWD and the City obtained a permit from the Illinois EPA for a vertical expansion of the landfill, granting an additional 908,000 cubic yards of airspace above the previously permitted airspace.

On July 18, 2011, RWD and the City of Rochelle received their Development Permit from the Illinois EPA for the vertical and horizontal expansion of the landfill. The permit approved a maximum elevation of 941 feet above mean sea level and a total airspace of approximately 14,516,000 cubic yards, and the exhumation of waste from Unit I into the expansion.

Construction of cells 1A and 2A of the expanded landfill were completed by RWD in the fall of 2012 and a permit was approved by the Agency on March 1, 2013 authorizing waste disposal in the new cells. Operation of Cell 4A was approved by the Agency on April 23, 2015. The site is currently filling in Cell 5A, which was permitted for operation on September 15, 2016.

The **Rochelle West Lagoon Landfill** is a closed construction and demolition debris site that is owned and was operated by the City of Rochelle. It has been used in recent year by the City as a clean fill site and is approaching capacity for this use.

II. Status of Enforcement Program:

Currently, 100 grant-eligible activities are required for the grant (42 inspections of permitted sites, at least 48 inspections of illegal dumpsites, and 10 other grant-related activities). The Intergovernmental Delegation Agreement Between the Illinois Environmental Protection Agency and Ogle County (Agreement) was renewed on July 1, 2016, and is effective through June 30, 2021. It will be renewed this year. The Agreement and the Solid Waste Management Department in general have had the full support of the Ogle County Board in the past, and it is believed that this support will continue.

Although no direct or in-kind labor costs are included in the grant application for the State's Attorney's staff, the State's Attorney's Office has been supportive of the local solid waste enforcement program. I am confident that they will provide the appropriate staff and time required to fulfill or comply with the Agreement, including the implementation of administrative citation actions, or formal enforcement, if necessary.

III. Program Description/Proposed Grant Activities:

The Ogle County Solid Waste Management Department (OCSWMD) is responsible for the solid waste enforcement program including the administration of the solid waste enforcement financial assistance. The OCSWMD proposes to continue to conduct periodic inspections of the four permitted sites and investigations of any open dumps or illegal disposal of nonhazardous solid waste in Ogle County, as authorized in the Intergovernmental Delegation Agreement #R1-2A17, DLC#7380, the Illinois Environmental Protection Act (Act), and other applicable state regulations. We also propose to make all written reports on forms provided by the Illinois EPA and submit those reports as required. When possible, forms that are available in electronic format will be completed and submitted that way.

The Solid Waste Director has participated fully in all training provided by the Illinois EPA which were required before becoming a certified inspector. The current Solid Waste Management Specialist was hired in 2014 and received his certification from the Agency as an Inspector in June of 2014. Both individuals shall seek on-going training and continuing education to maintain that certification. The OCSWMD will follow all procedures established to ensure implementation of provisions of the Delegation Agreement.

The following Ogle County personnel will be utilized in the solid waste enforcement program:

Steve Rypkema, Solid Waste Director:

Activities and duties to include: Attend training sessions to stay up-to-date on technology and regulations, and maintain certification by Illinois EPA to conduct inspections and investigations of solid waste disposal facilities. Periodically conduct inspections of the four permitted solid waste disposal sites located in Ogle County and conduct investigations of citizen complaints regarding solid waste management. Complete written reports of inspections and investigations conducted. Provide written and verbal reports to the State's Attorney and/or Illinois EPA regarding enforcement actions. Enter relevant data into a computer regarding grant-related activities. Attend County Board committee meetings and provide information regarding enforcement activities. Prepare financial assistance applications and requests for payment, as well as general administration of the solid waste enforcement program. Preparation of monthly and annual tracking reports as requested by the Agency. Review of permit applications, permits and pollution

control facility siting applications and involvement in associated public hearings. Provide training and supervision of staff. It is anticipated that at least 910 hours of the Solid Waste Director's time will be spent annually on grant-related activity.

Paul Cooney, Solid Waste Management Specialist:

Paul Cooney was hired as Solid Waste Specialist on February 10, 2014 and received his Certificate of Competency as an inspector for nonhazardous solid waste management sites in June of 2014. In February, 2015, he attended the University of Wisconsin Sanitary Landfill Design course in Madison, WI. He will spend at least half of his time (about 910 hours) conducting grant-related activities. He will conduct inspections of permitted sites as well as respond to complaints regarding open dumping or illegal burning of waste. He will also be involved in the review of permit applications, permits, siting applications and other documents related to facilities in Ogle County. The other half of his time will be spent on non-grant activities. Examples of this are; assisting with implementation of the Ogle County Solid Waste Management Plan, promoting and developing recycling programs, educational efforts and waste reduction efforts. He will also be expected to complete the required paperwork associated with the solid waste enforcement program (i.e. inspection reports etc.) within the required time frames.

Dana Hubbard, Administrative Assistant (new in March, 2021):

Duties will include time-keeping, data entry, word processing, digital photo management, filling out state forms, photocopying, collating & mailing reports and telecommunications related to solid waste enforcement activities. It is anticipated that approximately 910 hours of the Administrative Assistant's time will be spent annually on grant-related activities.

Dana also handles the bookkeeping functions of the Department. This includes preparation of payment vouchers, and making payment for expenses related to the solid waste enforcement grant, keeping computerized records of solid waste and grant related expenses, as well as compiling monthly time-keeping records for payroll. Activities will also include record-keeping and data entry of solid waste revenues and expenditures and assistance with the annual budget.

The OCSWMD shall submit to the Illinois EPA copies of employee time sheets which document time spent on grant-related activities, and any minutes kept for the Enforcement Decision Group (EDG) meetings. It is anticipated that the following schedule of solid waste enforcement activities will be used by the inspectors:

1. About twenty-eight (28) routine inspections of the two permitted active landfills in Ogle County (ADS Orchard Hills Landfill & Rochelle Municipal #2 Landfill). Each site will be scheduled for at least one inspection every month during the year and a few extra inspections will be conducted during the construction season. These inspections shall include pre-operational inspections and reviews of landfill operating records to insure compliance with regulations and applicable solid waste laws and permits.
2. Approximately forty-eight (48) investigations of illegal dumping or unpermitted solid waste sites and citizen complaints will be conducted annually. This number will vary depending upon the number of citizen complaints received by the OCSWMD or Illinois EPA. The OCSWMD Director, in cooperation with the Ogle County State's Attorney's office and Illinois EPA, will institute necessary enforcement actions against property owners and/or individuals responsible for

operating illegal and unpermitted dump sites or illegal dumping or burning of refuse. Whenever possible, complaints will be investigated within 24 hours.

3. The two closed, permitted facilities (BFI/Davis Junction Landfill & Rochelle West Lagoon Landfill) shall each be inspected six times during the state fiscal year to determine compliance with Illinois EPA and Illinois Pollution Control Board Regulations.

4. Around twelve (12) other grant-related activities will be conducted during the state fiscal year. These activities may include: attendance by staff at grant-related workshops, trainings or conferences; review of landfill permit applications or siting applications; participation in landfill siting hearings; testifying at hearings or trials; attendance at EDG or other grant-related meetings, or inspections/investigations of minor solid waste complaints.

The OCSWMD shall follow all applicable protocol and response times as stated and set forth in the Agreement. Regular correspondence with the Illinois EPA Regional office in Rockford will insure coordination of efforts and effective communication of applicable issues.

In addition to the inspections and investigations to be conducted by the inspectors, the State's Attorney will also provide staff, if needed, to advise staff and to implement the administrative citation authority or other enforcement options as specified in the Illinois Environmental Protection Act. This authority shall also follow guidelines which are specified in the Agreement between the Illinois EPA and Ogle County. It is anticipated that this portion of the Agreement will require the work of two staff from the Ogle County State's Attorney's office (an Assistant State's Attorney and a Secretary). These staff members would be utilized to process litigation related to the enforcement provisions of the Agreement.

IV. Budget Detail:

Delegation Agreement Annual Budget Summaries for the State Fiscal years 2022-2026 are included as attachments to this Narrative. Local funding of the Enforcement Program will be provided by the OCSWMD and the Ogle County Board, with funds appropriated by the County or collected through the local landfill host fees. In addition to personnel expenses related to the Agreement (described above) we have included in our application other program operating expenses.

Supplies, equipment and services, as specified on the Annual Budget Summaries for each year, are those necessary to perform the duties included in the Agreement.

Questions or correspondence regarding this grant application should be directed to:

Steve Rypkema, Director
Ogle County Solid Waste Management Department
909 Pines Road
Oregon, IL 61061-9067
(815) 732-4020
Fax: 815-732-3709
Email: srypkema@oglecounty.org
Website: www.oglecounty.org

Regional Office of Education May Committee Report

Vaccinations for Students

All three county health departments have been actively coordinating with our districts on getting the Pfizer vaccine to students who are 16 years of age and older. Surveys have been sent to the Superintendents and the work is being done to set up these vaccinations for students whose families want them to be vaccinated.

ESSER III Funding

Our districts have received estimates of the amount that they will be eligible for in the third round of ESSER Funding. Districts that apply for the funding in this third round will have to put a plan together on how they will use the funds. They will have to post the plan to the public and allow for public feedback on the plan. Our office will be hosting ISBE's Chief Education Officer, Dr. Earnesto Matias at our May Superintendents meeting to update us on ESSER III and answer questions.

Professional Development

The Office of Professional Learning has cancelled or postponed face-to-face sessions and continues to migrate as much training and support as possible to a digital distance format. School improvement meetings, teacher coaching, career pathway endorsement work, and transitional math & ELA work also continue on a virtual basis.

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. Sessions have been well received by educators, who appreciate the support and opportunity to come together.

The department's social media presence continues to grow. Like our page on Facebook (Regional Office of Education #47) and download our ROE47 App for weekly teacher talks, instructional tips, news, giveaways, updates & more! Follow us on Twitter @RegionalOffice47

April Participants – 258

Tuesday, April 6

Manufacturing Pathway Networking @ 3:00 p.m.

Monday, April 12

School Nurses Networking Session @ 2:00 p.m.
Virtual Coaching Session #5

Tuesday, April 13

Math for All Networking Session @1:00 p.m.
Ed Pathway (Cohort 2) Networking @ 2:00 p.m.

Thursday, April 15

Administrator Networking Session @ 9 a.m.
Curriculum Directors & Instructional Coaches Networking Session @ 10:15 a.m.
Yoga and Mindfulness in the classroom for MS/HS Students @ 3:00 p.m.
New Teacher Cadre @ 3:30 p.m.

Monday, April 19

Mindful Parenting @ 9:00 a.m.

Tuesday, April 20

Ed Pathway Networking @ 2:00 p.m.

Wednesday, April 21

Preschool Family Support Specialist Networking @ 10 a.m.
Deanery School Improvement Networking Session @ 12:30 p.m.
Counselor/Social Worker Networking Session @ 1:00 p.m.
Librarians Networking Session @ 3:00 p.m.

Tuesday, April 27

Agriculture Pathway Networking @ 2:30 p.m.

Thursday, April 29

Trauma Informed/Trauma 101 @ 3:00 p.m.

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.

Regional Center for Change

We are fast approaching the end of this tumultuous and unprecedented time in education here at C4C. It is hard to believe that as I write this update there are only 3 weeks of school left in the year! Remote learning, quarantines, nursing, and regular health department updates have all been part of the daily grind of education. Our students need consistency, and at an inconsistent time in the world, that couldn't be more true at C4C. Our staff have come together, putting our students first and following the mission statement; dedicated to student achievement in school and life. Instilling HOPE for a future, self-confidence NOW, and resilience FOREVER! We continue to challenge students to find the grit and determination to finish the school year strong and make every day count! Students are setting records at C4C and we had 10 classes completed for credit on April 28th. The Phoenix continues to soar at C4C!

Parents as Teachers First Years

Parents as Teacher First Years is getting ready to transition our 3 year olds onto preschool. Some children have been with us since before birth, so it is bittersweet to see them move on.

PATFY, in conjunction with the Truancy program and the STARS Early Childhood Coalition, hosted a Mindful Parenting Training on April 19th. There were over 70 home visiting staff of all types in attendance from all over Northern Illinois. Karla Belzer from the University of Illinois Extension was the presenter.

In other PATFY news...

IRIS work has continued with the Sauk Valley STARS Early Childhood Education Coalition's Leadership team (including the PATFY supervisor), the Governor's Office of Early Childhood Development (GOECD), and the University of Kansas Center for Public Partnerships and Research (KU-CPPR) on the IRIS implementation process.

The first presentation to the STARS Coalition has been given and meetings with new potential partners are on the books for the upcoming month. Work on Memorandums of Agreement, Consents to Share Information, and the system development are all progressing.

The ROE Early Childhood Leadership team has also been approached for input on several additional initiatives relating to systems development. Additional work around preparing the community to address an identified gap in early childhood services, and increased access to Early Childhood Mental Health and Early Childhood Professional Learning resources are all topics in discussion with state-level systems-development teams.

Education Outreach Program

The Education Outreach Program continues to provide academic services to our students both in-person and remotely. In addition to the academic focus of the program, students are offered employment skills training, job shadowing, and work experiences to help prepare them for employment upon completion of the program.

This program year, 12 students have already successfully completed the program and are employed in the following career fields.

Manufacturing: 5

Hospitality: 3

Sales/Service: 2

Distribution: 1

Healthcare: 1

We continue to work with these students by providing follow up services to help them maintain their employment and/or enroll in post-secondary education/training programs to further their career and employment goals.

Truant Alternative Program

The Truant Alternative Program continues to provide prevention and intervention assistance to at-risk students and their families. The newly added Remote Learning services have greatly increased the number of students that we have served in the 2020-2021 school year. We accept referrals directly from school districts, collaborate with families and school staff, and develop a working student service plan for each new and/or returning student with goals that are obtainable for improved attendance and academic success. Our team provides outreach services which include parent meetings, regular student contact, phone/email/text contacts, and home visits. We also connect our families to a vast array of community resources as evaluated and needed throughout the school year. Our 'at-risk' team has worked diligently with individual school buildings, administrators, teachers, secretaries, and nurses to accommodate the ever changing needs and requirements faced this year

McKinney-Vento Homeless Education Program

McKinney-Vento Program continues to work to identify the students affected by their housing issues. It is a difficult task in the best of situations, then you add remote learning to this process. The issues continue. Districts have worked hard to locate these students and the State grant funding has been very supportive of the issues we are trying to address for our students. Extra energy has gone into the students personal care and hygiene concerns. These are items that are needed to help the student feel comfortable and confident in their daily lives. That in turn leads to greater success in their educational needs. Our program assists with students up to age 21, so we continue to work with our area colleges to address the needs of our students.

Long Range & Strategic Planning Committee

Tentative Minutes

(Remote Attendance due to COVID-19 Crisis)

May 11, 2021

1. Call Meeting to Order: Chairman Griffin called the meeting to order at 3:00 p.m. Present Griffin, Heuer, Sparrow, and Reising. Present via audio: Fox and Janes. Others via audio: Oltmanns. Others Present: Treasurer Linda Beck and Youman.
2. Public Comment: None
3. Approval of Minutes – April 13, 2021: Motion by Heuer to approve the minutes as presented, 2nd by Reising. Roll Call: Yes – Fox, Heuer, Janes, Oltmanns, Reising, Sparrow and Griffin. Motion carried.
4. Long Range Invoices: Motion by Reising to approve the Long Range bills totaling \$14,999.00, 2nd by Sparrow. Oltmanns asks what is the plan for reimbursement to the Long Range Planning Fund. Griffin states the bills have been coded as COVID for LRP reimbursement. Treasurer Linda Beck has been involved with the reimbursements as well. Roll Call: Yes – Fox, Heuer, Janes, Oltmanns, Reising, Sparrow and Griffin. Motion carried.
5. Old Business
 - LRP Fund Update: Treasurer Beck updates the committee on the LRP Fund. Beck states the fund is at \$1,946,780; there will be a transfer of funds from the Solid Waste Fund to LRP in July. Beck states the January Host Fee has been received and most of that money is designated to the Solid Waste Budget for the year with the remaining deposited into the LRP Fund. The next three payments will be directly deposited into the LRP Fund. Beck states \$311,000 was transferred which is a drop. Beck has talked with Solid Waste Director Steve Rypkema about this because it is about a 40% reduction as in the past. If you have any questions, please contact Rypkema. Beck states the balance by the end of the year could be \$2.2 million. Sparrow compares figures from 2019 and 2020 which are reduced due to COVID. Sparrow updates on the jail boarding revenue which has not brought in what was projected due to COVID as well.
 - Campus Plan: Griffin states the Iron Mike project has begun and is looking good. Griffin has been in contact with the Oregon Park District in regards to planting and will report back at a later date. Oltmanns worked with the Sheriff to use a drone to take some pictures to get good aerial photos of the campus. Griffin reviews the Campus Plan that was e-mailed to the committee. Griffin would like to suggest the committee focus on plans that we have started like the demolition of the house, demolition of the jail and solar for Judicial Center Annex; he would like to see the committee finish these projects. Griffin states County Engineer Jeremy Ciesiel has offered assistance with paperwork for these projects.
 - Demolition of 607 Washington St (WilliamsMcCarthy) – Griffin has Janes give an update on what he has been accomplishing at the house. Janes states the Public Defender's Office has identified furniture for their office and it has been moved to the Pines Rd Annex. Griffin has asked Gilbane for alternate bids to be added for top soil and turf. Griffin also requested costs associated with connecting the large generator from the old jail to the Historic Courthouse and enlarging the parking lot. Griffin states we can do these projects as needed.

Long Range Planning Committee Meeting

May 11, 2021

- Soldiers and Sailors Monument: Griffin states there could be a Grant opportunity for restoration through Blackhawk Hills. Heuer says the restoration of the Soldiers and Sailors Monument was estimated at around \$4,000. Griffin states he would like to see if the Memorial Hall water damage could be something added to this restoration grant. Heuer comments on the marble steps needing to be cleaned and moved back into place at the Soldiers and Sailors Monument. Heuer states Harry and Karly Spell would also enter into an Annual Maintenance of the statue at \$100 per year.
- Solar at Judicial Center Annex: Griffin states we received \$25,290 from ComEd Energy Grant to start working on this project. Griffin states there was information sent via e-mail to the committee from HOK.
- Fiber projects: Griffin says there are Grants for fiber projects and states there is a need for fiber for schools and city government. Griffin states looking at old maps he thought the iFiber loop from Oregon to Mt Morris was completed and it was not. Griffin asks IT Director Larry Callant what the cost would be to finish the project. Callant states around \$1.4 to \$1.7 million to finish which could benefit users if the fiber is cut between Route 64 and Route 251. Griffin asks Youman to speak about LTE. Youman talks about the NACO article in which a county in Kentucky is able to provide Fiber access to every address in the county.

7. Adjournment: With no further business, Chairman Griffin adjourned. Time: 3:47 p.m.

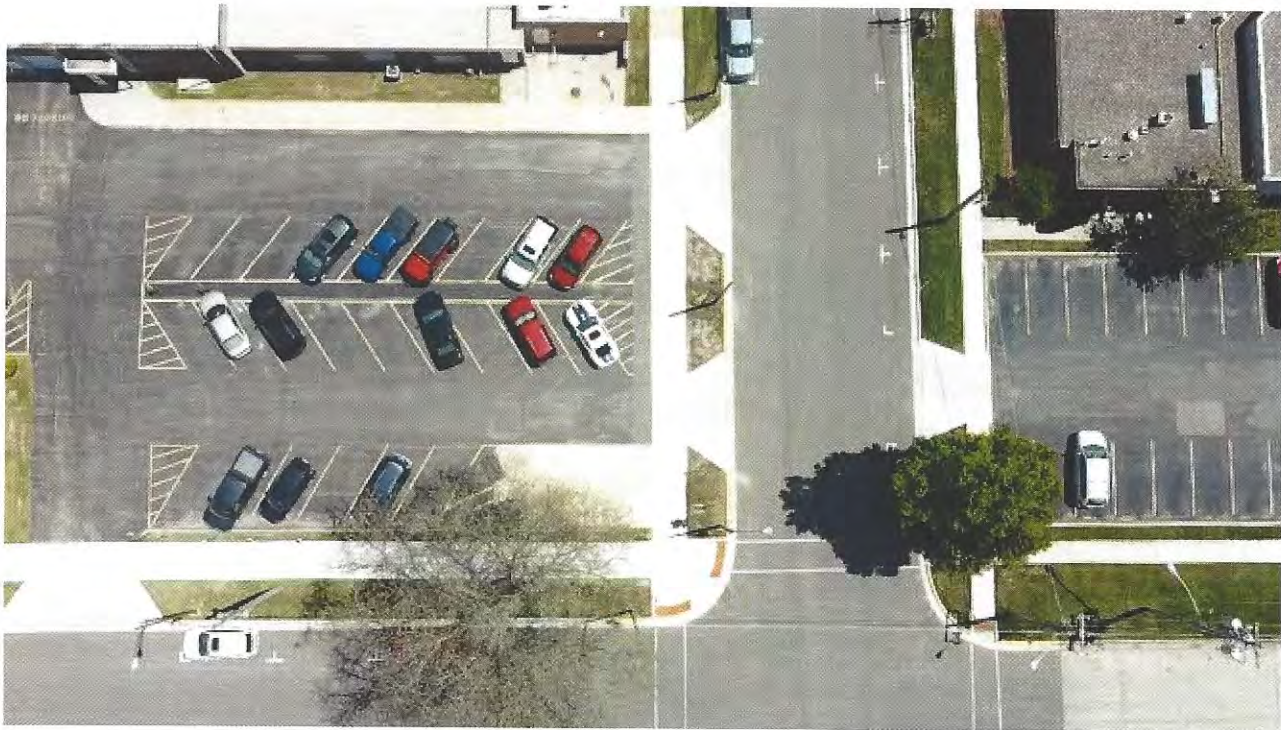
Respectfully submitted,
 Laura J. Cook
 Ogle County Clerk and Recorder

2021-05-11-12-28-15-339.jpeg

Donald Griffin

Sent: Tuesday, May 11, 2021 1:03 PM

To: Donald Griffin



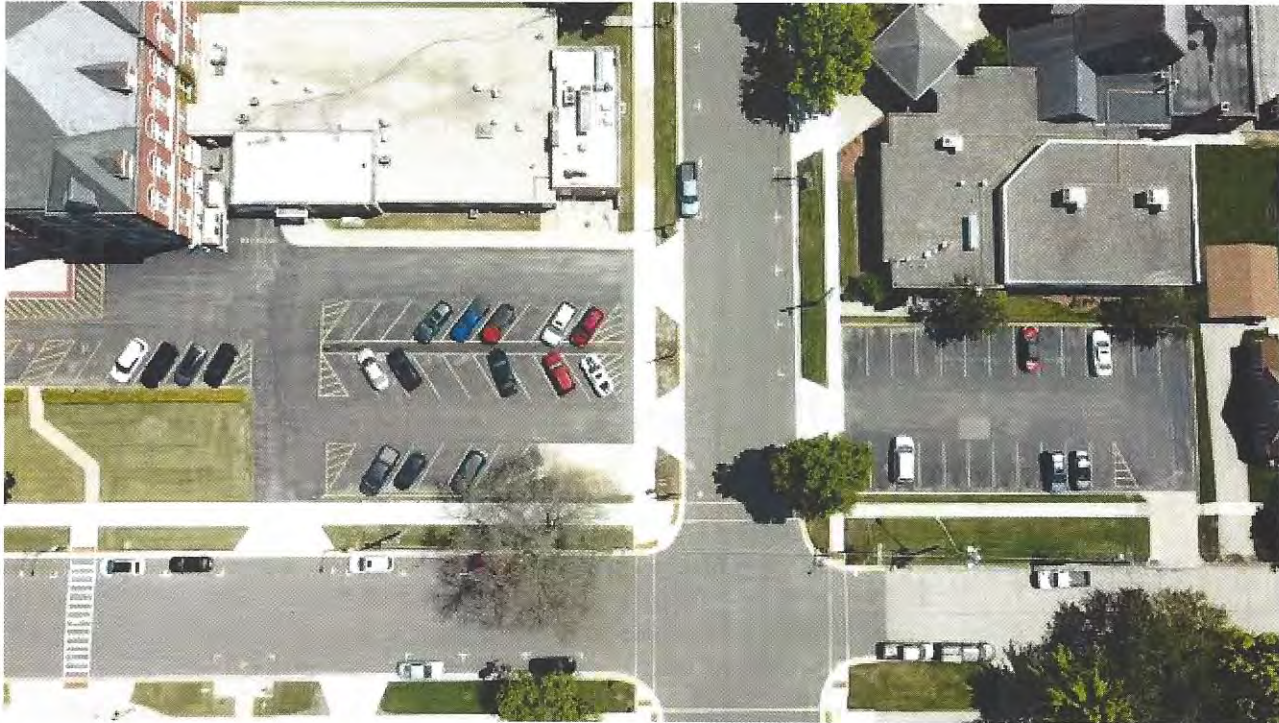
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Donald Griffin

Sent: Tuesday, May 11, 2021 1:03 PM

To: Donald Griffin

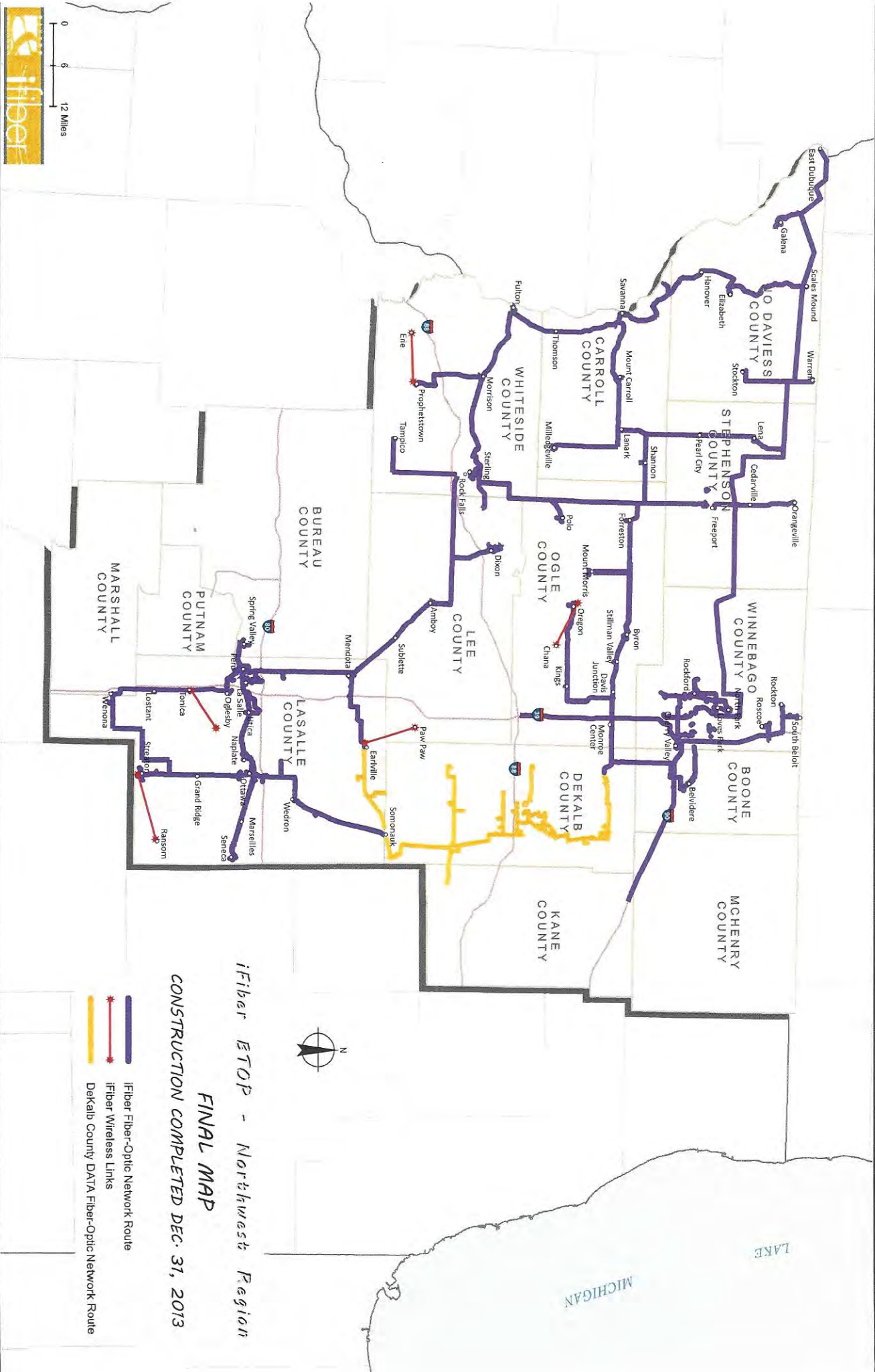


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0 6 12 Miles



iFiber ETOP - Northwest Region
FINAL MAP
CONSTRUCTION COMPLETED DEC. 31, 2013

- iFiber Fiber-Optic Network Route
- iFiber Wireless Links
- DeKalb County DATA Fiber-Optic Network Route



PROPOSAL FORM



April 26, 2021

Project: LIBERTYVILLE HS FIELD HOUSE RENOVATION

GBCo Job No. J08249.100

BID PACKAGE 02A – DEMOLITION WORK(REBID)

Proposal Due Date: April 26, 2021

Time: 11:00 A.M.

Location:

District 128 Administration Office

50 Lakeview Pkwy Suite #101

Vernon Hills, IL 60061

FIRM NAME:

the undersigned,

A. Proposes to furnish all labor, materials, equipment and services as required to satisfactorily complete all **Libertyville Field House Renovation Work** herein described as **Bid Package No. 02A** as required for the construction and completion of **Libertyville HS Field House Renovation Work** all in accordance with the Drawings and Specifications as prepared by STR Partners LLC the Contract Documents including, Project Manuals Volumes 1 of 1, of this Proposal Form, and all documents incorporated by reference.

B. All work required by the foregoing documents will be accomplished for the Lump Sum Bid Price of

(\$ _____).

(Show amount in both words and figures, in case of discrepancy amount shown in words will govern.)

The Lump Sum Bid Price above **EXCLUDES** all applicable sales, consumer, use and other similar taxes for the project on the equipment and materials to be incorporated into the work; **INCLUDES** all insurance premiums required to meet Insurance Terms and Conditions and **INCLUDES** all premiums for Performance and Labor & Material Payment Bonds in the sum of one hundred percent of the Contract price.

C. The above price includes all stipulations and requirements of Supplements , , , and _____, which have been received and accepted by the undersigned.

D. Bidder agrees that if written notice of the acceptance of this bid is mailed or delivered to the undersigned within sixty (60) days after the Proposal Due Date, or any time thereafter before it is withdrawn, the undersigned shall meet representatives of Gilbane Building Company and Community High School District 128 or at a mutually agreed upon location to execute the contract. A Performance Bond and Labor & Material Payment Bond will be delivered to the Construction Manager at the time of execution of the Contract. Failure to execute said contract within ten (10) days after receipt of written Notice of Award of its bid may be considered a default under the obligation of the bid bond. Insurance certificates shall be provided before starting on-site activities if such activities occur before the Contract is signed.



By submitting its bid, the Bidder hereby agrees that the Owner may, in its sole discretion, decide which combination of base bid plus alternates, (if any) would provide the Owner with the most efficient expenditure of the Owner's funds with respect to any particular bidder. Owner's selection and determination of which combinations of base bid plus alternates (if any) would provide the most efficient expenditure of the Owner's funds shall form the basis of awarding the contract. By submitting its bid, Bidder further agrees that the sum total of the base bid plus alternates (if any) as so determined by the Owner separately for each bidder shall be deemed to be such bidder's bid for purposes of determining the lowest responsible bidder for such portion of the work or for such bid package. Such determination by the Owner shall not be subject to challenge by the Bidder.

E. ALTERNATE PRICES

An Alternate Price shall include all costs associated with the changes, omissions, additions or other adjustments to the Work of this Bid Package (Contract), which are described in the Alternate, or are reasonably inferable there from. Claims for extras resulting from changes caused by the acceptance or rejection of any Alternate will not be allowed. Alternate prices shall also include all costs of overhead, profit and bond and insurance costs associated with the work of the Alternate, whether additive or deductive.

The Drawings, Specifications and other Contract Documents shall be considered appropriately modified by either the acceptance or rejection of the various Alternates. The Owner and the Construction Manager expressly reserve the right to accept or reject any, or all, Alternate Prices, and in any sequence. Acceptance or rejection of any Alternate does not relieve the Bidder of timely completion of the Work within the time periods indicated.

Alternates:

<u>No.</u>	<u>Description</u>	<u>Alternate Bid Amount</u>
1.	None	\$ _____ Add/Delete/No Change

F. UNIT PRICES

Unit Prices shall be used, where applicable, to make adjustments to the cost of the Work due to changes. ALL Unit Prices submitted shall be complete in-place prices and include all costs for overhead, profit, bond costs, labor, materials, equipment, Engineering, shop drawings and any other incidentals related to the completion of the Work, and shall remain firm for the period of the contract.

Description

- 1 Removal of 6" CMU block, unreinforced. Min. 25 sf. \$ _____ /sf
.
- 2 Sawcut and remove slab on grade up to 6" thick. Min 10 sf. \$ _____ /sf
.

**G. COST AND QUANTITY BREAKDOWNS**

In order to properly evaluate the Proposal, provide the following information. The Scope of Work to be awarded will not be influenced by the cost and quantity information requested here. Do NOT include the cost of any alternates in base bid or in the following information.

1. Cost Breakdown

Libertyville HS	
Removal of Existing Asphalt Pavement in the Field House	\$
Libertyville HS Field House Renovation demolition – structural steel	\$
Libertyville HS Field House Renovation general demolition including HVAC, plumbing, electrical, fire protection, ceilings, masonry etc.	\$
General Conditions	\$
Allowance –Additional Demolition Work	\$30,000
Cleanup of unidentifiable trash and debris(reference Scope of Work)	\$2,000
P&P bond	\$
Other Specify	\$
Total Bid (Total of Above)(Should Equal Lump Sum Bid on Page 1)	\$
Estimated total on-site man-hours	

2. Quantity Breakdown Not Used**H. TRADE-SUBCONTRACTORS & EQUIPMENT SUPPLIERS/DIVERSE BUSINESS COMMITMENT**

The following trade subcontractors are proposed for the item of work listed. Trade Subcontractors are subject to review per the General Conditions. List all firms that will supply labor at the site and vendors. All On-Site Trade Subcontractors must have an EMR of 1.0 or less.

Bidders will endeavor to obtain a minimum of ten percent (10%) of the awarded amount to be certified diverse business enterprises. Identify which of the below subcontractor or suppliers are diverse businesses. The Trade Contractor shall substantiate this participation within ten (10) days of receipt of a Notice of Award.

ITEM OF WORK	SUBCONTRACTOR / SUPPLIER	DIVERSE BUSINESS TYPE (CIRCLE IF APPLICABLE)	ESTIMATED VALUE
		MBE/WBE	\$
		MBE/WBE	\$\$
Diverse Business Commitment			

I. COST ALLOWANCES



The Bidder includes the following Cost Allowances in the Lump Sum Price Amount of the Base Bid for this Bid Package. See General Conditions for definition of allowances.

Cost Allowances:

1. **Allowance #1:** Include in the Base Bid the sum of **\$30,000** for Additional Demolition Work to be performed at the direction of the Construction Manager
\$30,000.00 Allowance
2. **Allowance #2:** Include in the Base Bid the sum of **\$3,000** for Cleanup of unidentifiable trash and debris at the direction of the Construction Manager.
\$3,000.00 Allowance

J. SPECIFIC SCOPE OF WORK

Perform complete all "Demolition Work" and related work as required by and in accordance with the Conditions of Contract, Drawings, Specifications, and elaborations below. The Work shall include all labor, materials, equipment, and related items necessary to complete all of the Work defined in the following specification sections, except for those noted exclusions or clarifications listed below.

In general, the following clarifies the scope of work to be included. It is intended for clarification and convenience only and is not intended to limit any portion of the scope of this bid package.

Except for those items (if any) specifically noted in the section below entitled "Work Excluded From This Bid Package", the work of this Bid Package shall INCLUDE, but is not necessarily limited to, all of the following:

- a. All items of work required by, and/or specified in, these sections of the Specifications:

<u>Specification Section</u>	<u>Description</u>
01 33 01	Electronic Files
01 33 23	Submittal Procedures
01 35 16	Alteration Project Procedures
01 40 00	Quality Requirements
01 40 10	Pre-Construction Mockup
01 42 00	References
01 45 33	Code-Required Inspections
01 50 00	Construction Facilities & Temporary Controls
01 60 00	Product Requirements
01 63 50	Substitution Procedures
01 63 60	Substitution Request Form
01 70 00	Execution Requirements
01 77 00	Closeout Procedures
01 78 23	Operation and Maintenance Data
01 78 39	Project Record Documents
01 79 00	Demonstration and Training
01 91 00	General Commissioning Requirements
02 30 00	Subsurface Exploration
02 41 16	Structure Demolition
02 41 19	Selective Demolition
02 41 26	Selective Electrical Demolition

- b. All items of work related to the "Specific Scope of Work", which are shown on the Contract Drawings listed in Section 16 – Project Specifications and Drawings Logs of the Front Ends.
- c. The following "Significant Items of Work" are related to those required by the above referenced documents and are to be provided under, and hereby form a part of, the Scope of Work of this Bid Package (Contract). Should any conflict exist between this written Scope of Work and the Scope of Work inferred by the above referenced documents, this Scope of Work shall govern.

In general, the following clarifies the scope of work to be included. It is intended for clarification and convenience only and is not intended to limit any portion of the scope of this bid package.

1. Provide complete all Demolition Work at Libertyville HS as indicated in Construction Documents, including structural, architectural, mechanical, plumbing, and electrical work shown on any drawing (review all drawings carefully). Provide all necessary equipment, labor, and material to provide a full and complete Demolition scope of work as indicated, specified and/or inferred on the construction documents and project manual. Demolition contractor shall mark all walls, equipment, ductwork, conduit, light fixtures, and other MEP equipment to be demolished for all other contractors to review and confirm items are to be removed.
 - i. Demolition of the scoreboard at the Libertyville HS pool will be performed by the electrical contractor so it can be reused. Exclude demolition of the scoreboard from the Bid.
 - ii. Shore temporary openings as required; shoring shall be provided until the openings are no longer needed.
2. Salvage and turn over to the Owner all items noted to be salvaged. Provide a transmittal to the Construction Manager of all items turned over. At a minimum, the following items shall be salvaged and turned over to the Owner:
 - a. All light fixtures and fire alarm devices
 - b. Basketball equipment, batting cages, climbing ropes and rings.
3. HVAC, Plumbing, Fire Protection, and Electrical trade contractors will cut, cap, and make safe all HVAC, plumbing, sprinkler and electrical work in areas scheduled for demolition. Survey all systems with the respective contractors to verify the work to be demolished and the work to remain. Demolish and remove all HVAC, plumbing, and electrical work complete back to origin, walls, or floors. Plumbing and electrical trade contractors will lay out all underground plumbing or electrical work for demolition or installation of new work. Saw cut and remove all asphalt/concrete full depth for underground plumbing and electrical work; assume trenches 2' wide at all underground work. Excavation of stone/soil is excluded. This contractor is to thoroughly examine plumbing and electrical drawings in order to understand extent of saw cutting work. Electrical contractor will scan/survey all slabs for embedded conduit and will make all circuits safe for demolition. Contractor should assume that there may be some small areas of slab on grade demolished for the electrician to locate and terminate conduits/wire prior to proceeding with demolition; cost of these minor slab removals are included in the Base Bid. Coordinate all demolition of slabs with plumbing and electrical contractors prior to cutting or removing slabs.
4. Demolish all walls, ceilings, and floors as shown for structural connections to the existing structure. Review the structural drawings closely. Coordinate with the concrete and structural steel contractors over size openings and provide adequate access to existing structure for them to complete their work.
5. MEP items that must be removed to permit installation of the new structural steel and be reinstalled will be removed and reinstalled by the respective MEP trade contractors. Coordinate with all trades which systems (plumbing, fire protection, HVAC, or electrical) will be reinstalled.
6. Demolish existing roof, walls, masonry walls, asphalt slab on grade, concrete stairs as shown and required to accommodate new work including structural, architectural, MEP, etc. Demolish all HVAC piping, ductwork, equipment, accessories, and related work. Remove existing plumbing lines as shown.

- Excavate out excess fill and bring interior of existing field house to bottom of subgrade for new slab on grade. Sub-base will be provided by the concrete contractor.
7. Provide ALL dumpsters for Demolition work and include removal of all demolished material from site. This contractor will haul all demolished materials, including demolished MEP-FP materials and equipment to the dumpsters for removal from site. This includes all debris from saw cut floor slabs, as required to install MEP-FP installations.
 8. Verify Existing field conditions and promptly report any discrepancies for the drawings to the Construction Manager.
 9. This contractor shall protect school security, data/telephone, and fire alarm cables and systems at all times during demolition activities. Notify Construction Manager immediately if any cables have been damaged or need to be relocated to accommodate the demolition work.
 10. Provide all saw cutting and removal of all masonry walls as part of this scope of work. Review requirements for MEP penetrations and structural work required to connect through or penetrate masonry walls. Design, engineer, and provide temporary shoring as needed to cut, modify or demolish masonry or structural steel.
 11. Provide the removal of all exhaust fans, roof curbs and metal roof deck as required.
 12. Provide all lifts and scaffolds necessary to complete the Demolition Work & and those things necessary to provide a safe and accessible work area.
 13. This contractor is responsible for safety for their portion of the work per OSHA requirements and Gilbane Safety Plan.
 14. Provide sufficient equipment, material, skilled manpower and/or premium time as may be required to complete all work of this contract in accordance with the overall project substantial completion date.
 15. This contractor will take appropriate measures to protect existing conditions including but not necessarily limited to glazing, classrooms, roof etc. from damage that may be caused by this work.
 16. The project schedule is extremely aggressive and will require work to be performed simultaneously at numerous locations, with multiple mobilizations at no additional cost. In order to accommodate the schedule, work may be required to be completed out of sequence when directed by the Construction Manager or for the purpose of coordinating/expediting the work of other trades to maintain the project schedule.

Project Site Utilization/Access/Sequencing

1. Coordinate with the Construction Manager the delivery, storage, crane picks points, and laydown areas for all material consistent with the Site Utilization Plans. All erection shall be from outside the building footprint. No erection equipment such as cranes, derricks, etc. will be permitted within the building lines. Any access, erection, cribbing, pads, mats, ramps, etc. required for cranes, hoists, etc. shall be provided, maintained and removed by this Trade Contractor. This requirement will include all mats which may be required for equipment movement on-site under wet conditions or foul weather.
2. No deliveries or concrete pours are permitted during student/bus arrival or departure times (7:45 – 8:45 a.m. and 3:15 – 3:45 p.m.) Trucks are not allowed to loiter on school property or adjacent roads and affect traffic during these times.
3. Hoisting over occupied areas of the school during school days are not permitted without approval of the Construction Manager. Contractor shall notify the Construction Manager at least two weeks (14 calendar days) prior to the desired start date for coordination to occur with the school. Approval is not guaranteed

General Conditions

1. Each Trade Contractor shall provide daily clean-up of their own materials, waste, debris, shipping material, etc. and disposal into the project dumpsters. Clean-up includes sweeping, where required, to completely remove created dust and debris. Should the work of this Trade Contractor require additional cleanup

- beyond what is mandated, this Trade Contractor shall include all such costs in the cost of the Work. Dumpsters will be provided by the Construction Manager unless noted otherwise.
2. This Trade Contractor shall protect all adjacent areas of work. Remove protection after completion of work of this bid package and repair all damaged areas as necessary and required.
 3. Include in the base bid the sum of \$3,000.00 for cleanup of unidentifiable trash and debris as directed by the Construction Manager. Trade Contractors are not entitled to any unspent balance. This requirement does not eliminate this Trade Contractors responsibility for the daily clean-up of his/her work efforts.
 4. Trade Contractor to perform under guidelines of phasing and scheduling. The schedule contained in this Bid Release will be updated by future adjustments that will become part of said contractors' agreement.
 5. For this project, Gilbane has adopted a policy to reduce the amount of construction waste being sent to landfills by 75%. To that end, each Trade Contractor will be required to provide documentation indicating that at least 75% of their contracted construction work waste shipped from this project has been recycled. This trade contractor will be required to comply with Gilbane's construction waste management plan which is included in the front ends. The following documentation will be required on a monthly basis in order to determine compliance with the waste recycling policy: Monthly reports on yardage removed and recycled.

GENERAL PROVISIONS

1. All onsite personnel will be required to be drug tested and fingerprinted prior to starting work onsite. Contractor will be responsible for all costs associated with these requirements. All fingerprinting results shall be reviewed and personnel must be cleared by the school district prior to starting work on site.
2. Temporary toilets will be provided by the Construction Manager
3. Protect all adjacent areas of work and existing conditions. Remove temporary protection after completion of Work and repair all damaged areas as necessary and required.
4. Provide sufficient equipment, material, skilled manpower, or premium time as required to complete the Work of this trade contract in accordance with the project schedule. The project includes work that will require work to be performed simultaneously at numerous locations, with multiple mobilizations required. Additional mobilizations are considered incidental to the Contract Sum. Provide any expediting costs for any material or equipment in order to meet the project schedule. In order to accommodate the schedule, work may be required to be performed out of sequence when directed by the Construction Manager for the purpose of coordinating or expediting the work of other trades to maintain the project schedule. Additional scheduling information is provided in the specific requirements of work and in the project schedule.
5. The Trade Contractor shall participate in scheduling activities as designated in the Advance Planning and Scheduling procedures located in the scheduling section of the Project Manual. The baseline schedule will be updated by future adjustments that will become part of the Trade Contractors agreement. The Trade Contractor is cautioned that its work may control the schedule of other trade contractors. The schedule for the Work is not an independent activity that can be completed early or late without written agreement from the other affected trade contractors and the Construction Manager.
6. The trade contractor shall attend all required project meetings, including the daily huddle, stretch and flex, weekly trade meeting, etc. The Trade Contractor's representative(s) must be knowledgeable of the material status, schedule durations, and work activities of the Work at the project site, and must be authorized to speak on behalf of the Trade Contractor. If this requirement is not met, the Trade Contractor may be fined \$500 for each meeting they are not in attendance.
7. Field verify all existing conditions as required prior to commencing Work and make whatever modifications are necessary to facilitate the installation of new work. The Trade Contractor shall immediately notify the Construction Manager in writing of his findings, especially upon finding unsatisfactory conditions that may affect his work and the quality of work of others.
8. Provide all traffic control measures for the Trade Contractor's Work, including but not limited to flagmen, street permits, lane closures, temporary barricades, road plates, and signage for the movement and staging of materials and equipment on site.
9. Trade Contractor shall submit engineering submittals, samples, and shop drawings upon a notice of award

of Board of Education approval of the Trade Contract.

10. All Trade Contractors with Work containing delegated design components shall provide stamped shop drawings and calculations stamped by a licensed structural engineer in the State of Illinois with the initial submittal. Shop drawings and structural calculations shall be submitted as a complete package for the initial submittal. Drawings or submittals will not be reviewed without structural calculations or an engineer's stamp. Any resubmittals require submission of the complete stamped package.
11. Provide at least seven (7) days written notice to the Construction Manager before any interruptions, tie-ins, or modifications to the existing building systems are performed. Any tie-ins or connections that may disrupt utilities or create noise or dust in the existing building shall be performed at off-hours or on weekends; any premium time or shiftwork costs to make these connections or tie-ins are incidental to the Contract Sum.
12. The Owner will employ a testing agency for the Project. Provide 48-hour notice to the Construction Manager prior to the date/time the testing agency needs to be on site to perform tests.
13. Provide within two weeks of contract award the Trade Contractor's detailed safety plan defining its intentions and procedures to be used on the project to comply with all requirements of OSHA and the Gilbane Project Safety Plan, including work rules, fall protection, hoisting procedures, protection of other trades and finished materials, etc.
14. Provide one iPad (iPad Air version or later) per foreman with cellular connectivity. It is intended to be utilized daily the foremen on site for all updates to the contract documents, submittals, daily reports, and RFI's. All communication and changes to the contract documents will be used via this iPad. Failure to provide an iPad for everyday use by the Foreman will result in a \$1,000 backcharge.
15. The Trade Contractor shall complete a Gilbane Daily Work Report in Gilbane's SmartApps application on the iPad or via a computer by 9:00 a.m. the following work day. Failure to keep up with daily reports may result in a portion or all of the monthly payments being withheld.
16. Coordinate with the Construction Manager the delivery, storage, handling, and storage areas for all materials consistent with the Site Utilization Plan. This requirement shall include all mats, ramps, or related material necessary for equipment or material movement on site for wet conditions, curbs, foul weather, or poor soil conditions.
17. The Trade Contractor is cautioned that the projects are located in or near residential areas. Construction Work hours in the Village of Libertyville are mandated by law:
 - i. Monday-Friday: 7:00a.m. – 7:30 p.m. (exterior). Interior work may be performed outside these hours if the work does not disturb the adjacent properties or neighbors.
 - ii. Saturday: 8:00 a.m. – 6:00 p.m.
 - iii. Sunday – no work permitted without the approval of the District and respective Village.
 - iv. Construction noise outside these specified hours will not be tolerated. Trade Contractors are responsible for any violations or resultant fines. Violations may include engine idling, backup alarms, loud talking, etc. before the above work hours.
18. Under State of Illinois law, no smoking or tobacco products are permitted on school property. This includes electronic cigarettes. Violations of this requirement will be treated as a serious safety violation.

SPECIFIC ITEMS TO BE EXCLUDED

The following specific item(s) of work contained in the above referenced documents are EXCLUDED from the work of this Bid Package (Contract):

Exclusions:

1. None



K. MILESTONE SCHEDULE DATES

Anticipated Date of Award	April 26, 2021
Submittals Complete	May 15, 2021
Construction Start	May 22, 2021
Bid Package Substantial Completion	August 10, 2021
Final Completion	September 1, 2021

**SIGNATURE**

The undersigned represents that these Proposals are made in good faith, without fraud, collusion, or connection of any kind with any other bidder of the same work, that he is completing in his own interest and in his own behalf, without connection of obligation to any undisclosed person, that no other person has any interest in regard to all conditions pertaining to the Work and in regard to the place where it is to be done, has made his own examination and estimates and from them makes this Proposal.

Bidder: _____
(LEGAL SIGNATURE)

(TYPE/PRINT NAME)

Firm: _____

Address: _____

Business Phone No.: () _____

Business Fax No.: () _____

This bidder is a (an): _____
Individual, Partnership, Corporation

The full names, address and telephone numbers of all persons interested in the Proposal, as principals are as follows:

NOTE: This Proposal must bear the written signature of the Bidder.

- a. If the Bidder is an Individual doing business under a name other than his own name, the Proposal must so state, giving the address of the Individual.
- b. If the Bidder is a Partnership, the Proposal must so state, setting forth the names and addresses of all Partners, and must be signed by a Partner so designated as such.

If the Bidder is a Corporation, the Proposal must be signed by a duly authorized officer or agent of the Corporation.

**CERTIFICATE OF BIDDER ELIGIBILITY**

720 ILCS 5/33E-11 requires that all contractors bidding for public agencies in the State of Illinois certify that they are not barred from bidding on public contracts for bid rigging or bad rotation.

The following certification must be signed and submitted with bidder's bid proposal. FAILURE TO DO SO MAY RESULT IN DISQUALIFICATION OF THE BIDDER.

_____, as part of its bid for _____

certifies that said contractor is not barred from bidding on the aforementioned
contract as a result of a violation of either 720 ILCS 5/33E-3 or 720 ILCS
5/33E-4.

Firm Name: _____

By: _____
Authorized Agent of Contractor

Title

SUBSCRIBED AND SWORN TO before me
this _____ day of _____, 2021

NOTARY PUBLIC

EXECUTE AND ATTACH TO PROPOSAL FORM

**NON-COLLUSION AFFIDAVIT**

AFFIDAVIT: "I (we) hereby certify and affirm that my (our) proposal was prepared independently for this project and that it contains no fees or amounts other than for legitimate execution of this work as specified and that it includes no understanding or agreements in restraint of trade."

Name of Bidder: _____
Date: _____

(If an individual)

Signature of Bidder: _____

Business Address: _____

(Seal)

(If a Partnership)

Firm Name: _____

Business Address of all partners of the Firm:

(Seal)

(If a Corporation)

Name of Officers:

President: _____

Secretary: _____

Treasurer: _____

Attest: _____

Secretary

(Seal)

EXECUTE AND ATTACH TO PROPOSAL FORM



[Contractors With 25 or More Employees]

**CERTIFICATE OF COMPLIANCE WITH
ILLINOIS DRUG-FREE WORKPLACE ACT**

_____, having 25 or more employees, does hereby certify pursuant to Section 3 of the *Illinois Drug-Free Workplace Act* (30 ILCS 580/3) that [he, she, it] shall provide a drug-free workplace for all employees engaged in the performance of work under the contract by complying with the requirements of the *Illinois Drug-Free Workplace Act* and, further certifies, that [he, she, it] is not ineligible for award of this contract by reason of debarment for a violation of the *Illinois Drug-Free Workplace Act*.

By Authorized Agent

Date

SUBSCRIBED AND SWORN TO before me
this _____ day of _____, 2021.

NOTARY PUBLIC

EXECUTE AND ATTACH TO PROPOSAL FORM

**CERTIFICATE REGARDING
SEXUAL HARASSMENT POLICY**



_____ [contractor], does hereby certify pursuant to Section 2-105 of the *Illinois Human Rights Act* (775 ILCS 5/2-105) that [he, she, it] has a written sexual harassment policy that includes, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment utilizing examples; (iv) an internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Department of Human Rights and Human Rights Commission; (vi) directions on how to contact the Department of Human Rights and Human Rights Commission; and (vii) protection against retaliation.

By: _____
Authorized Agent of Contractor

Title

SUBSCRIBED AND SWORN TO before me
this _____ day of _____, 2021.

NOTARY PUBLIC

EXECUTE AND ATTACH TO PROPOSAL FORM

CERTIFICATE REGARDING VALID BUSINESS LICENSE

Our company is eligible to do business in the State of Illinois and have submitted as part of this bid a valid business license and the Federal Employer Tax Identification Number (FEIN) or Social Security Number for individuals.



PROPOSAL FORM

4/26/2021

2A DEMOLITION WORK REBID -LIBERTYVILLE HS FIELD HOUSE RENOVATION

Further, if applicable, our company will employ apprentices who are properly indentured into a Joint Apprenticeship Training Program which is registered and certified with the United States Department of Labor, Bureau of Apprenticeship and Training.

YES _____ NO _____

FEIN Number _____

By: _____
Authorized Agent of Contractor

Title

SUBSCRIBED AND SWORN TO before me
this _____ day of _____, 2021

NOTARY PUBLIC

CERTIFICATE REGARDING HUMAN RIGHTS ACT

Any company or organization to be awarded a contract for goods and/or services must be in compliance with the **Human Rights Act** and all rules and regulations thereunder. Our company has an Equal Employment Opportunity and Affirmative Action Program which complies with Executive Order 11246, the Vietnam Era Veterans' Readjustment Assistance Act of 1974 and the Rehabilitation Act of 1973.

YES _____ NO _____

CERTIFICATE REGARDING THE PREVAILING WAGE ACT

Our company certifies that it is eligible for bidding on public contracts, and has complied with section 11a of the Prevailing Wage Act, 820 ILCS 130/0.01-12(2000), and has not disregarded their obligations to employees under the Prevailing Wage Act on two (2) separate occasions, and that they, or any firm, corporation, partnership or association



in which such contractors or subcontractors have an interest, are not prohibited from being awarded any contract or subcontract for a public works project.

YES _____ NO _____

On January 15, 2019, Governor Pritzker signed Public Act 100-1177, amending the Prevailing Wage Act (the "Act") in several respects. One of the most significant amendments to the Act required the Illinois Department of Labor to develop and open an electronic database, through which contractors are required to submit certified payrolls. (<https://www2.illinois.gov/idol/Laws-Rules/CONMED/Pages/certifiedtranscriptofpayroll.aspx>) In addition to all Certified Payroll requirements outlined within the Project manual, all trade contractors are required to submit your Certified Payroll in accordance with the Act. A contractor/subcontractor who fails to maintain the required records and/or fails to produce the records violates the Act and is subject to a Notice of Violation. Two Notices of Violation within a five year period can lead to debarment from working on public works projects

(<https://www2.illinois.gov/idol/FAQs/Pages/prevailing-wage-faq.aspx>).

Contractor confirms it will comply with the amended Prevailing Wage Act, including submitting certified payroll to the client as well as through the IDOL's website

YES _____ NO _____

EXECUTE AND ATTACH TO PROPOSAL FORM

INSURANCE / BONDING REQUIREMENTS

INSURANCE REQUIREMENTS

**PROPOSAL FORM****4/26/2021****BID PACKAGE 2A DEMOLITION WORK REBID -LIBERTYVILLE HS FIELD HOUSE RENOVATION**

Review Insurance Terms & Conditions and sample Certificate of Insurance to verify that insurance requirements can and will be met. If these requirements cannot be met, a copy of your insurance certificate must be submitted with this bid showing any and all variances from Schedule "A".

State the full name and address of insurance carrier(s) along with the carrier's agent rating from Best Rating Publication. Also, state most recent workmen's compensation experience modification factor and date.

Insurance Carrier Name: _____

Address: _____

City/State/Zip: _____

Insurance Agent: _____

Insurance Type Company Affording Coverage Best Rating

General Liability: _____

Automobile Liability: _____

Excess Liability: _____

Workers Compensation: _____

WC Experience Modification Factor: _____ Date: _____

BONDING REQUIREMENTS

State the full name and address of Bonding Company along with rating from Best's Rating Publication:

Name: _____

Address: _____

City/State/Zip: _____

Phone: _____

A.M. Best Rating: _____

CONTRACT EXECUTION

I, _____, as officer authorized to execute



Contracts for _____, state I

have reviewed Gilbane Building Company's sample Contract Agreement issued as part of the Contract Documents and agree to execute Gilbane Building Company's Contract Agreement and conform with all of its conditions without EXCEPTIONS, EXCLUSIONS, QUALIFICATIONS, AND/OR CLARIFICATIONS.

Signature: _____

Printed Name: _____

Title: _____

Date: _____

INSURANCE CHECKLIST

Trade-Contractor _____

Insurance Agent _____



Insurance Agent Contact Name and Number or email _____

Please answer the following questions in order to confirm proper insurance is covered in all bids.

- Professional Liability :

Does your scope of work include any of the following (if so, Professional Liability of \$1M is required):

- ☐ Sign or stamped shop drawings (delegated design or drawings requiring engineer stamp / calculations)
- ☐ Design or Engineer Services
- ☐ If yes, will some or all of this work be performed by one or more subcontractors to our sub?
 - ☐ Some
 - ☐ All
- ☐ Are one or more of the sub-subs a related party to our direct sub (parent, sub, affiliate, partner)? If yes, please explain as this presents coverage issues. _____
- ☐ Confirm contract amount includes Professional Liability and Limits: _____

- Pollution Liability :

Does your scope of work include any of the following (if so, Pollution Liability of 5M is required):

- ☐ Generators – Install or Remove
- ☐ Abatement or Remediation
- ☐ Demolition (does not include minor demo / MEP cut and cap if no asbestos)
- ☐ Storage Tank Installer / Removal (Above or Below)
- ☐ Hazmat handler, hauler, sorter or disposer
- ☐ Mold / Fungus remediation
- ☐ None of the above
- ☐ If yes, will some or all of this work be performed by one or more subcontractors to our sub?
 - ☐ Some
 - ☐ All
- ☐ Confirm contract amount includes Pollution Liability and Limits: _____

- Umbrella Exposure:

- ☐ Confirm amount of excess / umbrella liability carried by the subcontractor

- ☐ Does the scope of work include any of the following:

- | | |
|--|---|
| <input type="checkbox"/> Blasting / Use of Explosives | <input type="checkbox"/> Structural masonry |
| <input type="checkbox"/> Hoisting / Lifting People / Materials > 6ft | <input type="checkbox"/> Demo-Structural |
| <input type="checkbox"/> Elevators | <input type="checkbox"/> Exterior Glass & Glazing |
| <input type="checkbox"/> Fire Protection / Suppression Install | <input type="checkbox"/> Sitework (Heavy Equip.) |
| <input type="checkbox"/> Pilings / Sheet piling / Caissons | <input type="checkbox"/> Electrical |



PROPOSAL FORM

4/26/2021

BID PACKAGE 22A DEMOLITION WORK REBID -LIBERTYVILLE HS FIELD HOUSE RENOVATION

- ☐ Spray Fireproofing
- ☐ Metal Siding
- ☐ Concrete
- ☐ Cranes
- ☐ None of the Above

- ☐ Roofing
- ☐ Intumescent Painting
- ☐ Other – Work > 6ft
- ☐ Steel

- Will your scope of work require the use of a ground crane, support crane, or any other crane by the bidder or any of your sub-contractors? _____ (Crane usage (other than tower crane) requires \$10M in excess liability)

If yes, note size of crane anticipated, describe scope of lift, including materials to be lifted, height, duration, and largest value of any item being picked.

- Confirm amount of riggers liability carried by the contractor utilizing the crane (Note this should be no less than the value of the most expensive item being picked): _____

- Auto Exposure: Will subcontractor or any of its subs be hauling or transporting hazardous materials?

- ☐ Yes
- ☐ No

- Workers Comp : Are there any exclusions to the workers comp policy : _____

If so, who : _____

Can a rider be included adding this/these individual(s) to the policy for this project? _____



4781 Sandy Hollow Road · Rockford, Illinois 61109
Phone: (815) 874-4422 · Fax: (815) 874-1944 · www.northernillinoiservice.com

May 4, 2021

Revised Proposal

No. P20098a

Gilbane
8550 West Bryn Mawr Ave, Suite 300
Chicago, IL 60631

**Re: Proposal for Demolition – Ogle County Jail Building, 105 S. 5th St. – Oregon, IL
(Parcel No. 16-03-164-001)**

We propose the following:

Base Bid

1. Obtain Ogle County permit for demolition (permit fee assumed to be waived).
2. Arrange for utility disconnections (ComEd and Nicor) and pay associated Nicor termination fee.
3. File IEPA Notice of Demolition and pay associated fee.
4. Install temporary chain link fencing around the site for public protection during demolition.
5. Completely demolish the structure, all non-recyclable material is to be disposed of at a licensed landfill. Documentation of proper disposal can be provided upon request.
6. Remove concrete and limestone foundation walls and floor slabs completely. All removed concrete is to be crushed on-site and used as backfill.
7. Remove sidewalks on the west and east sides of the building . All removed sidewalk is to be crushed on-site and used as backfill.
8. Backfill foundation and basement voids with crushed compacted granular fill material.
9. Terminate water and sewer services at the property line.

Total Base Bid: \$145,130.00

Alternate Bid #1 – Basement Slab and Walls Left In-Place

1. Break basement floor slab for drainage and break basement foundation walls +- 24" below grade in lieu of base bid complete removal.

Total Alternate Bid #1: Deduct \$12,500.00

Alternate Bid #2 – Topsoil and Turf Seed Disturbed Areas

1. Import and place 4"-6" of topsoil, grade to drain matching at the extents.
2. Turf seed and place erosion control blanket at disturbed areas.

Total Alternate Bid #2: Add \$13,950.00

Alternate Bid #2 – Added Perpendicular Parking Lot Area +- 150’ Long at West Sid of Former Jail Building

1. Site excavation including haul-off and disposal.
2. Place, shape, and compact 12” of aggregate base at new parking area.
3. Saw-cut edge of existing pavement and prep aggregate base for new pavement.
4. Pave 3” hot-mix asphalt.
5. Painted striping at new parking stalls.

Total Alternate Bid #3: Add \$19,000.00

Notes:

- Asbestos inspection and abatement are excluded. The building must be tested for asbestos containing building materials by a State-licensed asbestos contractor prior to demolition.
- The Ogle County or City of Oregon fees for demolition permits are excluded and assumed to be waived for this project.
- All salvage value associated with the buildings contents has been factored into our bid. All steel / metals within the building and its salvage value are to become property of the demolition contractor as part of our proposal.
- Included is terminating the water and sewer services at the property line. If service lines need to be terminated in the street, added costs will apply for traffic control, pavement removal / restoration, etc.
- Topsoil and turf seeding is excluded as requested.
- Removal and salvage of any mechanical or electrical components is excluded.
- All re-routing and or de-energizing of mechanicals / electric is to be completed by others.
- Removal of any found underground storage tanks is excluded. If found, added cost will be proposed for removal.
- Closing of the door opening / finish work at the connector link to the courthouse building is excluded.
- If Alternate Bid is selected settlement may take place.
- If Alternate Bid is selected the lot may not be fit for future development without removing the basement walls and basement floor slab completely.

Pictures of Building Proposed for Demolition:



Thank you for the opportunity to provide a proposal for this project. Please contact our office with any questions regarding this proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Amling". The signature is fluid and cursive, with a prominent loop at the end.

Brian Amling
Northern Illinois Service Co.
815.874.4422(o) 815.378.9081(o)
brian@northernillinoiservice.com



4781 Sandy Hollow Road · Rockford, Illinois 61109
Phone: (815) 874-4422 · Fax: (815) 874-1944 · www.northernillinoiservice.com

April 1, 2021

Proposal
No. P20099

Gilbane
8550 West Bryn Mawr Ave, Suite 300
Chicago, IL 60631

Re: Proposal for Demolition – 607 W. Washington St., Oregon, IL (Parcel No. 16-03-162-001)

We propose the following:

Base Bid

1. Obtain Ogle County permit for demolition (permit fee assumed to be waived).
2. Arrange for utility disconnections (ComEd and Nicor) and pay associated Nicor termination fee.
3. File IEPA Notice of Demolition and pay associated fee.
4. Install temporary chain link fencing around the site for public protection during demolition.
5. Completely demolish the structure, all non-recyclable material is to be disposed of at a licensed landfill. Documentation of proper disposal can be provided upon request.
6. Remove concrete and limestone foundation walls and floor slabs completely. All removed concrete is to be hauled off and disposed of at a recycling facility.
7. Remove sidewalks and driveway slabs within the property. All removed sidewalk and pavement is to be hauled off and disposed of at a recycling facility.
8. Backfill foundation and basement voids with imported and compacted granular fill material.
9. Import and place 4”-6” of topsoil and turf seed / erosion blanket all disturbed areas.
10. Terminate water and sewer services at the property line.

Total Base Bid: \$34,100.00

Alternate Bid – Basement Slab and Walls Left In-Place

1. Break basement floor slab for drainage and break basement foundation walls +- 24” below grade in lieu of base bid complete removal.

Total Alternate Bid: Deduct \$2,500.00

Notes:

- Asbestos inspection and abatement are excluded. The building must be tested for asbestos containing building materials by a State-licensed asbestos contractor prior to demolition.
- The Ogle County or City of Oregon fees for demolition permits are excluded and assumed to be waived for this project.
- Any architectural salvage would have to be completed by others prior to the start of demolition. Selective demolition to remove items is excluded.
- Included is terminating the water and sewer services at the property line. If service lines need to be terminated in the street, added costs will apply for traffic control, pavement removal / restoration, etc.
- Watering / maintenance of disturbed areas is excluded.
- Removal of any found underground storage tanks is excluded. If found, added cost will be proposed for removal.
- If Alternate Bid is selected settlement may take place.
- If Alternate Bid is selected the lot may not be fit for future development without removing the basement walls and basement floor slab completely.

Pictures of House Proposed for Demolition:



Thank you for the opportunity to provide a proposal for this project. Please contact our office with any questions regarding this proposal.

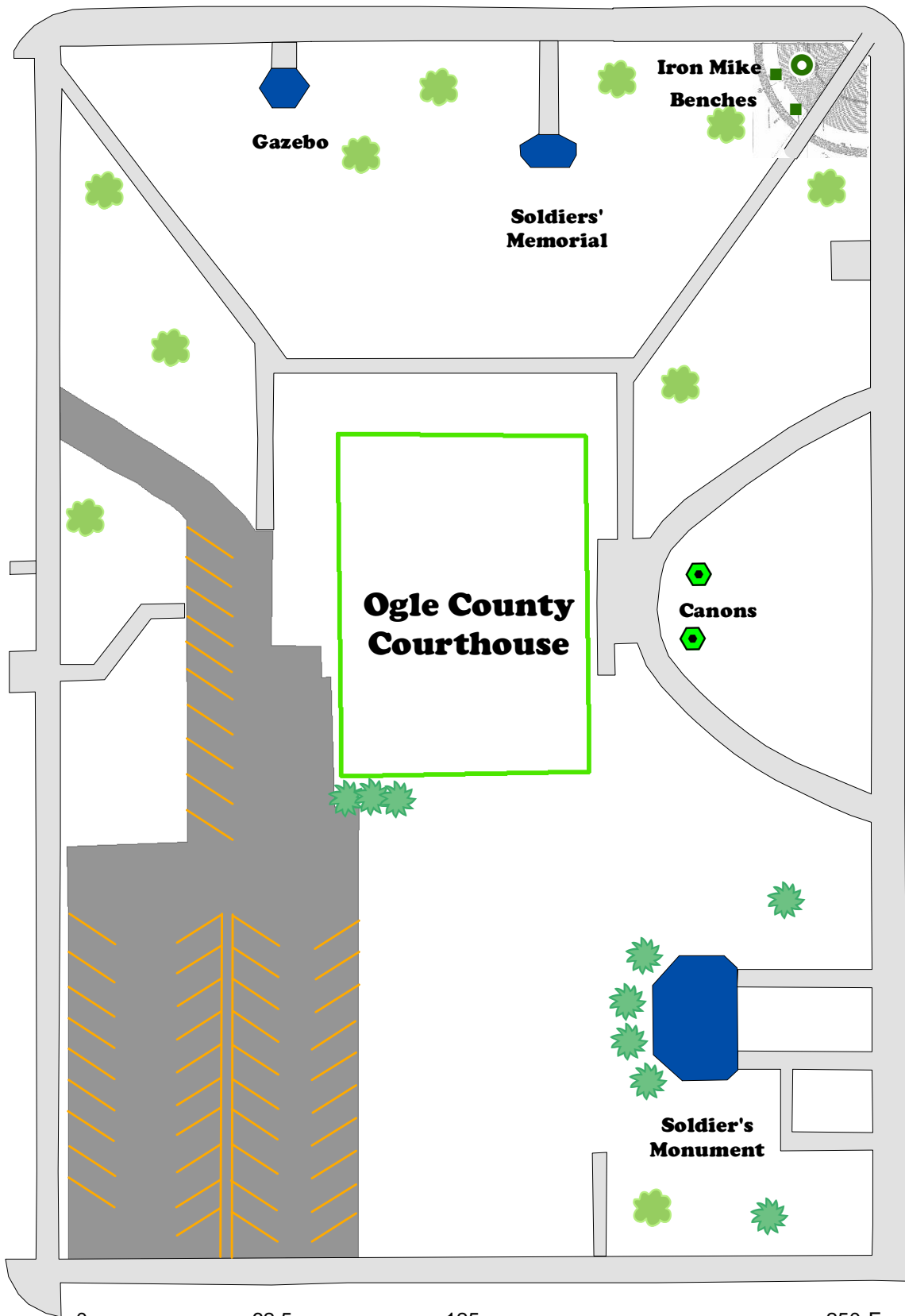
Sincerely,

Handwritten signature of Brian Amling.

Brian Amling
Northern Illinois Service Co.
815.874.4422(o) 815.378.9081(o)
brian@northernillinoiservice.com

W Washington St

S 5th St



S 4th St

0 62.5 125 250 Feet

Jefferson St

Date: 5/11/2021

SUMMARY OF MONTHLY BILLS
OGLE COUNTY LONG RANGE PLANNING COMMITTEE

Month of May, 2021

[illegible]



ROCK VALLEY CULLIGAN
6421 MATERIAL AVE
LOVES PARK IL 61111
(815)968-7511

DELIVERY ADDRESS:
OGLE COUNTY ADULT DETENTION CENTER
601 W WASHINGTON ST
OREGON IL 61061

INVOICE NUMBER

0586354

ACCOUNT NUMBER

072231

BILLING DATE

04/08/2021

DUE DATE

05/08/2021

PURCHASE ORDER #

REFERENCE	DESCRIPTION	QTY	PRICE	TOTAL
455	CSM300-3M CULLIGAN SOFTENER SHIPPED: 04/01/2021 DONO: 0257294	1	9799.00	9799.00
844	DELIVER, SET & LOAD SHIPPED: 04/01/2021 DONO: 0257294	1	1050.00	1050.00
840	INSTALLATION BY MO-ST PLUMBING SHIPPED: 04/01/2021 DONO: 0257294	1	4150.00	4150.00

TERMS

NET 30

PAY THIS AMOUNT

14999.00

RETURN THIS PORTION WITH PAYMENT

ROCK VALLEY CULLIGAN
6421 MATERIAL AVE
LOVES PARK IL 61111

INVOICE NUMBER

0586354

ACCOUNT NUMBER

072231

DUE DATE

05/08/2021

AMOUNT DUE

14999.00

AMOUNT PAID

OGLE COUNTY ADULT DETENTION CENTER
202 S FIRST ST
OREGON IL 61061

ROCK VALLEY CULLIGAN
P.O. BOX 2755
LOVES PARK IL 61132-2755

NATIONAL ASSOCIATION *of* COUNTIES

County connects all to broadband

by **Mary Ann Barton**
editor

One silver lining about the pandemic: It has shined a brighter light on the necessity of broadband and pushed the issue to the forefront.

In NACo President Gary Moore's Boone County, Ky., the Boone County Fiscal Court approved a partnership last month with Cincinnati Bell Inc. that will result in the development of a one gigabit high-speed broadband fiber network available to every address in the county. This robust fiber network will be deployed within an accelerated 24-36 month time frame. The Boone County Fiscal Court's commitment of \$13.6 million will leverage a Cincinnati Bell investment of more than \$30 million to implement the project.

"Our school was doing virtual," said Moore, judge/executive in Boone County. "They bought Chromebooks for students but what do you do with a Chromebook if you don't have Wi-Fi? We were getting calls from parents. Providers needed to do e-health visits. Other people were working from home. So, the need for high-speed broadband cata-

pulted to the top of our list."

The broadband expansion will place Boone County at the technological forefront as one of the very first county governments in the nation to deliver access to one gigabit high-speed broadband



Moore

service to every address in its jurisdiction. A distinctive element of this project will include a last-mile, complete fiber build-out, capable of delivering speeds of one gigabyte. This

access will be delivered via a state-of-the-art "Fiber to the Premise" network (FTTP).

"Delivering access for every address in the county to high-speed service is critical in creating a high quality of life environment and positioning our county as a community of choice for residents and businesses," said Moore. "The partnership with Cincinnati Bell will leverage significant private capital investment that would not have been made without the commitment of the Fiscal Court, solidifying our position at the forefront of economic development, innovation and focusing on the needs of our

See BROADBAND page 5



SUPERVISOR OF ASSESSMENTS AND PLANNING &
ZONING COMMITTEE
of the
OGLE COUNTY BOARD

**SUPERVISOR OF ASSESSMENTS AND
PLANNING & ZONING COMMITTEE REPORT
MAY 11, 2021**

The regular monthly meeting of the Supervisor of Assessments and Planning & Zoning Committee of the Ogle County Board was held on Tuesday, May 11, 2021 at 10:00 A.M.

The Order of Business is as follows:

1. ROLL CALL AND DECLARATION OF A QUORUM

Chairman Fritz called the meeting to order at 10:01 A.M. This was a Zoom call in meeting. Roll call indicated seven members of the Committee were present: Asp, Hopkins, Janes, McKinney, Youman, Smith, and Fritz were present.

2. READING AND APPROVAL OF REPORT OF APRIL 13, 2021 MEETING AS MINUTES

Mr. Fritz asked for a motion regarding the report of the April 13, 2021 regular meeting. Mr. Janes made a motion to approve the report as presented. Seconded by Mr. Youman. The motion carried by a 7-0 roll call vote.

3. REVIEW AND APPROVAL OF CLOSED MINUTES PER 5 ILCS 120/2 © (21) (IF NEEDED)

Approval of Closed Minutes (if needed)

There were no closed minutes for approval.

SUPERVISOR OF ASSESSMENTS PORTION OF MEETING:

4. CONSIDERATION OF MONTHLY BILLS OF SUPERVISOR OF ASSESSMENTS, AND ACTION

Supervisor of Assessments presented three claims, totaling \$476.08 for payment. Mr. made a motion to approve the payment of the bills as presented. Seconded by Mr. Smith. The motion to approve carried 7-0 on a roll call vote.

5. Old Business

Members: C= Fritz - VC= Janes - Asp – Hopkins - McKinney – Smith - Youman

Mr. Kane stated the IDOR sent a list of sales they intend to use for the sales ratio study. He has reviewed the lists and approved they go ahead to prepare the sale ratio report for the County. This information should be issued by the end of the month. Mr. Kane noted this report tells us the assessment levels and what assessment change or multipliers should be used on the 2021 non-farm assessments.

Mr. Kane noted he reached out to DEVNET regarding the farmland issue which was discussed last month. DEVNET proposed two solutions to ensure notification of the assessment changes for property owners who farmland changed due to the reclassification of Caitlin/Assumption soils.

The 2022 farmland Assessment Review Committee meeting has been scheduled for the 20th of May at 9:00 am. In the County Board Room. It was noted, the public is invited.

Mr. Kane informed the Committee he has tendered his notice of retirement on April 30th to the County Board Chairman. It will be effective June 30th. He stated he has been a Supervisor of Assessment since August of 1985, and currently Illinois longest continuously serving SOA/CCAO in Illinois. He stated he has spoken with Board Members; Nordman, Kenney and Finrock about helping to finding his replacement and an orderly transition.

There were no questions for Mr. Kane from the Committee.

6. New Business

Mr. Kane informed the Committee he has tendered his notice of retirement on April 30th to the County Board Chairman. It will be effective June 30th. He stated he has been a Supervisor of Assessment since August of 1985, and currently Illinois longest continuously serving SOA/CCAO in Illinois. He stated he has spoken with Board Members; Nordman, Kenney and Finrock about helping to finding his replacement and an orderly transition.

PLANNING & ZONING PORTION OF MEETING:

5. CONSIDERATION OF MONTHLY BILLS OF PLANNING & ZONING DEPARTMENT, AND ACTION

Mr. Miller presented the monthly bills of the Planning & Zoning Department for seven claims for consideration in the amount of \$2,460.71. Mr. McKinney made a motion to approve the payment of the bills as presented. Seconded by Mr. Smith. The motion to approve carried by a 7-0 roll call vote.

6. OLD BUSINESS (CONSIDERATION AND POSSIBLE ACTION)

Kimley-Horn & Associates engineering estimate for #20-18SU (Sauger 2 Solar, LLC)

Cal Carlson from Kimley-Horn was present. Mr. Youman stated he worked with Cal to reconfigure the original estimate. The labor rates and estimated duration time for removal have been adjusted.

Discussion ensued regarding future review of cost estimates.

Mr. Youman made a motion to approve the revised engineering estimate. Seconded by Mr. Smith. The motion to approved carried by a 7-0 roll call vote.

7. NEW BUSINESS (CONSIDERATION AND POSSIBLE ACTION)

There was no new business for consideration.

10. MOBILE HOME APPLICATIONS (CONSIDERATION AND POSSIBLE ACTION)

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

#004-21 SPECIAL USE – Larry Ebert, 3413 E. Dugdale Rd., Ashton, IL for a Special Use Permit in the AG-1 Agricultural District to construct and operate a restricted landing area on property described as follows and owned by the petitioner:

The Northeast (NE1/4) of Section 7 Township 22 North, Range 11 East of the 4th P.M., Lafayette Township, Ogle County, IL, 160.0 acres, more or less
Property Identification Number(s): 23-07-200-005, -006, & -007
Common Location: 3413 E. Dugdale Rd.

#001-21 AMENDMENT – Caryl & Robert Rhoads, 4799 S. Center Rd., Rochelle, IL for an Amendment to the Zoning District to rezone from AG-1 Agricultural District to R-2 Single Family Residential District on property described as follows and owned by the petitioners:

Part of the Southwest Quarter (SW1/4) of the Southeast Quarter (SE1/4) of Section 9, Township 40 North, Range 1 East of the 3rd P.M., Flagg Township, Ogle County, IL, 5.0 acres, more or less
Property Identification Number: 24-09-400-004
Common Location: 4799 S. Center Rd.

#001-21 VARIATION – Caryl & Robert Rhoads, 4799 S. Center Rd., Rochelle, IL for a Variation to allow a lot in R-2 Single-Family Residential District to be 1.70 acres in size in lieu of 2.0 acres as required by the *Ogle County Amendatory Ordinance* on property described as follows and owned by the petitioners:

Part of the Southwest Quarter (SW1/4) of the Southeast Quarter (SE1/4) of Section 9, Township 40 North, Range 1 East of the 3rd P.M., Flagg Township, Ogle County, IL, 5.0 acres, more or less
Property Identification Number: 24-09-400-004
Common Location: 4799 S. Center Rd.

#002-21 VARIATION – Kabbage Patch LLC, %Keith Kehl, 10016 E. Hickory Ridge Dr., Rochelle, IL for a Variation to allow an existing pole sign to be replaced with a pole sign that will exceed the 96 square feet maximum allowable signage area as required by the *Ogle County Amendatory Ordinance* on property described as follows and owned by the petitioner:

Part of the Southwest Quarter (SW1/4) of the Southeast Quarter (SE1/4) of Section 24, Township 41 North, Range 1 East of the 3rd P.M., White Rock Township, Ogle County, IL, 2.9 acres, more or less
Property Identification Number: 18-24-400-006
Common Location: 14742 E. IL Rte. 64

#002-21 AMENDMENT – Kabbage Patch LLC, %Keith Kehl, 10016 E. Hickory Ridge Dr., Rochelle, IL for an Amendment to the Zoning District to rezone from AG-1 Agricultural District to B-1 Business District on property described as follows and owned by the petitioner:

Part of the Southwest Quarter (SW1/4) of the Southeast Quarter (SE1/4) of Section 24, Township 41 North, Range 1 East of the 3rd P.M., White Rock Township, Ogle County, IL, 1.0 acres, more or less

Property Identification Number: 18-24-400-006

Common Location: 14836 E. IL Rte. 64

#003-21 VARIATION – Seth Siebarth, 300 W. Center St., Baileyville, IL for a Variation to allow a residential accessory building to be constructed 3 feet 6 inches from a side property line in lieu of 10 feet as required by the *Ogle County Amendatory Ordinance* on property described as follows and owned by the petitioner:

Lots 19 & 20 of Block 6 in the original Village of Baileyville, part of the West Half (W1/2) of the Northeast Quarter (NE1/4) of Section 5, Township 25 North, Range 8 East of the 4th P.M., Forreston Township, Ogle County, IL

Property Identification Number: 02-05-207-006

Common Location: 300 W. Center St., Baileyville

Mr. McKinney made a motion to refer six petitions to the ZBA as presented. Seconded by Mr. Hopkins. Motion carries via roll call vote 7-0.

13. OTHER BUSINESS (CONSIDERATION AND POSSIBLE ACTION)

Extension request of Special Use #8-18SU CSG Davis Junction 1, LLC

Section 15, Scott Township

Common Location: High & Junction Rd.

Approved by the County Board June 16, 2018; extended on July 9, 2019 and on May 12, 2020 and will expire on June 16, 2021.

Mr. Bill French of Sunvest Solar was present. Still anticipate new legislation by Springfield for these types of projects. This is a 2 mega-watt community solar site on west side of Junction Rd. Would like to keep this project alive and move on to next phase of development as opportunities become available. Mr. Youman asked have you contacted Davis Junction. Mr. French answered no.

Mr. McKinney made a motion to approve the extension request. Seconded by Mr. Hopkins. Mr. Youman stated he has an email originally sent to Mike Reibel on November 13, 2018 from the Village of Davis Junction stating they are against this project. Discussion ensued regarding the length of extensions. The motion to approve the extension request was denied by a roll call vote of 5 to 2.

14. PUBLIC COMMENT

15. ADJOURN

Meeting was adjourned at 10:47 AM.