

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

Ogle County Board Meeting Agenda
Tuesday, April 19, 2022 at 5:30 p.m.
Old Courthouse - 3rd Floor - County Board Room

Call to Order:

Roll Call:

Invocation & Pledge of Allegiance: Nordman

Presentation: Recognition of Service - Honorable Judge Hanson

Presentation: Conner O'Sullivan, Weld Park Eagle Scout Project

Presentation: County Audit FY2021 - Brian D. LeFevre, CPA, MBA, Partner -Sikich, LLC

Consent Agenda Items – by Roll Call Vote

1. Approval of Ogle County Board Meeting Minutes - March 15, 2022
2. Accept Monthly Reports – Treasurer, County Clerk & Recorder and Circuit Clerk
3. Appointments -
 - Dixon Rural Fire Protection District - Brian R Mayer - R-2022-0401
 - Forrester Fire Protection District - Lee F Black - R-2022-0402
 - Leaf River Fire Protection District - Dawn R Plock - R-2022-0403
 - Lynn-Scott-Rock Fire Protection District - Curtis W Fruit - R-2022-0404
 - Oregon Fire Protection District - Steven R Carr - R-2022-0405
 - Planning Commission - Dennis M Probasco - R-2022-0406
 - Planning Commission - Wayne P Reising - R-2022-0407
 - Sheriff's Merit Commission - Alan Schabacker - R-2022-0408
4. Resignations - None
5. Vacancies -
 - Mental Health 708 Board - 3 vacancies (3 unexpired terms)
 - Lost Lake River Conservancy District
 - Franklin Grove Fire Protection District - 1 vacancy
 - Board of Review

Application and Resumé deadline – Friday, April 29, 2022, 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 - March 2022 - \$142,106.98
 - County Board Payments – \$84,650.63
 - County Highway Fund – \$53,076.42
7. Communications
 - Sales Tax January 2021 - \$51,064.08 and \$84,468.43
 - Sales Tax January 2022 - \$70,013.51 and \$103,116.97
 - ComEd Vegetation Management

- Audit - 21 CYO Final Audit
- Audit - 21 CYO Final Single Audit
- Audit - 21 CYO Communication to the Members of the County Board
- Audit - 21 CYO Management Letter
- Audit - 21 CYO Final Grand Accountability Transparency Act - Consolidated Year-End
- Audit - 21 CYO Circuit Clerk Audit

Zoning – NONE

Public Comment –

Reports and Recommendations of Committees –

- **Finance & Insurance**
 - ARPA Recommendations - R-2022-0410
 - Lost Revenue Standard Allowance - O-2022-0401
- **Personnel & Salary**
 - Set Elected Officials Salaries – O-2022-0402
 - HR Task Force Recommendation
- **Road & Bridge**
 - 2022 County Seal Coat Project - 22-00000-02-GM - R-2022-0412
 - Sterling Road Overlay Project - 22-00341-00-RS - R-2022-0413
 - Ridge Road Culvert Replacement - 20-00324-00-BR - R-2022-0414
 - Lowell Park Road Culvert Extensions - 21-00339-00-BR - R-2022-0415
 - 2022 Township Seal Coat Project - 22-XX000-00-GM - R-2022-0416
 - Flagg Twp & Lynnville Twp Microsurfacing - 22-XX000-01-GM - R-2022-0417
 - Moore Road Paving in Lynnville - 07-12125-00-FP - R-2022-0418
 - Petition for County Aid: Forreston Twp Culvert Repair - 22-0715-00-BR - R-2022-0419

Unfinished and New Business:

Closed Session - Employment Matters 5 ILCS 120/2 (c) (1)

Chairman Comments:

Vice-Chairman Comments:

Adjournment:

Motion to adjourn until **Tuesday, May 17, 2022**, 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 R-2022-0401
and
CERTIFICATE OF APPOINTMENT

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

WHEREAS, the name of

Brian R Mayer
7964 W. Bordeaux Dr
Dixon, IL 61021

who is an elector of said district, is presented to the Ogle County Board for approval of appointment;

BE IT HEREBY RESOLVED, the appointment is for a term that ends 4/30/2025.

Voted upon and passed by the Ogle County Board on April 19, 2022.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2022-0402
and
CERTIFICATE OF APPOINTMENT

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

WHEREAS, the name of

Lee F Black
11056 West Lanark Road
Forreston, IL 61030

who is an elector of said district, is presented to the Ogle County Board for approval of appointment;

BE IT HEREBY RESOLVED, the appointment is for a term that ends 4/30/2025.

Voted upon and passed by the Ogle County Board on April 19, 2022.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2022-0403
and
CERTIFICATE OF APPOINTMENT

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

WHEREAS, the name of

Dawn R Plock
210 E. Thirds St.
P.O. Box 352
Leaf River, IL 61047

who is an elector of said district, is presented to the Ogle County Board for approval of appointment;

BE IT HEREBY RESOLVED, the appointment is for a term that ends 4/30/2025.

Voted upon and passed by the Ogle County Board on April 19, 2022.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2022-0404
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Lynn-Scott-Rock Fire Protection District by the Ogle County Board;

WHEREAS, the name of

Curtis W Fruit
2652 Lynville Ct
Lindenwood, IL 61049

who is an elector of said district, is presented to the Ogle County Board for approval of appointment;

BE IT HEREBY RESOLVED, the appointment is for a term that ends 4/30/2025.

Voted upon and passed by the Ogle County Board on April 19, 2022.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2022-0405
and
CERTIFICATE OF APPOINTMENT

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

WHEREAS, the name of

Steven R Carr
472 W. Oregon Trail 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 a term that ends 4/30/2025.

Voted upon and passed by the Ogle County Board on April 19, 2022.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2022-0406
and
CERTIFICATE OF APPOINTMENT

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

WHEREAS, the name of

Dennis M Probasco
13133 Mower Rd
Kings, IL 61068

who is an elector of said district, is presented to the Ogle County Board for approval of appointment;

BE IT HEREBY RESOLVED, the appointment is for a term that ends 4/30/2025.

Voted upon and passed by the Ogle County Board on April 19, 2022.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2022-0407
and
CERTIFICATE OF APPOINTMENT

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

WHEREAS, the name of

Wayne P Reising
168 Terraceview Blvd
Oregon, IL 61061

who is an elector of said district, is presented to the Ogle County Board for approval of appointment;

BE IT HEREBY RESOLVED, the appointment is for a term that ends 4/30/2025.

Voted upon and passed by the Ogle County Board on April 19, 2022.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk

RESOLUTION R-2022-0408
and
CERTIFICATE OF APPOINTMENT

WHEREAS, the appointment to the Sheriff's Merit Commission by the Ogle County Board;

WHEREAS, the name of

Alan J Schabacker
6020 N IL Rte. 2 North
Oregon, IL 61061

who is an elector of said district, is presented to the Ogle County Board for approval of appointment;

BE IT HEREBY RESOLVED, the appointment is for a term that ends 7/31/2026.

Voted upon and passed by the Ogle County Board on April 19, 2022.

John Finfrock, Chairman
Ogle County Board

(COUNTY SEAL)

Laura J. Cook, Ogle County Clerk



OGLE COUNTY SHERIFF'S OFFICE

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
Danielle S. Hardesty, Chief Deputy

FILED

MAR 31 2022

March 31, 2022

Laura J. Cook
COUNTY CLERK RECORDER

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

RE: Merit Commission

Dear Chairman Finfrock:

I respectfully request that Alan Schabacker be re-appointed to the Ogle County Sheriff's Office Merit Commission. His commission has expired.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to be "B. VanVickle", written over a horizontal line.

Sheriff Brian E. VanVickle

cc: Laura Cook

April 2022

R-2022-0410

ARPA REQUESTS						
DEPARTMENT	VENDOR	DESCRIPTION		NOTES	AMOUNT REQUESTED	OTHER
Zoning		Planning Commission Education/Training Session			\$500.00	
		Planning Commission Annual Membership			\$50.00	
		Advertisement			\$342.00	
IT		Software Convers. server operating software conversion to Office 365			\$12,350.00	
		Processors for Unified Centralized Server			\$25,420.00	
Health Department		Desks	\$6,000		\$ 6,000.00	
Original from 2021		Desk Chairs	\$2,000		\$ 2,000.00	
		Office Chairs	\$3,000		\$ 3,000.00	
		Whiteboards	\$1,500		\$ 1,500.00	
Health Department 2022		Global Industrial™ Expandable Starter Rack			\$520.89	
		Expandable Add-On Rack			\$462.95	
		Storage Cabinet, Turn Handle,			\$808.01	
		Shipping/Handling			\$492.78	
Asbestos Abatement		Not to exceed \$20,000.00			\$20,000.00	
TOTAL					\$73,446.63	

Presented at the Ogle County Board meeting on April 19, 2022.

John Finrock
Ogle County Board Chairman

Laura J. Cook
Ogle County Clerk & Recorder

INVOICE



American Planning Association
Illinois Chapter

Creating Great Communities for All

American Planning Association - Illinois Chapter

Cammi Krause, APA-IL Finance
c/o NIU Center for Governmental Studies, 148 N. 3rd St., DeKalb, IL
60115, UNITED STATES
Tax ID: 37-1023674
finance@ilapa.org; Website: <http://www.ilapa.org>

Invoice No#: 1536
Invoice Date: Mar 28, 2022
Due Date: Mar 28, 2022

\$550.00
AMOUNT DUE

BILL TO

Ogle County
Mark Miller
MMiller@oglecounty.org
Phone: +1 815-732-1190

#	ITEMS & DESCRIPTION	QTY/HRS	PRICE	AMOUNT(\$)
1	Chapter-Only Membership Chapter-Only Membership is a great choice for anyone who would like to become engaged in planning issues in Illinois. Please note, this does not include membership with our national organization, the American Planning Association.	1	\$50.00	\$50.00
2	Special Workshop (Chicago region) Plan Commissioner Training - 3/24	1	\$500.00	\$500.00
Subtotal				\$550.00
TOTAL				\$550.00 USD

NOTES TO CUSTOMER

Paying via PayPal is preferred. IF YOU ARE SENDING PAYMENT: In order to insure prompt and accurate processing - all checks should be made payable to the "American Planning Association - Illinois Chapter". When sending payment, print this invoice and remit to the address above. PLEASE NOTE: OUR ADDRESS HAS CHANGED AS OF 7/1/2016. Thank you!

TERMS AND CONDITIONS

Effective May 1st, 2019: A non-refundable late fee will be assessed to each outstanding invoice after nine weeks. Late fees are \$25 for full-time positions and \$5 for paid internships. The late fee will be added onto the original outstanding invoice and an updated invoice will be sent to the customer.

A discounted posting rate of \$25 is offered for paid internships. All unpaid positions are posted for free. Fees include publication in our bi-monthly newsletter, job postings website, RSS Feed and social media pages (Facebook, Twitter, and LinkedIn).

Job advertisements will remain posted on APA-IL's website, www.ilapa.org, for approximately 2 months or until your established deadline, whichever is sooner. Jobs posted to Facebook, Twitter, LinkedIn, and APA-IL's RSS Feed remain part of the respective page but show a posting date along with a link to www.ilapa.org. Announcements may be edited for length, content, and arrangement. Please notify the webmaster@ilapa.org if your position has been filled prior to the removal deadline.

R-2022-0410



Ogle County Life
PO Box 175
Rochelle IL 61068
United States
(815) 732-2156

STATEMENT / INVOICE

3/31/2022

Billing Address

OGLE COUNTY TREASURER
ATTN: JOHN COFFMAN
PO BOX 40
OREGON IL 61061
United States
Customer No.: 5760

Amount Due
342.00

Date	Description	Document Number	Charge	Payment	Balance
3/14/2022	ZONING INSPECTOR	Invoice #INV125308	171.00		171.00
3/21/2022	ZONING INSPECTOR	Invoice #INV126053	171.00		342.00
Current	31-60 Days	61-90 Days	Over 90 Days	Amount Due	
342.00	0.00	0.00	0.00	342.00	

Ogle County Life
PO Box 175
Rochelle IL 61068
United States
(815) 732-2156

Remittance Slip

Customer Name	Transaction Date	Amount Due
5760 OGLE COUNTY TREASURER	3/31/2022	\$342.00

Please Make Check Payable To:

Ogle County Life
PO Box 175
Rochelle IL 61068
United States
(815) 732-2156

From: acamp@globalindustrial.com
Sent: Wednesday, April 6, 2022 12:19 PM
To: Amy Bardell
Subject: Your Global Industrial Quotation # 6488824



Account #:415790	Quote #:6488824	Quote Issued:04/06/2022
OGLE COUNTY IL	abardell@Oglecounty.org	*Pricing valid for 14 days from quote issue date. subject to change based on product availability and/or extraordinary market conditions
Amy Bardell	Phone: (815) 562-6976	
907 W PINES RD	Fax: (815) 732-7458	
OREGON, Illinois 61061		
<u>CLICK HERE TO LOGIN AND PLACE THIS ORDER ONLINE.</u>		

Part#	Description	Shipping	Quantity	Price	Extended
785572GY	Global Industrial™ Expandable Starter Rack 96x48x84 3 Level Wood Deck 1100 lb. Cap Per Deck GRY Country Of Origin:	TRUCK	1	\$520.89	\$520.89
785590GY	Global Industrial™ Expandable Add-On Rack 96x48x84 3 Level Wood Deck 1100 lb. Cap Per Level GRY Country Of Origin:	TRUCK	1	\$449.06	\$449.06
Item Total:					\$969.95
Shipping and Handling:					\$189.99
PLEASE BE SURE TO REVIEW OUR TERMS AND CONDITIONS					*Total: \$1,159.94

Notes	Thank you for the opportunity to help with your needs. To place your order or for further assistance please contact me.
	Name: AUDREY CAMP
	Email: ACamp@globalindustrial.com
	Phone: (470) 655-3580 x123580
	Fax:




AMERICAN STORAGE
AND LOGISTICS

Cart > Information > Shipping > Payment

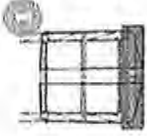
Contact: abardell@oglecounty.org Change

Ship to: Ogle County Health Department, 907 Pines Rd, OREGON IL 61061, United States Change

Shipping method

-  YRC Freight (Estimated transit time of 3 business days.) \$535.31
- ABF Freight (Expected delivery by 2022-04-12) \$1,557.16
- ABF Freight (Expected delivery by 2022-04-12) (L) with lift gate delivery \$1,557.16

R-2022-0410



96"W x 120"H, Door-Only Rack Supportec
Cage for 36"D Uprights, Includes cage door
with all hardware

Subtotal

Shipping

Total

USD

RESOLUTION

2022-0412

BE IT RESOLVED by the County Board of Ogle County, Illinois, that the following County Section for Highways be constructed:

22-00000-02-GM County Seal Coat

WHEREAS, bids were received at the Ogle County Courthouse in Oregon, Illinois on April 8, 2022 at 2:00 PM for the above project;

WHEREAS, the following low bid was submitted by:

\$654,959.92

WHEREAS, the Road & Bridge Committee of Ogle County reviewed the bids and recommends their approval;

BE IT FURTHER RESOLVED that there is hereby appropriated the sum of \$180,000.00 from the Motor Fuel Tax (MFT) Fund and \$475,000.00 from the Federal Aid Matching (FAM) fund for the County portion of said project.

BE IT FURTHER RESOLVED that the above low bids be accepted and awarded subject to no protests being filed.

STATE OF ILLINOIS)) SS
COUNTY OF OGLE)

I, Laura J. Cook, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by Statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Ogle County,
at its regular meeting held at Oregon on April 19 , 20 22 .

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed
the seal of said County at my office in Oregon, in said County,
this 19th day of April, A.D. 20 22.

(SEAL)

RESOLUTION

2022-0413

BE IT RESOLVED by the County Board of Ogle County, Illinois, that the following County Section for Highways be constructed:

Sterling Road Overlay

WHEREAS, bids were received at the Ogle County Highway Department in Oregon, Illinois on April 8, 2022 at 2:00 PM for the above project;

WHEREAS, the following low bid was submitted by:

\$430,502.75

WHEREAS, the Road & Bridge Committee of Ogle County reviewed the bids and recommends their approval;

BE IT FURTHER RESOLVED that there is hereby appropriated the sum of \$431,000.00 from the Motor Fuel Tax (MFT) fund for the County portion of said project.

BE IT FURTHER RESOLVED that the above low bids be accepted and awarded subject to no protests being filed.

STATE OF ILLINOIS)

) SS

COUNTY OF OGLE)

I, Laura J. Cook, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by Statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Ogle County,

at its regular meeting held at Oregon on April 19, 2022.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed
the seal of said County at my office in Oregon, in said County,
this 19th day of April, A.D. 2022.

(SEAL)



Resolution for Improvement Under the Illinois Highway Code



Is this project a bondable capital improvement?

☒ Yes ☐ No

Resolution Type

Original

Resolution Number

R-2022-0413

Section Number

21-00341-00-RS

BE IT RESOLVED, by the Board

Governing Body Type

of the County

Local Public Agency Type

of Ogle

Name of Local Public Agency

Illinois that the following described street(s)/road(s)/structure be improved under

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
Sterling Road	2.564	FAS 083	Freeport Road	IL Route 26

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.
REBUILD Illinois Funds = \$431,000

2. That there is hereby appropriated the sum of

Four Hundred Thirty-one Thousand and no/100 Dollars (\$431,000.00) 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

Name of Clerk

County

Local Public Agency Type

Clerk in and for said County

Local Public Agency Type

of Ogle

Name of Local Public Agency

in the State aforesaid, and keeper of the records and files thereof, as provided by

statute, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by

Board

Governing Body Type

of Ogle

Name of Local Public Agency

at a meeting held on April 19, 2022

Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 19th day of April, 2022

Day

Month, Year

(SEAL)

Clerk Signature

Date

Approved

Regional Engineer

Department of Transportation

Date

RESOLUTION

FOR COUNTY BRIDGE CONSTRUCTION

BE IT RESOLVED by the County Board of Ogle County, Illinois, that the following County Section for Bridges be constructed:

Ridge Rd Culvert Replacement

BE IT FURTHER RESOLVED that the County share be made from County Aid to Bridge Fund (CAB);

WHEREAS, bids were received at the office of the County Engineer of Ogle County on April 8, 2022 at 2:00 PM for the above project;

WHEREAS, the following low bid was submitted by:

\$457,531.65

WHEREAS, the Road & Bridge Committee of Ogle County reviewed the bids and recommends its approval;

BE IT FURTHER RESOLVED that there is hereby appropriated the sum of \$458,000.00 for the County portion of said project.

BE IT FURTHER RESOLVED that the above low bid be accepted and awarded subject to no protests being filed.

STATE OF ILLINOIS)) SS
COUNTY OF OGLE)

I, Laura J. Cook, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by Statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Ogle County, at its regular meeting held at Oregon on April 19, 2022.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed
the seal of said County at my office in Oregon, in said County,
this 19th day of April, A.D. 20 22.

(SEAL)

RESOLUTION
2022-0415
FOR COUNTY BRIDGE CONSTRUCTION

BE IT RESOLVED by the County Board of Ogle County, Illinois, that the following County Section for Bridges be constructed:

Section 21-00339-00-BR

Lowell Park Rd Culvert Extensions

BE IT FURTHER RESOLVED that the County share be made from County Aid to Bridge Fund (CAB);

WHEREAS, bids were received at the office of the County Engineer of Ogle County on April 8, 2022 at 2:00 PM for the above project;

WHEREAS, the following low bid was submitted by:

Martin & Company Excavating

\$405,786.50

WHEREAS, the Road & Bridge Committee of Ogle County reviewed the bids and recommends its approval;

BE IT FURTHER RESOLVED that there is hereby appropriated the sum of \$406,000.00 for the County portion of said project.

BE IT FURTHER RESOLVED that the above low bid be accepted and awarded subject to no protests being filed.

STATE OF ILLINOIS)

) SS

COUNTY OF OGLE)

I, Laura J. Cook, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by Statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Ogle County, at its regular meeting held at Oregon on April 19, 20 22 .

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County at my office in Oregon, in said County, this 19th day of April, A.D. 20 22 .

County Clerk

(SEAL)

Ogle County

State of Illinois

Tabulation of Bids

Letting Date: April 8, 2022

Letting Time: 2:00 P.M.

Road Name: Various

Section: 22-XX000-XX-GM

Bidder:

Helm Civil

2283 Rt. 20 E

Freeport, IL 61032

Bidder:

Steffens 3-D Construction

2863 State Route 17

Toluca, IL 61369

Various Townships

IDOT Representative Joel Graff Not Present

Group No	Item	Unit	Qty	Guarantee		Bid Check			
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
40	Byron Township								
	Bit. Mat'l (Seal Coat)	Gal	18,885	\$3.00	\$56,655.00				
	Aggregate (Seal Coat)	Ton	590	\$29.00	\$17,110.00				
	TOTAL				\$73,765.00		\$77,258.10		No Bid
41	Dement Township					As Read			
	Bit. Mat'l (Seal Coat)	Gal	31,114	\$3.00	\$93,342.00				
	Aggregate (Seal Coat)	Ton	972	\$29.00	\$28,188.00				
	TOTAL				\$121,530.00		\$125,379.42		No Bid
42	Flagg Township					As Read			
	Bit. Mat'l (Seal Coat) HFP	Gal	56,633	\$3.30	\$186,888.90				
	Aggregate (Seal Coat) Pea Gravel	Ton	1,741	\$29.00	\$50,489.00				
	TOTAL				\$237,377.90		\$255,794.53		No Bid
43	Forreston Township					As Read			
	Bit. Mat'l (Seal Coat) HFP	Gal	22,137	\$3.30	\$73,052.10				
	Aggregate (Seal Coat) Pea Gravel	Ton	691	\$31.00	\$21,421.00				
	TOTAL				\$94,473.10		\$101,275.54		No Bid
44	Grand Detour Township					As Read			
	Bit. Mat'l (Seal Coat)	Gal	3,423	\$3.00	\$10,269.00				
	Aggregate (Seal Coat)	Ton	106	\$29.00	\$3,074.00				
	TOTAL				\$13,343.00		\$21,604.46		No Bid
45	Leaf River Township					As Read			
	Bit. Mat'l (Seal Coat) HFP	Gal	5,767	\$3.30	\$19,031.10				
	Aggregate (Seal Coat) Pea Gravel	Ton	180	\$29.00	\$5,220.00				
	TOTAL				\$24,251.10		\$26,902.17		No Bid
46	Lincoln Township					As Read			
	Bit. Mat'l (Seal Coat)	Gal	19,986	\$3.00	\$59,958.00				
	Aggregate (Seal Coat)	Ton	625	\$29.00	\$18,125.00				
	TOTAL				\$78,083.00		\$82,407.16		No Bid
47	Marion Township					As Read			
	Bit. Mat'l (Seal Coat)	Gal	77,683	\$3.00	\$233,049.00				
	Aggregate (Seal Coat)	Ton	2,424	\$29.00	\$70,296.00				
	TOTAL				\$303,345.00		\$321,679.64		No Bid

R-2022-0416

Ogle County

State of Illinois

Tabulation of Bids

Letting Date: April 8, 2022

Letting Time: 2:00 P.M.

Road Name: Various

Section: 22-XX000-XX-GM

Bidder:

Helm Civil

2283 Rt. 20 E

Freeport, IL 61032

Bidder:

Steffens 3-D Construction

2863 State Route 17

Toluca, IL 61369

Various Townships

IDOT Representative Joel Graff Not Present

Group No	Item	Unit	Qty	Guarantee		Bid Check			
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
48	Monroe Township								
	Bit. Mat'l (Seal Coat)	Gal	27,538	\$3.00	\$82,614.00				
	Aggregate (Seal Coat)	Ton	862	\$29.00	\$24,998.00				
	TOTAL				\$107,612.00	As Read	\$110,162.14		No Bid
49	Mount Morris Township								
	Bit. Mat'l (Seal Coat)	Gal	10,200	\$3.00	\$30,600.00				
	Aggregate (Seal Coat)	Ton	319	\$29.00	\$9,251.00				
	TOTAL				\$39,851.00	As Read	\$41,739.00		No Bid
50	Pine Creek Township								
	Bit. Mat'l (Seal Coat)	Gal	8,024	\$3.00	\$24,072.00				
	Aggregate (Seal Coat)	Ton	250	\$29.00	\$7,250.00				
	TOTAL				\$31,322.00	As Read	\$34,365.12		No Bid
51	Pine Rock Township								
	Bit. Mat'l (Seal Coat)	Gal	17,662	\$3.00	\$52,986.00				
	Aggregate (Seal Coat)	Ton	552	\$29.00	\$16,008.00				
	TOTAL				\$68,994.00	As Read	\$75,926.96		No Bid
52	Rockvale Township								
	Bit. Mat'l (Seal Coat)	Gal	8,205	\$3.00	\$24,615.00				
	Aggregate (Seal Coat)	Ton	256	\$29.00	\$7,424.00				
	TOTAL				\$32,039.00	As Read	\$38,104.20		No Bid
53	Scott Township								
	Bit. Mat'l (Seal Coat)	Gal	62,433	\$3.00	\$187,299.00				
	Aggregate (Seal Coat)	Ton	1,951	\$29.00	\$56,579.00				
	TOTAL				\$243,878.00	As Read	\$247,701.99		No Bid
54	Taylor Township								
	Bit. Mat'l (Seal Coat)	Gal	19,477	\$3.00	\$58,431.00				
	Aggregate (Seal Coat)	Ton	609	\$29.00	\$17,661.00				
	TOTAL				\$76,092.00	As Read	\$78,089.08		No Bid
55	White Rock Township								
	Bit. Mat'l (Seal Coat)	Gal	16,081	\$3.00	\$48,243.00				
	Aggregate (Seal Coat)	Ton	503	\$29.00	\$14,587.00				
	TOTAL				\$62,830.00	As Read	\$64,982.24		No Bid

R-2022-0416

Ogle County

State of Illinois

Tabulation of Bids

Letting Date: April 8, 2022

Letting Time: 2:00 P.M.

Road Name: Various

Section: 22-XX000-XX-GM

Bidder:

Helm Civil

2283 Rt. 20 E

Freeport, IL 61032

Bidder:

Steffens 3-D Construction

2863 State Route 17

Toluca, IL 61369

Various Townships

IDOT Representative Joel Graff Not Present

Group No	Item	Unit	Qty	Guarantee		Bid Check			
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
56	Woosung Township	Gal	22,787	\$3.00	\$68,361.00				
	Bit. Mat'l (Seal Coat)	Ton	712	\$29.00	\$20,648.00				
	Aggregate (Seal Coat)								
	TOTAL				\$89,009.00	As Read	\$97,183.18		No Bid
57	Oregon-Nashua Township	Gal	35,269	\$3.00	\$105,807.00				
	Bit. Mat'l (Seal Coat)	Ton	1,102	\$29.00	\$31,958.00				
	Aggregate (Seal Coat)								
	TOTAL				\$137,765.00	As Read	\$141,379.76		No Bid
58	Village of Hillcrest	Gal	7,667	\$2.78	\$21,314.26				
	Bit. Mat'l (Seal Coat)	Ton	240	\$31.18	\$7,483.20				
	Aggregate (Seal Coat)								
	TOTAL				\$28,797.46	As Read	\$39,687.86		No Bid
59	Village of Mount Morris	Gal	13,891	\$3.10	\$43,062.10				
	Bit. Mat'l (Seal Coat)	Ton	434	\$33.00	\$14,322.00				
	Aggregate (Seal Coat)								
	TOTAL				\$57,384.10	As Read	\$60,457.39		No Bid
60	Eagle Point Township	Gal	3,147	\$3.90	\$12,273.30				
	Bit. Mat'l (Prime Coat)	Gal	9,603	\$3.30	\$31,689.90				
	Bit. Mat'l (Seal Coat) HFP	Ton	336	\$35.00	\$11,760.00				
	Aggregate (Seal Coat) Slag								
	TOTAL				\$55,723.20	As Read	\$61,821.51		No Bid
61	Leaf River Township	Gal	3,176	\$4.85	\$15,403.60				
	Bit. Mat'l (Prime Coat)	Gal	9,661	\$3.10	\$29,949.10				
	Bit. Mat'l (Seal Coat) HFP	Ton	302	\$36.00	\$10,872.00				
	Aggregate (Seal Coat) Pea Gravel								
	TOTAL				\$56,224.70	As Read	\$61,408.54		No Bid
62	Lincoln Township	Gal	1,479	\$4.80	\$7,099.20				
	Bit. Mat'l (Prime Coat)	Gal	4,506	\$3.10	\$13,968.60				
	Bit. Mat'l (Seal Coat)	Ton	141	\$36.00	\$5,076.00				
	Aggregate (Seal Coat)								
	TOTAL				\$26,143.80	As Read	\$28,634.16		No Bid

R-2022-0416

Ogle County

State of Illinois

Tabulation of Bids

Letting Date: April 8, 2022

Letting Time: 2:00 P.M.

Road Name: Various

Section: 22-XX000-XX-GM

Bidder:

Helm Civil

2283 Rt. 20 E

Freeport, IL 61032

Bidder:

Steffens 3-D Construction

2863 State Route 17

Toluca, IL 61369

Various Townships

IDOT Representative Joel Graff Not Present

Group No	Item	Unit	Qty	Guarantee		Bid Check			
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
63	Mount Morris Township								
	Bit. Mat'l (Prime Coat)	Gal	4,698	\$4.80	\$22,550.40				
	Bit. Mat'l (Seal Coat)	Gal	14,243	\$3.10	\$44,153.30				
	Aggregate (Seal Coat)	Ton	445	\$36.00	\$16,020.00				
	TOTAL				\$82,723.70		\$83,724.24		No Bid
64	Pine Creek Township					As Read			
	Bit. Mat'l (Prime Coat)	Gal	3,130	\$4.80	\$15,024.00				
	Bit. Mat'l (Seal Coat)	Gal	9,556	\$3.10	\$29,623.60				
	Aggregate (Seal Coat)	Ton	299	\$36.00	\$10,764.00				
	TOTAL				\$55,411.60		\$56,320.92		No Bid
65	Pine Rock Township					As Read			
	Bit. Mat'l (Prime Coat)	Gal	5,291	\$4.80	\$25,396.80				
	Bit. Mat'l (Seal Coat)	Gal	16,086	\$3.10	\$49,866.60				
	Aggregate (Seal Coat)	Ton	503	\$36.00	\$18,108.00				
	TOTAL				\$93,371.40		\$94,031.78		No Bid
66	Scott Township					As Read			
	Bit. Mat'l (Prime Coat)	Gal	2,907	\$4.80	\$13,953.60				
	Bit. Mat'l (Seal Coat)	Gal	8,852	\$3.10	\$27,441.20				
	Aggregate (Seal Coat)	Ton	277	\$36.00	\$9,972.00				
	TOTAL				\$51,366.80		\$49,260.89		No Bid
67	White Rock Township					As Read			
	Bit. Mat'l (Prime Coat)	Gal	3,981	\$4.80	\$19,108.80				
	Bit. Mat'l (Seal Coat)	Gal	12,101	\$3.10	\$37,513.10				
	Aggregate (Seal Coat)	Ton	378	\$36.00	\$13,608.00				
	TOTAL				\$70,229.90		\$67,835.76		No Bid

ALL BIDS ARE PRELIMINARY UNTIL APPROVED BY THE COUNTY BOARD

2022-0417
R E S O L U T I O N
FOR TOWNSHIP ROAD CONSTRUCTION

RESOLUTION AUTHORIZING THE AWARD OF THE BID FOR
THE MICROSURFACING OF PORTIONS OF SKARE RD AND WOODLAWN RD
FLAGG & LYNNVILLE TOWNSHIPS
FLAGG SECTION 22-06000-01-GM
LYNNVILLE SECTION 22-12000-01-GM

WHEREAS, Flagg & Lynnville Townships plan to microsurface portions of Skare Rd and Woodlawn Rd; and

WHEREAS, Flagg & Lynnville Townships plans on using Motor Fuel Tax (MFT) funding to pay for at least a portion of the project; and

WHEREAS, the Illinois Department of Transportation (IDOT) requires that all Township and Road District projects utilizing MFT Funds be awarded by the County Board; and

WHEREAS, in connection with said project three (3) bids were received, as shown on the attached bid tab, at the Ogle County Highway Department on April 8, 2022 for Section 22-06000-01-GM & 22-12000-01-GM; with the low bid being from Struck & Irwin Paving, Inc. in the amount of \$159,619.59; and

WHEREAS, the Road & Bridge Committee of Ogle County reviewed the bids and recommends approval;

NOW THEREFORE BE IT RESOLVED by the County Board of Ogle County, Illinois, that the above low bid be accepted and awarded.

STATE OF ILLINOIS)) SS
COUNTY OF OGLE)

I, Laura J. Cook, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by Statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Ogle County,
at its regular meeting held at Oregon on April 19, 20 22 .

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed
the seal of said County at my office in Oregon, in said County,
this 19th day of April, A.D. 2022.

County Clerk

(SEAL)

OGLE COUNTY
STATE OF ILLINOIS
TABULATION OF BIDS (AS READ)

Letting Date: April 8, 2022
Section: 22-XX000-01-GM
Skare Road and Mulford Road Slag Micro-Surfacing
Flagg and Lynnville Townships
Engineer's Estimate: \$130,320.45

IDOT Representative Joel Graff Not Present

Bidder	Bid Bond	Apprenticeship	Illinois Office	Total Bid
A.C. Pavement Striping Co. Elgin, IL	Yes	Yes	Yes	\$168,371.19
Microsurfacing Contractors, LLC St. Louis, MO	Yes	Yes	Yes	\$208,584.48
Struck & Irwin Paving, Inc. DeForest, WI	Yes	Yes	Yes	\$159,619.59

All Bids are Preliminary until approved by the County Board
As Read Low Bid in Red.

2022-0418
R E S O L U T I O N
FOR TOWNSHIP ROAD CONSTRUCTION

RESOLUTION AUTHORIZING THE AWARD OF THE BID FOR
THE HMA PAVING OF A PORTION OF MOORE ROAD
LYNNVILLE TOWNSHIP
SECTION 07-12125-00-FP

WHEREAS, Lynnville Township has planned to pave a portion of Moore Road north of IL Route 64; and

WHEREAS, Lynnville Township plans on using Motor Fuel Tax (MFT) funding to pay for at least a portion of the project; and

WHEREAS, the Illinois Department of Transportation (IDOT) requires that all Township and Road District projects utilizing MFT Funds be awarded by the County Board; and

WHEREAS, in connection with said project three (3) bids were received, as shown on the attached bid tab, at the Ogle County Highway Department on April 8, 2022 for Section 07-12125-00-FP; with the low bid being from Martin & Company Excavating in the amount of \$39,307.40; and

WHEREAS, the Road & Bridge Committee of Ogle County reviewed the bids and recommends approval;

NOW THEREFORE BE IT RESOLVED by the County Board of Ogle County, Illinois, that the above low bid be accepted and awarded.

STATE OF ILLINOIS)) SS
COUNTY OF OGLE)

I, Laura J. Cook, County Clerk in and for said County, in the State aforesaid, and keeper of the records and files thereof, as provided by Statute, do hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Ogle County,
at its regular meeting held at Oregon on April 19 , 20 22 .

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed
the seal of said County at my office in Oregon, in said County,
this 19th day of April, A.D. 2022.

County Clerk

(SEAL)

OGLE COUNTY
STATE OF ILLINOIS
TABULATION OF BIDS (AS READ)

Letting Date : April 8, 2022
Section : 07-12125-00-FP
Lynnville Township - Moore Road
Engineers Estimate : \$39,092.00

IDOT Representative Joel Graff Not Present

Bidder	Bid Bond	Apprenticeship Program	Illinois Business	Total Bid
Helm Civil; Freeport, IL	Yes	Yes	Yes	\$53,387.00
Martin & Company Excavating; Oregon, IL	Yes	Yes	Yes	\$39,307.40
Rock Road Companies; Janesville, WI	Yes	Yes	Yes	\$49,656.23
Universal Asphalt & Excavating, Inc.; LaSalle, IL	N/A	N/A	N/A	No Bid

All Bids are Preliminary Until Board Approval
As Read Low Bid in red.

R-2022-0419

PETITION FOR COUNTY AID TO BUILD OR REPAIR A BRIDGE OR CULVERT

LOCAL SECTION NUMBER: 22-07125-00-BR

STATE OF ILLINOIS
COUNTY OF OGLE
TOWNSHIP OF FORRESTON

To the County Board Members of Ogle County, Illinois:

The undersigned, Highway Commissioner of the Township of Forreston in said County, would respectfully represent that a Structure 071-5015 needs to be repaired over an Unnamed Creek where the same is crossed by Montague Road at M.S. 0.62 in said Township, for which said work the Township of Forreston is wholly responsible; that the total cost of said work is estimated to be Fourteen Thousand Seven Hundred Fifty and no/100 Dollars (\$14,750.00), which sum will be more than 2 cents (\$0.02) on the One Hundred Dollars valuation, on the latest assessment roll of said Township, and the levy for road and bridge tax for the two years last past in said Township was in each year for the full amount allowed by law to be raised for all road and bridge purposes, except for laying out, altering, widening or vacating roads, the major part of which levy is needed for the ordinary repair of roads and bridges.

Wherefore, the said Highway Commissioner hereby petitions you for aid, and for an appropriation from the County Aid to Bridge Fund a sum sufficient to meet one-half the expenses of said bridge or other work, said Township being prepared to furnish the other half of the amount required.

Dated at 1:25 PM, this 6TH day of APRIL, A.D. 2022

Bob Bowers
HIGHWAY COMMISSIONER NAME

Bob Bowers
HIGHWAY COMMISSIONER SIGNATURE

Approved by the County Highway / Road and Bridge Committee on: 4/12/2022

Approved by the Ogle County Board on: April 19, 2022

John Finrock,
Ogle County Board Chairman

Laura J. Cook,
Ogle County Clerk

O-2022-0401

LOST REVENUE STANDARD ALLOWANCE ORDINANCE

WHEREAS, The American Rescue Plan Act provides for State And Local Fiscal Recovery Funds, a definition which includes Ogle County, Illinois, and

WHEREAS, The United States Treasury Department was tasked with administration of the American Rescue Plan Act and in July 2021 issued instructions, criteria, and limitations for the use of funds provided by the American Rescue Plan Act compiled titled U.S. TREASURY INTERIM FINAL RULE & GUIDANCE FOR STATE AND LOCAL FISCAL RECOVERY FUNDS (31 CFR Part 35 / RIN 1505-AC77) henceforth U.S. TREASURY INTERIM FINAL RULE, and

WHEREAS, guidance in the U.S. TREASURY INTERIM FINAL RULE, defined multiple expense categories including formulas to demonstrate the impact of the public health emergency COVID 19 had on Ogle County revenues, and

WHEREAS, in January 2022, the U.S. TREASURY issued U.S. TREASURY FINAL RULE AND GUIDANCE FOR STATE AND LOCAL FISCAL RECOVERY FUNDS (31 CFR Part 35 RIN 1505-AC77) henceforth U.S. TREASURY FINAL RULE, with further clarification of rules, processes, reporting and tracking requirements and significant changes to the process for determining recipient Lost Revenue, and

WHEREAS, calculations completed according to the U.S. TREASURY INTERIM FINAL RULE by Bellwether LLC, attached hereto, and made a part thereof, using financial data provided by the Ogle County Treasurer revealed a Lost Revenue amount of **\$1,698,246** for Ogle County, and

WHEREAS, U.S. TREASURY FINAL RULE provides the continued use of the aforementioned formula or provides for Ogle County to claim a Standard Allowance consisting of the lesser of ten million dollars (\$10,000,000) or the total full funds provided to \$9,836,809.00 by the U.S. TREASURY in both tranches, and

WHEREAS, funds claimed by Ogle County as Lost Revenue may be used for all purposes under Government Services as defined by the U.S. TREASURY INTERIM FINAL RULE and as expanded by the U.S. TREASURY FINAL RULE, and

WHEREAS, recovered Lost Revenue funds may not be used for to establish reserve funds, resolve debt incurred prior to March 3, 2021, offset changes in taxes levied, make bulk payment to pension funds, or make payment on court directed settlements and must be accounted in the periodic reports required by the U.S. TREASURY INTERIM FINAL REPORT and facilitated by Bellwether LLC.

NOW THEREFORE, the Ogle County Board elects the Standard Allowance method of calculating Lost Revenue for Ogle County and henceforth shall regard \$9,836,809.00 as recovered Lost Revenue subject to the rules, reporting and tracking requirements defined in U.S. TREASURY FINAL RULE and hereby ordains the following:

1. The Ogle County Board shall collaborate with Bellwether LLC to identify and reclassify prior approved obligations and expenditures for ARPA funds and prepare draft ordinance for board action of the same.
2. Further projects using Recovered Lost Revenue shall continue to be reviewed for eligibility by Bellwether LLC and approved by ordinance by the Ogle County Board using the established processes.
3. The Ogle County Treasurer shall define accounting procedures to record uses of funds derived from Recovered Lost Revenue and shall provide the Ogle County Board with monthly reports reflecting fund balance, obligations and expenditures.
4. Departments engaging in project funded through Recovered Lost Revenue shall maintain records and provide information to the Ogle County Treasurer and / or Bellwether LLC to properly prepare required reporting as defined by the U.S. TREASURY FINAL RULE.

Presented and approved at the April 19, 2022, Ogle County Board meeting.

Attest:

Laura J. Cook

Ogle County Clerk

John Finfrock

Chairman, Ogle County Board

ORDINANCE 2022-0402

OGLE COUNTY ELECTED OFFICIAL’S SALARIES

WHEREAS, in accordance with Illinois Statute 50 ILCS 145/2, the Ogle County Board is responsible for establishing the annual “compensation of its elected officials”, which must be “fixed at least 180 days before the beginning of the term of the officers whose compensation is to be fixed”, and

WHEREAS, HB56 (P.A. 102-0049) requires compensation of County Elected Officers to be fixed by Ordinance or Resolution by the County Board. Such Ordinance must separately list each stipend as well as compensation for each elected officer;

WHEREAS, during its regular meeting on April 12, 2022, the Personnel and Salary Committee has recommended to the Finance Committee on April 12, 2022, the annual salary increases for Fiscal Years 2023, 2024, 2025 and 2026, and

WHEREAS, the Ogle County Board recognizes the important and critical nature of the services of the elected officials for these offices under the County Government’s responsibility, and

THEREFORE, BE IT RESOLVED, that the Ogle County Board, on this 17th day of May, 2022, adopts the following elected official’s pay scale:

	FY2023	FY2024	FY2025	FY2026
	+2%	+ 2%	+ 1.5%	+ 1.5%
County Clerk & Recorder Stipend (State) - \$6,500	\$88,733	\$90,508	\$91,866	\$93,244
Treasurer Stipend - (Insurance Fund) - \$3,500	\$88,733	\$90,508	\$91,866	\$93,244
Sheriff Stipend (State) - \$6,500 Stipend (State) - \$2,500 Safety Supervisor – (General Fund) - \$1,200	\$97,607	\$99,509	\$101,002	\$102,517

Attest:

Laura J. Cook
Ogle County Clerk

John Finfrock
Chairman, Ogle County Board

Job Summary:

The Ogle County Human Resource Manager will manage, lead and/or direct the routine functions of the Human Resources (HR) department including:

- ☐ Assist with Recruitment, job posting and application / Resume review and candidate selection
- ☐ Assist with Candidate Interview scheduling & selection processing
- ☐ Assist with Onboarding, orientation, and training of new employees
- ☐ Review employment **needs**, placement & organizational changes & complete HR Cost-Benefit Analysis **of new and proposed positions and job titles**
- ☐ Administering compensation / pay, benefits, and leave, review and **make** recommendations **as needed**
- ☐ Assist employees with insurance, pension **and benefits** questions & issues
- ☐ Labor relations, contract review and interpretation
- ☐ Participate in union contract negotiations
- ☐ Performance evaluations assistance & monitoring, and incentive distributions
- ☐ Enforcement, and record maintenance of disciplinary actions (progressive discipline if HB 3530 becomes law)
- ☐ Maintain employee records and personnel files (or permanent - back-up files)
- ☐ Training, development, continuing education & required training record maintenance
- ☐ Risk management including liability insurance to include Worker's Compensation Unemployment Insurance, OSHA and workplace safety
- ☐ Enforcement of county HR policies and applicable employment laws
- ☐ Reviews & Maintains County Employee Handbook & HR Policy annually, recommends changes
- ☐ Assist Department Heads w Progressive Discipline and Discharge

Supervisory Responsibilities:

- ☐ Recruits, interviews, and trains new staff in the HR department
- ☐ Directly Supervises subordinate staff
- ☐ Oversees the daily workflow of the department
- ☐ Ensures departments perform constructive and timely performance evaluations
- ☐ Maintains, and recommends changes, county HR policy, Ogle County Personnel manual and Ogle County Safety manual
- ☐ Handles discipline and termination of employees in accordance with county HR policy
- ☐ Interfaces with department heads and county board members on HR related issues
- ☐ Work with States' Attorney office on HR related legal issues

Duties/Responsibilities:

- ☐ Partners with the leadership team to understand and execute the organization's human resource and talent strategy particularly as it relates to current and future talent needs, recruiting, retention, and succession planning
- ☐ Provides support and guidance to HR generalists, management, and other staff when complex, specialized, and sensitive questions and issues arise; may be required to administer and execute routine tasks in delicate circumstances such as providing reasonable accommodations, investigating allegations of wrongdoing, and terminations

- ☐ Manages the talent acquisition process, which may include recruitment, interviewing of qualified job applicants, particularly for managerial, exempt, and professional roles; collaborates with departmental managers to understand skills and competencies required for openings
- ☐ Analyzes trends in compensation and benefits; researches and proposes competitive base and incentive pay programs to ensure the organization attracts and retains top talent
- ☐ Creates learning and development programs and initiatives that provide internal development opportunities for employees
- ☐ Oversees employee disciplinary meetings, terminations, and investigations
- ☐ Research, participate, and make recommendations in union negotiations in collaboration with department heads
- ☐ Performs Cost-Benefits analysis for proposed new employment positions and presents with the Department Head to the board committee and the full board when required
- ☐ Maintains compliance with federal, state, and local employment laws and regulations, and recommended best practices; reviews policies and practices to maintain compliance
- ☐ Maintains knowledge of trends, best practices, regulatory changes, and new technologies in human resources, talent management, and employment law
- ☐ Performs other duties as assigned

Required Skills/Abilities:

- ☐ Excellent verbal and written communication skills
- ☐ Excellent interpersonal, negotiation, and conflict resolution skills
- ☐ Excellent organizational skills and attention to detail
- ☐ Strong analytical and problem-solving skills
- ☐ Ability to prioritize tasks and to delegate them when appropriate
- ☐ Ability to act with integrity, professionalism, and confidentiality
- ☐ Thorough knowledge of employment-related laws and regulations
- ☐ Proficient with Microsoft Office Suite or related software
- ☐ Proficiency with or the ability to quickly learn the organization's HRIS and talent management systems

Education and Experience:

- ☐ Bachelor's degree in Human Resources, Business Administration, related field or equivalent experience required
- ☐ A minimum of three years of labor-relations / management and union negotiations experience preferred
- ☐ A minimum of three years of human resource management experience preferred
- ☐ Experience with government laws and regulations strongly preferred
SHRM-CP, SHRM-SCP, PHR or SPHR certificate desired

Physical Requirements:

- ☐ Prolonged periods of sitting at a desk and working on a computer
- ☐ Must be able to lift at least 15 pounds at times

The salary recommendation for this position is \$80,000 to \$100,000 base salary for 40 hours
This is also classified as exempt
This position also reports to the County Board Chair.

KIMBERLY A. STAHL
CLERK OF THE CIRCUIT COURT
FIFTEENTH JUDICIAL CIRCUIT
OGLE COUNTY
OREGON, IL

CIRCUIT CLERK CHECKING ACCOUNT REPORT

For the Month of: March 2022

Balance of Checking Account: \$174,187.73 (February 2022)

Receipts: \$300,272.98

Interest Checking: \$18.44

Disbursements: \$237,259.90

BALANCE: \$237,219.25

NOTE: \$107,100.59 of Receipts was received through e-payments.

\$25,346.50 of Receipts was received through e-file.

\$8,209.48 of Disbursements was Restitution paid to victims.



APRIL 19, 2022 - County Board Report

Payment Date Range 04/19/22 - 04/19/22

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 01 - County Clerk/Recorder										
Account 4422 - Travel Expenses, Dues & Seminars										
1165 - LAURA J COOK	2022-00001291	FEBRUARY/MARCH REIMBURSEMENTS	Paid by Check # 162154		03/28/2022	04/19/2022	04/19/2022		04/19/2022	56.16
5687 - ILLINOIS ASSOCIATION OF COUNTY OFFICIALS	1728	CONFERENCE REGISTRATION	Paid by Check # 162174		03/31/2022	04/19/2022	04/19/2022		04/19/2022	120.00
Account 4422 - Travel Expenses, Dues & Seminars Totals									Invoice Transactions 2	<u>\$176.16</u>
Sub-Department 10 - Elections										
Account 4525 - Election Supplies										
1165 - LAURA J COOK	2022-00001291	FEBRUARY/MARCH REIMBURSEMENTS	Paid by Check # 162154		03/28/2022	04/19/2022	04/19/2022		04/19/2022	126.83
5479 - REBECCA DUKE	2022-0303	ELECTION SUPPLIES - COOKIES FOR JDG TRAINING	Paid by Check # 162161		03/03/2022	04/19/2022	04/19/2022		04/19/2022	64.00
5686 - ELECTIONSOURCE	22-1103	ELECTION SUPPLIES - TABLE TOP POLLING PLACE SIGNS	Paid by Check # 162163		03/25/2022	04/19/2022	04/19/2022		04/19/2022	1,028.55
1246 - FISCHER'S	0737884-001	ELECTION SUPPLIES - INK	Paid by Check # 162164		04/19/2022	04/19/2022	04/19/2022		04/19/2022	421.80
Account 4525 - Election Supplies Totals									Invoice Transactions 4	<u>\$1,641.18</u>
Account 4528 - Voter Registration Supplies										
1046 - ACCURATE BUSINESS CONTROLS	72501	VOTER CARDS	Paid by Check # 162143		03/31/2022	04/19/2022	04/19/2022		04/19/2022	3,581.30
5509 - MIDWEST MAILWORKS	235673	VOTER CARD MAILINGS	Paid by Check # 162185		03/30/2022	04/19/2022	04/19/2022		04/19/2022	621.24
1147 - OGLE COUNTY TREASURER	2022-00001292	REIMBURSEMENT - VOTER REGISTRATION MAILINGS	Paid by Check # 162195		03/30/2022	04/19/2022	04/19/2022		04/19/2022	7,500.00
Account 4528 - Voter Registration Supplies Totals									Invoice Transactions 3	<u>\$11,702.54</u>
Sub-Department 10 - Elections Totals									Invoice Transactions 7	<u>\$13,343.72</u>
Department 01 - County Clerk/Recorder Totals									Invoice Transactions 9	<u>\$13,519.88</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 02 - Building & Grounds										
Account 4210 - Disposal Service										
2810 - MORING DISPOSAL, INC.	302529	DISPOSAL SERVICES - MARCH 2022	Paid by Check # 162187		04/19/2022	04/19/2022	04/19/2022	04/19/2022		822.86
4440 - NORTHERN ILLINOIS DISPOSAL SVC	21292103T086	DISPOSAL SERVICES FOR EOC - APRIL 2022	Paid by Check # 162191		04/19/2022	04/19/2022	04/19/2022	04/19/2022		34.55
Account 4210 - Disposal Service Totals									Invoice Transactions 2	\$857.41
Account 4520 - Janitorial Supplies										
1434 - MENARDS	13447	PAPER TOWELS	Paid by Check # 162183		04/19/2022	04/19/2022	04/19/2022	04/19/2022		33.96
Account 4520 - Janitorial Supplies Totals									Invoice Transactions 1	\$33.96
Account 4540.10 - Repairs & Maint - Facilities										
1047 - ACE HARDWARE AND OUTDOOR CTR	03-2022/37595	MAINTENANCE SUPPLIES - MARCH 2022	Paid by Check # 162144		04/19/2022	04/19/2022	04/19/2022	04/19/2022		458.73
4667 - AIRGAS USA, LLC	9987143575	MARCH 2022 - RENT CYL SM. ACETYLENE, SM. ARGON & CARBON DIOXIDE	Paid by Check # 162145		04/19/2022	04/19/2022	04/19/2022	04/19/2022		115.87
2617 - ALPHA CONTROLS & SERVICES LLC	W41445	REPAIRS AT SHERIFF'S OFFICE - 2/25/2022 & 3/10/2022	Paid by Check # 162146		04/19/2022	04/19/2022	04/19/2022	04/19/2022		1,360.34
1173 - CRESCENT ELECTRIC SUPPLY CO	S510129316.00	MAINTENANCE SUPPLIES	Paid by Check # 162155		04/19/2022	04/19/2022	04/19/2022	04/19/2022		165.53
4277 - ECOLAB	6268117827	SUPPLIES FOR JAIL	Paid by Check # 162162		04/19/2022	04/19/2022	04/19/2022	04/19/2022		256.29
1259 - FYR-FYTER INC.	78035	RESTAURANT HOOD CLEANING AT JAIL	Paid by Check # 162167		04/19/2022	04/19/2022	04/19/2022	04/19/2022		350.00
1259 - FYR-FYTER INC.	78153	SERVICE FIRE SYSTEM AT JAIL	Paid by Check # 162167		04/19/2022	04/19/2022	04/19/2022	04/19/2022		209.70
5060 - HACKBARTH ENTERPRISES LLC	1278	OIL & FILTER CHANGE ON GEN SET	Paid by Check # 162169		04/19/2022	04/19/2022	04/19/2022	04/19/2022		287.09
2594 - HELM MECHANICAL	FRE132511	BACKFLOW REPAIRS AT COURTHOUSE - 2/14, 2/15 & 2/18	Paid by Check # 162170		04/19/2022	04/19/2022	04/19/2022	04/19/2022		6,328.49
2594 - HELM MECHANICAL	FRE132512	REPLACE HEAT EXCHANGER IN RFTOP UNIT - HEALTH DEPT/PINES RD	Paid by Check # 162170		04/19/2022	04/19/2022	04/19/2022	04/19/2022		2,184.21
2594 - HELM MECHANICAL	FRE132513	REPLACE (2) SLOAN URINAL FLUSH VALVES - JUDICIAL CENTER	Paid by Check # 162170		04/19/2022	04/19/2022	04/19/2022	04/19/2022		1,875.55
2594 - HELM MECHANICAL	FRE132647	TEST BACKFLOW DEVICES - COURTHOUSE	Paid by Check # 162170		04/19/2022	04/19/2022	04/19/2022	04/19/2022		2,035.00



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Fund 100 - General Fund										
Department 02 - Building & Grounds										
Account 4540.10 - Repairs & Maint - Facilities										
2594 - HELM MECHANICAL	FRE132648	REPAIR TOILETS - JUDICIAL CENTER - 3/7/2022 TO 3/9/2022	Paid by Check # 162170		04/19/2022	04/19/2022	04/19/2022		04/19/2022	4,951.26
1871 - HOWARD LEE & SONS INC	70136	NEW RED NOZZLE AND THREAD SEALANT	Paid by Check # 162171		04/19/2022	04/19/2022	04/19/2022		04/19/2022	95.69
3779 - JOHN DEERE FINANCIAL	03-2022/00425	TRACTOR BLOWER MAINTENANCE - MONTHLY INSTALLMENT	Paid by Check # 162178		04/19/2022	04/19/2022	04/19/2022		04/19/2022	102.20
1434 - MENARDS	12002	MEASURING WHEEL	Paid by Check # 162183		04/19/2022	04/19/2022	04/19/2022		04/19/2022	57.99
1434 - MENARDS	12130	BOARDS FOR JAIL	Paid by Check # 162183		04/19/2022	04/19/2022	04/19/2022		04/19/2022	49.16
1434 - MENARDS	14311	BOARDS FOR POST 1 - 1 X 2-8 FURRING	Paid by Check # 162183		04/19/2022	04/19/2022	04/19/2022		04/19/2022	78.48
5602 - ROCK VALLEY CULLIGAN	0609104	50# SOLAR SALT DELIVERED - JAIL - MARCH 2022	Paid by Check # 162210		04/19/2022	04/19/2022	04/19/2022		04/19/2022	181.05
5602 - ROCK VALLEY CULLIGAN	0611099	50# SOLAR SALT DELIVERED - JAIL - APRIL 2022	Paid by Check # 162210		04/19/2022	04/19/2022	04/19/2022		04/19/2022	213.00
1515 - SNYDER PHARMACY - OREGON	03-2022/7326666	MAINTENANCE SUPPLIES FOR MARCH 2022	Paid by Check # 162212		04/19/2022	04/19/2022	04/19/2022		04/19/2022	276.11
1715 - THE HOME DEPOT PRO	672633302	MAINTENANCE SUPPLIES	Paid by Check # 162215		04/19/2022	04/19/2022	04/19/2022		04/19/2022	180.50
1715 - THE HOME DEPOT PRO	675258982	MAINTENANCE SUPPLIES	Paid by Check # 162215		04/19/2022	04/19/2022	04/19/2022		04/19/2022	1,503.15
Account 4540.10 - Repairs & Maint - Facilities Totals							Invoice Transactions 23			\$23,315.39
Account 4540.20 - Repairs & Maint - Facilities Planned										
2766 - AUTOMATIC FIRE SYSTEMS, INC.	2799	ANNUAL INSPECTION OF SPRINKLER SYSTEM - COURTHOUSE	Paid by Check # 162148		04/19/2022	04/19/2022	04/19/2022		04/19/2022	382.00
2766 - AUTOMATIC FIRE SYSTEMS, INC.	2798	ANNUAL INSPECTION OF SPRINKLER SYSTEM - JUDICIAL CENTER	Paid by Check # 162148		04/19/2022	04/19/2022	04/19/2022		04/19/2022	536.00
1871 - HOWARD LEE & SONS INC	70023	INSPECTION OF UST SYSTEM - MARCH 2022	Paid by Check # 162171		04/19/2022	04/19/2022	04/19/2022		04/19/2022	200.00
2050 - LAWSON PRODUCTS, INC.	9309354600	MAINTENANCE SUPPLIES	Paid by Check # 162181		04/19/2022	04/19/2022	04/19/2022		04/19/2022	211.09



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Fund 100 - General Fund										
Department 02 - Building & Grounds										
Account 4540.20 - Repairs & Maint - Facilities Planned										
2557 - STATE OF ILLINOIS - OFFICE OF STATE FIRE MARSHALL	5125125611	ELEVATOR CERT - ANNUAL RENEWAL - JUDICIAL CENTER	Paid by Check # 162214		04/19/2022	04/19/2022	04/19/2022		04/19/2022	75.00
Account 4540.20 - Repairs & Maint - Facilities Planned Totals										Invoice Transactions 5
										<u>\$1,404.09</u>
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	03-2022/B&G	FUEL FOR MAINTENANCE - MARCH 2022	Paid by Check # 162153		04/19/2022	04/19/2022	04/19/2022		04/19/2022	336.14
3105 - CONSERV FS INC.	04-2022/B&G	FUEL FOR MAINTENANCE - 3/7/2022 TO 4/5/2022	Paid by Check # 162153		04/19/2022	04/19/2022	04/19/2022		04/19/2022	331.38
Account 4545.10 - Petroleum Products - Gasoline Totals										Invoice Transactions 2
										<u>\$667.52</u>
Account 4585 - Vehicle Maintenance										
1463 - NAPA AUTO PARTS	981937	JUMP START FOR SHOP	Paid by Check # 162188		04/19/2022	04/19/2022	04/19/2022		04/19/2022	76.49
1463 - NAPA AUTO PARTS	982056	NEW BATTERY FOR RED TRUCK	Paid by Check # 162188		04/19/2022	04/19/2022	04/19/2022		04/19/2022	159.99
3764 - OGLE COUNTY CAR CARE INC.	26759	WHEEL BEARING REPAIR TO 2002 GMC SIERRA 2500 HD	Paid by Check # 162193		04/19/2022	04/19/2022	04/19/2022		04/19/2022	651.90
3764 - OGLE COUNTY CAR CARE INC.	26714	OIL & FILTER CHANGE ON 2002 GMC SIERRA 2500 HD TRUCK	Paid by Check # 162193		04/19/2022	04/19/2022	04/19/2022		04/19/2022	44.20
3764 - OGLE COUNTY CAR CARE INC.	26718	OIL & FILTER CHANGE ON 2007 DODGE GRAND CARAVAN	Paid by Check # 162193		04/19/2022	04/19/2022	04/19/2022		04/19/2022	81.00
Account 4585 - Vehicle Maintenance Totals										Invoice Transactions 5
										<u>\$1,013.58</u>
Department 02 - Building & Grounds Totals										Invoice Transactions 38
										<u>\$27,291.95</u>



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Fund 100 - General Fund										
Department 03 - Treasurer										
Account 4510 - Office Supplies										
1046 - ACCURATE BUSINESS CONTROLS	72396	33,000 EA. 2021 REAL ESTATE TAX BILLS	Paid by Check # 162143		04/19/2022	04/19/2022	04/19/2022		04/19/2022	1,926.06
Account 4510 - Office Supplies Totals								Invoice Transactions	1	<u>\$1,926.06</u>
Department 03 - Treasurer Totals								Invoice Transactions	1	<u>\$1,926.06</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 04 - HEW										
Sub-Department 20 - Regional Supt of Schools										
Account 4220 - Rent										
1400 - REGIONAL OFFICE OF EDUCATION #47	04-2022	APRIL 2022 REIMBURSEMENTS	Paid by Check # 162204		04/19/2022	04/19/2022	04/19/2022		04/19/2022	733.34
Account 4220 - Rent Totals										733.34
Invoice Transactions 1										
Account 4314 - Contractual Services										
1400 - REGIONAL OFFICE OF EDUCATION #47	04-2022	APRIL 2022 REIMBURSEMENTS	Paid by Check # 162204		04/19/2022	04/19/2022	04/19/2022		04/19/2022	659.66
Account 4314 - Contractual Services Totals										659.66
Invoice Transactions 1										
Account 4422 - Travel Expenses, Dues & Seminars										
1400 - REGIONAL OFFICE OF EDUCATION #47	04-2022	APRIL 2022 REIMBURSEMENTS	Paid by Check # 162204		04/19/2022	04/19/2022	04/19/2022		04/19/2022	342.20
Account 4422 - Travel Expenses, Dues & Seminars Totals										342.20
Invoice Transactions 1										
Account 4510 - Office Supplies										
1400 - REGIONAL OFFICE OF EDUCATION #47	04-2022	APRIL 2022 REIMBURSEMENTS	Paid by Check # 162204		04/19/2022	04/19/2022	04/19/2022		04/19/2022	243.73
Account 4510 - Office Supplies Totals										243.73
Invoice Transactions 1										
Sub-Department 20 - Regional Supt of Schools Totals										1,978.93
Invoice Transactions 4										
Department 04 - HEW Totals										1,978.93
Invoice Transactions 4										



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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 06 - Judiciary & Jury										
Account 4345 - Interpreter										
1944 - LANGUAGE LINE SERVICES	10487794	Language Line Services for March, 2022	Paid by Check # 162180		04/04/2022	04/19/2022	04/19/2022		04/19/2022	48.23
Account 4345 - Interpreter Totals										<hr/> \$48.23
Account 4465 - Jurors - Circuit Court										
2399 - TONYA AURAND	18CF26	Reimbursement for meals for jurors - 3/23/2022 (18CF26/BradleyY)	Paid by Check # 162147		04/04/2022	04/19/2022	04/19/2022		04/19/2022	87.29
Account 4465 - Jurors - Circuit Court Totals										<hr/> \$87.29
Account 4510 - Office Supplies										
1246 - FISCHER'S	737775	Office Supplies	Paid by Check # 162164		04/04/2022	04/19/2022	04/19/2022		04/19/2022	168.52
Account 4510 - Office Supplies Totals										<hr/> \$168.52
Account 4535 - Law Library Materials										
1728 - THOMSON REUTERS - WEST	846119842	ACCT #1003159885 (PATRON ACCESS, MARCH 2022)	Paid by Check # 162217		04/04/2022	04/19/2022	04/19/2022		04/19/2022	297.05
Account 4535 - Law Library Materials Totals										<hr/> \$297.05
Sub-Department 15 - Public Defenders										
Account 4324 - Appointed Attorneys										
5558 - ASHLEY DAVIS	April, 2022	PD Contractual Services	Paid by Check # 162158		04/19/2022	04/19/2022	04/19/2022		04/19/2022	2,060.00
5559 - KRISTIN FOLK	April, 2022	PD Contractual Services	Paid by Check # 162166		04/19/2022	04/19/2022	04/19/2022		04/19/2022	2,060.00
Account 4324 - Appointed Attorneys Totals										<hr/> \$4,120.00
Account 4415.10 - Printing Appeals & Transcripts										
1550 - MONICA POPE	March 7, 2022	Transcript/21 CF 46	Paid by Check # 162202		04/19/2022	04/19/2022	04/19/2022		04/19/2022	248.00
Account 4415.10 - Printing Appeals & Transcripts Totals										<hr/> \$248.00
Account 4510 - Office Supplies										
1246 - FISCHER'S	737746	March Office Supplies	Paid by Check # 162164		04/19/2022	04/19/2022	04/19/2022		04/19/2022	466.17
Account 4510 - Office Supplies Totals										<hr/> \$466.17
Sub-Department 15 - Public Defenders Totals										<hr/> \$4,834.17
Department 06 - Judiciary & Jury Totals										<hr/> \$5,435.26



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Fund 100 - General Fund										
Department 07 - Circuit Clerk										
Account 4412 - Official Publications										
1615 - SAUK VALLEY MEDIA	2022-00001342	Juvenile Publication	Paid by Check # 162211		04/06/2022	04/19/2022	04/19/2022		04/19/2022	246.15
1615 - SAUK VALLEY MEDIA	2022-00001343	Juvenile Publication	Paid by Check # 162211		04/06/2022	04/19/2022	04/19/2022		04/19/2022	246.15
Account 4412 - Official Publications Totals								Invoice Transactions	2	\$492.30
Account 4422 - Travel Expenses, Dues & Seminars										
1684 - LAURIE TODD	2022-00001341	Mileage Rochelle Court	Paid by Check # 162219		04/06/2022	04/19/2022	04/19/2022		04/19/2022	23.40
Account 4422 - Travel Expenses, Dues & Seminars Totals								Invoice Transactions	1	\$23.40
Account 4510 - Office Supplies										
1246 - FISCHER'S	2022-00001340	1 - OFFICE SUPPLIES	Paid by Check # 162164		04/06/2022	04/19/2022	04/19/2022		04/19/2022	208.74
Account 4510 - Office Supplies Totals								Invoice Transactions	1	\$208.74
Department 07 - Circuit Clerk Totals								Invoice Transactions	4	\$724.44



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Fund 100 - General Fund										
Department 08 - Probation										
Account 4438 - Juvenile Detention Fees										
4966 - KANE COUNTY TREASURER	2022-00001423	March 2022 Detention Bill	Paid by Check # 162179		04/19/2022	04/19/2022	04/19/2022		04/19/2022	1,215.00
Account 4438 - Juvenile Detention Fees Totals							Invoice Transactions 1			<u>\$1,215.00</u>
Department 08 - Probation Totals							Invoice Transactions 1			<u>\$1,215.00</u>



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Fund 100 - General Fund										
Department 09 - Focus House										
Account 4180 - Medical Exams/ Drug Testing										
1573 - REDWOOD TOXICOLOGY LABORATORY, INC.	764919	Employee Medical	Paid by Check # 162203		04/19/2022	04/19/2022	04/19/2022		04/19/2022	221.52
4050 - ROCHELLE COMMUNITY HOSPITAL	5165K3298	Employee Medical	Paid by Check # 162206		04/19/2022	04/19/2022	04/19/2022		04/19/2022	146.00
Account 4180 - Medical Exams/ Drug Testing Totals									Invoice Transactions 2	\$367.52
Account 4212 - Electricity										
1849 - ROCHELLE MUNICIPAL UTILITIES	BLC due 4/21/22	Electricity	Paid by Check # 162208		04/19/2022	04/19/2022	04/19/2022		04/19/2022	1,005.87
Account 4212 - Electricity Totals									Invoice Transactions 1	\$1,005.87
Account 4214 - Gas (Heating)										
1898 - NICOR	9st due 5/13/22	Gas Heating	Paid by Check # 162189		04/19/2022	04/19/2022	04/19/2022		04/19/2022	331.85
Account 4214 - Gas (Heating) Totals									Invoice Transactions 1	\$331.85
Account 4326 - Medical Contracts										
5684 - DLX MEDICAL GROUP, INC.	February 2022	Medical Contract	Paid by Check # 162160		04/19/2022	04/19/2022	04/19/2022		04/19/2022	500.00
5684 - DLX MEDICAL GROUP, INC.	March 2022	Medical Contract	Paid by Check # 162160		04/19/2022	04/19/2022	04/19/2022		04/19/2022	500.00
Account 4326 - Medical Contracts Totals									Invoice Transactions 2	\$1,000.00
Account 4420 - Training Expenses										
5689 - CARL JEROUSEK	Mileage reimb	Mileage	Paid by Check # 162177		04/19/2022	04/19/2022	04/19/2022		04/19/2022	36.86
5690 - DIANE PAUL	Mileage reimb	Mileage	Paid by Check # 162197		04/19/2022	04/19/2022	04/19/2022		04/19/2022	24.57
5688 - OLIVIA VONKAENEL	Mileage reimb	Mileage	Paid by Check # 162220		04/19/2022	04/19/2022	04/19/2022		04/19/2022	26.80
Account 4420 - Training Expenses Totals									Invoice Transactions 3	\$88.23
Account 4435 - Transportation of Detainees										
3390 - WEX BANK	79989455	Transportation	Paid by Check # 162221		04/19/2022	04/19/2022	04/19/2022		04/19/2022	528.18
Account 4435 - Transportation of Detainees Totals									Invoice Transactions 1	\$528.18
Account 4444 - Medical Expense										
1249 - FOCUS HOUSE	Reimb #3941	Resident Medical	Paid by Check # 162165		04/19/2022	04/19/2022	04/19/2022		04/19/2022	13.20
Account 4444 - Medical Expense Totals									Invoice Transactions 1	\$13.20
Account 4520 - Janitorial Supplies										
1013 - ROCHELLE JANITORIAL SUPPLY, INC	031122-1	Janitorial Supplies	Paid by Check # 162207		04/19/2022	04/19/2022	04/19/2022		04/19/2022	66.48
1013 - ROCHELLE JANITORIAL SUPPLY, INC	032922-7	Janitorial Supplies	Paid by Check # 162207		04/19/2022	04/19/2022	04/19/2022		04/19/2022	76.99
Account 4520 - Janitorial Supplies Totals									Invoice Transactions 2	\$143.47



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Fund 100 - General Fund										
Department 09 - Focus House										
Account 4540 - Repairs & Maint - Facilities										
2889 - BRUNS CONSTRUCTION INC.	10095	Building maintenance	Paid by Check # 162150		04/19/2022	04/19/2022	04/19/2022		04/19/2022	45.00
2889 - BRUNS CONSTRUCTION INC.	10145	Building Maintenance	Paid by Check # 162150		04/19/2022	04/19/2022	04/19/2022		04/19/2022	150.00
4440 - NORTHERN ILLINOIS DISPOSAL SVC	21291019T086	Maintenance	Paid by Check # 162191		04/19/2022	04/19/2022	04/19/2022		04/19/2022	349.18
2148 - OMEGA PEST CONTROL	042997	Maintenance	Paid by Check # 162196		04/19/2022	04/19/2022	04/19/2022		04/19/2022	125.00
4607 - PER MAR SECURITY SERVICES	2736611	Building maintenance	Paid by Check # 162198		04/19/2022	04/19/2022	04/19/2022		04/19/2022	348.90
4607 - PER MAR SECURITY SERVICES	2736612	Building Maintenance	Paid by Check # 162198		04/19/2022	04/19/2022	04/19/2022		04/19/2022	88.00
5351 - ROCHELLE ACE HARDWARE	037082	Maintenance	Paid by Check # 162205		04/19/2022	04/19/2022	04/19/2022		04/19/2022	5.38
5351 - ROCHELLE ACE HARDWARE	037062	Maintenance	Paid by Check # 162205		04/19/2022	04/19/2022	04/19/2022		04/19/2022	4.38
5351 - ROCHELLE ACE HARDWARE	036891	Maintenance	Paid by Check # 162205		04/19/2022	04/19/2022	04/19/2022		04/19/2022	19.63
5351 - ROCHELLE ACE HARDWARE	036896	Maintenance	Paid by Check # 162205		04/19/2022	04/19/2022	04/19/2022		04/19/2022	14.82
5351 - ROCHELLE ACE HARDWARE	037401	Maintenance	Paid by Check # 162205		04/19/2022	04/19/2022	04/19/2022		04/19/2022	7.59
5351 - ROCHELLE ACE HARDWARE	037649	Building maintenance	Paid by Check # 162205		04/19/2022	04/19/2022	04/19/2022		04/19/2022	6.82
Account 4540 - Repairs & Maint - Facilities Totals								Invoice Transactions	12	\$1,164.70
Account 4550 - Food for County Prisoners										
3182 - PERFORMANCE FOOD SERVICE - TPC	6910452	Food for residents	Paid by Check # 162199		04/19/2022	04/19/2022	04/19/2022		04/19/2022	2,620.06
Account 4550 - Food for County Prisoners Totals								Invoice Transactions	1	\$2,620.06
Account 4710 - Computer Hardware & Software										
5074 - SOLUTION SPECIALTIES, INC.	19807- 4594410088	Computer hardware	Paid by Check # 162213		04/19/2022	04/19/2022	04/19/2022		04/19/2022	49.20
Account 4710 - Computer Hardware & Software Totals								Invoice Transactions	1	\$49.20
Account 4743 - Safety Equipment										
5085 - THE VESTIGE GROUP	CINV-015824	Safety Equipment	Paid by Check # 162216		04/19/2022	04/19/2022	04/19/2022		04/19/2022	146.50
Account 4743 - Safety Equipment Totals								Invoice Transactions	1	\$146.50
Department 09 - Focus House Totals								Invoice Transactions	28	\$7,458.78



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Payment Date Range 04/19/22 - 04/19/22

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 4420 - Training Expenses										
1340 - ILLINOIS PROPERTY ASSESSMENT INSTITUTE	269510	seminar/ class	Paid by Check # 162175		04/19/2022	04/19/2022	04/19/2022		04/19/2022	375.00
Account 4420 - Training Expenses Totals									Invoice Transactions 1	<u>\$375.00</u>
Account 4510 - Office Supplies										
1177 - CULLIGAN	2022-00001295	water bill	Paid by Check # 162156		04/19/2022	04/19/2022	04/19/2022		04/19/2022	14.88
1246 - FISCHER'S	0737710	office supplies	Paid by Check # 162164		04/19/2022	04/19/2022	04/19/2022		04/19/2022	20.22
Account 4510 - Office Supplies Totals									Invoice Transactions 2	<u>\$35.10</u>
Department 10 - Assessment Totals									Invoice Transactions 3	<u>\$410.10</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 4422 - Travel Expenses, Dues & Seminars										
1330 - ILLINOIS ASSOC OF COUNTY ZONING OFFICIALS	4150	2022 Statement	Paid by Check # 162173		04/11/2022	04/19/2022	04/19/2022		04/19/2022	25.00
Account 4422 - Travel Expenses, Dues & Seminars Totals									Invoice Transactions 1	\$25.00
Account 4510 - Office Supplies										
1246 - FISCHER'S	737842	March 2022 Statement	Paid by Check # 162164		03/22/2022	04/19/2022	04/19/2022		04/19/2022	57.42
Account 4510 - Office Supplies Totals									Invoice Transactions 1	\$57.42
Account 4724 - Office Equipment Maintenance										
5069 - GFC LEASING WI	13688594z	Copier Supplies	Paid by Check # 162168		04/04/2022	04/19/2022	04/19/2022		04/19/2022	44.36
Account 4724 - Office Equipment Maintenance Totals									Invoice Transactions 1	\$44.36
Department 11 - Zoning Totals									Invoice Transactions 3	\$126.78



APRIL 19, 2022 - County Board Report

Payment Date Range 04/19/22 - 04/19/22

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 13 - Coroner										
Account 4355 - Autopsy Fees										
2666 - MARK PETERS, MD S.C.	03/31/2022	Autopsies for Murray, Kirby, Johnson	Paid by Check # 162200		04/11/2022	04/11/2022	04/19/2022		04/19/2022	2,100.00
4050 - ROCHELLE COMMUNITY HOSPITAL	02/23/22	X-Rays for Roberts - Burn Victim	Paid by Check # 162206		04/11/2022	04/11/2022	04/19/2022		04/19/2022	794.00
Account 4355 - Autopsy Fees Totals									Invoice Transactions 2	<u>\$2,894.00</u>
Account 4458 - Coroner Lab Fees										
5525 - NMS	1173520	Labs : Moody, Jakubec, Richardson, Murray	Paid by Check # 162190		04/11/2022	04/11/2022	04/19/2022		04/19/2022	1,185.00
5525 - NMS	1170670	Labs Barta, Russell, Hall	Paid by Check # 162190		04/11/2022	04/11/2022	04/19/2022		04/19/2022	645.00
Account 4458 - Coroner Lab Fees Totals									Invoice Transactions 2	<u>\$1,830.00</u>
Account 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	04/06/2022	Gas 78.5 gallons @ \$3.08	Paid by Check # 162153		04/11/2022	04/11/2022	04/19/2022		04/19/2022	241.78
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 1	<u>\$241.78</u>
Department 13 - Coroner Totals									Invoice Transactions 5	<u>\$4,965.78</u>



APRIL 19, 2022 - County Board Report

Payment Date Range 04/19/22 - 04/19/22

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 100 - General Fund										
Department 14 - State's Attorney										
Account 4415.10 - Printing Appeals & Transcripts										
4766 - ANGELA M. MILLER	344	Transcript for 18 CF 191	Paid by Check # 162186		04/08/2022	04/19/2022	04/19/2022		04/19/2022	85.50
4766 - ANGELA M. MILLER	343	Grand Jury Transcript	Paid by Check # 162186		04/08/2022	04/19/2022	04/19/2022		04/19/2022	247.50
Account 4415.10 - Printing Appeals & Transcripts Totals									Invoice Transactions 2	\$333.00
Account 4422 - Travel Expenses, Dues & Seminars										
1341 - ILLINOIS STATES ATTORNEY ASSOCIATION	2022-00001360	2022 Membership Dues	Paid by Check # 162176		04/08/2022	04/19/2022	04/19/2022		04/19/2022	375.00
5563 - MATTHEW LEISTEN	2022-00001361	Mileage Reimb. 3/17, 4/6 & 4/7 CAC Interviews	Paid by Check # 162182		04/08/2022	04/19/2022	04/19/2022		04/19/2022	56.16
Account 4422 - Travel Expenses, Dues & Seminars Totals									Invoice Transactions 2	\$431.16
Account 4510 - Office Supplies										
5087 - CNA SURETY	2022-00001359	Renew Notary Bond - Eged	Paid by Check # 162152		04/08/2022	04/19/2022	04/19/2022		04/19/2022	30.00
1177 - CULLIGAN	2022-00001358	Water for March 2022	Paid by Check # 162157		04/08/2022	04/19/2022	04/19/2022		04/19/2022	37.14
1246 - FISCHER'S	0737924-001	Office Supplies	Paid by Check # 162164		04/08/2022	04/19/2022	04/19/2022		04/19/2022	35.98
1246 - FISCHER'S	0737970-001	Office Supplies	Paid by Check # 162164		04/08/2022	04/19/2022	04/19/2022		04/19/2022	72.28
1246 - FISCHER'S	0737528-001	Office Supplies	Paid by Check # 162164		04/08/2022	04/19/2022	04/19/2022		04/19/2022	137.25
1246 - FISCHER'S	0737812-001	Office Supplies	Paid by Check # 162164		04/08/2022	04/19/2022	04/19/2022		04/19/2022	150.60
1246 - FISCHER'S	0737844-001	Office Supplies - CM & CF File Labels	Paid by Check # 162164		04/08/2022	04/19/2022	04/19/2022		04/19/2022	143.75
Account 4510 - Office Supplies Totals									Invoice Transactions 7	\$607.00
Account 4538 - Legal Materials & Books										
1728 - THOMSON REUTERS - WEST	846106450	West law for March 2022	Paid by Check # 162218		04/08/2022	04/19/2022	04/19/2022		04/19/2022	1,221.00
Account 4538 - Legal Materials & Books Totals									Invoice Transactions 1	\$1,221.00
Department 14 - State's Attorney Totals									Invoice Transactions 12	\$2,592.16



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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 4250.60 - Agency Allotments NW IL Criminal Justice										
1489 - NORTHWEST ILLINOIS CRIMINAL JUSTICE COMMISSION	2022	ILLINOIS LAW ENFORCEMENT TRAINING - 12/01/2022 TO 11/30/2023	Paid by Check # 162192		04/19/2022	04/19/2022	04/19/2022		04/19/2022	4,519.00
Account 4250.60 - Agency Allotments NW IL Criminal Justice Totals									Invoice Transactions 1	\$4,519.00
Account 4412 - Official Publications										
1589 - ROCHELLE NEWS-LEADER	INV115424	ACCT #908-#0206- EXAM PUBLICATION FOR SUPERVSR OF ASSESSMENT EXAM	Paid by Check # 162209		04/19/2022	04/19/2022	04/19/2022		04/19/2022	99.00
Account 4412 - Official Publications Totals									Invoice Transactions 1	\$99.00
Account 4490 - Contingencies										
5246 - BRANDT ZIES Z CLEANING	384511	26 HOURS @ \$20.00 PER HOUR - MARCH 2022	Paid by Check # 162149		04/19/2022	04/19/2022	04/19/2022		04/19/2022	520.00
1895 - OGLE COUNTY HEALTH DEPARTMENT	24606	WATER INSPECTION AT WELD PARK - 3/17/2022	Paid by Check # 162194		04/19/2022	04/19/2022	04/19/2022		04/19/2022	110.00
Account 4490 - Contingencies Totals									Invoice Transactions 2	\$630.00
Account 4740 - Postage Meter & Rental										
1544 - PITNEY BOWES INC.	3105398226	CONTRACT #0041169511 - 1/14/2022 TO 4/13/2022	Paid by Check # 162201		04/19/2022	04/19/2022	04/19/2022		04/19/2022	530.73
Account 4740 - Postage Meter & Rental Totals									Invoice Transactions 1	\$530.73
Department 16 - Finance Totals									Invoice Transactions 5	\$5,778.73



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Payment Date Range 04/19/22 - 04/19/22

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 4545.10 - Petroleum Products - Gasoline										
3105 - CONSERV FS INC.	2022-00001347	March Fuel	Paid by Check # 162153		04/07/2022	04/07/2022	04/19/2022		04/19/2022	43.43
Account 4545.10 - Petroleum Products - Gasoline Totals									Invoice Transactions 1	<u>\$43.43</u>
Account 4710 - Computer Hardware & Software										
3991 - CARD SERVICE CENTER	2022-00001346	Credit Card Invoices	Paid by Check # 162151		04/07/2022	04/07/2022	04/19/2022		04/19/2022	111.54
1434 - MENARDS	2022-00001366	Computer Hardware	Paid by Check # 162184		04/07/2022	04/07/2022	04/19/2022		04/19/2022	55.33
Account 4710 - Computer Hardware & Software Totals									Invoice Transactions 2	<u>\$166.87</u>
Account 4714 - Software Maintenance										
1199 - DEVNET, INC.	2022-00001362	Software Maintenance	Paid by Check # 162159		04/07/2022	04/07/2022	04/19/2022		04/19/2022	10,138.48
Account 4714 - Software Maintenance Totals									Invoice Transactions 1	<u>\$10,138.48</u>
Account 4715 - Hardware Maintenance										
3455 - IDENTISYS, INC.	2022-00001348	Software	Paid by Check # 162172		04/07/2022	04/07/2022	04/19/2022		04/19/2022	878.00
Account 4715 - Hardware Maintenance Totals									Invoice Transactions 1	<u>\$878.00</u>
Department 23 - Information Technology Totals									Invoice Transactions 5	<u>\$11,226.78</u>
Fund 100 - General Fund Totals									Invoice Transactions 126	<u>\$84,650.63</u>
Grand Totals									Invoice Transactions 126	<u>\$84,650.63</u>



March 1-14, 2022- Department Claims

Payment Date Range 03/01/22 - 03/14/22

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 4212.10 - Electricity Courthouse										
1156 - COMED	CH&Jail 2.10.22	Court House Acct: 2959724006	Paid by Check # 161990		03/03/2022	03/03/2022	03/03/2022		03/07/2022	8,346.25
Account 4212.10 - Electricity Courthouse Totals									Invoice Transactions 1	\$8,346.25
Account 4212.20 - Electricity Judicial Center										
1156 - COMED	JudCenter2.7.22	Judicial Center Acct: 3903001028	Paid by Check # 161990		03/03/2022	03/03/2022	03/03/2022		03/07/2022	2,204.09
5572 - ILLINOIS GAS & ELECTRIC	UGE8608494	Judicial Center Supplier Acct# 3903001028	Paid by Check # 161991		03/03/2022	03/03/2022	03/03/2022		03/07/2022	3,410.29
Account 4212.20 - Electricity Judicial Center Totals									Invoice Transactions 2	\$5,614.38
Account 4212.30 - Electricity Weld Park										
1156 - COMED	Weld Park 3.2.22	Weld Park Acct: 2355368000	Paid by Check # 161990		03/03/2022	03/03/2022	03/03/2022		03/07/2022	49.28
Account 4212.30 - Electricity Weld Park Totals									Invoice Transactions 1	\$49.28
Account 4212.40 - Electricity Rochelle Offices										
1849 - ROCHELLE MUNICIPAL UTILITIES	Rochelle1.28.21	510 Lincoln Hwy Rochelle Acct: 53342	Paid by Check # 161993		03/03/2022	03/03/2022	03/03/2022		03/07/2022	1,081.79
Account 4212.40 - Electricity Rochelle Offices Totals									Invoice Transactions 1	\$1,081.79
Account 4212.50 - Electricity Sheriff/Coroner Administration										
1156 - COMED	Sher/Cor 2.8.22	Sheriff/Coroner Building Acct: 2959457000	Paid by Check # 161990		03/03/2022	03/03/2022	03/03/2022		03/07/2022	2,558.95
Account 4212.50 - Electricity Sheriff/Coroner Administration Totals									Invoice Transactions 1	\$2,558.95
Account 4212.70 - Electricity Maintenance Building										
1156 - COMED	MaintBldg 2.8.22	Maintenance Building Acct: 0087085050	Paid by Check # 161990		03/03/2022	03/03/2022	03/03/2022		03/07/2022	285.92
Account 4212.70 - Electricity Maintenance Building Totals									Invoice Transactions 1	\$285.92
Account 4212.80 - Electricity Pines Road Annex										
1156 - COMED	PinesRd 2.9.22	Pines Road Annex Acct: 2707431018	Paid by Check # 161990		03/03/2022	03/03/2022	03/03/2022		03/07/2022	659.92
Account 4212.80 - Electricity Pines Road Annex Totals									Invoice Transactions 1	\$659.92
Account 4212.95 - Electricity Rochelle/Hillcrest Tower										
1849 - ROCHELLE MUNICIPAL UTILITIES	Hillcrest2.10.22	Hillcrest Tower Acct: 53352	Paid by Check # 161993		03/03/2022	03/03/2022	03/03/2022		03/07/2022	61.12
Account 4212.95 - Electricity Rochelle/Hillcrest Tower Totals									Invoice Transactions 1	\$61.12
Account 4214.10 - Gas (Heating) Courthouse										
1898 - NICOR	CourtHouse2.4.22	Court House Acct: 71-19-92-2000 6	Paid by Check # 161992		03/02/2022	03/02/2022	03/02/2022		03/07/2022	288.56
Account 4214.10 - Gas (Heating) Courthouse Totals									Invoice Transactions 1	\$288.56
Account 4214.20 - Gas (Heating) Judicial Center										
1898 - NICOR	JudCenter2.4.22	Judicial Center Acct: 66-56-36-9094 1	Paid by Check # 161992		03/02/2022	03/02/2022	03/02/2022		03/07/2022	2,996.85
Account 4214.20 - Gas (Heating) Judicial Center Totals									Invoice Transactions 1	\$2,996.85



March 1-14, 2022- Department Claims

Payment Date Range 03/01/22 - 03/14/22

Account 4214.40 - Gas (Heating) Rochelle Offices 1898 - NICOR	Rochelle2.17.22	510 Lincoln Hwy Rochelle Acct: 35-12-96-8594 3	Paid by Check # 161992	03/02/2022	03/02/2022	03/02/2022	03/07/2022	542.30
Account 4214.40 - Gas (Heating) Rochelle Offices Totals							Invoice Transactions 1	\$542.30
Account 4214.50 - Gas (Heating) Sheriff/Coroner Administration 1898 - NICOR	Sher/Cor 2.4.22	Sheriff/Coroner Building Acct: 00-29-63-0776 2	Paid by Check # 161992	03/02/2022	03/02/2022	03/02/2022	03/07/2022	1,055.33
Account 4214.50 - Gas (Heating) Sheriff/Coroner Administration Totals							Invoice Transactions 1	\$1,055.33
Account 4214.60 - Gas (Heating) Judicial Center Annex 1898 - NICOR	JCAnnex 2.7.22	Judicial Center Annex Acct: 78-33-12-2803-7	Paid by Check # 161992	03/02/2022	03/02/2022	03/02/2022	03/07/2022	2,831.15
Account 4214.60 - Gas (Heating) Judicial Center Annex Totals							Invoice Transactions 1	\$2,831.15
Account 4214.70 - Gas (Heating) Maintenance Building 1898 - NICOR	MaintBldg 2.4.22	Maintenance Building Acct: 30-14-28-2533 7	Paid by Check # 161992	03/02/2022	03/02/2022	03/02/2022	03/07/2022	333.36
1898 - NICOR	1stStGar-2.4.22	1st St-Garage Acct: 68-92-62-8578 1	Paid by Check # 161992	03/02/2022	03/02/2022	03/02/2022	03/07/2022	297.44
Account 4214.70 - Gas (Heating) Maintenance Building Totals							Invoice Transactions 2	\$630.80
Account 4214.80 - Gas (Heating) Pines Road Annex 1898 - NICOR	PinesRd 2.4.22	Pines Road Annex Acct: 14-91-18-2999 3	Paid by Check # 161992	03/02/2022	03/02/2022	03/02/2022	03/07/2022	737.43
Account 4214.80 - Gas (Heating) Pines Road Annex Totals							Invoice Transactions 1	\$737.43
Account 4218.10 - Water Courthouse 1140 - CITY OF OREGON	4059&4059X Feb22	Court House 4059 & 4059X	Paid by Check # 161989	03/01/2022	03/01/2022	03/01/2022	03/07/2022	89.64
Account 4218.10 - Water Courthouse Totals							Invoice Transactions 1	\$89.64
Account 4218.20 - Water Judicial Center 1140 - CITY OF OREGON	4140&4140A- Feb22	Judicial Center Acct: 4140 & 4140A	Paid by Check # 161989	03/01/2022	03/01/2022	03/01/2022	03/07/2022	210.33
Account 4218.20 - Water Judicial Center Totals							Invoice Transactions 1	\$210.33
Account 4218.50 - Water Sheriff/Coroner Admin. Bldg. 1140 - CITY OF OREGON	9663&9664 Feb22	Sheriff/Coroner Building Accts: 9663 & 9664	Paid by Check # 161989	03/01/2022	03/01/2022	03/01/2022	03/07/2022	89.64
Account 4218.50 - Water Sheriff/Coroner Admin. Bldg. Totals							Invoice Transactions 1	\$89.64
Account 4218.60 - Water Judicial Center Annex 1140 - CITY OF OREGON	9692&9693 Feb22	Judicial Center Annex Acct: 9692Low &	Paid by Check # 161989	03/01/2022	03/01/2022	03/01/2022	03/07/2022	1,497.69
Account 4218.60 - Water Judicial Center Annex Totals							Invoice Transactions 1	\$1,497.69
Account 4218.70 - Water Maintenance Building 1140 - CITY OF OREGON	1100&1101Y Feb22	Maintenance Building Acct 1100 & 1101Y	Paid by Check # 161989	03/01/2022	03/01/2022	03/01/2022	03/07/2022	89.64
Account 4218.70 - Water Maintenance Building Totals							Invoice Transactions 1	\$89.64
Account 4218.80 - Water Pines Road Annex 1140 - CITY OF OREGON	8176 Feb22	Pines Road Annex: Acct 8176	Paid by Check # 161989	03/01/2022	03/01/2022	03/01/2022	03/07/2022	44.82
Account 4218.80 - Water Pines Road Annex Totals							Invoice Transactions 1	\$44.82



March 1-14, 2022- Department Claims

Payment Date Range 03/01/22 - 03/14/22

				Department 02 - Building & Grounds Totals			Invoice Transactions 23		\$29,761.79
Department 12 - Sheriff									
Account 4216 - Telephone									
1941 - FRONTIER	61032958-S-22051	Acct # 61032958S3	Paid by Check # 161963	03/04/2022	03/04/2022	03/04/2022	03/04/2022	137.63	
4740 - SYNDEO NETWORKS, INC.	15278	Acct # 1206	Paid by Check # 161982	03/04/2022	03/04/2022	03/04/2022	03/04/2022	1,192.37	
				Account 4216 - Telephone Totals			Invoice Transactions 2		\$1,330.00
Account 4216.30 - Telephone Cell Phones & Pagers									
1265 - VERIZON	9899870472 OCSO	Acct # 880295765-00001	Paid by Check # 161987	02/25/2022	02/25/2022	02/25/2022	03/04/2022	2,704.86	
				Account 4216.30 - Telephone Cell Phones & Pagers Totals			Invoice Transactions 1		\$2,704.86
Account 4420 - Training Expenses									
1357 - ILLINOIS SHERIFF'S ASSOCIATION	5581	Annual Sheriffs' Assoc, Northern Zone, National	Paid by Check # 161968	03/04/2022	03/04/2022	03/04/2022	03/04/2022	967.00	
				Account 4420 - Training Expenses Totals			Invoice Transactions 1		\$967.00
Account 4510 - Office Supplies									
1246 - FISCHER'S	0737147-001	Acct # OCSHERIFF	Paid by Check # 161962	03/04/2022	03/04/2022	03/04/2022	03/04/2022	11.19	
4479 - HINCKLEY SPRINGS	14566507 021822	Cust # 651876614566507	Paid by Check # 161966	02/25/2022	02/25/2022	02/25/2022	03/04/2022	97.62	
5251 - TRANSUNION RISK & ALTERNATIVE DATA SOLUTIONS, INC	02/2022	Account ID: 802886	Paid by Check # 161983	03/04/2022	03/04/2022	03/04/2022	03/04/2022	110.00	
				Account 4510 - Office Supplies Totals			Invoice Transactions 3		\$218.81
Account 4570 - Uniforms									
1268 - GALLS, LLC	19920197	Acct # 5156882 / Nameplate	Paid by Check # 161964	02/25/2022	02/25/2022	02/25/2022	03/04/2022	33.19	
1268 - GALLS, LLC	19990464	Acct # 5156882 / Nameplate	Paid by Check # 161964	02/25/2022	02/25/2022	02/25/2022	03/04/2022	35.94	
3354 - UNIFORM DEN EAST, INC.	77742	Cust Code OGLECOSD	Paid by Check # 161985	03/04/2022	03/04/2022	03/04/2022	03/04/2022	169.48	
3354 - UNIFORM DEN EAST, INC.	77947-01	Cust Code OGLECOSD	Paid by Check # 161985	03/04/2022	03/04/2022	03/04/2022	03/04/2022	229.35	
3354 - UNIFORM DEN EAST, INC.	76546-01	Cust Code OGLECOSD	Paid by Check # 161985	03/04/2022	03/04/2022	03/04/2022	03/04/2022	705.12	
3354 - UNIFORM DEN EAST, INC.	77026	Cust Code OGLECOSD	Paid by Check # 161985	03/04/2022	03/04/2022	03/04/2022	03/04/2022	340.40	
3354 - UNIFORM DEN EAST, INC.	76546-02	Cust Code: OGLECOSD	Paid by Check # 161985	03/04/2022	03/04/2022	03/04/2022	03/04/2022	29.37	
3354 - UNIFORM DEN EAST, INC.	77051	Cust Code: OGLECOSD	Paid by Check # 161985	03/04/2022	03/04/2022	03/04/2022	03/04/2022	340.40	
3354 - UNIFORM DEN EAST, INC.	77028	Cust Code: OGLECOSD	Paid by Check # 161985	03/04/2022	03/04/2022	03/04/2022	03/04/2022	340.40	
				Account 4570 - Uniforms Totals			Invoice Transactions 9		\$2,223.65
Account 4575 - Weapons & Ammunition									
5100 - ARMSCOR CARTRIDGE INC	14716	Ogle County SD	Paid by Check # 161948	02/25/2022	02/25/2022	02/25/2022	03/04/2022	5,465.00	



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2552 - AXON ENTERPRISE, INC.	INUS054654	Invoice Acct # 110892	Paid by Check # 161949	03/04/2022	03/04/2022	03/04/2022	03/04/2022	1,220.00
5457 - BROWNELLS, INC.	22139784.00	Account # 04320386	Paid by Check # 161952	03/04/2022	03/04/2022	03/04/2022	03/04/2022	532.25
1515 - SNYDER PHARMACY - OREGON	02/2022	Cust # 7326666	Paid by Check # 161980	03/04/2022	03/04/2022	03/04/2022	03/04/2022	40.14
			Account 4575 - Weapons & Ammunition Totals				Invoice Transactions 4	\$7,257.39
Account 4585 - Vehicle Maintenance								
3187 - BOCKER AUTO GROUP	97638	OCS Vehicle Maintenance	Paid by Check # 161951	02/25/2022	02/25/2022	02/25/2022	03/04/2022	192.08
1121 - BYRON QUICK LUBE	37180	OCS Vehicle Maintenance	Paid by Check # 161953	02/25/2022	02/25/2022	02/25/2022	03/04/2022	50.30
4816 - KUNES COUNTRY AUTO GROUP	52819	OCS Vehicle Maintenance	Paid by Check # 161970	02/25/2022	02/25/2022	02/25/2022	03/04/2022	79.96
4816 - KUNES COUNTRY AUTO GROUP	52894	OCS Vehicle Maintenance	Paid by Check # 161970	03/04/2022	03/04/2022	03/04/2022	03/04/2022	284.93
4816 - KUNES COUNTRY AUTO GROUP	52986	OCS Vehicle Maintenance	Paid by Check # 161970	03/04/2022	03/04/2022	03/04/2022	03/04/2022	58.29
1427 - MASTERBEND	50994	OCS Vehicle Maintenance	Paid by Check # 161971	02/25/2022	02/25/2022	02/25/2022	03/04/2022	44.39
1427 - MASTERBEND	50938	OCS Vehicle Maintenance	Paid by Check # 161971	02/25/2022	02/25/2022	02/25/2022	03/04/2022	82.31
1427 - MASTERBEND	50963	OCS Vehicle Maintenance	Paid by Check # 161971	02/25/2022	02/25/2022	02/25/2022	03/04/2022	51.93
1427 - MASTERBEND	51068	OCS Vehicle Maintenance	Paid by Check # 161971	02/25/2022	02/25/2022	02/25/2022	03/04/2022	480.48
1427 - MASTERBEND	51057	OCS Vehicle Maintenance	Paid by Check # 161971	02/25/2022	02/25/2022	02/25/2022	03/04/2022	46.91
1427 - MASTERBEND	51015	OCS Vehicle Maintenance	Paid by Check # 161971	02/25/2022	02/25/2022	02/25/2022	03/04/2022	1,341.05
1427 - MASTERBEND	51009	OCS Vehicle Maintenance	Paid by Check # 161971	02/25/2022	02/25/2022	02/25/2022	03/04/2022	44.39
1463 - NAPA AUTO PARTS	978453	Acct # 12409	Paid by Check # 161972	02/25/2022	02/25/2022	02/25/2022	03/04/2022	47.97
1463 - NAPA AUTO PARTS	978739	Acct # 12409	Paid by Check # 161972	03/04/2022	03/04/2022	03/04/2022	03/04/2022	15.49
1515 - SNYDER PHARMACY - OREGON	02/2022	Cust # 7326666	Paid by Check # 161980	03/04/2022	03/04/2022	03/04/2022	03/04/2022	42.96
1121 - BYRON QUICK LUBE	35831	OCS Vehicle Maintenance	Paid by Check # 161994	12/10/2021	12/10/2021	12/10/2021	03/09/2022	47.69
1121 - BYRON QUICK LUBE	35970	OCS Vehicle Maintenance	Paid by Check # 161994	12/10/2021	12/10/2021	12/10/2021	03/09/2022	189.90
			Account 4585 - Vehicle Maintenance Totals				Invoice Transactions 17	\$3,101.03
Account 4724 - Office Equipment Maintenance								
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	005468 OCSO	Contract # LES-0000000716	Paid by Check # 161957	03/04/2022	03/04/2022	03/04/2022	03/04/2022	184.30
			Account 4724 - Office Equipment Maintenance Totals				Invoice Transactions 1	\$184.30
Account 4737 - Maintenance of Radios								



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1206 - BARBECK	141001067-1	Cust # 71283	Paid by Check # 161950	03/04/2022	03/04/2022	03/04/2022	03/04/2022	3.00
			Account 4737 - Maintenance of Radios Totals				Invoice Transactions 1	\$3.00
Sub-Department 60 - OEMA								
Account 4216 - Telephone								
4740 - SYNDEO NETWORKS, INC.	15278 OEMA	Acct # 1206	Paid by Check # 161982	03/04/2022	03/04/2022	03/04/2022	03/04/2022	856.45
1265 - VERIZON	9900283436	Acct #686542129-00001 Emergency Lines	Paid by Check # 161988	03/04/2022	03/04/2022	03/04/2022	03/04/2022	83.79
			Account 4216 - Telephone Totals				Invoice Transactions 2	\$940.24
Account 4216.30 - Telephone Cell Phones & Pagers								
1265 - VERIZON	9899870472 OEMA	Acct # 880295765-00001	Paid by Check # 161987	02/25/2022	02/25/2022	02/25/2022	03/04/2022	60.45
			Account 4216.30 - Telephone Cell Phones & Pagers Totals				Invoice Transactions 1	\$60.45
Account 4422 - Travel Expenses, Dues & Seminars								
1518 - OREGON SUPER VALU	02/2022 OEMA	Acct # 040000000129	Paid by Check # 161975	03/04/2022	03/04/2022	03/04/2022	03/04/2022	56.42
			Account 4422 - Travel Expenses, Dues & Seminars Totals				Invoice Transactions 1	\$56.42
Account 4724 - Office Equipment Maintenance								
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	1252	LES-0000000715	Paid by Check # 161958	03/04/2022	03/04/2022	03/04/2022	03/04/2022	120.00
			Account 4724 - Office Equipment Maintenance Totals				Invoice Transactions 1	\$120.00
			Sub-Department 60 - OEMA Totals				Invoice Transactions 5	\$1,177.11
Sub-Department 62 - Emergency Communications								
Account 4500 - Supplies								
4479 - HINCKLEY SPRINGS	14566521 021822	Cust # 651877114566521/ECOM	Paid by Check # 161966	02/25/2022	02/25/2022	02/25/2022	03/04/2022	90.70
1265 - VERIZON	9899870472 ECOM	Acct # 880295765-00001	Paid by Check # 161987	02/25/2022	02/25/2022	02/25/2022	03/04/2022	1,292.37
			Account 4500 - Supplies Totals				Invoice Transactions 2	\$1,383.07
Account 4737 - Maintenance of Radios								
1206 - BARBECK	80002331	Cust # 71281 Ogle Tower Contract	Paid by Check # 161950	03/04/2022	03/04/2022	03/04/2022	03/04/2022	1,694.70
			Account 4737 - Maintenance of Radios Totals				Invoice Transactions 1	\$1,694.70
			Sub-Department 62 - Emergency Communications Totals				Invoice Transactions 3	\$3,077.77
			Department 12 - Sheriff Totals				Invoice Transactions 47	\$22,244.92
Department 22 - Corrections								
Account 4444 - Medical Expense								
5683 - ORAL AND MAXILLO FACIAL SURGEONS	02/2022	55574	Paid by Check # 161973	03/04/2022	03/04/2022	03/04/2022	03/04/2022	1,269.00
1513 - OREGON HEALTHCARE PHARMACY	02/2022	#GRP-OCJ #OCJ9999999	Paid by Check # 161974	03/04/2022	03/04/2022	03/04/2022	03/04/2022	1,480.29
2290 - UPS	Y74680082	Shipper # Y74680	Paid by Check # 161986	02/25/2022	02/25/2022	02/25/2022	03/04/2022	13.47
			Account 4444 - Medical Expense Totals				Invoice Transactions 3	\$2,762.76
Account 4510 - Office Supplies								



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4277 - ECOLAB	6265363306	515872686	Paid by Check # 161961	02/25/2022	02/25/2022	02/25/2022	03/04/2022	185.09
4277 - ECOLAB	6265363307	505872686	Paid by Check # 161961	02/25/2022	02/25/2022	02/25/2022	03/04/2022	287.56
1246 - FISCHER'S	0737190-001	Acct # OCJAIL	Paid by Check # 161962	03/04/2022	03/04/2022	03/04/2022	03/04/2022	125.00
4479 - HINCKLEY SPRINGS	15543490 021822	Cust # 649350115543490/Corr	Paid by Check # 161966	02/25/2022	02/25/2022	02/25/2022	03/04/2022	151.66
4479 - HINCKLEY SPRINGS	15898053 021822	Cust # 471764915898053/Securi	Paid by Check # 161966	02/25/2022	02/25/2022	02/25/2022	03/04/2022	44.31
3182 - PERFORMANCE FOOD SERVICE - TPC	6890803	Acct # 18694400	Paid by Check # 161977	02/25/2022	02/25/2022	02/25/2022	03/04/2022	93.44
3182 - PERFORMANCE FOOD SERVICE - TPC	6896727	Acct # 18694400	Paid by Check # 161977	02/25/2022	02/25/2022	02/25/2022	03/04/2022	131.68
3182 - PERFORMANCE FOOD SERVICE - TPC	6902531	Acct # 18694400	Paid by Check # 161977	03/04/2022	03/04/2022	03/04/2022	03/04/2022	67.21
			Account 4510 - Office Supplies Totals	Invoice Transactions 8				\$1,085.95
Account 4550 - Food for County Prisoners								
1518 - OREGON SUPER VALU	02/2022 CORR	Acct # 040000000129	Paid by Check # 161975	03/04/2022	03/04/2022	03/04/2022	03/04/2022	62.58
4587 - PAN-O-GOLD BAKING CO.	1704590	Acct # 23777	Paid by Check # 161976	02/25/2022	02/25/2022	02/25/2022	03/04/2022	23.13
4587 - PAN-O-GOLD BAKING CO.	1715448	Acct # 23777	Paid by Check # 161976	03/04/2022	03/04/2022	03/04/2022	03/04/2022	20.97
3182 - PERFORMANCE FOOD SERVICE - TPC	6890803	Acct # 18694400	Paid by Check # 161977	02/25/2022	02/25/2022	02/25/2022	03/04/2022	1,428.18
3182 - PERFORMANCE FOOD SERVICE - TPC	6896727	Acct # 18694400	Paid by Check # 161977	02/25/2022	02/25/2022	02/25/2022	03/04/2022	3,169.96
3182 - PERFORMANCE FOOD SERVICE - TPC	6902531	Acct # 18694400	Paid by Check # 161977	03/04/2022	03/04/2022	03/04/2022	03/04/2022	2,146.67
5545 - PRAIRIE FARMS DAIRY	9056282	Acct # 2849	Paid by Check # 161978	02/25/2022	02/25/2022	02/25/2022	03/04/2022	278.84
1418 - SULLIVAN'S	02/2022	Customer # 270043	Paid by Check # 161981	03/04/2022	03/04/2022	03/04/2022	03/04/2022	47.56
			Account 4550 - Food for County Prisoners Totals	Invoice Transactions 8				\$7,177.89
Account 4724 - Office Equipment Maintenance								
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	005468	Contract # LES-0000000716	Paid by Check # 161957	03/04/2022	03/04/2022	03/04/2022	03/04/2022	163.80
			Account 4724 - Office Equipment Maintenance Totals	Invoice Transactions 1				\$163.80
			Department 22 - Corrections Totals	Invoice Transactions 20				\$11,190.40
Department 23 - Information Technology								
Account 4383 - Website Maintenance								
5227 - REVIZE LLC	2022-00000964	Website maintenance	Paid by Check # 161979	03/04/2022	03/04/2022	03/04/2022	03/04/2022	3,475.00
			Account 4383 - Website Maintenance Totals	Invoice Transactions 1				\$3,475.00
Account 4710 - Computer Hardware & Software								
3991 - CARD SERVICE CENTER	2022-00000891	Computer hardware	Paid by Check # 161955	02/09/2022	02/09/2022	03/04/2022	03/04/2022	3,948.53



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3991 - CARD SERVICE CENTER	2022-00000895	Credit Card Invoice - State	Paid by Check # 161956	02/09/2022	02/09/2022	03/04/2022	03/04/2022	297.94
2033 - DELL MARKETING L.P.	2022-00000832	Dell Optiplex 7090	Paid by Check # 161959	02/09/2022	02/09/2022	03/04/2022	03/04/2022	4,309.88
2033 - DELL MARKETING L.P.	2022-00000896	Computers - State	Paid by Check # 161960	02/09/2022	02/09/2022	03/04/2022	03/04/2022	2,154.94
5017 - GOVCONNECTION, INC.	2022-00000892	Monitors - State	Paid by Check # 161965	02/09/2022	02/09/2022	03/04/2022	03/04/2022	7,571.72
3455 - IDENTISYS, INC.	2022-00000961	ID Card Laminate	Paid by Check # 161967	03/04/2022	03/04/2022	03/04/2022	03/04/2022	130.10
			Account 4710 - Computer Hardware & Software Totals			Invoice Transactions 6		\$18,413.11
Account 4714 - Software Maintenance								
3260 - LAURENCE G. CALLANT	2022-00000963	Software	Paid by Check # 161954	03/04/2022	03/04/2022	03/04/2022	03/04/2022	107.66
4918 - TYLER TECHNOLOGIES, INC.	2022-00000893	Service	Paid by Check # 161984	02/09/2022	02/09/2022	03/04/2022	03/04/2022	3,107.70
			Account 4714 - Software Maintenance Totals			Invoice Transactions 2		\$3,215.36
Account 4715 - Hardware Maintenance								
1638 - JOHNSON CONTROLS	2022-00000894	Services and hardware	Paid by Check # 161969	02/09/2022	02/09/2022	03/04/2022	03/04/2022	3,204.08
			Account 4715 - Hardware Maintenance Totals			Invoice Transactions 1		\$3,204.08
			Department 23 - Information Technology Totals			Invoice Transactions 10		\$28,307.55
			Fund 100 - General Fund Totals			Invoice Transactions 100		\$91,504.66
			Grand Totals			Invoice Transactions 100		\$91,504.66
CHECK VOIDED & REISSUED BYRON QUICK LUBE ~CHECK NOT RECEIVED								-237.59
CHECK VOIDED BUT NOT UNDERFUNDED LAST MONTH								-100
								\$91,167.07



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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 06 - Judiciary & Jury										
Account 4535 - Law Library Materials										
1728 - THOMSON REUTERS - WEST	845958125	Westlaw/Proflex - Patron Access (February 2022)	Paid by Check # 162099		03/22/2022	03/22/2022	03/22/2022		03/26/2022	297.05
Account 4535 - Law Library Materials Totals									Invoice Transactions 1	\$297.05
Account 4720 - Office Equipment										
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	5674	Lease Agreement Copiers (3/13/22 through	Paid by Check # 162092		03/22/2022	03/22/2022	03/22/2022		03/26/2022	220.00
Account 4720 - Office Equipment Totals									Invoice Transactions 1	\$220.00
Department 06 - Judiciary & Jury Totals									Invoice Transactions 2	\$517.05
Department 09 - Focus House										
Account 4180 - Medical Exams/ Drug Testing										
3991 - CARD SERVICE CENTER	0225 due3/28/22	Food for residents	Paid by Check # 162062		03/11/2022	03/11/2022	03/11/2022		03/18/2022	103.56
Account 4180 - Medical Exams/ Drug Testing Totals									Invoice Transactions 1	\$103.56
Account 4212 - Electricity										
3991 - CARD SERVICE CENTER	0200 due3/28/22	Food for residents	Paid by Check # 162061		03/11/2022	03/11/2022	03/11/2022		03/18/2022	673.29
Account 4212 - Electricity Totals									Invoice Transactions 1	\$673.29
Account 4219 - Cable TV										
3991 - CARD SERVICE CENTER	0225 due3/28/22	Food for residents	Paid by Check # 162062		03/11/2022	03/11/2022	03/11/2022		03/18/2022	261.13
Account 4219 - Cable TV Totals									Invoice Transactions 1	\$261.13
Account 4420 - Training Expenses										
3991 - CARD SERVICE CENTER	0647due 03/28/22	Training	Paid by Check # 162058		03/11/2022	03/11/2022	03/11/2022		03/18/2022	374.58
Account 4420 - Training Expenses Totals									Invoice Transactions 1	\$374.58
Account 4435 - Transportation of Detainees										
3991 - CARD SERVICE CENTER	0225 due3/28/22	Food for residents	Paid by Check # 162062		03/11/2022	03/11/2022	03/11/2022		03/18/2022	40.64
Account 4435 - Transportation of Detainees Totals									Invoice Transactions 1	\$40.64
Account 4444 - Medical Expense										
3991 - CARD SERVICE CENTER	0118 due3/28/22	Resident Medical	Paid by Check # 162060		03/11/2022	03/11/2022	03/11/2022		03/18/2022	268.52
3991 - CARD SERVICE CENTER	0225 due3/28/22	Food for residents	Paid by Check # 162062		03/11/2022	03/11/2022	03/11/2022		03/18/2022	15.69
Account 4444 - Medical Expense Totals									Invoice Transactions 2	\$284.21
Account 4507 - Residential Home Supplies										
3991 - CARD SERVICE CENTER	0225 due3/28/22	Food for residents	Paid by Check # 162062		03/11/2022	03/11/2022	03/11/2022		03/18/2022	51.96
Account 4507 - Residential Home Supplies Totals									Invoice Transactions 1	\$51.96
Account 4508 - Kitchen Supplies										



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3991 - CARD SERVICE CENTER	0225 due3/28/22	Food for residents	Paid by Check # 162062	03/11/2022	03/11/2022	03/11/2022	03/18/2022	18.99
			Account 4508 - Kitchen Supplies Totals				Invoice Transactions 1	<u>\$18.99</u>
Account 4510 - Office Supplies	0225 due3/28/22	Food for residents	Paid by Check # 162062	03/11/2022	03/11/2022	03/11/2022	03/18/2022	250.19
3991 - CARD SERVICE CENTER				Account 4510 - Office Supplies Totals			Invoice Transactions 1	<u>\$250.19</u>
Account 4520 - Janitorial Supplies	0225 due3/28/22	Food for residents	Paid by Check # 162062	03/11/2022	03/11/2022	03/11/2022	03/18/2022	92.98
3991 - CARD SERVICE CENTER				Account 4520 - Janitorial Supplies Totals			Invoice Transactions 1	<u>\$92.98</u>
Account 4550 - Food for County Prisoners	0704 due3/28/22	Food for residents	Paid by Check # 162059	03/11/2022	03/11/2022	03/11/2022	03/18/2022	650.17
3991 - CARD SERVICE CENTER	0200 due3/28/22	Food for residents	Paid by Check # 162061	03/11/2022	03/11/2022	03/11/2022	03/18/2022	20.83
3991 - CARD SERVICE CENTER	0225 due3/28/22	Food for residents	Paid by Check # 162062	03/11/2022	03/11/2022	03/11/2022	03/18/2022	440.94
			Account 4550 - Food for County Prisoners Totals				Invoice Transactions 3	<u>\$1,111.94</u>
			Department 09 - Focus House Totals				Invoice Transactions 14	<u>\$3,263.47</u>
Department 12 - Sheriff	10000041652	Account # 99930027128	Paid by Check # 162075	03/18/2022	03/18/2022	03/18/2022	03/22/2022	250.00
Account 4216 - Telephone	64229868	Corporate ID #VN93310379 Bill Payer	Paid by Check # 162086	03/18/2022	03/18/2022	03/18/2022	03/22/2022	40.41
1945 - LR Communications				Account 4216 - Telephone Totals			Invoice Transactions 2	<u>\$290.41</u>
Account 4216.30 - Telephone Cell Phones & Pagers	X03032022	Acct # 287288934140	Paid by Check # 162089	03/25/2022	03/25/2022	03/25/2022	03/26/2022	1,420.60
5333 - AT&T MOBILITY II LLC	9902161205	Acct # 880295765-00001	Paid by Check # 162100	03/25/2022	03/25/2022	03/25/2022	03/26/2022	2,798.34
1265 - VERIZON	OCSO			Account 4216.30 - Telephone Cell Phones & Pagers Totals			Invoice Transactions 2	<u>\$4,218.94</u>
Account 4420 - Training Expenses	03/2022 OCSO	Acct # 0122; OCSO	Paid by Check # 162067	03/18/2022	03/18/2022	03/18/2022	03/22/2022	3,048.26
3991 - CARD SERVICE CENTER	03/2022	Investigative Techniques Per Diem 03/28/22-	Paid by Check # 162095	03/25/2022	03/25/2022	03/25/2022	03/26/2022	200.00
5174 - KEVIN MOST				Account 4420 - Training Expenses Totals			Invoice Transactions 2	<u>\$3,248.26</u>
Account 4510 - Office Supplies	03/2022 OCSO	Acct # 0122; OCSO	Paid by Check # 162067	03/18/2022	03/18/2022	03/18/2022	03/22/2022	570.16
3991 - CARD SERVICE CENTER	14825344 031822	Cust # 651876614825344/Maint.	Paid by Check # 162093	03/25/2022	03/25/2022	03/25/2022	03/26/2022	18.12
4479 - HINCKLEY SPRINGS	14566507 031822	Cust # 651876614566507	Paid by Check # 162093	03/25/2022	03/25/2022	03/25/2022	03/26/2022	179.06
4479 - HINCKLEY SPRINGS				Account 4510 - Office Supplies Totals			Invoice Transactions 3	<u>\$767.34</u>



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Account 4545.10 - Petroleum Products - Gasoline

1125 - CARROLL SERVICE CO	9026644	Acct # 2631504	Paid by Check # 162068	03/18/2022	03/18/2022	03/18/2022	03/22/2022	630.67
3105 - CONSERV FS INC.	777003439	OCSO Acct # 1896103	Paid by Check # 162069	03/18/2022	03/18/2022	03/18/2022	03/22/2022	18,056.60
3390 - WEX BANK	79116789	OCSO Acct # 0414-00-630179-0	Paid by Check # 162087	03/18/2022	03/18/2022	03/18/2022	03/22/2022	349.10
Account 4545.10 - Petroleum Products - Gasoline Totals			Invoice Transactions 3					\$19,036.37

Account 4570 - Uniforms

1268 - GALLS, LLC	020476771	Acct # 5156882 / Nameplate	Paid by Check # 162071	03/18/2022	03/18/2022	03/18/2022	03/22/2022	210.66
1572 - RAY O'HERRON COMPANY INC	2179812	Customer # 00-61061SH	Paid by Check # 162081	03/18/2022	03/18/2022	03/18/2022	03/22/2022	2,009.94
1572 - RAY O'HERRON COMPANY INC	2180102	Cust #01-61061SH	Paid by Check # 162081	03/18/2022	03/18/2022	03/18/2022	03/22/2022	177.98
4206 - SANITARY CLEANERS	02/2022	OCSO Activity from 02/01/22 to 02/28/22	Paid by Check # 162083	03/18/2022	03/18/2022	03/18/2022	03/22/2022	149.85
Account 4570 - Uniforms Totals			Invoice Transactions 4					\$2,548.43

Account 4575 - Weapons & Ammunition

3991 - CARD SERVICE CENTER	03/2022	OCSO Acct # 0122; OCSO	Paid by Check # 162067	03/18/2022	03/18/2022	03/18/2022	03/22/2022	614.65
5457 - BROWNELLS, INC.	22251167.00	Account # 04320386	Paid by Check # 162090	03/25/2022	03/25/2022	03/25/2022	03/26/2022	550.14
Account 4575 - Weapons & Ammunition Totals			Invoice Transactions 2					\$1,164.79

Account 4585 - Vehicle Maintenance

1121 - BYRON QUICK LUBE	37339	OCS Vehicle Maintenance	Paid by Check # 162066	03/18/2022	03/18/2022	03/18/2022	03/22/2022	49.95
1218 - DYER'S AUTOMOTIVE	1748	OCS Vehicle Maintenance	Paid by Check # 162070	03/18/2022	03/18/2022	03/18/2022	03/22/2022	73.30
4816 - KUNES COUNTRY AUTO GROUP	53090	OCS Vehicle Maintenance	Paid by Check # 162074	03/18/2022	03/18/2022	03/18/2022	03/22/2022	52.21
1463 - NAPA AUTO PARTS	979665	Acct # 12409	Paid by Check # 162076	03/18/2022	03/18/2022	03/18/2022	03/22/2022	35.98
Account 4585 - Vehicle Maintenance Totals			Invoice Transactions 4					\$211.44

Sub-Department 60 - OEMA

Account 4216.30 - Telephone Cell Phones & Pagers

1265 - VERIZON	990261205	OEMA Acct # 880295765-00001	Paid by Check # 162100	03/25/2022	03/25/2022	03/25/2022	03/26/2022	60.45
Account 4216.30 - Telephone Cell Phones & Pagers Totals			Invoice Transactions 1					\$60.45

Account 4422 - Travel Expenses, Dues & Seminars

4841 - ILLINOIS SEARCH AND RESCUE COUNCIL	03/2022	ISARC Annual Membership	Paid by Check # 162072	03/18/2022	03/18/2022	03/18/2022	03/22/2022	50.00
1327 - IEMA - ILLINOIS EMERGENCY SERVICES MGMT ASSOC	6958	Membership Dues 01/01/2022 - 01/01/2023	Paid by Check # 162094	03/25/2022	03/25/2022	03/25/2022	03/26/2022	65.00
Account 4422 - Travel Expenses, Dues & Seminars Totals			Invoice Transactions 2					\$115.00

Account 4545.10 - Petroleum Products - Gasoline

3105 - CONSERV FS INC.	777003439	OEMA Acct # 1896103	Paid by Check # 162069	03/18/2022	03/18/2022	03/18/2022	03/22/2022	149.60
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3390 - WEX BANK	79116789 OEMA	Acct # 0414-00-630179-0	Paid by Check # 162087	03/18/2022	03/18/2022	03/18/2022	03/22/2022	64.48
			Account 4545.10 - Petroleum Products - Gasoline Totals				Invoice Transactions 2	\$214.08
			Sub-Department 60 - OEMA Totals				Invoice Transactions 5	\$389.53
Sub-Department 62 - Emergency Communications								
Account 4500 - Supplies								
4479 - HINCKLEY SPRINGS	14566521	031822 Cust #	Paid by Check # 162093	03/25/2022	03/25/2022	03/25/2022	03/26/2022	88.63
		651877114566521/ECOM						
1265 - VERIZON	9902161205	Acct # 880295765-00001	Paid by Check # 162100	03/25/2022	03/25/2022	03/25/2022	03/26/2022	1,292.34
	ECOM							
			Account 4500 - Supplies Totals				Invoice Transactions 2	\$1,380.97
			Sub-Department 62 - Emergency Communications Totals				Invoice Transactions 2	\$1,380.97
			Department 12 - Sheriff Totals				Invoice Transactions 29	\$33,256.48
Department 16 - Finance								
Account 4490 - Contingencies								
1912 - THE HARVARD STATE BANK	103	ANNUAL FEE FOR PAYEE AGENT 2018 SERIES	Paid by Check # 162088	01/18/2022	01/18/2022	01/18/2022	03/25/2022	500.00
			Account 4490 - Contingencies Totals				Invoice Transactions 1	\$500.00
			Department 16 - Finance Totals				Invoice Transactions 1	\$500.00
Department 22 - Corrections								
Account 4420 - Training Expenses								
5220 - DENISE SLAGER	03/2022	Illinois License Renewal	Paid by Check # 162084	03/18/2022	03/18/2022	03/18/2022	03/22/2022	39.99
			Account 4420 - Training Expenses Totals				Invoice Transactions 1	\$39.99
Account 4444 - Medical Expense								
3991 - CARD SERVICE CENTER	03/2022 CORR	Acct # 0122: CORR	Paid by Check # 162067	03/18/2022	03/18/2022	03/18/2022	03/22/2022	224.83
2679 - JOHNSONS PORTABLE X-RAY	03-22	Inmate Medical Expense	Paid by Check # 162073	03/18/2022	03/18/2022	03/18/2022	03/22/2022	198.23
4050 - ROCHELLE COMMUNITY HOSPITAL	5172K3298	Pre Employment Physical	Paid by Check # 162082	03/18/2022	03/18/2022	03/18/2022	03/22/2022	202.00
			Account 4444 - Medical Expense Totals				Invoice Transactions 3	\$625.06
Account 4510 - Office Supplies								
3991 - CARD SERVICE CENTER	03/2022 CORR	Acct # 0122: CORR	Paid by Check # 162067	03/18/2022	03/18/2022	03/18/2022	03/22/2022	93.98
1538 - PETTY CASH	02/2022	OCJ Petty Cash	Paid by Check # 162079	03/18/2022	03/18/2022	03/18/2022	03/22/2022	8.52
1890 - SYSCO FOODS OF BARABOO LLC	318336157	Disbursement 02/01/22 Acct # 266726	Paid by Check # 162085	03/18/2022	03/18/2022	03/18/2022	03/22/2022	78.60
3182 - PERFORMANCE FOOD SERVICE - TPC	6908246	Acct # 18694400	Paid by Check # 162078	03/18/2022	03/18/2022	03/18/2022	03/22/2022	362.53
3182 - PERFORMANCE FOOD SERVICE - TPC	6914231	Acct # 18694400	Paid by Check # 162078	03/18/2022	03/18/2022	03/18/2022	03/22/2022	475.93
3182 - PERFORMANCE FOOD SERVICE - TPC	6920137	Acct # 18694400	Paid by Check # 162096	03/25/2022	03/25/2022	03/25/2022	03/26/2022	29.61
1890 - SYSCO FOODS OF BARABOO LLC	318353148	Acct # 266726	Paid by Check # 162098	03/25/2022	03/25/2022	03/25/2022	03/26/2022	5.90



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5087 - CNA SURETY	03/2022 - JA	Notary Bond for Jennifer Ashley	Paid by Check # 162091	03/25/2022	03/25/2022	03/25/2022	03/26/2022	30.00
4479 - HINCKLEY SPRINGS	15898053 031822	Cust # 471764915898053/Securi	Paid by Check # 162093	03/25/2022	03/25/2022	03/25/2022	03/26/2022	36.24
4479 - HINCKLEY SPRINGS	15543490 031822	Cust # 649350115543490/Corr	Paid by Check # 162093	03/25/2022	03/25/2022	03/25/2022	03/26/2022	137.54
				Account 4510 - Office Supplies Totals		Invoice Transactions 10		\$1,258.85
Account 4545.10 - Petroleum Products - Gasoline								
3105 - CONSERV FS INC.	777003439 CORR	Acct # 1896103	Paid by Check # 162069	03/18/2022	03/18/2022	03/18/2022	03/22/2022	591.53
				Account 4545.10 - Petroleum Products - Gasoline Totals		Invoice Transactions 1		\$591.53
Account 4550 - Food for County Prisoners								
5545 - PRAIRIE FARMS DAIRY	9065584	Acct # 2849	Paid by Check # 162080	03/18/2022	03/18/2022	03/18/2022	03/22/2022	464.16
5545 - PRAIRIE FARMS DAIRY	9075514	Acct # 2849	Paid by Check # 162080	03/18/2022	03/18/2022	03/18/2022	03/22/2022	355.56
1890 - SYSCO FOODS OF BARABOO LLC	318336157	Acct # 266726	Paid by Check # 162085	03/18/2022	03/18/2022	03/18/2022	03/22/2022	635.64
4587 - PAN-O-GOLD BAKING CO.	1726242	Acct # 23777	Paid by Check # 162077	03/18/2022	03/18/2022	03/18/2022	03/22/2022	25.74
4587 - PAN-O-GOLD BAKING CO.	1737056	Acct # 23777	Paid by Check # 162077	03/18/2022	03/18/2022	03/18/2022	03/22/2022	44.16
4587 - PAN-O-GOLD BAKING CO.	1751210	Acct # 23777	Paid by Check # 162077	03/18/2022	03/18/2022	03/18/2022	03/22/2022	70.26
3182 - PERFORMANCE FOOD SERVICE - TPC	6908246	Acct # 18694400	Paid by Check # 162078	03/18/2022	03/18/2022	03/18/2022	03/22/2022	1,949.26
3182 - PERFORMANCE FOOD SERVICE - TPC	6914231	Acct # 18694400	Paid by Check # 162078	03/18/2022	03/18/2022	03/18/2022	03/22/2022	1,600.73
3182 - PERFORMANCE FOOD SERVICE - TPC	6920137	Acct # 18694400	Paid by Check # 162096	03/25/2022	03/25/2022	03/25/2022	03/26/2022	2,002.95
1890 - SYSCO FOODS OF BARABOO LLC	318353148	Acct # 266726	Paid by Check # 162098	03/25/2022	03/25/2022	03/25/2022	03/26/2022	824.45
				Account 4550 - Food for County Prisoners Totals		Invoice Transactions 10		\$7,972.91
Account 4570 - Uniforms								
4206 - SANITARY CLEANERS	02/2022 CORR	Activity from 02/01/22 to 02/28/22	Paid by Check # 162083	03/18/2022	03/18/2022	03/18/2022	03/22/2022	104.98
1572 - RAY O'HERRON COMPANY INC	2182049	00-61061SH	Paid by Check # 162097	03/25/2022	03/25/2022	03/25/2022	03/26/2022	556.67
				Account 4570 - Uniforms Totals		Invoice Transactions 2		\$661.65
				Department 22 - Corrections Totals		Invoice Transactions 27		\$11,149.99
Department 23 - Information Technology								
Account 4710 - Computer Hardware & Software								
3991 - CARD SERVICE CENTER	2022-00001234	Equipment	Paid by Check # 162057	03/10/2022	03/10/2022	03/17/2022	03/18/2022	768.73
2033 - DELL MARKETING L.P.	2022-00001145	Dell Precison	Paid by Check # 162063	03/10/2022	03/10/2022	03/17/2022	03/18/2022	120.27
				Account 4710 - Computer Hardware & Software Totals		Invoice Transactions 2		\$889.00
Account 4714 - Software Maintenance								



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4918 - TYLER TECHNOLOGIES, INC. 2022-00001208 Services

Paid by Check #	03/10/2022	03/10/2022	03/17/2022	03/18/2022	240.00
162065					

Account 4714 - Software Maintenance Totals			Invoice Transactions 1		\$240.00
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Account 4715 - Hardware Maintenance

1638 - JOHNSON CONTROLS 2022-00001209 service

Paid by Check #	03/10/2022	03/10/2022	03/17/2022	03/18/2022	1,623.92
162064					

Account 4715 - Hardware Maintenance Totals			Invoice Transactions 1		\$1,623.92
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Department 23 - Information Technology Totals			Invoice Transactions 4		\$2,752.92
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Fund 100 - General Fund Totals			Invoice Transactions 77		\$51,439.91
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Grand Totals			Invoice Transactions 77		\$51,439.91
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CHECK VOIDED & REISSUED HARVARD BANK - LOST CHECK					-500
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\$50,939.91



Lyfe Hopkins

4/12/2022

Accounts Payable by G/L Distribution Report

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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 200 - County Highway										
Department 17 - Highway										
Account 4210 - Disposal Service										
1140 - CITY OF OREGON	OREHWY2202	Disposal Service	Paid by Check # 108786		03/03/2022	03/03/2022	03/03/2022		03/03/2022	312.10
4440 - NORTHERN ILLINOIS DISPOSAL SVC	21217285T086	Disposal Service - Dumpster	Paid by Check # 108798		03/03/2022	03/03/2022	03/03/2022		03/03/2022	416.03
1140 - CITY OF OREGON	OREHWY2203	Disposal Service	Paid by Check # 108931		03/30/2022	03/30/2022	03/30/2022		03/30/2022	145.04
Account 4210 - Disposal Service Totals									Invoice Transactions 3	\$873.17
Account 4212 - Electricity										
1156 - COMED	COMHWY2202c	Electricity - Monthly Usage	Paid by Check # 108787		03/03/2022	03/03/2022	03/03/2022		03/03/2022	932.58
1156 - COMED	COMHWY2203c	Electricity - Monthly Usage	Paid by Check # 108932		03/30/2022	03/30/2022	03/30/2022		03/30/2022	777.49
Account 4212 - Electricity Totals									Invoice Transactions 2	\$1,710.07
Account 4214 - Gas (Heating)										
1898 - NICOR	NICHWY2202	Natural Gas - Monthly Usage	Paid by Check # 108797		03/03/2022	03/03/2022	03/03/2022		03/03/2022	1,701.57
1898 - NICOR	NICHWY2203	Natural Gas - Monthly Usage	Paid by Check # 108949		03/30/2022	03/30/2022	03/30/2022		03/30/2022	1,466.61
Account 4214 - Gas (Heating) Totals									Invoice Transactions 2	\$3,168.18
Account 4216.10 - Telephone Primary Location										
1941 - FRONTIER	FROHWY2202	Phones - Monthly Usage	Paid by Check # 108791		03/03/2022	03/03/2022	03/03/2022		03/03/2022	148.00
1265 - VERIZON	9898981384	Phones - Monthly Usage	Paid by Check # 108809		03/03/2022	03/03/2022	03/03/2022		03/03/2022	340.80
1941 - FRONTIER	FROHWY2203	Phones - Monthly Usage	Paid by Check # 108936		03/30/2022	03/30/2022	03/30/2022		03/30/2022	160.17
1265 - VERIZON	9901247239	Phones - Monthly Usage	Paid by Check # 108959		03/30/2022	03/30/2022	03/30/2022		03/30/2022	340.80
Account 4216.10 - Telephone Primary Location Totals									Invoice Transactions 4	\$989.77
Account 4412 - Official Publications										
1502 - OGLE COUNTY LIFE	INV116335	Legal Publications	Paid by Check # 108950		03/30/2022	03/30/2022	03/30/2022		03/30/2022	55.00
1502 - OGLE COUNTY LIFE	INV118825	Legal Publications	Paid by Check # 108950		03/30/2022	03/30/2022	03/30/2022		03/30/2022	55.00
Account 4412 - Official Publications Totals									Invoice Transactions 2	\$110.00
Account 4422 - Travel Expenses, Dues & Seminars										
1846 - BUSINESS CARD	159994	Credit - Gas EasySavings	Paid by Check # 108785		03/03/2022	03/03/2022	03/03/2022		03/03/2022	(.52)
1846 - BUSINESS CARD	201462872572	Illinois Tollway - Auto Replenish	Paid by Check # 108785		03/03/2022	03/03/2022	03/03/2022		03/03/2022	20.00
1846 - BUSINESS CARD	8692588056CB A	2022 THE Conference - Ciesiel	Paid by Check # 108785		03/03/2022	03/03/2022	03/03/2022		03/03/2022	210.00



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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 200 - County Highway										
Department 17 - Highway										
Account 4422 - Travel Expenses, Dues & Seminars										
2543 - NORTHWEST ILLINOIS HIGHWAY COMMISSIONERS ASSOCIATI	NWIIHWY2202	2022 Spring Seminar - Ciesiel, Gallagher, Remhof	Paid by Check # 108799		03/03/2022	03/03/2022	03/03/2022		03/03/2022	40.00
1846 - BUSINESS CARD	09595C	2022 THE Conference - Maize - Meals/Ciesiel	Paid by Check # 108930		03/30/2022	03/30/2022	03/30/2022		03/30/2022	12.65
1846 - BUSINESS CARD	46891	2022 THE Conference - Loves - Gas/Ciesiel	Paid by Check # 108930		03/30/2022	03/30/2022	03/30/2022		03/30/2022	5.19
1846 - BUSINESS CARD	54660831	2022 THE Conference - Homewood Suites - Hotel/Ciesiel	Paid by Check # 108930		03/30/2022	03/30/2022	03/30/2022		03/30/2022	268.94
2227 - ILLINOIS ASSOCIATION OF COUNTY ENGINEERS	0070	IACE District Dues	Paid by Check # 108940		03/30/2022	03/30/2022	03/30/2022		03/30/2022	50.00
5462 - ILLINOIS SOCIETY OF PROFESSIONAL ENGINEERS	NSPHWY2203	IL Society of Professional Engineers Dues - Gallagher	Paid by Check # 108941		03/30/2022	03/30/2022	03/30/2022		03/30/2022	160.00
Account 4422 - Travel Expenses, Dues & Seminars Totals Invoice Transactions 9										\$766.26
Account 4474 - Deer Expense										
1876 - ROCHELLE WASTE DISPOSAL, LLC	2542	Deer Expense	Paid by Check # 108803		03/03/2022	03/03/2022	03/03/2022		03/03/2022	31.00
1876 - ROCHELLE WASTE DISPOSAL, LLC	2583	Deer Expense	Paid by Check # 108955		03/30/2022	03/30/2022	03/30/2022		03/30/2022	13.00
Account 4474 - Deer Expense Totals Invoice Transactions 2										\$44.00
Account 4510 - Office Supplies										
1246 - FISCHER'S	0737305-001	Office Supplies	Paid by Check # 108790		03/03/2022	03/03/2022	03/03/2022		03/03/2022	9.68
1246 - FISCHER'S	0737308-001	Office Supplies	Paid by Check # 108790		03/03/2022	03/03/2022	03/03/2022		03/03/2022	3.27
1846 - BUSINESS CARD	3536208	Amazon - EMeet Webcam & Arm Rest Covers	Paid by Check # 108930		03/30/2022	03/30/2022	03/30/2022		03/30/2022	43.88
Account 4510 - Office Supplies Totals Invoice Transactions 3										\$56.83
Account 4540 - Repairs & Maint - Facilities										
1871 - HOWARD LEE & SONS INC	69804	ALI Lift Inspection	Paid by Check # 108793		03/03/2022	03/03/2022	03/03/2022		03/03/2022	185.00
1597 - RAYNOR DOOR AUTHORITY INC	61974	Door Repair #3	Paid by Check # 108800		03/03/2022	03/03/2022	03/03/2022		03/03/2022	1,087.15
1672 - TATE'S TRENCHING, INC	TATHWY2202	Floor Drain Repair	Paid by Check # 108806		03/03/2022	03/03/2022	03/03/2022		03/03/2022	300.00
4606 - PEGGY S. CORCORAN	2252022	Janitorial Services	Paid by Check # 108934		03/30/2022	03/30/2022	03/30/2022		03/30/2022	800.00
1434 - MENARDS	99984	Shop Painting	Paid by Check # 108946		03/30/2022	03/30/2022	03/30/2022		03/30/2022	34.46



Accounts Payable by G/L Distribution Report

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Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 200 - County Highway										
Department 17 - Highway										
Account 4540 - Repairs & Maint - Facilities										
1597 - RAYNOR DOOR AUTHORITY INC	62825	#1 Door Repair	Paid by Check # 108952		03/30/2022	03/30/2022	03/30/2022		03/30/2022	2,370.08
1515 - SNYDER PHARMACY - OREGON	00110852	Batteries & Light Ballast	Paid by Check # 108956		03/30/2022	03/30/2022	03/30/2022		03/30/2022	49.98
Account 4540 - Repairs & Maint - Facilities Totals								Invoice Transactions	7	\$4,826.67
Account 4545.30 - Petroleum Products - Motor Oil										
1924 - KELLEY WILLIAMSON COMPANY	IN-281934	Motor Oil	Paid by Check # 108794		03/03/2022	03/03/2022	03/03/2022		03/03/2022	1,363.86
Account 4545.30 - Petroleum Products - Motor Oil Totals								Invoice Transactions	1	\$1,363.86
Account 4545.99 - Petroleum Products - Other Petroleum Products										
1924 - KELLEY WILLIAMSON COMPANY	IN-281933	Fuel Additive	Paid by Check # 108794		03/03/2022	03/03/2022	03/03/2022		03/03/2022	611.56
5155 - THOMPSON GAS, LLC	1506200521	Propane	Paid by Check # 108808		03/03/2022	03/03/2022	03/03/2022		03/03/2022	126.00
Account 4545.99 - Petroleum Products - Other Petroleum Products Totals								Invoice Transactions	2	\$737.56
Account 4610.60 - Maint of Roads & Bridges Tool Rental										
1846 - BUSINESS CARD	309188	Ample Supply Co - Sheriff Dept Retaining Wall	Paid by Check # 108785		03/03/2022	03/03/2022	03/03/2022		03/03/2022	288.00
1874 - UNITED RENTALS (NORTH AMERICA), INC.	204069974-001	Sheriff Dept Retaining Wall - Tool Rental	Paid by Check # 108958		03/30/2022	03/30/2022	03/30/2022		03/30/2022	325.00
Account 4610.60 - Maint of Roads & Bridges Tool Rental Totals								Invoice Transactions	2	\$613.00
Account 4610.90 - Maint of Roads & Bridges JULIE										
2503 - G4S SECURE INTEGRATION LLC	CSINV0017674	JULIE Locates	Paid by Check # 108937		03/30/2022	03/30/2022	03/30/2022		03/30/2022	475.96
Account 4610.90 - Maint of Roads & Bridges JULIE Totals								Invoice Transactions	1	\$475.96
Account 4610.99 - Maint of Roads & Bridges Other Maint of Roads & Bridges										
2029 - STETSON BUILDING PRODUCTS, LLC	15246721-00	Sheriff Dept Retaining Wall	Paid by Check # 108805		03/03/2022	03/03/2022	03/03/2022		03/03/2022	8,515.97
1434 - MENARDS	494	Mailbox Material	Paid by Check # 108946		03/30/2022	03/30/2022	03/30/2022		03/30/2022	68.47
1515 - SNYDER PHARMACY - OREGON	00110421	Mailbox Material	Paid by Check # 108956		03/30/2022	03/30/2022	03/30/2022		03/30/2022	7.99
Account 4610.99 - Maint of Roads & Bridges Other Maint of Roads & Bridges Totals								Invoice Transactions	3	\$8,592.43
Account 4620.10 - Repair Parts - License Vehicles										
1100 - BONNELL INDUSTRIES INC.	0203923-IN	#7 License Vehicle Repair	Paid by Check # 108784		03/03/2022	03/03/2022	03/03/2022		03/03/2022	298.24
1878 - HELM TRUCK AND EQUIPMENT	C123803	#14 License Vehicle Repair	Paid by Check # 108792		03/03/2022	03/03/2022	03/03/2022		03/03/2022	7,152.44
1676 - TERMINAL SUPPLY CO	21810-0	#15 & Stock Backup Alarms	Paid by Check # 108807		03/03/2022	03/03/2022	03/03/2022		03/03/2022	217.77



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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 200 - County Highway										
Department 17 - Highway										
Account 4620.10 - Repair Parts - License Vehicles										
1100 - BONNELL INDUSTRIES INC.	0204001-IN	#13 License Vehicle Repair	Paid by Check # 108929		03/30/2022	03/30/2022	03/30/2022		03/30/2022	114.47
3621 - KEN NELSON GROUP	358391	#24 License Vehicle Repair	Paid by Check # 108942		03/30/2022	03/30/2022	03/30/2022		03/30/2022	5,354.62
3621 - KEN NELSON GROUP	359918	#24 License Vehicle Repair	Paid by Check # 108942		03/30/2022	03/30/2022	03/30/2022		03/30/2022	737.00
4188 - LAKESIDE INTERNATIONAL, LLC	7203472P	#14 License Vehicle Brakes	Paid by Check # 108943		03/30/2022	03/30/2022	03/30/2022		03/30/2022	334.58
4188 - LAKESIDE INTERNATIONAL, LLC	7203519P	#17 License Vehicle Repair	Paid by Check # 108943		03/30/2022	03/30/2022	03/30/2022		03/30/2022	36.84
4188 - LAKESIDE INTERNATIONAL, LLC	7203704P	#15 & #8 License Vehicle Filters	Paid by Check # 108943		03/30/2022	03/30/2022	03/30/2022		03/30/2022	266.74
4188 - LAKESIDE INTERNATIONAL, LLC	7203825P	Stock License Vehicle Filters	Paid by Check # 108943		03/30/2022	03/30/2022	03/30/2022		03/30/2022	535.46
4188 - LAKESIDE INTERNATIONAL, LLC	7204346P	#18 License Vehicle Alternator	Paid by Check # 108943		03/30/2022	03/30/2022	03/30/2022		03/30/2022	169.79
4188 - LAKESIDE INTERNATIONAL, LLC	7204382P	#8 License Vehicle Repair	Paid by Check # 108943		03/30/2022	03/30/2022	03/30/2022		03/30/2022	166.80
4188 - LAKESIDE INTERNATIONAL, LLC	7204430P	License Vehicle Repair	Paid by Check # 108943		03/30/2022	03/30/2022	03/30/2022		03/30/2022	224.13
1463 - NAPA AUTO PARTS	464-977459	Stock License Vehicle Filters	Paid by Check # 108948		03/30/2022	03/30/2022	03/30/2022		03/30/2022	428.09
1463 - NAPA AUTO PARTS	464-977462	#1 License Vehicle Filter	Paid by Check # 108948		03/30/2022	03/30/2022	03/30/2022		03/30/2022	15.34
1463 - NAPA AUTO PARTS	464-978387	#15 License Vehicle Back Up Alarm	Paid by Check # 108948		03/30/2022	03/30/2022	03/30/2022		03/30/2022	57.84
Account 4620.10 - Repair Parts - License Vehicles Totals Invoice Transactions 16										\$16,110.15
Account 4620.20 - Repair Parts - Heavy Equipment										
1846 - BUSINESS CARD	3493866	Amazon - #47 Power Pack Stroke Control Kit	Paid by Check # 108930		03/30/2022	03/30/2022	03/30/2022		03/30/2022	53.89
Account 4620.20 - Repair Parts - Heavy Equipment Totals Invoice Transactions 1										\$53.89
Account 4620.30 - Repair Parts - Tractor, Mower & Broom										
2450 - DEKALB IMPLEMENT COMPANY	201550	Stock Tractor Filters	Paid by Check # 108935		03/30/2022	03/30/2022	03/30/2022		03/30/2022	257.46
1875 - ZARNOTH BRUSH WORKS, INC.	0188451-IN	#112 & #122 Wafer Brooms	Paid by Check # 108961		03/30/2022	03/30/2022	03/30/2022		03/30/2022	1,262.20
Account 4620.30 - Repair Parts - Tractor, Mower & Broom Totals Invoice Transactions 2										\$1,519.66
Account 4620.50 - Repair Parts - Snow Plows & Cinder Spreaders										
1100 - BONNELL INDUSTRIES INC.	0203494-IN	#93 Plow Repair on #7 License Vehicle	Paid by Check # 108784		03/03/2022	03/03/2022	03/03/2022		03/03/2022	225.49
5673 - MOTION & CONTROL ENTERPRISES LLC	a97548-001	#47 Spreader Needle Valve	Paid by Check # 108796		03/03/2022	03/03/2022	03/03/2022		03/03/2022	51.44



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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										
2049 - IDEAL METAL FAB., INC.	48151	#81 Blade Repair	Paid by Check # 108939		03/30/2022	03/30/2022	03/30/2022		03/30/2022	61.25
Account 4620.50 - Repair Parts - Snow Plows & Cinder Spreaders Totals										Invoice Transactions 3
										\$338.18
Account 4620.70 - Repair Parts - Fuel Pumps										
1434 - MENARDS	11984	Fuel Pump Repair	Paid by Check # 108945		03/30/2022	03/30/2022	03/30/2022		03/30/2022	15.91
Account 4620.70 - Repair Parts - Fuel Pumps Totals										Invoice Transactions 1
										\$15.91
Account 4640.10 - Sign & Striping Material - Street & Traffic Lighting										
1156 - COMED	COMHWY2202a	St & Traffic Lighting	Paid by Check # 108788		03/03/2022	03/03/2022	03/03/2022		03/03/2022	63.24
1156 - COMED	COMHWY2202b	St & Traffic Lighting	Paid by Check # 108788		03/03/2022	03/03/2022	03/03/2022		03/03/2022	38.83
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2203a	St & Traffic Lighting	Paid by Check # 108802		03/03/2022	03/03/2022	03/03/2022		03/03/2022	74.97
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2203b	St & Traffic Lighting	Paid by Check # 108802		03/03/2022	03/03/2022	03/03/2022		03/03/2022	9.02
1156 - COMED	COMHWY2203a	St & Traffic Lighting	Paid by Check # 108933		03/30/2022	03/30/2022	03/30/2022		03/30/2022	63.24
1156 - COMED	COMHWY2203b	St & Traffic Lighting	Paid by Check # 108933		03/30/2022	03/30/2022	03/30/2022		03/30/2022	38.83
Account 4640.10 - Sign & Striping Material - Street & Traffic Lighting Totals										Invoice Transactions 6
										\$288.13
Account 4640.20 - Sign & Striping Material - Sign Material										
2875 - VULCAN, INC.	R14915	2022 Co Signs - Residential & No Passing Zone	Paid by Check # 108810		03/03/2022	03/03/2022	03/03/2022		03/03/2022	656.08
2875 - VULCAN, INC.	R16385	Signs - Extruded Blade Caps	Paid by Check # 108960		03/30/2022	03/30/2022	03/30/2022		03/30/2022	327.50
Account 4640.20 - Sign & Striping Material - Sign Material Totals										Invoice Transactions 2
										\$983.58
Account 4640.30 - Sign & Striping Material - Posts & Delineators										
4371 - DECKER SUPPLY CO INC.	918122	2022 Co Signs - Square Tube	Paid by Check # 108789		03/03/2022	03/03/2022	03/03/2022		03/03/2022	5,183.50
Account 4640.30 - Sign & Striping Material - Posts & Delineators Totals										Invoice Transactions 1
										\$5,183.50
Account 4650.10 - Hardware & Shop Supplies Nuts & Bolts										
2050 - LAWSON PRODUCTS, INC.	9309279416	Nuts & Bolts	Paid by Check # 108795		03/03/2022	03/03/2022	03/03/2022		03/03/2022	26.00
2050 - LAWSON PRODUCTS, INC.	9309283520	Nuts & Bolts	Paid by Check # 108795		03/03/2022	03/03/2022	03/03/2022		03/03/2022	234.00
2050 - LAWSON PRODUCTS, INC.	9309293040	Nuts & Bolts	Paid by Check # 108795		03/03/2022	03/03/2022	03/03/2022		03/03/2022	35.66



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Fund 200 - County Highway										
Department 17 - Highway										
Account 4650.10 - Hardware & Shop Supplies Nuts & Bolts										
2050 - LAWSON PRODUCTS, INC.	9309341524	Nuts & Bolts	Paid by Check # 108944		03/30/2022	03/30/2022	03/30/2022		03/30/2022	124.54
Account 4650.10 - Hardware & Shop Supplies Nuts & Bolts Totals										Invoice Transactions 4
										<hr/> \$420.20
Account 4650.20 - Hardware & Shop Supplies Shop Supplies										
4667 - AIRGAS USA, LLC	9985687890	Cylinder Rental	Paid by Check # 108783		03/03/2022	03/03/2022	03/03/2022		03/03/2022	120.03
4667 - AIRGAS USA, LLC	9122221663	Acetylene & Oxygen	Paid by Check # 108783		03/03/2022	03/03/2022	03/03/2022		03/03/2022	351.04
1846 - BUSINESS CARD	8669820	Amazon - Milwaukee Battery Pack	Paid by Check # 108785		03/03/2022	03/03/2022	03/03/2022		03/03/2022	159.99
1925 - SAFETY-KLEEN SYSTEMS, INC.	88029862	Oil Service & Used Oil Recycle	Paid by Check # 108804		03/03/2022	03/03/2022	03/03/2022		03/03/2022	210.00
1676 - TERMINAL SUPPLY CO	19788-00	Shop Supplies	Paid by Check # 108807		03/03/2022	03/03/2022	03/03/2022		03/03/2022	540.73
1676 - TERMINAL SUPPLY CO	23218-00	Shop Supplies	Paid by Check # 108807		03/03/2022	03/03/2022	03/03/2022		03/03/2022	195.11
4667 - AIRGAS USA, LLC	9986411078	Cylinder Rental	Paid by Check # 108928		03/30/2022	03/30/2022	03/30/2022		03/30/2022	116.51
1846 - BUSINESS CARD	7713851	Amazon - Bag Seeder	Paid by Check # 108930		03/30/2022	03/30/2022	03/30/2022		03/30/2022	88.90
1873 - GRAINGER	9239658546	Hose Reel	Paid by Check # 108938		03/30/2022	03/30/2022	03/30/2022		03/30/2022	177.43
2050 - LAWSON PRODUCTS, INC.	9309383468	Shop Supplies	Paid by Check # 108944		03/30/2022	03/30/2022	03/30/2022		03/30/2022	107.70
2050 - LAWSON PRODUCTS, INC.	9309402071	Shop Supplies	Paid by Check # 108944		03/30/2022	03/30/2022	03/30/2022		03/30/2022	95.48
2050 - LAWSON PRODUCTS, INC.	9309393329	Shop Supplies	Paid by Check # 108944		03/30/2022	03/30/2022	03/30/2022		03/30/2022	9.36
1862 - MILLER-BRADFORD & RISBERG, INC.	P19754	Hytran 5G Lube	Paid by Check # 108947		03/30/2022	03/30/2022	03/30/2022		03/30/2022	204.00
1463 - NAPA AUTO PARTS	464-976948	Shop Supplies	Paid by Check # 108948		03/30/2022	03/30/2022	03/30/2022		03/30/2022	10.98
1463 - NAPA AUTO PARTS	464-977548	Disposable Gloves	Paid by Check # 108948		03/30/2022	03/30/2022	03/30/2022		03/30/2022	38.58
1463 - NAPA AUTO PARTS	464-977936	Hand Cleaner	Paid by Check # 108948		03/30/2022	03/30/2022	03/30/2022		03/30/2022	28.98
1515 - SNYDER PHARMACY - OREGON	00111151	Fastener Nails	Paid by Check # 108956		03/30/2022	03/30/2022	03/30/2022		03/30/2022	18.70
1515 - SNYDER PHARMACY - OREGON	00111880	Brass Hose w/ Shutoff	Paid by Check # 108956		03/30/2022	03/30/2022	03/30/2022		03/30/2022	15.99



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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 4650.20 - Hardware & Shop Supplies Shop Supplies										
1515 - SNYDER PHARMACY - OREGON	00112440	Shop - Batteries	Paid by Check # 108956		03/30/2022	03/30/2022	03/30/2022		03/30/2022	8.59
Account 4650.20 - Hardware & Shop Supplies Shop Supplies Totals										Invoice Transactions 19
										<u>\$2,498.10</u>
Account 4650.40 - Hardware & Shop Supplies Janitorial Supplies										
1013 - ROCHELLE JANITORIAL SUPPLY, INC	020422-7	Janitorial Supplies	Paid by Check # 108801		03/03/2022	03/03/2022	03/03/2022		03/03/2022	121.27
1013 - ROCHELLE JANITORIAL SUPPLY, INC	030222-3	Mop Supplies	Paid by Check # 108954		03/30/2022	03/30/2022	03/30/2022		03/30/2022	36.30
Account 4650.40 - Hardware & Shop Supplies Janitorial Supplies Totals										Invoice Transactions 2
										<u>\$157.57</u>
Account 4660.20 - Tires & Tubes - Trucks										
1865 - POMP'S TIRE SERVICE, INC.	260081458	#15 Truck Tires	Paid by Check # 108951		03/30/2022	03/30/2022	03/30/2022		03/30/2022	665.50
Account 4660.20 - Tires & Tubes - Trucks Totals										Invoice Transactions 1
										<u>\$665.50</u>
Account 4720 - Office Equipment										
1568 - RK DIXON	IN3422400	Copier Maintenance Agreement	Paid by Check # 108953		03/30/2022	03/30/2022	03/30/2022		03/30/2022	35.29
Account 4720 - Office Equipment Totals										Invoice Transactions 1
										<u>\$35.29</u>
Account 4748 - Engineering Equipment & Supplies										
3387 - TROXLER ELECTRONIC LABORATORIES, INC.	A02846	Nuclear Gauge Maintenance	Paid by Check # 108957		03/30/2022	03/30/2022	03/30/2022		03/30/2022	479.00
Account 4748 - Engineering Equipment & Supplies Totals										Invoice Transactions 1
										<u>\$479.00</u>
Department 17 - Highway Totals										Invoice Transactions 103
										<u>\$53,076.42</u>
Fund 200 - County Highway Totals										Invoice Transactions 103
										<u>\$53,076.42</u>
Grand Totals										Invoice Transactions 103
										<u>\$53,076.42</u>



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Exclude Rollup Account

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 100 - General Fund							
REVENUE							
Department 00 - Non-Departmental							
3110	State Income Tax	2,960,000.00	162,050.44	1,004,160.97	1,955,839.03	34	3,037,418.22
3120.10	Sales Tax \$.0025 Portion	1,041,000.00	115,307.48	438,361.38	602,638.62	42	1,143,336.73
3120.20	Sales Tax 1% Portion	462,000.00	89,365.72	299,077.27	162,922.73	65	564,808.39
3120.30	Sales Tax Local Use Tax	983,000.00	100,094.28	318,369.92	664,630.08	32	967,933.23
3123	Cannabis Use Tax	16,480.00	3,234.37	11,938.69	4,541.31	72	30,578.67
3125	Property Tax	4,760,000.00	.00	.00	4,760,000.00	0	4,616,461.10
3128	Building Rent	11,400.00	.00	2,850.00	8,550.00	25	12,350.00
3129	Video Gambling Tax	19,570.00	3,073.93	12,606.90	6,963.10	64	27,544.09
3330	Cable TV Franchise Fees	98,000.00	.00	24,398.01	73,601.99	25	98,929.38
3380	Restitution	.00	.00	75.00	(75.00)	+++	484.00
3610	Grants	.00	.00	.00	.00	+++	99,843.00
3900.140	Interfund Transfer In County Officers	1,200,000.00	700,000.00	700,000.00	500,000.00	58	800,100.00
3900.180	Interfund Transfer In Long Range Capital Improvement	.00	.00	.00	.00	+++	275,000.00
3900.190	Interfund Transfer In ARPA Fund	750,000.00	.00	.00	750,000.00	0	53,729.87
3900.400	Interfund Transfer In Interfund Transfer In Health	50,058.00	.00	.00	50,058.00	0	4,050.00
3900.420	Interfund Transfer In Animal Control	24,000.00	1,500.00	8,000.00	16,000.00	33	25,000.00
3900.905	Interfund Transfer In Personal Property	400,000.00	.00	400,000.00	.00	100	400,000.00
3999	Other Revenue	10,000.00	.00	1,053.92	8,946.08	11	6,002.93
Department 00 - Non-Departmental Totals		\$12,785,508.00	\$1,174,626.22	\$3,220,892.06	\$9,564,615.94	25%	\$12,163,569.61
Department 01 - County Clerk/Recorder							
3129	Video Gambling Tax	1,000.00	.00	275.00	725.00	28	650.00
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	8,250.00	(8,250.00)	+++	13,842.35
3530	Liquor License	20,000.00	.00	62.50	19,937.50	0	25,137.50
3542	County Licenses	2,000.00	175.00	300.00	1,700.00	15	1,737.50
3999	Other Revenue	.00	.00	.00	.00	+++	5,590.00
Department 01 - County Clerk/Recorder Totals		\$23,000.00	\$175.00	\$8,887.50	\$14,112.50	39%	\$46,957.35



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Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 03 - Treasurer							
3310	Copies	4,500.00	.00	.00	4,500.00	0	5,318.75
3483	Indemnity Cost	6,500.00	.00	7,300.00	(800.00)	112	6,740.00
Department 03 - Treasurer Totals		\$11,000.00	\$0.00	\$7,300.00	\$3,700.00	66%	\$12,058.75
Department 06 - Judiciary & Jury							
3900.350	Interfund Transfer In County Ordinance	100,000.00	.00	.00	100,000.00	0	50,000.00
Sub-Department 15 - Public Defenders							
3218	Public Defender Reimbursement	110,061.00	9,170.79	36,683.16	73,377.84	33	102,988.51
Sub-Department 15 - Public Defenders Totals		\$110,061.00	\$9,170.79	\$36,683.16	\$73,377.84	33%	\$102,988.51
Department 06 - Judiciary & Jury Totals		\$210,061.00	\$9,170.79	\$36,683.16	\$173,377.84	17%	\$152,988.51
Department 07 - Circuit Clerk							
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	+++	7,909.58
3361	DUI Education Fee	.00	.00	.00	.00	+++	625.00
3362	Police Vehicle Fee	3,000.00	40.00	140.00	2,860.00	5	589.00
3375	Public Defender	500.00	.00	2.69	497.31	1	583.00
3385	Street Value Drugs	10,000.00	232.50	1,116.20	8,883.80	11	5,342.15
3390	Criminal Fines	100,000.00	5,389.37	30,073.29	69,926.71	30	74,400.57
3395	Traffic Fines	230,000.00	25,671.45	77,729.92	152,270.08	34	225,559.18
3396	County Fee -(Traffic)	3,500.00	77.36	257.21	3,242.79	7	2,192.63
3397	Arrest Agency Fee	150,000.00	6,837.00	31,611.00	118,389.00	21	85,068.19
3900.550	Interfund Transfer In Document Storage	55,000.00	.00	.00	55,000.00	0	52,500.00
3900.555	Interfund Transfer In County Automation - Circuit Cler	55,000.00	.00	.00	55,000.00	0	52,500.00
Department 07 - Circuit Clerk Totals		\$607,000.00	\$38,247.68	\$140,930.31	\$466,069.69	23%	\$507,269.30
Department 08 - Probation							
3215	Probation Salary Reimbursements	564,222.00	.00	142,381.22	421,840.78	25	605,316.26
Department 08 - Probation Totals		\$564,222.00	\$0.00	\$142,381.22	\$421,840.78	25%	\$605,316.26
Department 09 - Focus House							
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	+++	3,853.51
3215	Probation Salary Reimbursements	286,926.00	.00	68,493.60	218,432.40	24	312,203.84
3271	School Reimbursements	24,000.00	.00	.00	24,000.00	0	25,400.00
3469	Alternative to Suspension	15,000.00	1,225.00	2,065.00	12,935.00	14	910.00



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Exclude Rollup Account

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
3470.15	Foster Care Livingston County	.00	.00	.00	.00	+++	1,050.00
3470.30	Foster Care Kendall County	10,000.00	.00	.00	10,000.00	0	.00
3470.38	Foster Care Grundy County	20,000.00	.00	12,744.00	7,256.00	64	14,160.00
3470.40	Foster Care Lee County	20,000.00	.00	.00	20,000.00	0	.00
3470.45	Foster Care Tazewell County	80,000.00	.00	.00	80,000.00	0	101,383.00
3470.48	Foster Care Rock County, WI	76,000.00	.00	.00	76,000.00	0	76,650.00
3470.50	Foster Care Winnebago County	10,000.00	.00	.00	10,000.00	0	.00
3470.65	Foster Care Peoria County	.00	13,500.00	22,650.00	(22,650.00)	+++	1,200.00
3470.70	Foster Care McHenry County	70,000.00	.00	4,350.00	65,650.00	6	62,700.00
3470.75	Foster Care Rock Island County	4,000.00	9,300.00	25,800.00	(21,800.00)	645	15,300.00
3470.90	Foster Care Whiteside County	10,000.00	.00	.00	10,000.00	0	.00
3473	Illinois Juvenile Contract	40,000.00	.00	.00	40,000.00	0	44,770.00
3608	Sold Property	.00	.00	387.00	(387.00)	+++	.00
3999	Other Revenue	.00	91.35	91.35	(91.35)	+++	.00
Department 09 - Focus House Totals		\$665,926.00	\$24,116.35	\$136,580.95	\$529,345.05	21%	\$659,580.35
Department 10 - Assessment							
3220	Assessor's Salary Reimbursement	32,500.00	.00	.00	32,500.00	0	32,970.99
3310	Copies	3,000.00	50.40	174.45	2,825.55	6	229.70
Department 10 - Assessment Totals		\$35,500.00	\$50.40	\$174.45	\$35,325.55	0%	\$33,200.69
Department 11 - Zoning							
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	+++	2,912.77
3310	Copies	.00	.00	.00	.00	+++	25.00
3599	Other Licenses & Permits	40,000.00	4,147.59	7,545.48	32,454.52	19	33,415.90
Department 11 - Zoning Totals		\$40,000.00	\$4,147.59	\$7,545.48	\$32,454.52	19%	\$36,353.67
Department 12 - Sheriff							
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	+++	22,369.74
3230	Sheriff's Department Reimbursements	50,000.00	58.00	2,810.62	47,189.38	6	23,932.07
3271	School Reimbursements	160,000.00	32,000.00	65,000.00	95,000.00	41	176,000.00
3357	Court Security Fee	125,000.00	11,949.24	47,337.73	77,662.27	38	143,516.33
3410	Computer Rent	7,000.00	.00	.00	7,000.00	0	7,300.00
3415	Fingerprinting	600.00	75.00	250.00	350.00	42	650.00



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Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
3425	Jail Boarding	650,000.00	.00	7,200.00	642,800.00	1	19,130.00
3435	Take Bond Fee	20,000.00	2,160.00	8,595.00	11,405.00	43	25,695.00
3440	Tower Rent	.00	.00	.00	.00	+++	7,500.00
3445	Work Release	10,000.00	576.00	5,016.00	4,984.00	50	7,368.00
Sub-Department 60 - OEMA							
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	+++	123,987.57
3900.610	Interfund Transfer In OEMA	40,000.00	.00	.00	40,000.00	0	20,000.00
Sub-Department 60 - OEMA Totals		\$40,000.00	\$0.00	\$0.00	\$40,000.00	0%	\$143,987.57
Sub-Department 62 - Emergency Communications							
3900.640	Interfund Transfer In 911 Emergency	170,000.00	37,542.50	74,433.72	95,566.28	44	163,887.98
Sub-Department 62 - Emergency Communications Totals		\$170,000.00	\$37,542.50	\$74,433.72	\$95,566.28	44%	\$163,887.98
Department 12 - Sheriff Totals		\$1,232,600.00	\$84,360.74	\$210,643.07	\$1,021,956.93	17%	\$741,336.69
Department 13 - Coroner							
3999	Other Revenue	.00	.00	.00	.00	+++	38.00
Department 13 - Coroner Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$38.00
Department 14 - State's Attorney							
3205	State's Attorney Salary Reimbursement	161,603.00	13,466.93	53,867.72	107,735.28	33	158,620.52
3210	Victim Witness Advocate Reimbursement	25,000.00	5,699.00	5,699.00	19,301.00	23	12,500.00
Department 14 - State's Attorney Totals		\$186,603.00	\$19,165.93	\$59,566.72	\$127,036.28	32%	\$171,120.52
Department 23 - Information Technology							
3131	CARES Act, CURE & other COVID-19 related reimbursements	.00	.00	.00	.00	+++	43,270.81
Department 23 - Information Technology Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$43,270.81
REVENUE TOTALS		\$16,361,420.00	\$1,354,060.70	\$3,971,584.92	\$12,389,835.08	24%	\$15,173,060.51

EXPENSE

Department 00 - Non-Departmental							
4900	Interfund Transfer Out	.00	.00	.00	.00	+++	50,000.00
Department 00 - Non-Departmental Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$50,000.00
Department 01 - County Clerk/Recorder							



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Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4100	Salaries- Departmental	300,549.00	24,920.70	99,682.80	200,866.20	33	283,389.38
4120	Part Time/ Extra Time	9,000.00	.00	113.62	8,886.38	1	8,771.25
4422	Travel Expenses, Dues & Seminars	2,500.00	219.93	1,619.10	880.90	65	2,747.55
4510	Office Supplies	.00	.00	.00	.00	+++	5,244.11
4714	Software Maintenance	.00	.00	.00	.00	+++	500.00
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	+++	42.50
Sub-Department 10 - Elections							
4100	Salaries- Departmental	50,000.00	.00	.00	50,000.00	0	25,981.12
4125	COVID Pay	.00	.00	.00	.00	+++	(50.00)
4412	Official Publications	9,000.00	.00	.00	9,000.00	0	6,273.90
4525	Election Supplies	120,000.00	18,720.00	38,000.38	81,999.62	32	36,314.25
4528	Voter Registration Supplies	10,000.00	.00	6,509.21	3,490.79	65	4,332.62
Sub-Department 10 - Elections Totals		\$189,000.00	\$18,720.00	\$44,509.59	\$144,490.41	24%	\$72,851.89
Department 01 - County Clerk/Recorder Totals		\$501,049.00	\$43,860.63	\$145,925.11	\$355,123.89	29%	\$373,546.68
Department 02 - Building & Grounds							
4100	Salaries- Departmental	321,200.00	29,097.18	115,721.83	205,478.17	36	335,912.95
4120	Part Time/ Extra Time	10,000.00	.00	.00	10,000.00	0	1,990.61
4130	Overtime	5,000.00	65.19	1,342.09	3,657.91	27	4,287.17
4210	Disposal Service	12,000.00	881.08	3,514.32	8,485.68	29	10,233.16
4212	Electricity	200,000.00	.00	.00	200,000.00	0	.00
4212.10	Electricity Courthouse	.00	8,346.25	29,319.84	(29,319.84)	+++	.00
4212.20	Electricity Judicial Center	.00	5,614.38	23,973.52	(23,973.52)	+++	.00
4212.30	Electricity Weld Park	.00	49.28	196.63	(196.63)	+++	.00
4212.40	Electricity Rochelle Offices	.00	1,081.79	3,844.45	(3,844.45)	+++	.00
4212.50	Electricity Sheriff/Coroner Administration	.00	2,558.95	10,163.36	(10,163.36)	+++	.00
4212.70	Electricity Maintenance Building	.00	285.92	800.83	(800.83)	+++	.00
4212.80	Electricity Pines Road Annex	.00	659.92	2,353.71	(2,353.71)	+++	.00
4212.95	Electricity Rochelle/Hillcrest Tower	.00	61.12	234.22	(234.22)	+++	.00
4214	Gas (Heating)	70,000.00	.00	.00	70,000.00	0	.00
4214.10	Gas (Heating) Courthouse	.00	288.56	796.31	(796.31)	+++	.00
4214.20	Gas (Heating) Judicial Center	.00	2,996.85	9,204.84	(9,204.84)	+++	.00



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4214.40	Gas (Heating) Rochelle Offices	.00	542.30	1,716.90	(1,716.90)	+++	.00
4214.50	Gas (Heating) Sheriff/Coroner Administration	.00	1,055.33	3,167.22	(3,167.22)	+++	.00
4214.60	Gas (Heating) Judicial Center Annex	.00	2,831.15	8,166.43	(8,166.43)	+++	.00
4214.70	Gas (Heating) Maintenance Building	.00	630.80	1,475.02	(1,475.02)	+++	.00
4214.80	Gas (Heating) Pines Road Annex	.00	737.43	2,020.10	(2,020.10)	+++	.00
4216	Telephone	.00	.00	(221.69)	221.69	+++	40,021.32
4216.30	Telephone Cell Phones & Pagers	.00	.00	.00	.00	+++	34,739.95
4218	Water	30,000.00	.00	.00	30,000.00	0	.00
4218.10	Water Courthouse	.00	89.64	398.79	(398.79)	+++	.00
4218.20	Water Judicial Center	.00	210.33	975.42	(975.42)	+++	.00
4218.50	Water Sheriff/Coroner Admin. Bldg.	.00	89.64	358.56	(358.56)	+++	.00
4218.60	Water Judicial Center Annex	.00	1,497.69	5,668.92	(5,668.92)	+++	.00
4218.70	Water Maintenance Building	.00	89.64	358.56	(358.56)	+++	.00
4218.80	Water Pines Road Annex	.00	44.82	179.28	(179.28)	+++	.00
4512	Copy Paper	10,000.00	.00	.00	10,000.00	0	9,360.00
4520	Janitorial Supplies	17,000.00	2,961.57	9,022.46	7,977.54	53	12,107.43
4540.10	Repairs & Maint - Facilities	105,000.00	2,279.29	34,340.41	70,659.59	33	116,579.45
4540.20	Repairs & Maint - Facilities Planned	10,000.00	5,473.20	19,171.29	(9,171.29)	192	10,393.13
4540.30	Repairs & Maint - Facilities Weld Park	6,500.00	.00	.00	6,500.00	0	6,500.00
4545.10	Petroleum Products - Gasoline	6,000.00	185.63	1,112.09	4,887.91	19	5,273.09
4570	Uniforms	2,000.00	.00	1,815.99	184.01	91	1,800.00
4585	Vehicle Maintenance	5,000.00	450.14	510.97	4,489.03	10	4,488.47
4710	Computer Hardware & Software	.00	.00	.00	.00	+++	22,922.23
4715	Hardware Maintenance	.00	.00	.00	.00	+++	235.00
4730	Equipment - New & Used	500.00	.00	.00	500.00	0	.00
Department 02 - Building & Grounds Totals		\$810,200.00	\$71,155.07	\$291,702.67	\$518,497.33	36%	\$616,843.96
Department 03 - Treasurer							
4100	Salaries- Departmental	183,723.00	15,310.34	61,241.36	122,481.64	33	176,933.27
4120	Part Time/ Extra Time	17,000.00	.00	.00	17,000.00	0	12,494.14
4412	Official Publications	1,400.00	.00	465.60	934.40	33	946.25
4422	Travel Expenses, Dues & Seminars	1,000.00	.00	.00	1,000.00	0	834.04



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Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4510	Office Supplies	10,000.00	.00	1,118.41	8,881.59	11	8,247.94
4516	Postage	17,000.00	.00	999.04	16,000.96	6	15,323.20
4724	Office Equipment Maintenance	1,400.00	.00	.00	1,400.00	0	1,396.60
Department 03 - Treasurer Totals		\$231,523.00	\$15,310.34	\$63,824.41	\$167,698.59	28%	\$216,175.44
Department 04 - HEW							
4250.20	Agency Allotments Board of Health	80,000.00	.00	.00	80,000.00	0	83,000.00
4250.40	Agency Allotments Soil & Water Conservation	60,000.00	.00	60,000.00	.00	100	40,000.00
Sub-Department 20 - Regional Supt of Schools							
4100	Salaries- Departmental	36,194.00	3,016.10	12,064.40	24,129.60	33	35,139.12
4220	Rent	8,400.00	733.34	2,933.36	5,466.64	35	8,333.32
4314	Contractual Services	10,000.00	534.87	3,303.13	6,696.87	33	7,662.54
4422	Travel Expenses, Dues & Seminars	6,000.00	242.03	2,206.42	3,793.58	37	8,060.56
4510	Office Supplies	1,000.00	229.85	292.05	707.95	29	943.46
Sub-Department 20 - Regional Supt of Schools Totals		\$61,594.00	\$4,756.19	\$20,799.36	\$40,794.64	34%	\$60,139.00
Department 04 - HEW Totals		\$201,594.00	\$4,756.19	\$80,799.36	\$120,794.64	40%	\$183,139.00
Department 06 - Judiciary & Jury							
4100	Salaries- Departmental	52,432.00	4,369.34	17,477.36	34,954.64	33	50,904.96
4112	Judges State Reimbursement	2,440.00	.00	2,421.16	18.84	99	2,420.81
4324	Appointed Attorneys	24,000.00	3,380.00	14,767.33	9,232.67	62	17,694.25
4335	Expert Witnesses	4,000.00	.00	.00	4,000.00	0	.00
4345	Interpreter	7,000.00	53.16	275.67	6,724.33	4	428.84
4422	Travel Expenses, Dues & Seminars	5,000.00	.00	.00	5,000.00	0	2,843.14
4442	Counseling/ Psychiatric Services	7,000.00	.00	900.00	6,100.00	13	6,380.00
4465	Jurors - Circuit Court	21,745.00	3,071.00	3,735.20	18,009.80	17	3,896.94
4510	Office Supplies	2,500.00	.00	1,010.22	1,489.78	40	3,828.30
4535	Law Library Materials	13,000.00	297.05	12,033.77	966.23	93	17,526.55
4720	Office Equipment	3,500.00	220.00	1,328.59	2,171.41	38	15,367.43
4724	Office Equipment Maintenance	3,500.00	.00	1,478.00	2,022.00	42	1,997.00
Sub-Department 15 - Public Defenders							
4100	Salaries- Departmental	37,080.00	3,090.00	12,360.00	24,720.00	33	33,000.00
4106	Salaries- Public Defenders	288,761.00	24,061.74	96,246.96	192,514.04	33	265,825.06



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4324	Appointed Attorneys	49,440.00	4,120.00	16,360.00	33,080.00	33	41,500.00
4415.10	Printing Appeals & Transcripts	2,000.00	.00	72.00	1,928.00	4	896.00
4422	Travel Expenses, Dues & Seminars	4,000.00	.00	1,155.00	2,845.00	29	410.00
4510	Office Supplies	4,000.00	.00	435.95	3,564.05	11	3,466.54
4535	Law Library Materials	5,000.00	.00	.00	5,000.00	0	1,328.23
4720	Office Equipment	6,700.00	125.07	1,638.90	5,061.10	24	1,500.00
4724	Office Equipment Maintenance	1,000.00	.00	.00	1,000.00	0	.00
Sub-Department 15 - Public Defenders Totals		\$397,981.00	\$31,396.81	\$128,268.81	\$269,712.19	32%	\$347,925.83
Department 06 - Judiciary & Jury Totals		\$544,098.00	\$42,787.36	\$183,696.11	\$360,401.89	34%	\$471,214.05
Department 07 - Circuit Clerk							
4100	Salaries- Departmental	565,000.00	59,216.54	230,119.19	334,880.81	41	612,671.52
4274	CASA	7,500.00	.00	.00	7,500.00	0	5,000.00
4412	Official Publications	1,000.00	.00	.00	1,000.00	0	955.38
4422	Travel Expenses, Dues & Seminars	500.00	46.80	183.20	316.80	37	517.00
4509	Jury Supplies	5,000.00	.00	.00	5,000.00	0	5,000.00
4510	Office Supplies	4,000.00	424.55	1,561.86	2,438.14	39	3,552.87
4516	Postage	10,000.00	.00	5,182.28	4,817.72	52	9,933.73
Department 07 - Circuit Clerk Totals		\$593,000.00	\$59,687.89	\$237,046.53	\$355,953.47	40%	\$637,630.50
Department 08 - Probation							
4100	Salaries- Departmental	733,300.00	59,066.96	242,353.32	490,946.68	33	743,037.67
4438	Juvenile Detention Fees	15,000.00	270.00	340.81	14,659.19	2	8,325.00
Department 08 - Probation Totals		\$748,300.00	\$59,336.96	\$242,694.13	\$505,605.87	32%	\$751,362.67
Department 09 - Focus House							
4100	Salaries- Departmental	940,603.00	65,631.13	273,167.81	667,435.19	29	881,062.21
4120	Part Time/ Extra Time	217,175.00	10,678.88	34,639.04	182,535.96	16	114,250.71
4130	Overtime	10,000.00	840.70	2,255.37	7,744.63	23	8,479.27
4140	Holiday Pay	22,740.00	885.86	7,299.81	15,440.19	32	17,666.83
4143	Tuition Reimbursement	.00	.00	.00	.00	+++	500.00
4180	Medical Exams/ Drug Testing	2,500.00	165.56	758.56	1,741.44	30	1,843.63
4212	Electricity	25,000.00	1,737.03	6,738.67	18,261.33	27	18,356.10
4214	Gas (Heating)	5,000.00	968.73	2,491.74	2,508.26	50	4,522.63



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4216	Telephone	3,500.00	.00	.00	3,500.00	0	917.93
4219	Cable TV	2,500.00	261.13	1,034.48	1,465.52	41	2,710.02
4274	CASA	12,500.00	.00	.00	12,500.00	0	12,500.00
4326	Medical Contracts	10,200.00	.00	1,000.00	9,200.00	10	6,000.00
4420	Training Expenses	10,000.00	704.58	1,066.54	8,933.46	11	3,833.44
4426	Mileage	1,000.00	.00	.00	1,000.00	0	.00
4435	Transportation of Detainees	7,500.00	661.90	1,723.74	5,776.26	23	7,034.69
4441	Sex Offender/ Polygraph Service	17,000.00	.00	.00	17,000.00	0	8,150.00
4442	Counseling/ Psychiatric Services	.00	.00	.00	.00	+++	338.63
4444	Medical Expense	5,000.00	389.73	1,306.69	3,693.31	26	3,081.85
4507	Residential Home Supplies	1,000.00	51.96	304.77	695.23	30	672.72
4508	Kitchen Supplies	1,500.00	18.99	830.70	669.30	55	923.26
4510	Office Supplies	4,000.00	290.18	673.10	3,326.90	17	3,858.44
4520	Janitorial Supplies	4,000.00	232.36	1,181.30	2,818.70	30	3,227.64
4540	Repairs & Maint - Facilities	20,000.00	1,697.59	6,765.30	13,234.70	34	24,807.25
4550	Food for County Prisoners	35,000.00	1,111.94	6,120.98	28,879.02	17	27,601.60
4570	Uniforms	1,000.00	.00	259.00	741.00	26	444.35
4710	Computer Hardware & Software	.00	.00	4,230.00	(4,230.00)	+++	38.19
4743	Safety Equipment	2,000.00	146.50	447.12	1,552.88	22	2,033.76
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	+++	3,232.09
Department 09 - Focus House Totals		\$1,360,718.00	\$86,474.75	\$354,294.72	\$1,006,423.28	26%	\$1,158,087.24
Department 10 - Assessment							
4100	Salaries- Departmental	124,444.00	8,861.46	35,445.84	88,998.16	28	130,661.42
4412	Official Publications	9,000.00	.00	587.30	8,412.70	7	1,647.34
4420	Training Expenses	2,000.00	.00	575.00	1,425.00	29	1,280.00
4422	Travel Expenses, Dues & Seminars	2,000.00	.00	50.00	1,950.00	2	1,351.52
4510	Office Supplies	9,000.00	1,188.84	3,309.22	5,690.78	37	3,815.79
4530	Mapping	2,500.00	.00	.00	2,500.00	0	900.00
4720	Office Equipment	2,110.00	.00	.00	2,110.00	0	.00
4724	Office Equipment Maintenance	300.00	.00	.00	300.00	0	.00
Sub-Department 40 - Board of Review							



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Fiscal Year to Date 03/31/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4100	Salaries- Departmental	11,200.00	241.90	10,741.90	458.10	96	10,850.32
4328	Professional Services	2,000.00	.00	.00	2,000.00	0	.00
4412	Official Publications	150.00	.00	.00	150.00	0	112.15
4510	Office Supplies	.00	.00	.00	.00	+++	1,883.26
Sub-Department 40 - Board of Review Totals		\$13,350.00	\$241.90	\$10,741.90	\$2,608.10	80%	\$12,845.73
Department 10 - Assessment Totals		\$164,704.00	\$10,292.20	\$50,709.26	\$113,994.74	31%	\$152,501.80
Department 11 - Zoning							
4100	Salaries- Departmental	146,715.00	9,222.86	36,891.44	109,823.56	25	119,226.11
4145	Board of Appeals	2,500.00	135.00	585.00	1,915.00	23	4,176.51
4146	Regional Planning Commission	2,000.00	.00	720.00	1,280.00	36	1,440.00
4412	Official Publications	800.00	330.00	330.00	470.00	41	435.55
4422	Travel Expenses, Dues & Seminars	4,500.00	76.64	543.25	3,956.75	12	2,461.81
4510	Office Supplies	3,500.00	39.79	485.60	3,014.40	14	3,668.65
4585	Vehicle Maintenance	700.00	.00	62.42	637.58	9	404.83
4720	Office Equipment	1,000.00	.00	.00	1,000.00	0	1,402.19
4724	Office Equipment Maintenance	1,000.00	.00	630.30	369.70	63	1,100.37
Department 11 - Zoning Totals		\$162,715.00	\$9,804.29	\$40,248.01	\$122,466.99	25%	\$134,316.02
Department 12 - Sheriff							
4100	Salaries- Departmental	2,090,000.00	196,025.35	789,919.63	1,300,080.37	38	2,251,486.43
4108	Salaries- Court Security	228,250.00	20,899.68	83,092.74	145,157.26	36	281,554.79
4111	Salaries- Merit Commission	2,500.00	.00	.00	2,500.00	0	2,106.06
4120	Part Time/ Extra Time	15,270.00	.00	320.00	14,950.00	2	12,060.00
4130	Overtime	125,000.00	12,805.40	46,348.36	78,651.64	37	152,087.73
4140	Holiday Pay	86,000.00	6,466.88	44,041.54	41,958.46	51	88,309.73
4216	Telephone	38,800.00	1,620.41	7,593.33	31,206.67	20	.00
4216.30	Telephone Cell Phones & Pagers	30,000.00	4,218.94	15,304.78	14,695.22	51	.00
4420	Training Expenses	40,000.00	4,215.26	6,622.02	33,377.98	17	26,790.34
4510	Office Supplies	15,000.00	888.53	5,098.01	9,901.99	34	13,581.42
4545.10	Petroleum Products - Gasoline	90,000.00	19,036.37	39,582.74	50,417.26	44	110,478.48
4570	Uniforms	18,000.00	5,102.95	12,635.36	5,364.64	70	26,320.01
4575	Weapons & Ammunition	25,500.00	2,957.18	22,605.28	2,894.72	89	21,849.84



General Fund Budget Performance

Fiscal Year to Date 03/31/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4585	Vehicle Maintenance	55,000.00	613.11	11,928.55	43,071.45	22	61,507.11
4715	Hardware Maintenance	.00	.00	.00	.00	+++	4,099.04
4720	Office Equipment	5,000.00	.00	.00	5,000.00	0	1,918.48
4724	Office Equipment Maintenance	7,000.00	184.30	552.90	6,447.10	8	5,851.19
4730.30	Equipment - New & Used Radio Equipment	10,000.00	.00	.00	10,000.00	0	.00
4737	Maintenance of Radios	35,000.00	3.00	3.00	34,997.00	0	3,060.00
4755	Vehicle Purchase	109,222.00	.00	.00	109,222.00	0	69,570.36
Sub-Department 60 - OEMA							
4100	Salaries- Departmental	66,667.00	5,555.54	22,222.16	44,444.84	33	64,724.64
4216	Telephone	10,000.00	940.24	4,884.93	5,115.07	49	12,447.98
4216.30	Telephone Cell Phones & Pagers	1,800.00	60.45	381.05	1,418.95	21	1,156.48
4422	Travel Expenses, Dues & Seminars	2,000.00	171.42	476.19	1,523.81	24	2,173.83
4510	Office Supplies	2,000.00	.00	111.26	1,888.74	6	1,845.31
4545.10	Petroleum Products - Gasoline	3,000.00	214.08	875.32	2,124.68	29	2,430.76
4570	Uniforms	500.00	.00	.00	500.00	0	358.83
4585	Vehicle Maintenance	800.00	.00	44.39	755.61	6	8.01
4720	Office Equipment	3,000.00	.00	.00	3,000.00	0	.00
4724	Office Equipment Maintenance	1,500.00	120.00	480.00	1,020.00	32	744.00
4737	Maintenance of Radios	2,000.00	.00	.00	2,000.00	0	.00
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	+++	75,846.25
Sub-Department 60 - OEMA Totals		\$93,267.00	\$7,061.73	\$29,475.30	\$63,791.70	32%	\$161,736.09
Sub-Department 62 - Emergency Communications							
4100	Salaries- Departmental	605,000.00	48,366.82	192,897.83	412,102.17	32	581,512.66
4130	Overtime	35,000.00	1,343.02	4,854.20	30,145.80	14	52,609.08
4140	Holiday Pay	20,000.00	1,568.28	10,349.45	9,650.55	52	21,019.68
4500	Supplies	1,000.00	1,380.97	6,746.21	(5,746.21)	675	15,823.42
4710	Computer Hardware & Software	.00	.00	.00	.00	+++	4,659.89
4715	Hardware Maintenance	.00	.00	.00	.00	+++	4,488.00
4737	Maintenance of Radios	60,000.00	1,694.70	34,585.35	25,414.65	58	43,953.48
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	+++	24,353.49
Sub-Department 62 - Emergency Communications Totals		\$721,000.00	\$54,353.79	\$249,433.04	\$471,566.96	35%	\$748,419.70



General Fund Budget Performance

Fiscal Year to Date 03/31/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 12 - Sheriff Totals		\$3,839,809.00	\$336,452.88	\$1,364,556.58	\$2,475,252.42	36%	\$4,042,786.80
Department 13 - Coroner							
4100	Salaries- Departmental	225,642.00	19,365.88	77,463.52	148,178.48	34	219,414.72
4355	Autopsy Fees	36,000.00	4,349.22	16,117.51	19,882.49	45	37,069.23
4458	Coroner Lab Fees	12,000.00	.00	953.00	11,047.00	8	9,193.10
4545.10	Petroleum Products - Gasoline	2,800.00	279.66	1,136.20	1,663.80	41	3,182.72
Department 13 - Coroner Totals		\$276,442.00	\$23,994.76	\$95,670.23	\$180,771.77	35%	\$268,859.77
Department 14 - State's Attorney							
4100	Salaries- Departmental	581,347.00	52,486.38	209,498.76	371,848.24	36	613,296.45
4107	Salaries-Victim Witness Advocate	44,917.00	3,916.66	15,666.64	29,250.36	35	42,713.97
4120	Part Time/ Extra Time	15,000.00	.00	.00	15,000.00	0	.00
4216.30	Telephone Cell Phones & Pagers	800.00	58.74	235.04	564.96	29	706.52
4335	Expert Witnesses	15,000.00	.00	.00	15,000.00	0	250.00
4340	IL Appellate Prosecutor	22,000.00	.00	21,000.00	1,000.00	95	22,000.00
4415.10	Printing Appeals & Transcripts	3,000.00	.00	94.00	2,906.00	3	2,467.50
4422	Travel Expenses, Dues & Seminars	6,500.00	131.04	2,338.84	4,161.16	36	4,377.64
4510	Office Supplies	14,000.00	808.39	2,429.72	11,570.28	17	12,703.62
4538	Legal Materials & Books	16,500.00	1,221.00	5,411.82	11,088.18	33	15,232.74
4720	Office Equipment	500.00	.00	.00	500.00	0	276.36
4724	Office Equipment Maintenance	500.00	.00	.00	500.00	0	492.62
Department 14 - State's Attorney Totals		\$720,064.00	\$58,622.21	\$256,674.82	\$463,389.18	36%	\$714,517.42
Department 15 - Insurance							
4115	Health Insurance Opt-Out Stipend	34,000.00	200.00	34,300.00	(300.00)	101	30,600.00
4155	Health Insurance	2,250,000.00	153,382.00	629,382.03	1,620,617.97	28	2,108,068.03
Department 15 - Insurance Totals		\$2,284,000.00	\$153,582.00	\$663,682.03	\$1,620,317.97	29%	\$2,138,668.03
Department 16 - Finance							
4100	Salaries- Departmental	90,000.00	7,100.00	28,500.00	61,500.00	32	93,700.00
4158	Personnel Committee	5,000.00	406.25	1,950.00	3,050.00	39	1,621.25
4212	Electricity	.00	.00	.00	.00	+++	244,493.25
4214	Gas (Heating)	.00	.00	.00	.00	+++	62,637.78
4218	Water	.00	.00	.00	.00	+++	1,957.07



General Fund Budget Performance

Fiscal Year to Date 03/31/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
4250.30	Agency Allotments Economic Development Dist. Dues	14,500.00	.00	.00	14,500.00	0	12,313.17
4250.60	Agency Allotments NW IL Criminal Justice	4,700.00	.00	.00	4,700.00	0	4,519.00
4251	Entreprise Zone Administration	8,000.00	.00	.00	8,000.00	0	7,885.36
4312	Auditing	59,820.00	.00	39,950.00	19,870.00	67	60,996.00
4412	Official Publications	100.00	.00	.00	100.00	0	237.00
4422	Travel Expenses, Dues & Seminars	15,000.00	831.30	5,468.73	9,531.27	36	15,906.64
4490	Contingencies	573,064.00	636.00	4,172.95	568,891.05	1	134,320.44
4491	Contingencies - Salary	677,650.00	.00	.00	677,650.00	0	.00
4510	Office Supplies	2,500.00	.00	410.11	2,089.89	16	1,992.54
4740	Postage Meter & Rental	5,400.00	.00	2,120.73	3,279.27	39	5,441.52
4770.20	Capital Improvements - Ogle County Fair Assn	3,000.00	.00	.00	3,000.00	0	3,000.00
Department 16 - Finance Totals		\$1,458,734.00	\$8,973.55	\$82,572.52	\$1,376,161.48	6%	\$674,507.43
Department 22 - Corrections							
4100	Salaries- Departmental	1,393,300.00	133,746.13	483,716.85	909,583.15	35	1,374,396.67
4120	Part Time/ Extra Time	30,000.00	2,583.10	14,736.15	15,263.85	49	35,738.96
4130	Overtime	110,000.00	15,671.16	51,782.62	58,217.38	47	226,053.82
4140	Holiday Pay	45,000.00	5,243.02	41,898.06	3,101.94	93	75,637.42
4420	Training Expenses	10,000.00	39.99	39.99	9,960.01	0	10,421.63
4424	Out-of-State Travel	5,500.00	.00	1,505.00	3,995.00	27	17,151.30
4444	Medical Expense	120,000.00	10,657.15	44,305.90	75,694.10	37	125,996.54
4446	Prisoner Mental Health	15,000.00	.00	15,000.00	.00	100	15,000.00
4510	Office Supplies	25,000.00	1,451.06	8,761.99	16,238.01	35	36,491.96
4545.10	Petroleum Products - Gasoline	10,000.00	591.53	2,825.07	7,174.93	28	7,359.98
4550	Food for County Prisoners	126,000.00	10,250.69	42,246.06	83,753.94	34	96,707.07
4570	Uniforms	7,000.00	661.65	1,912.19	5,087.81	27	7,258.50
4575	Weapons & Ammunition	7,500.00	.00	.00	7,500.00	0	2,615.64
4585	Vehicle Maintenance	.00	.00	.00	.00	+++	1,829.67
4715	Hardware Maintenance	.00	.00	.00	.00	+++	4,488.00
4724	Office Equipment Maintenance	3,000.00	163.80	1,014.50	1,985.50	34	2,600.80
4737	Maintainence of Radios	500.00	.00	.00	500.00	0	3,008.95
4885	COVID-19, CARES ACT & CURE Related expenses	.00	.00	.00	.00	+++	11,173.73



General Fund Budget Performance

Fiscal Year to Date 03/31/22

Exclude Rollup Account

Account	Account Description	Adopted Budget	Current Month Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Department 22 - Corrections Totals		\$1,907,800.00	\$181,059.28	\$709,744.38	\$1,198,055.62	37%	\$2,053,930.64
Department 23 - Information Technology							
4100	Salaries- Departmental	144,170.00	12,014.08	48,056.32	96,113.68	33	139,965.36
4142	IT/ Network Administration	20,000.00	.00	16,680.00	3,320.00	83	16,980.88
4211	Internet Service	7,600.00	.00	.00	7,600.00	0	5,979.71
4383	Website Maintenance	7,500.00	3,475.00	4,147.80	3,352.20	55	5,393.85
4420	Training Expenses	4,000.00	.00	.00	4,000.00	0	.00
4426	Mileage	1,000.00	.00	467.60	532.40	47	577.97
4510	Office Supplies	500.00	.00	211.84	288.16	42	438.98
4545.10	Petroleum Products - Gasoline	1,200.00	.00	165.03	1,034.97	14	740.08
4585	Vehicle Maintenance	700.00	.00	.00	700.00	0	439.50
4710	Computer Hardware & Software	145,000.00	19,302.11	31,680.35	113,319.65	22	165,554.69
4714	Software Maintenance	130,000.00	3,455.36	47,837.10	82,162.90	37	123,821.58
4715	Hardware Maintenance	80,000.00	4,828.00	25,338.50	54,661.50	32	59,217.18
4738	Maintenance Contracts	15,000.00	.00	.00	15,000.00	0	15,840.00
Department 23 - Information Technology Totals		\$556,670.00	\$43,074.55	\$174,584.54	\$382,085.46	31%	\$534,949.78
EXPENSE TOTALS		\$16,361,420.00	\$1,209,224.91	\$5,038,425.41	\$11,322,994.59	31%	\$15,173,037.23
Fund 100 - General Fund Totals							
REVENUE TOTALS		16,361,420.00	1,354,060.70	3,971,584.92	12,389,835.08	24%	15,173,060.51
EXPENSE TOTALS		16,361,420.00	1,209,224.91	5,038,425.41	11,322,994.59	31%	15,173,037.23
Fund 100 - General Fund Totals		\$0.00	\$144,835.79	(\$1,066,840.49)	\$1,066,840.49		\$23.28
<u>2021 Budget - Through 3/31/2021</u>							
Fund 100 - General Fund Totals							
REVENUE TOTALS		15,260,675.00	599,428.96	2,945,089.40	12,315,585.60	19%	14,968,100.54
EXPENSE TOTALS		15,260,675.00	1,238,991.33	5,176,831.49	10,083,843.51	34%	14,681,241.97
Fund 100 - General Fund Totals		\$0.00	(\$639,562.37)	(\$2,231,742.09)	\$2,231,742.09		\$286,858.57

Ogle County
Bank Balances

From Date: 3/1/2022 - To Date: 3/31/2022
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	\$32,858.41	\$4,032.99	\$13,667.27	\$23,224.13
1000.011	Cash BB - Bond Fund	\$0.00	\$0.00	\$0.00	\$0.00
1000.012	Cash BB - Probation Service Fee	\$483,500.26	\$11,938.78	\$6,117.57	\$489,321.47
1000.014	Cash BB - County Bridge	\$729,680.85	\$0.00	\$169,057.39	\$560,623.46
1000.015	Cash IL Trust - County Bridge	\$1,514,364.08	\$0.00	\$0.00	\$1,514,364.08
1000.016	Cash BB - Document Storage	\$643,395.62	\$22,643.14	\$19,751.44	\$646,287.32
1000.018	Cash BB - Long Range Planning	\$1,830,027.22	\$123,375.64	\$590.95	\$1,952,811.91
1000.019	Cash BB - Vehicle Purchase	\$36,519.53	\$0.00	\$0.00	\$36,519.53
1000.024	Cash FSB - 911	\$1,415,881.79	\$113,510.10	\$97,633.18	\$1,431,758.71
1000.030	Cash HSB - Federal Aid Matching	\$1,045,063.97	\$0.00	\$0.00	\$1,045,063.97
1000.031	Cash HSB - Jail Capital Exp.2019 Fund	\$0.00	\$0.00	\$0.00	\$0.00
1000.035	Cash IL Trust - American Rescue Plan	\$2,550,310.46	\$0.00	\$117,512.90	\$2,432,797.56
1000.036	Cash IL Trust - County Highway	\$51,771.82	\$0.00	\$0.00	\$51,771.82
1000.037	Cash IL Trust - FAM	\$182,237.52	\$0.00	\$0.00	\$182,237.52
1000.038	Cash Illinois Funds - Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1000.039	Cash IL Trust - 911	\$806,627.33	\$0.00	\$0.00	\$806,627.33
1000.040	Cash NBR - Treasurer	\$2,646,951.89	\$1,921,329.98	\$2,436,684.72	\$2,131,597.15
1000.042	Cash NBR - Township MFT	\$2,629,993.63	\$631,544.30	\$4,650.00	\$3,256,887.93
1000.044	Cash NBR - Engineering	\$67,657.84	\$0.00	\$0.00	\$67,657.84
1000.046	Cash NBR - Vital Records	\$73,613.50	\$818.00	\$0.00	\$74,431.50
1000.048	Cash NBR - GIS Fee Fund	\$86,257.85	\$12,792.00	\$0.00	\$99,049.85
1000.050	Cash NBR - Marriage Fund	\$4,879.37	\$40.00	\$358.00	\$4,561.37
1000.055	Cash Polo - Dependent Children's	\$0.00	\$0.00	\$0.00	\$0.00
1000.059	Cash RRB - Highway	\$876,959.46	\$0.00	\$128,251.52	\$748,707.94
1000.060	Cash RRB - Animal Control	\$83,265.99	\$25,492.30	\$14,336.10	\$94,422.19
1000.061	Cash RRB - Solid Waste	\$706,438.11	\$108.40	\$142,555.06	\$563,991.45
1000.062	Cash RRB - Public Health	\$1,543,681.66	\$249,969.84	\$93,007.84	\$1,700,643.66
1000.063	Cash RRB - Bond Debt Service Fund	\$2,306,178.03	\$0.00	\$694,427.50	\$1,611,750.53
1000.064	Cash RRB - Payroll Clearing	\$0.00	\$1,467,917.00	\$1,467,917.00	\$0.00
1000.066	Cash RRB - County MFT	\$1,667,825.46	\$435,102.18	\$162,234.54	\$1,940,693.10
1000.067	Cash RRB - Child Support & Maint	\$5,012.84	\$0.00	\$0.00	\$5,012.84

Ogle County
Bank Balances

From Date: 3/1/2022 - To Date: 3/31/2022
Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
1000.068	Cash RRB - GIS Committee Fund	\$341,545.94	\$1,658.90	\$12,184.60	\$331,020.24
1000.069	Cash RRB - Circuit Clerk Ops & Admin	\$0.00	\$0.00	\$0.00	\$0.00
1000.070	Cash RRB - County Orders	\$100.00	\$1,227,420.05	\$1,227,520.05	\$0.00
1000.072	Cash RRB - A/P Clearing	\$0.00	\$919,472.63	\$919,472.63	\$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	\$39,764.99	\$22,220.00	\$11,651.68	\$50,333.31
1000.076	Cash RRB - Social Security	\$685,376.71	\$789.75	\$75,339.84	\$610,826.62
1000.078	Cash RRB - Treasurer	\$363,976.54	\$131,520.78	\$96,727.11	\$398,770.21
1000.080	Cash SV - Mental Health	\$234,736.44	\$0.00	\$83,219.58	\$151,516.86
1000.082	Cash SV - Township Bridge	\$1.11	\$0.00	\$0.00	\$1.11
1000.084	Cash SV - IMRF	\$316,948.89	\$472,381.72	\$262,897.22	\$526,433.39
1000.085	Cash IL Trust - IMRF	\$1,501,080.20	\$0.00	\$300,000.00	\$1,201,080.20
1000.086	Cash SV - County Automation	\$0.00	\$0.00	\$0.00	\$0.00
1000.088	Cash SV - Recorder's Resolution	\$383,229.07	\$7,770.17	\$5,513.00	\$385,486.24
1000.090	Cash SV- Health Claims	\$0.00	\$371,207.89	\$371,207.89	\$0.00
1000.091	Cash SV - Flex Spending	\$11,315.04	\$5,233.94	\$4,704.36	\$11,844.62
1000.092	Cash HBT - Bond Debt Service Fund	\$359.52	\$694,427.50	\$0.00	\$694,787.02
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	\$55,428.62	\$0.00	\$0.00	\$55,428.62
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	\$403,053.84	\$0.00	\$0.00	\$403,053.84
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
1002.013	Investments RRB- GIS Committee	\$300,000.00	\$0.00	\$0.00	\$300,000.00
1002.014	Investments Storm Water Management	\$65,978.15	\$0.00	\$0.00	\$65,978.15
1002.015	Investments NBR - FAM	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Bank Balances

From Date: 3/1/2022 - To Date: 3/31/2022
Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
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	\$917,906.25	\$0.00	\$0.00	\$917,906.25
1002.026	Investments NBB Solid Waste	\$548,747.59	\$0.00	\$0.00	\$548,747.59
1002.027	Investments Polo - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00
1002.028	Investments HSB Long Range Capital Imp	\$0.00	\$0.00	\$0.00	\$0.00
1002.029	Investments FSB - Long Range Capital Improve	\$0.00	\$0.00	\$0.00	\$0.00
1002.030	Investments Long Range Capital Imp	\$0.00	\$0.00	\$0.00	\$0.00
1002.031	Investments NBR County General	\$0.00	\$0.00	\$0.00	\$0.00
1002.032	Investments BB Long Range Capital Imp	\$0.00	\$0.00	\$0.00	\$0.00
1002.033	Investments SV - Long Range Capital	\$0.00	\$0.00	\$0.00	\$0.00
1002.034	Investments TB	\$0.00	\$0.00	\$0.00	\$0.00
1002.036	Investments Public Health	\$0.00	\$0.00	\$0.00	\$0.00
1002.038	Investments FSB Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1002.040	Investments Polo Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1002.042	Investments HSB - Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1002.043	Investments RRB - Treasurer	\$0.00	\$0.00	\$0.00	\$0.00
1002.049	Investments SF- GIS Committee	\$0.00	\$0.00	\$0.00	\$0.00
1002.050	Investments RRB Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1002.052	Investments LSB Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1002.053	Investments Polo Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1002.054	Investments BB Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1002.068	Investments Polo - Long Range Capital	\$0.00	\$0.00	\$0.00	\$0.00
1002.069	Investments NBR- Long Range Capital	\$0.00	\$0.00	\$0.00	\$0.00
1002.070	Investments NBR - Judicial Project	\$0.00	\$0.00	\$0.00	\$0.00
1002.071	Investments SV - Judicial Project Fund	\$0.00	\$0.00	\$0.00	\$0.00
1002.075	Investments NBR- Justice Project II	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Bank Balances

From Date: 3/1/2022 - To Date: 3/31/2022
 Summary Listing, Report By Account - Fund

Account	Account Description	Beginning Balance	Total Debits	Total Credits	Ending Balance
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	\$500,000.00	\$0.00	\$0.00	\$500,000.00
1002.080	Investments Holcomb - 911	\$524,937.63	\$0.00	\$0.00	\$524,937.63
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	\$3,507.30	\$5,000.00	\$0.00	\$8,507.30
1010	Municipal Bond	\$480,000.00	\$0.00	\$0.00	\$480,000.00
1100	Accounts Receivable	\$2,697,097.80	\$0.00	\$0.00	\$2,697,097.80
1101	Due From	\$1,457,017.75	\$2,387,389.63	\$2,387,389.63	\$1,457,017.75
Grand Total: 107 Accounts		\$36,763,493.96	\$11,267,107.61	\$11,326,580.57	\$36,704,021.00

Ogle County
Fund Balances

From Date: 3/1/2022 - To Date: 3/31/2022

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	(\$1,214,314.21)	\$2,586,480.75	\$2,459,694.18	(\$1,087,527.64)
120	AP Clearing	120	AP Clearing	\$0.00	\$1,838,945.26	\$1,838,945.26	\$0.00
130	County Payroll Clearing	130	County Payroll Clearing	\$0.00	\$2,935,834.00	\$2,935,834.00	\$0.00
140	County OfficersFund	120	AP Clearing	\$1,885,951.34	\$64,976.47	\$700,000.00	\$1,250,927.81
150	Social Security	120	AP Clearing	\$685,376.71	\$789.75	\$75,339.84	\$610,826.62
160	IMRF	120	AP Clearing	\$1,818,029.09	\$472,381.72	\$562,897.22	\$1,727,513.59
170	Capital Improvement Fund	120	AP Clearing	\$25,290.00	\$0.00	\$0.00	\$25,290.00
180	Long Range Capital Improvemnt	120	AP Clearing	\$1,999,979.22	\$123,375.64	\$590.95	\$2,122,763.91
181	IFiber	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00
184	Revolving Vehicle Purchase Fund	120	AP Clearing	\$161,785.24	\$0.00	\$0.00	\$161,785.24
185	Bond Debt Service Fund	120	AP Clearing	\$2,861,966.17	\$694,427.50	\$694,427.50	\$2,861,966.17
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
190	American Rescue Plan Act Fund	120	AP Clearing	\$2,529,524.67	\$117,512.90	\$214,240.01	\$2,432,797.56
192	Economic Development Fund	120	AP Clearing	\$496,000.00	\$0.00	\$4,000.00	\$492,000.00
Highway Dept.							
200	County Highway	120	AP Clearing	\$934,420.19	\$0.00	\$128,251.52	\$806,168.67
210	County Bridge Fund	120	AP Clearing	\$2,244,044.93	\$0.00	\$169,057.39	\$2,074,987.54
212	Thorpe Road Overpass	120	AP Clearing	\$403,053.84	\$0.00	\$0.00	\$403,053.84
220	County Motor Fuel Tax Fund	120	AP Clearing	\$1,774,194.11	\$435,102.18	\$162,234.54	\$2,047,061.75
230	County Highway Engineering	120	AP Clearing	\$67,657.84	\$0.00	\$0.00	\$67,657.84
240	Federal Aid Matching	120	AP Clearing	\$1,227,301.49	\$0.00	\$0.00	\$1,227,301.49
250	Township Roads - Motor Fuel Tax	120	AP Clearing	\$2,781,308.27	\$631,544.30	\$4,650.00	\$3,408,202.57
260	Township Bridge Fund	120	AP Clearing	\$335,209.96	\$0.00	\$0.00	\$335,209.96
280	Storm Water Management	120	AP Clearing	\$70,009.75	\$0.00	\$0.00	\$70,009.75
GIS							
270	GIS Committee Fund	120	AP Clearing	\$641,545.94	\$1,658.90	\$12,184.60	\$631,020.24
510	GIS Fee Fund	120	AP Clearing	\$106,321.85	\$12,792.00	\$0.00	\$119,113.85

Ogle County
Fund Balances

From Date: 3/1/2022 - To Date: 3/31/2022

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	\$2,198,488.12	\$845,666.63	\$794,164.16	\$2,249,990.59
310	Insurance Premium Levy	120	AP Clearing	\$303,390.28	\$0.00	\$43,977.25	\$259,413.03
320	Self Insurance Reserve	120	AP Clearing	\$32,858.41	\$4,032.99	\$13,667.27	\$23,224.13
<u>Judge's Office</u>							
350	County Ordinance	120	AP Clearing	\$129,013.76	\$12,131.93	\$4,238.00	\$136,907.69
360	Marriage Fund	120	AP Clearing	\$4,879.37	\$40.00	\$358.00	\$4,561.37
370	Law Library	120	AP Clearing	\$10,416.59	\$2,040.00	\$3,615.19	\$8,841.40
<u>Public Defender's Office</u>							
380	Public Defender Automation	120	AP Clearing	\$7,665.76	\$286.00	\$0.00	\$7,951.76
<u>Public Health Dept.</u>							
400	Public Health	120	AP Clearing	\$1,869,619.91	\$249,840.34	\$91,636.03	\$2,027,824.22
410	TB Fund	120	AP Clearing	\$79,731.79	\$129.50	\$1,371.81	\$78,489.48
<u>Animal Control</u>							
420	Animal Control	120	AP Clearing	\$54,959.74	\$23,307.30	\$13,801.10	\$64,465.94
425	Pet Population Control - Dog	120	AP Clearing	\$27,459.75	\$2,120.00	\$535.00	\$29,044.75
426	Pet Population Control - Cat	120	AP Clearing	\$846.50	\$65.00	\$0.00	\$911.50
<u>Solid Waste</u>							
430	Solid Waste	120	AP Clearing	\$3,801,568.59	\$108.40	\$142,555.06	\$3,659,121.93
<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	\$6,363.65	\$0.00	\$0.00	\$6,363.65
460	Condemnation Fund	120	AP Clearing	\$20,768.47	\$25,000.00	\$18,911.00	\$26,857.47
465	Hotel/Motel Tax	120	AP Clearing	\$6,457.69	\$584.67	\$0.00	\$7,042.36
470	Cooperative Extension Service	120	AP Clearing	\$139,855.15	\$0.00	\$0.00	\$139,855.15
475	Mental Health	120	AP Clearing	\$234,736.44	\$0.00	\$83,219.58	\$151,516.86
480	Senior Social Services	120	AP Clearing	\$19,062.14	\$0.00	\$0.00	\$19,062.14
485	War Veterans Assistance	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00

Ogle County
Fund Balances

From Date: 3/1/2022 - To Date: 3/31/2022

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	\$402,053.29	\$7,770.17	\$5,513.00	\$404,310.46
520	Recorder's GIS Fund	120	AP Clearing	\$71,347.84	\$536.00	\$0.00	\$71,883.84
530	Vital Records	120	AP Clearing	\$3,112.66	\$282.00	\$0.00	\$3,394.66
<u>Circuit Clerk</u>							
550	Document Storage Fee Fund	120	AP Clearing	\$271,421.39	\$8,879.21	\$9,145.09	\$271,155.51
552	Child Support & Maint	120	AP Clearing	\$5,852.84	\$0.00	\$0.00	\$5,852.84
553	E - Citation Circuit Clerk	120	AP Clearing	\$25,465.99	\$2,633.60	\$0.00	\$28,099.59
554	Circuit Clerk Ops & Admin	120	AP Clearing	\$65,125.99	\$2,354.33	\$606.35	\$66,873.97
555	County Automation -Circuit Clerk	120	AP Clearing	\$304,440.26	\$8,776.00	\$10,000.00	\$303,216.26
<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	\$440,627.82	\$10,581.38	\$5,817.57	\$445,391.63
571	Drug Court	120	AP Clearing	\$51,923.71	\$1,498.75	\$300.00	\$53,122.46
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	\$27,876.16	\$790.65	\$0.00	\$28,666.81
<u>State's Attorney</u>							
572	Victim Impact	120	AP Clearing	\$1,076.32	\$0.00	\$0.00	\$1,076.32
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	\$23,227.73	\$337.60	\$0.00	\$23,565.33
605	Bad Check Restitution	120	AP Clearing	\$0.00	\$0.00	\$0.00	\$0.00

Fund Balances

From Date: 3/1/2022 - To Date: 3/31/2022

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 Office</u>							
610	OEMA	120	AP Clearing	\$34,323.31	\$0.00	\$2,200.00	\$32,123.31
611	EOC	120	AP Clearing	\$8,376.06	\$0.00	\$0.00	\$8,376.06
612	E - Citation Sheriff	120	AP Clearing	\$19,571.94	\$401.40	\$0.00	\$19,973.34
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	\$9,221.84	\$2,964.00	\$0.00	\$12,185.84
630	Arrestee's Medical Cost	120	AP Clearing	\$100,351.15	\$843.75	\$0.00	\$101,194.90
632	Sex Offender Registration	120	AP Clearing	\$1,826.29	\$900.00	\$507.00	\$2,219.29
634	Administrative Tow Fund	120	AP Clearing	\$39,764.99	\$22,220.00	\$11,651.68	\$50,333.31
635	Drug Traffic Prevention	120	AP Clearing	\$804.86	\$135.00	\$236.06	\$703.80
640	911 Emergency	120	AP Clearing	\$3,871,055.94	\$113,510.10	\$97,633.18	\$3,886,932.86
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	\$59,814.35	\$369.54	\$7,792.01	\$52,391.88
665	Fed/State Reimb/Overtime	120	AP Clearing	\$636.40	\$0.00	\$0.00	\$636.40
700	Tax Sale Automation	120	AP Clearing	\$45,006.59	\$0.00	\$0.00	\$45,006.59
705	Sale in Error Fund	120	AP Clearing	\$52,627.98	\$0.00	\$0.00	\$52,627.98
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	\$10,136.56	\$150.00	\$782.17	\$9,504.39
Grand Total: 88 Funds				\$36,763,493.96	\$11,267,107.61	\$11,326,580.57	\$36,704,021.00



Fund Payments

G/L Date Range 03/01/22 - 03/31/22

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 190 - American Rescue Plan Act Fund									
Account 2002 - Due To									
5600 - AMAZON CAPITAL SERVICES	1914-TPMG-PRD6#2	Pines Rd Annex ARPA Grant Purchases R2022-	Paid by Check # 108881	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(965.03)
5600 - AMAZON CAPITAL SERVICES	1YCX-PQRY-DW4H#2	Health Dept ARPA Grant Purchases R2021-1105	Paid by Check # 108881	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(1,276.51)
5162 - AREA MECHANICAL, INC	J000889	Buildings&Grounds ARPA Grant Purchases R2021-	Paid by Check # 108882	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(14,751.00)
3991 - CARD SERVICE CENTER	IT Jan/Feb Stmt	IT Dept ARPA Grant Purchase R2022-0103	Paid by Check # 108885	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(1,471.72)
3991 - CARD SERVICE CENTER	1.28.22 Stmt	Health Dept ARPA Grant Purchases R2021-1105	Paid by Check # 108883	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(675.21)
3991 - CARD SERVICE CENTER	2.25.22 Stmt	Health Dept ARPA Grant Purchases R2021-1105	Paid by Check # 108884	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(57.66)
2033 - DELL MARKETING L.P.	10555861017	IT Dept ARPA Grant Purchase R2022-0103	Paid by Check # 108886	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(3,159.76)
2033 - DELL MARKETING L.P.	2002-IT-007	IT Dept ARPA Grant Purchase R2022-0103	Paid by Check # 108886	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(20,099.68)
1616 - JEFF PERRY	26503	Sheriff Dept ARPA Grant Purchases R2021-1105	Paid by Check # 108887	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(40,225.24)
1715 - THE HOME DEPOT PRO	669750689	Pines Rd Annex ARPA Grant Purchases R2022-	Paid by Check # 108888	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(3,653.80)
3675 - TURNROTH SIGN CO., INC.	2212426	Health Dept ARPA Grant Purchase	Paid by Check # 108889	03/16/2022	03/16/2022	03/17/2022		03/17/2022	(10,786.50)
						Account 2002 - Due To Totals		Invoice Transactions 11	(97,122.11)
						Fund 190 - American Rescue Plan Act Fund Totals		Invoice Transactions 11	(97,122.11)
Fund 192 - Economic Development Fund									
Account 2002 - Due To									
5209 - MANHEIM SOLUTIONS, INC.	20220303-2	Economic Development Fund - Feb 2022	Paid by Check # 108880	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(4,000.00)
						Account 2002 - Due To Totals		Invoice Transactions 1	(\$4,000.00)
						Fund 192 - Economic Development Fund Totals		Invoice Transactions 1	(\$4,000.00)
Fund 200 - County Highway									
Account 2002 - Due To									
4667 - AIRGAS USA, LLC	9985687890	Cylinder Rental	Paid by Check # 108783	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(120.03)
4667 - AIRGAS USA, LLC	9122221663	Acetylene & Oxygen	Paid by Check # 108783	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(351.04)
1100 - BONNELL INDUSTRIES INC.	0203494-IN	#93 Plow Repair on #7 License Vehicle	Paid by Check # 108784	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(225.49)



Fund Payments

G/L Date Range 03/01/22 - 03/31/22

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1100 - BONNELL INDUSTRIES INC.	0203923-IN	#7 License Vehicle Repair	Paid by Check # 108784	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(298.24)
1846 - BUSINESS CARD	159994	Credit - Gas EasySavings	Paid by Check # 108785	03/03/2022	03/03/2022	03/03/2022		03/03/2022	.52
1846 - BUSINESS CARD	8669820	Amazon - Milwaukee Battery Pack	Paid by Check # 108785	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(159.99)
1846 - BUSINESS CARD	201462872572	Illinois Tollway - Auto Replenish	Paid by Check # 108785	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(20.00)
1846 - BUSINESS CARD	8692588056CBA	2022 THE Conference - Ciesiel	Paid by Check # 108785	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(210.00)
1846 - BUSINESS CARD	309188	Ample Supply Co - Sheriff Dept Retaining Wall Disposal Service	Paid by Check # 108785	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(288.00)
1140 - CITY OF OREGON	OREHWY2202		Paid by Check # 108786	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(312.10)
1156 - COMED	COMHWY2202a	St & Traffic Lighting	Paid by Check # 108788	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(63.24)
1156 - COMED	COMHWY2202b	St & Traffic Lighting	Paid by Check # 108788	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(38.83)
1156 - COMED	COMHWY2202c	Electricity - Monthly Usage	Paid by Check # 108787	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(932.58)
4371 - DECKER SUPPLY CO INC.	918122	2022 Co Signs - Square Tube	Paid by Check # 108789	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(5,183.50)
1246 - FISCHER'S	0737305-001	Office Supplies	Paid by Check # 108790	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(9.68)
1246 - FISCHER'S	0737308-001	Office Supplies	Paid by Check # 108790	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(3.27)
1941 - FRONTIER	FROHWY2202	Phones - Monthly Usage	Paid by Check # 108791	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(148.00)
1878 - HELM TRUCK AND EQUIPMENT	C123803	#14 License Vehicle Repair	Paid by Check # 108792	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(7,152.44)
1871 - HOWARD LEE & SONS INC	69804	ALI Lift Inspection	Paid by Check # 108793	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(185.00)
1924 - KELLEY WILLIAMSON COMPANY	IN-281934	Motor Oil	Paid by Check # 108794	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(1,363.86)
1924 - KELLEY WILLIAMSON COMPANY	IN-281933	Fuel Additive	Paid by Check # 108794	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(611.56)
2050 - LAWSON PRODUCTS, INC.	9309279416	Nuts & Bolts	Paid by Check # 108795	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(26.00)
2050 - LAWSON PRODUCTS, INC.	9309283520	Nuts & Bolts	Paid by Check # 108795	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(234.00)
2050 - LAWSON PRODUCTS, INC.	9309293040	Nuts & Bolts	Paid by Check # 108795	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(35.66)



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5673 - MOTION & CONTROL ENTERPRISES LLC	a97548-001	#47 Spreader Needle Valve	Paid by Check # 108796	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(51.44)
1898 - NICOR	NICHWY2202	Natural Gas - Monthly Usage	Paid by Check # 108797	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(1,701.57)
4440 - NORTHERN ILLINOIS DISPOSAL SVC	21217285T086	Disposal Service - Dumpster	Paid by Check # 108798	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(416.03)
2543 - NORTHWEST ILLINOIS HIGHWAY COMMISSIONERS ASSOCIATI	NWIHWY2202	2022 Spring Seminar - Ciesiel, Gallagher,	Paid by Check # 108799	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(40.00)
1597 - RAYNOR DOOR AUTHORITY INC	61974	Door Repair #3	Paid by Check # 108800	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(1,087.15)
1013 - ROCHELLE JANITORIAL SUPPLY, INC	020422-7	Janitorial Supplies	Paid by Check # 108801	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(121.27)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2203a	St & Traffic Lighting	Paid by Check # 108802	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(74.97)
1849 - ROCHELLE MUNICIPAL UTILITIES	ROCHWY2203b	St & Traffic Lighting	Paid by Check # 108802	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(9.02)
1876 - ROCHELLE WASTE DISPOSAL, LLC	2542	Deer Expense	Paid by Check # 108803	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(31.00)
1925 - SAFETY-KLEEN SYSTEMS, INC.	88029862	Oil Service & Used Oil Recycle	Paid by Check # 108804	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(210.00)
2029 - STETSON BUILDING PRODUCTS, LLC	15246721-00	Sheriff Dept Retaining Wall	Paid by Check # 108805	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(8,515.97)
1672 - TATE'S TRENCHING, INC	TATHWY2202	Floor Drain Repair	Paid by Check # 108806	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(300.00)
1676 - TERMINAL SUPPLY CO	19788-00	Shop Supplies	Paid by Check # 108807	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(540.73)
1676 - TERMINAL SUPPLY CO	21810-0	#15 & Stock Backup Alarms	Paid by Check # 108807	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(217.77)
1676 - TERMINAL SUPPLY CO	23218-00	Shop Supplies	Paid by Check # 108807	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(195.11)
5155 - THOMPSON GAS, LLC	1506200521	Propane	Paid by Check # 108808	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(126.00)
1265 - VERIZON	9898981384	Phones - Monthly Usage	Paid by Check # 108809	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(340.80)
2875 - VULCAN, INC.	R14915	2022 Co Signs - Residential & No Passing	Paid by Check # 108810	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(656.08)
4667 - AIRGAS USA, LLC	9986411078	Cylinder Rental	Paid by Check # 108928	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(116.51)
1100 - BONNELL INDUSTRIES INC.	0204001-IN	#13 License Vehicle Repair	Paid by Check # 108929	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(114.47)
1846 - BUSINESS CARD	3536208	Amazon - EMeet Webcam & Arm Rest Covers	Paid by Check # 108930	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(43.88)



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1846 - BUSINESS CARD	09595C	2022 THE Conference - Maize - Meals/Ceisel	Paid by Check # 108930	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(12.65)
1846 - BUSINESS CARD	46891	2022 THE Conference - Loves - Gas/Ciesiel	Paid by Check # 108930	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(5.19)
1846 - BUSINESS CARD	54660831	2022 THE Conference - Homewood Suites -	Paid by Check # 108930	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(268.94)
1846 - BUSINESS CARD	3493866	Amazon - #47 Power Pack Stroke Control Kit	Paid by Check # 108930	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(53.89)
1846 - BUSINESS CARD	7713851	Amazon - Bag Seeder	Paid by Check # 108930	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(88.90)
1140 - CITY OF OREGON	OREHWY2203	Disposal Service	Paid by Check # 108931	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(145.04)
1156 - COMED	COMHWY2203a	St & Traffic Lighting	Paid by Check # 108933	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(63.24)
1156 - COMED	COMHWY2203b	St & Traffic Lighting	Paid by Check # 108933	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(38.83)
1156 - COMED	COMHWY2203c	Electricity - Monthly Usage	Paid by Check # 108932	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(777.49)
4606 - PEGGY S. CORCORAN	2252022	Janitorial Services	Paid by Check # 108934	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(800.00)
2450 - DEKALB IMPLEMENT COMPANY	201550	Stock Tractor Filters	Paid by Check # 108935	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(257.46)
1941 - FRONTIER	FROHWY2203	Phones - Monthly Usage	Paid by Check # 108936	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(160.17)
2503 - G4S SECURE INTEGRATION LLC	CSINV0017674	JULIE Locates	Paid by Check # 108937	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(475.96)
1873 - GRAINGER	9239658546	Hose Reel	Paid by Check # 108938	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(177.43)
2049 - IDEAL METAL FAB., INC.	48151	#81 Blade Repair	Paid by Check # 108939	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(61.25)
2227 - ILLINOIS ASSOCIATION OF COUNTY ENGINEERS	0070	IACE District Dues	Paid by Check # 108940	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(50.00)
5462 - ILLINOIS SOCIETY OF PROFESSIONAL ENGINEERS	NSPHWY2203	IL Society of Professional Engineers Dues -	Paid by Check # 108941	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(160.00)
3621 - KEN NELSON GROUP	358391	#24 License Vehicle Repair	Paid by Check # 108942	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(5,354.62)
3621 - KEN NELSON GROUP	359918	#24 License Vehicle Repair	Paid by Check # 108942	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(737.00)
4188 - LAKESIDE INTERNATIONAL, LLC	7203472P	#14 License Vehicle Brakes	Paid by Check # 108943	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(334.58)
4188 - LAKESIDE INTERNATIONAL, LLC	7203519P	#17 License Vehicle Repair	Paid by Check # 108943	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(36.84)



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4188 - LAKESIDE INTERNATIONAL, LLC	7203704P	#15 & #8 License Vehicle Filters	Paid by Check # 108943	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(266.74)
4188 - LAKESIDE INTERNATIONAL, LLC	7203825P	Stock License Vehicle Filters	Paid by Check # 108943	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(535.46)
4188 - LAKESIDE INTERNATIONAL, LLC	7204346P	#18 License Vehicle Alternator	Paid by Check # 108943	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(169.79)
4188 - LAKESIDE INTERNATIONAL, LLC	7204382P	#8 License Vehicle Repair	Paid by Check # 108943	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(166.80)
4188 - LAKESIDE INTERNATIONAL, LLC	7204430P	License Vehicle Repair	Paid by Check # 108943	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(224.13)
2050 - LAWSON PRODUCTS, INC.	9309383468	Shop Supplies	Paid by Check # 108944	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(107.70)
2050 - LAWSON PRODUCTS, INC.	9309341524	Nuts & Bolts	Paid by Check # 108944	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(124.54)
2050 - LAWSON PRODUCTS, INC.	9309402071	Shop Supplies	Paid by Check # 108944	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(95.48)
2050 - LAWSON PRODUCTS, INC.	9309393329	Shop Supplies	Paid by Check # 108944	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(9.36)
1434 - MENARDS	494	Mailbox Material	Paid by Check # 108946	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(68.47)
1434 - MENARDS	11984	Fuel Pump Repair	Paid by Check # 108945	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(15.91)
1434 - MENARDS	99984	Shop Painting	Paid by Check # 108946	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(34.46)
1862 - MILLER-BRADFORD & RISBERG, INC.	P19754	Hytran 5G Lube	Paid by Check # 108947	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(204.00)
1463 - NAPA AUTO PARTS	464-976948	Shop Supplies	Paid by Check # 108948	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(10.98)
1463 - NAPA AUTO PARTS	464-977459	Stock License Vehicle Filters	Paid by Check # 108948	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(428.09)
1463 - NAPA AUTO PARTS	464-977462	#1 License Vehicle Filter	Paid by Check # 108948	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(15.34)
1463 - NAPA AUTO PARTS	464-977548	Disposable Gloves	Paid by Check # 108948	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(38.58)
1463 - NAPA AUTO PARTS	464-977936	Hand Cleaner	Paid by Check # 108948	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(28.98)
1463 - NAPA AUTO PARTS	464-978387	#15 License Vehicle Back Up Alarm	Paid by Check # 108948	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(57.84)
1898 - NICOR	NICHWY2203	Natural Gas - Monthly Usage	Paid by Check # 108949	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(1,466.61)
1502 - OGLE COUNTY LIFE	INV116335	Legal Publications	Paid by Check # 108950	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(55.00)



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1502 - OGLE COUNTY LIFE	INV118825	Legal Publications	Paid by Check # 108950	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(55.00)
1865 - POMP'S TIRE SERVICE, INC.	260081458	#15 Truck Tires	Paid by Check # 108951	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(665.50)
1597 - RAYNOR DOOR AUTHORITY INC	62825	#1 Door Repair	Paid by Check # 108952	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(2,370.08)
1568 - RK DIXON	IN3422400	Copier Maintenance Agreement	Paid by Check # 108953	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(35.29)
1013 - ROCHELLE JANITORIAL SUPPLY, INC	030222-3	Mop Supplies	Paid by Check # 108954	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(36.30)
1876 - ROCHELLE WASTE DISPOSAL, LLC	2583	Deer Expense	Paid by Check # 108955	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(13.00)
1515 - SNYDER PHARMACY - OREGON	00110421	Mailbox Material	Paid by Check # 108956	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(7.99)
1515 - SNYDER PHARMACY - OREGON	00110852	Batteries & Light Ballast	Paid by Check # 108956	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(49.98)
1515 - SNYDER PHARMACY - OREGON	00111151	Fastener Nails	Paid by Check # 108956	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(18.70)
1515 - SNYDER PHARMACY - OREGON	00111880	Brass Hose w/ Shutoff	Paid by Check # 108956	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(15.99)
1515 - SNYDER PHARMACY - OREGON	00112440	Shop - Batteries	Paid by Check # 108956	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(8.59)
3387 - TROXLER ELECTRONIC LABORATORIES, INC.	A02846	Nuclear Gauge Maintenance	Paid by Check # 108957	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(479.00)
1874 - UNITED RENTALS (NORTH AMERICA), INC.	204069974-001	Sheriff Dept Retaining Wall - Tool Rental	Paid by Check # 108958	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(325.00)
1265 - VERIZON	9901247239	Phones - Monthly Usage	Paid by Check # 108959	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(340.80)
2875 - VULCAN, INC.	R16385	Signs - Extruded Blade Caps	Paid by Check # 108960	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(327.50)
1875 - ZARNOTH BRUSH WORKS, INC.	0188451-IN	#112 & #122 Wafer Brooms	Paid by Check # 108961	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(1,262.20)
Account 2002 - Due To Totals						Invoice Transactions 103			(\$53,076.42)
Fund 200 - County Highway Totals						Invoice Transactions 103			(\$53,076.42)
Fund 210 - County Bridge Fund									
Account 2002 - Due To									
4314 - ADVANCED DRAINAGE SYSTEMS	201194715	2022 County Pipe	Paid by Check # 108811	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(13,175.47)
4851 - CHASTAIN & ASSOCIATES LLC	07825-08	CAB - 20-00324-00-BR Ridge Rd Phase I & II	Paid by Check # 108812	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(8,177.50)
2200 - COLUMBIA PIPE AND SUPPLY CO.	3786501	CAB - Drop Box Material - Mud Creek Rd	Paid by Check # 108813	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(534.10)



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5650 - HUTCHISON ENGINEERING, INC	3	CAB - 20-00325-00-BR Pecatonica Rd Culvert	Paid by Check # 108814	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(8,204.81)
4349 - LIEBOVICH STEEL & ALUMINUM CO.	8801409	CAB - Drop Box Material - Mud Creek Rd	Paid by Check # 108815	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(212.16)
5564 - STRAND ASSOCIATES, INC	0180531	CAB - 20-00326-00-BR Milledgeville Rd Bridge	Paid by Check # 108816	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(8,874.25)
1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	30953	CAB - 21-00339-00-BR Lowell Park Rd Culvert	Paid by Check # 108817	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(28,653.25)
5650 - HUTCHISON ENGINEERING, INC	4	CAB - 20-00325-00-BR Pecatonica Rd Culvert	Paid by Check # 108964	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(14,726.32)
4659 - BONNIE O'CONNELL	OCOHWY2203	CAB-20-00324-00-BR Ridge Rd Ph I&II Culvert	Paid by Check # 108965	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(9,900.00)
5564 - STRAND ASSOCIATES, INC	0181548	CAB - 20-00326-00-BR Milledgeville Rd Bridge	Paid by Check # 108966	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(26,047.50)
1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	31008	CAB - 21-00340-00-ES 2021 Bridge Rating Chart	Paid by Check # 108968	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(10,897.75)
1965 - WILLETT, HOFMANN & ASSOCIATES, INC.	31007	CAB - 21-00339-00-BR Lowell Park Rd Culvert	Paid by Check # 108967	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(39,654.28)
Account 2002 - Due To Totals						Invoice Transactions 12			(\$169,057.39)
Fund 210 - County Bridge Fund Totals						Invoice Transactions 12			(\$169,057.39)

Fund 220 - County Motor Fuel Tax Fund

Account 2002 - Due To

3538 - COMPASS MINERALS AMERICA INC.	967531	CO MFT - 22-00000-03- GM 2022 Salt	Paid by Check # 108962	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(30,371.82)
3538 - COMPASS MINERALS AMERICA INC.	966609	CO MFT - 22-00000-03- GM 2022 Salt	Paid by Check # 108962	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(12,478.68)
3538 - COMPASS MINERALS AMERICA INC.	968461	CO MFT - 22-00000-03- GM 2022 Salt	Paid by Check # 108962	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(8,023.82)
3538 - COMPASS MINERALS AMERICA INC.	972204	CO MFT - 22-00000-03- GM 2022 Salt	Paid by Check # 108963	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(3,075.82)
3538 - COMPASS MINERALS AMERICA INC.	973022	CO MFT - 22-00000-03- GM 2022 Salt	Paid by Check # 108963	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(17,387.28)
3538 - COMPASS MINERALS AMERICA INC.	973931	CO MFT - 22-00000-03- GM 2022 Salt	Paid by Check # 108963	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(27,631.54)
3538 - COMPASS MINERALS AMERICA INC.	974725	CO MFT - 22-00000-03- GM 2022 Salt	Paid by Check # 108963	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(3,129.20)
Account 2002 - Due To Totals						Invoice Transactions 7			(\$102,098.16)
Fund 220 - County Motor Fuel Tax Fund Totals						Invoice Transactions 7			(\$102,098.16)

Fund 250 - Township Roads - Motor Fuel Tax

Account 2002 - Due To



Fund Payments

G/L Date Range 03/01/22 - 03/31/22

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
3927 - WES'S TREE SERVICE	5158	TWP MFT - 22-20000-00- GM Tree Service	Paid by Check # 108818	03/03/2022	03/03/2022	03/03/2022		03/03/2022	(4,650.00)
Account 2002 - Due To Totals							Invoice Transactions 1		(\$4,650.00)
Fund 250 - Township Roads - Motor Fuel Tax Totals							Invoice Transactions 1		(\$4,650.00)
Fund 270 - GIS Committee Fund									
Account 2002 - Due To									
1500 - OGLE COUNTY HIGHWAY DEPARTMENT	2.8.22 to 3.7.22	Hosting 3 GIS tablets on Highway Verizon Wireless	Paid by Check # 108908	03/23/2022	03/23/2022	03/23/2022		03/23/2022	(108.03)
1500 - OGLE COUNTY HIGHWAY DEPARTMENT	1.8.22 to 2.7.22	Hosting 3 GIS tablets on Highway Verizon Wireless	Paid by Check # 108908	03/23/2022	03/23/2022	03/23/2022		03/23/2022	(108.03)
Account 2002 - Due To Totals							Invoice Transactions 2		(\$216.06)
Fund 270 - GIS Committee Fund Totals							Invoice Transactions 2		(\$216.06)
Fund 300 - Insurance - Hospital & Medical									
Account 2002 - Due To									
4967 - GENESIS OCCUPATIONAL HEALTH	178722	Wellness Program	Paid by Check # 108911	03/23/2022	03/23/2022	03/23/2022		03/23/2022	(6,980.00)
3463 - GROUP ADMINISTRATORS, LTD.	April 01, 2022	Group Insurance	Paid by Check # 108912	03/23/2022	03/23/2022	03/23/2022		03/23/2022	(37,164.02)
4892 - HOLMES, MURPHY & ASSOCIATES, LLC	639993	Administration Fee - April Insurance Advisor InsG Consulting Service	Paid by Check # 108913	03/23/2022	03/23/2022	03/23/2022		03/23/2022	(2,900.00)
Account 2002 - Due To Totals							Invoice Transactions 3		(\$47,044.02)
Fund 300 - Insurance - Hospital & Medical Totals							Invoice Transactions 3		(\$47,044.02)
Fund 310 - Insurance Premium Levy									
Account 2002 - Due To									
1336 - ILLINOIS COUNTIES RISK MGMT TRUST	RCB0000000294 60	2021-2022 ICRMT- WORKER'S	Paid by Check # 108867	03/15/2022	03/15/2022	03/15/2022		03/15/2022	(40,297.25)
1256 - TALX UC EXPRESS	2051741152	Quarterly Unemployment Claims Management	Paid by Check # 108868	03/15/2022	03/15/2022	03/15/2022		03/15/2022	(665.75)
1912 - THE HARVARD STATE BANK	4th Quarter 2021	Quarterly Unemployment Insurance Taxes	Paid by Check # 108869	03/15/2022	03/15/2022	03/15/2022		03/15/2022	(3,014.25)
Account 2002 - Due To Totals							Invoice Transactions 3		(\$43,977.25)
Fund 310 - Insurance Premium Levy Totals							Invoice Transactions 3		(\$43,977.25)
Fund 320 - Self Insurance Reserve									
Account 2002 - Due To									
3559 - BYRON AUTOBODY	5550	Repair 2020 Chevy Tahoe Squad#33	Paid by Check # 108927	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(7,635.26)
3559 - BYRON AUTOBODY	5539	Repair 2020 Chevy Tahoe Squad#23	Paid by Check # 108927	03/30/2022	03/30/2022	03/30/2022		03/30/2022	(6,032.01)
Account 2002 - Due To Totals							Invoice Transactions 2		(\$13,667.27)



Fund Payments

G/L Date Range 03/01/22 - 03/31/22

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 320 - Self Insurance Reserve Totals						Invoice Transactions 2			(\$13,667.27)
Fund 350 - County Ordinance									
Account 2002 - Due To									
5216 - NICOLE E. OKERBLAD	Feb 28, 2022	Interpreting Services - Feb 15-28, 2022	Paid by Check # 108781	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(1,900.00)
5157 - ANN'S SIGN LANGUAGE, INC.	1544	Sign Language	Paid by Check # 108864	03/15/2022	03/15/2022	03/15/2022		03/15/2022	(169.25)
5216 - NICOLE E. OKERBLAD	3.10.22	Interpreting Services Mar 1, 2022 - Mar 10, 2022	Paid by Check # 108865	03/15/2022	03/15/2022	03/15/2022		03/15/2022	(1,550.00)
Account 2002 - Due To Totals						Invoice Transactions 3			(\$3,619.25)
Fund 350 - County Ordinance Totals						Invoice Transactions 3			(\$3,619.25)
Fund 370 - Law Library									
Account 2002 - Due To									
1728 - THOMSON REUTERS - WEST	845938618	WestLaw Proflex Plan Monthly Charges - Acct:	Paid by Check # 108831	03/09/2022	03/09/2022	03/09/2022		03/09/2022	(1,891.63)
1728 - THOMSON REUTERS - WEST	846026637	West Library Plan Charges Acct:	Paid by Check # 108831	03/09/2022	03/09/2022	03/09/2022		03/09/2022	(1,723.56)
Account 2002 - Due To Totals						Invoice Transactions 2			(\$3,615.19)
Fund 370 - Law Library Totals						Invoice Transactions 2			(\$3,615.19)
Fund 400 - Public Health									
Account 2002 - Due To									
4997 - KYLE AUMAN	3.2.22	Cell Phone Reimbursement	Paid by Check # 108771	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(25.00)
4957 - AMY BARDELL	3.2.22	Cell Phone Reimbursement	Paid by Check # 108772	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(25.00)
5125 - CHELSEA BIRD	3.2.22	Cell Phone Reimbursement	Paid by Check # 108773	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(25.00)
5125 - CHELSEA BIRD	3.1.22	FCM postage	Paid by Check # 108773	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(11.21)
5663 - PACE ANALYTICAL SERVICES, LLC	19502037	Water Testing	Paid by Check # 108775	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(343.94)
1564 - QUEST DIAGNOSTICS	9197468376	Health Ed Lab Work	Paid by Check # 108776	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(138.85)
5395 - CHERIE RUCKER	3.2.22	Cell Phone Reimbursement	Paid by Check # 108777	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(25.00)
4740 - SYNDEO NETWORKS, INC.	3.2.22	County Phone	Paid by Check # 108779	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(136.65)
5600 - AMAZON CAPITAL SERVICES	1914-TPMG-PRD6	Amazon Purchases	Paid by Check # 108896	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(91.93)
3991 - CARD SERVICE CENTER	0072.3.21.22	Credit Card	Paid by Check # 108897	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(286.53)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
3105 - CONSERV FS INC.	3.21.22	Fuel	Paid by Check # 108898	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(66.64)
5553 - OFFICE ALLY, INC	KB40870-IN	Processing Medical claims	Paid by Check # 108900	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(35.00)
1502 - OGLE COUNTY LIFE	114174	Drug ad	Paid by Check # 108901	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(135.00)
1564 - QUEST DIAGNOSTICS	9197254244	Health Ed Lab Work	Paid by Check # 108902	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(50.00)
1109 - STERICYCLE, INC.	4010765528	Oregon Medical Waste	Paid by Check # 108903	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(378.00)
1109 - STERICYCLE, INC.	4010785759	Rochelle Medical Waste	Paid by Check # 108903	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(204.46)
						Account 2002 - Due To Totals	Invoice Transactions 16		(\$1,978.21)
						Fund 400 - Public Health Totals	Invoice Transactions 16		(\$1,978.21)
Fund 410 - TB Fund									
Account 2002 - Due To									
5078 - CHUCK CANTRELL	3.2.22	Cell Phone Reimbursement	Paid by Check # 108774	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(25.00)
2532 - SANOFI PASTEUR INC.	918147328	Tubersol	Paid by Check # 108778	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(507.95)
5182 - ASHLY WHALEY	3.2.22	Cell Phone Reimbursement	Paid by Check # 108780	03/02/2022	03/02/2022	03/02/2022		03/02/2022	(25.00)
5600 - AMAZON CAPITAL SERVICES	1914-TPMG-PRD6	Amazon Purchases	Paid by Check # 108896	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(124.32)
3991 - CARD SERVICE CENTER	0072.3.21.22	Credit Card	Paid by Check # 108897	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(22.51)
3105 - CONSERV FS INC.	3.21.22	Fuel	Paid by Check # 108898	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(30.07)
5114 - NORTHERN ILLINOIS CPR AND FIRST AID	3.7.22	CPR class	Paid by Check # 108899	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(180.00)
1502 - OGLE COUNTY LIFE	119492	Advertising	Paid by Check # 108901	03/21/2022	03/21/2022	03/21/2022		03/21/2022	(15.00)
						Account 2002 - Due To Totals	Invoice Transactions 8		(\$929.85)
						Fund 410 - TB Fund Totals	Invoice Transactions 8		(\$929.85)
Fund 430 - Solid Waste									
Account 2002 - Due To									
1846 - BUSINESS CARD	SR3237 2272022	BOA Business Card - SR	Paid by Check # 108819	02/27/2022	03/24/2022	03/09/2022	03/04/2022	03/09/2022	(285.41)
3105 - CONSERV FS INC.	372022	Fuel for truck	Paid by Check # 108820	03/07/2022	03/09/2022	03/09/2022	03/07/2022	03/09/2022	(51.44)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
2121 - ILCSWMA	21-201	Membership Dues	Paid by Check # 108821	02/16/2022	03/18/2022	03/09/2022	02/16/2022	03/09/2022	(100.00)
5591 - KLEIN, THORPE AND JENKINS, LTD.	224206	Legal Services	Paid by Check # 108822	02/28/2022	03/09/2022	03/09/2022	03/04/2022	03/09/2022	(46.00)
4740 - SYNDEO NETWORKS, INC.	15278-SW	Phone bill	Paid by Check # 108823	03/02/2022	03/09/2022	03/09/2022	03/07/2022	03/09/2022	(41.67)
1265 - VERIZON	9900022848	Cell Phone Bill	Paid by Check # 108824	02/20/2022	03/12/2022	03/09/2022	02/28/2022	03/09/2022	(68.59)
2325 - OGLE COUNTY TREASURER	4th-Quarter 2021	Transfer to Long Range-4th Qtr 2021 Host Fees	Paid by Check # 108866	03/15/2022	03/15/2022	03/15/2022		03/15/2022	(123,375.64)
Account 2002 - Due To Totals						Invoice Transactions 7			(\$123,968.75)
Fund 430 - Solid Waste Totals						Invoice Transactions 7			(\$123,968.75)
Fund 475 - Mental Health									
Account 2002 - Due To									
1857 - EASTER SEALS METROPOLITAN CHICAGO	March 2022	Ogle County Mental Health	Paid by Check # 108870	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(2,100.00)
1859 - HOPE OF OGLE COUNTY	March 2022	Ogle County Mental Health	Paid by Check # 108871	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(9,583.33)
1858 - LUTHERAN SOCIAL SERVICES OF ILLINOIS	March 2022	Ogle County Mental Health	Paid by Check # 108872	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(3,125.00)
5358 - JUSTINE MESSENGER	March 2022	Ogle County Mental Health	Paid by Check # 108873	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(292.00)
5188 - ROCKFORD SEXUAL ASSAULT COUNSELING, INC.	March 2022	Ogle County Mental Health	Paid by Check # 108874	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(1,000.00)
1615 - SAUK VALLEY MEDIA	1954201	Ogle County Mental Health - News Paper	Paid by Check # 108879	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(31.75)
1860 - SERENITY HOSPICE AND HOME	March 2022	Ogle County Mental Health	Paid by Check # 108875	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(2,875.00)
5321 - SHINING STAR	March 2022	Ogle County Mental Health	Paid by Check # 108876	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(416.67)
1639 - SINNISSIPPI CENTERS INC.	March 2022	Ogle County Mental Health	Paid by Check # 108877	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(30,045.83)
1856 - VILLAGE OF PROGRESS	March 2022	Ogle County Mental Health	Paid by Check # 108878	03/16/2022	03/16/2022	03/16/2022		03/16/2022	(33,750.00)
Account 2002 - Due To Totals						Invoice Transactions 10			(\$83,219.58)
Fund 475 - Mental Health Totals						Invoice Transactions 10			(\$83,219.58)
Fund 500 - Recorder's Automation									
Account 2002 - Due To									
1177 - CULLIGAN	2022-00001171	WATER BILL - CC PORTION	Paid by Check # 108860	02/28/2022	03/11/2022	03/11/2022		03/11/2022	(34.62)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
3585 - FIDLAR TECHNOLOGY	888985C-IN	CONDOR INDEXING SERVICES	Paid by Check # 108861	12/31/2021	03/11/2022	03/11/2022		03/11/2022	(223.50)
3585 - FIDLAR TECHNOLOGY	0705831-IN	AVID LIFE CYCLE SERVICE	Paid by Check # 108861	02/28/2022	03/11/2022	03/11/2022		03/11/2022	(778.80)
1246 - FISCHER'S	0737388-001	OFFICE SUPPLIES	Paid by Check # 108862	02/17/2022	03/11/2022	03/11/2022		03/11/2022	(19.99)
1246 - FISCHER'S	0737476-001	COPY COUNTS - CC	Paid by Check # 108862	02/21/2022	03/11/2022	03/11/2022		03/11/2022	(118.57)
1589 - ROCHELLE NEWS-LEADER	2022-00001172	SUBSCRIPTION RENEWAL - 52 WEEKS	Paid by Check # 108863	02/28/2022	03/11/2022	03/11/2022		03/11/2022	(134.00)
3585 - FIDLAR TECHNOLOGY	0229792-IN	LAREDO USAGE	Paid by Check # 108914	03/21/2022	03/24/2022	03/25/2022		03/25/2022	(1,484.44)
3585 - FIDLAR TECHNOLOGY	0890256-IN	BASTION - AVID HOSTING SERVICE	Paid by Check # 108914	03/21/2022	03/24/2022	03/25/2022		03/25/2022	(1,210.00)
1246 - FISCHER'S	0737419-001	OFFICE SUPPLIES	Paid by Check # 108915	02/23/2022	03/24/2022	03/25/2022		03/25/2022	(19.95)
1246 - FISCHER'S	0737595-001	COPY COUNTS - RECORDER'S OFFICE	Paid by Check # 108915	02/28/2022	03/24/2022	03/25/2022		03/25/2022	(15.93)
1246 - FISCHER'S	0737945-001	OFFICE SUPPLIES	Paid by Check # 108915	03/21/2022	03/24/2022	03/25/2022		03/25/2022	(137.82)
1246 - FISCHER'S	0738011-001	COPY COUNTS - CC	Paid by Check # 108915	03/22/2022	03/24/2022	03/25/2022		03/25/2022	(613.76)
1246 - FISCHER'S	0738012-001	COPY COUNTS - RECORDER'S OFFICE	Paid by Check # 108915	03/22/2022	03/24/2022	03/25/2022		03/25/2022	(8.62)
1504 - OGLE COUNTY RECORDER	2022-00001232	INTER-FUND TRANSFERS - JANUARY 2022	Paid by Check # 108916	03/24/2022	03/24/2022	03/25/2022		03/25/2022	(38.00)
1506 - OGLE COUNTY SOIL & WATER CONSERVATION DISTRICT	22-2201	PLAT BOOK 2022	Paid by Check # 108923	03/25/2022	03/29/2022	03/29/2022		03/29/2022	(675.00)
Account 2002 - Due To Totals						Invoice Transactions 15			(\$5,513.00)
Fund 500 - Recorder's Automation Totals						Invoice Transactions 15			(\$5,513.00)
Fund 550 - Document Storage Fee Fund									
Account 2002 - Due To									
2482 - GOODIN ASSOCIATES, LTD.	#31928	Annual Software Maintenance Contract Jan	Paid by Check # 108920	03/25/2022	03/25/2022	03/25/2022		03/25/2022	(9,145.09)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$9,145.09)
Fund 550 - Document Storage Fee Fund Totals						Invoice Transactions 1			(\$9,145.09)
Fund 554 - Circuit Clerk Ops & Admin									
Account 2002 - Due To									
4552 - IACC	2022 Fall Conf	IACC Fall Conference	Paid by Check # 108828	03/09/2022	03/09/2022	03/09/2022		03/09/2022	(175.00)



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Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
1323 - IACO	1537	IACO Spring Conference May 11-13, 2022	Paid by Check # 108829	03/09/2022	03/09/2022	03/09/2022		03/09/2022	(205.00)
4527 - KIMBERLY A STAHL	March 2022	Reimbursement for Mileage	Paid by Check # 108830	03/09/2022	03/09/2022	03/09/2022		03/09/2022	(36.27)
1503 - OGLE COUNTY NEWSPAPERS	1142994	52 Week Subscription	Paid by Check # 108910	03/23/2022	03/23/2022	03/23/2022		03/23/2022	(39.00)
4479 - HINCKLEY SPRINGS	9667201 031822	Circuit Clerk Water Bill Acct#46890019667201	Paid by Check # 108918	03/25/2022	03/25/2022	03/25/2022		03/25/2022	(151.08)
Account 2002 - Due To Totals							Invoice Transactions 5		(\$606.35)
Fund 554 - Circuit Clerk Ops & Admin Totals							Invoice Transactions 5		(\$606.35)
Fund 555 - County Automation -Circuit Clerk									
Account 2002 - Due To									
2482 - GOODIN ASSOCIATES, LTD.	31928	Annual Software Maintenance Contract Jan	Paid by Check # 108919	03/25/2022	03/25/2022	03/25/2022		03/25/2022	(10,000.00)
Account 2002 - Due To Totals							Invoice Transactions 1		(\$10,000.00)
Fund 555 - County Automation -Circuit Clerk Totals							Invoice Transactions 1		(\$10,000.00)
Fund 570 - Probation Services									
Account 2002 - Due To									
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	5197	Printer Contract	Paid by Check # 108762	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(400.00)
1246 - FISCHER'S	737301 737315	Office Supplies	Paid by Check # 108763	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(36.56)
5682 - JOSHUA D GRAHAM	2022-00000955	Milage	Paid by Check # 108764	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(11.70)
4479 - HINCKLEY SPRINGS	17120746 021922	Jan/Feb 2022 Water Bill	Paid by Check # 108765	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(223.17)
1573 - REDWOOD TOXICOLOGY LABORATORY, INC.	2022-00000954	Redwood Drug Testing Bill	Paid by Check # 108766	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(53.01)
1265 - VERIZON	9899870472	Verizon	Paid by Check # 108767	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(684.43)
3105 - CONSERV FS INC.	2022-00001110	PB-TRAVEL/AUTO EXPENSES	Paid by Check # 108832	03/10/2022	03/10/2022	03/10/2022		03/10/2022	(88.09)
1502 - OGLE COUNTY LIFE	OC Probation	Probation Officer Ad	Paid by Check # 108833	03/10/2022	03/10/2022	03/10/2022		03/10/2022	(105.00)
5538 - SCRAM SYSTEMS OF ILLINOIS	21	Feb 2022 Scram Bill	Paid by Check # 108834	03/10/2022	03/10/2022	03/10/2022		03/10/2022	(840.00)
1639 - SINNISSIPPI CENTERS INC.	March 4, 2022	Sinnissippi March 4, 2022 Bill	Paid by Check # 108835	03/10/2022	03/10/2022	03/10/2022		03/10/2022	(1,065.00)
5074 - SOLUTION SPECIALTIES, INC.	19779-42797-1008	PB-CASE MANAGEMENT SYSTEM/DATABASE/SOF	Paid by Check # 108836	03/10/2022	03/10/2022	03/10/2022		03/10/2022	(207.05)



Fund Payments

G/L Date Range 03/01/22 - 03/31/22

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	5589	Printer Contract	Paid by Check # 108905	03/17/2022	03/17/2022	03/21/2022		03/21/2022	(400.00)
1573 - REDWOOD TOXICOLOGY LABORATORY, INC.	215720222	PB-DRUG/ALCOHOL TESTING	Paid by Check # 108906	03/17/2022	03/17/2022	03/21/2022		03/21/2022	(293.56)
5002 - VISA	03/01/2022 Bill	Cindy's Visa March Bill	Paid by Check # 108907	03/17/2022	03/17/2022	03/21/2022		03/21/2022	(283.89)
5455 - 926 CUSTOM EMBROIDERY	844	Uniform Embroidery	Paid by Check # 108924	03/25/2022	03/25/2022	03/29/2022		03/29/2022	(141.00)
4479 - HINCKLEY SPRINGS	Invoice 03.19.22	March 19 2022 Hinkley Springs	Paid by Check # 108925	03/25/2022	03/25/2022	03/29/2022		03/29/2022	(300.97)
1265 - VERIZON	PB 9902161205	Probation March 2022 Cell Phones	Paid by Check # 108926	03/25/2022	03/25/2022	03/29/2022		03/29/2022	(684.14)
Account 2002 - Due To Totals							Invoice Transactions 17		(\$5,817.57)
Fund 570 - Probation Services Totals							Invoice Transactions 17		(\$5,817.57)
Fund 571 - Drug Court									
Account 2002 - Due To									
5002 - VISA	March 4, 2022	Jane's Visa March Bill	Paid by Check # 108904	03/18/2022	03/18/2022	03/21/2022		03/21/2022	(300.00)
Account 2002 - Due To Totals							Invoice Transactions 1		(\$300.00)
Fund 571 - Drug Court Totals							Invoice Transactions 1		(\$300.00)
Fund 610 - OEMA									
Account 2002 - Due To									
3991 - CARD SERVICE CENTER	03/2022	Acct # 0122; OEMA Fund	Paid by Check # 108894	03/18/2022	03/18/2022	03/18/2022		03/18/2022	(2,200.00)
Account 2002 - Due To Totals							Invoice Transactions 1		(\$2,200.00)
Fund 610 - OEMA Totals							Invoice Transactions 1		(\$2,200.00)
Fund 632 - Sex Offender Registration									
Account 2002 - Due To									
4645 - ILLINOIS ATTORNEY GENERAL	February 2022	30% OF RECEIVED FEES	Paid by Check # 108768	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(234.00)
3192 - ILLINOIS STATE POLICE	February 2022	30% OF RECEIVED FEES	Paid by Check # 108769	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(234.00)
2319 - OFFICE OF THE ILLINOIS STATE TREASURER	February 2022	5% OF RECEIVED FEES	Paid by Check # 108770	03/01/2022	03/01/2022	03/01/2022		03/01/2022	(39.00)
Account 2002 - Due To Totals							Invoice Transactions 3		(\$507.00)
Fund 632 - Sex Offender Registration Totals							Invoice Transactions 3		(\$507.00)
Fund 634 - Administrative Tow Fund									
Account 2002 - Due To									



Fund Payments

G/L Date Range 03/01/22 - 03/31/22

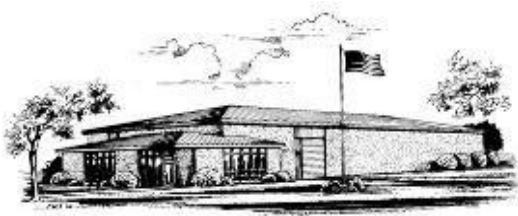
Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
3991 - CARD SERVICE CENTER	03/2022 TOW	Acct # 0122; Tow	Paid by Check # 108890	03/18/2022	03/18/2022	03/18/2022		03/18/2022	(154.40)
4227 - RADAR MAN INC	5303	Radar Certifications/Lidar Certifications	Paid by Check # 108891	03/18/2022	03/18/2022	03/18/2022		03/18/2022	(2,378.00)
1572 - RAY O'HERRON COMPANY INC	2147980	Customer # 00-61061SH	Paid by Check # 108892	03/18/2022	03/18/2022	03/18/2022		03/18/2022	(2,018.00)
1572 - RAY O'HERRON COMPANY INC	2139177.	Customer # 00-61061SH	Paid by Check # 108892	03/18/2022	03/18/2022	03/18/2022		03/18/2022	(6,086.28)
5289 - MEL'S CUSTOM GRAPHICS	10993	OCS Vehicle Maintenance	Paid by Check # 108921	03/25/2022	03/25/2022	03/29/2022		03/29/2022	(1,015.00)
Account 2002 - Due To Totals						Invoice Transactions 5			(\$11,651.68)
Fund 634 - Administrative Tow Fund Totals						Invoice Transactions 5			(\$11,651.68)
Fund 635 - Drug Traffic Prevention									
Account 2002 - Due To									
3991 - CARD SERVICE CENTER	03/2022 DRUG	Acct # 0122; Drug	Paid by Check # 108893	03/18/2022	03/18/2022	03/18/2022		03/18/2022	(236.06)
Account 2002 - Due To Totals						Invoice Transactions 1			(\$236.06)
Fund 635 - Drug Traffic Prevention Totals						Invoice Transactions 1			(\$236.06)
Fund 640 - 911 Emergency									
Account 2002 - Due To									
5366 - ALTERNATE POWER INDUSTRIES, INC	Estimate 1424	OGLE COUNTY 911 - Emergency Backup	Paid by Check # 108846	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(9,501.00)
5685 - TAYLOR D BURKE	March 2022	OGLE COUNTY 911 - Conference	Paid by Check # 108847	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(97.80)
2980 - CARD MEMBER SERVICE (ELAN FINANCIAL)	3.2.22 STMT	OGLE COUNTY 911-ETSB Credit Card	Paid by Check # 108848	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(1,157.20)
4948 - BRITTANY CARLS	March 2022	OGLE COUNTY 911 - Conference/Training	Paid by Check # 108849	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(332.02)
1830 - CITY OF ROCHELLE	1st Quarter 2022	OGLE COUNTY 911 -9% Wage/Benefit	Paid by Check # 108850	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(14,725.34)
5046 - DE LAGE LANDEN FINANCIAL SERVICES, INC.	INV NO - 005468	OGLE COUNTY 911 EMG Monthly Printer Lease	Paid by Check # 108851	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(81.90)
1945 - LR Communications	10000045760	OGLE COUNTY 911 - Radio Circuits	Paid by Check # 108852	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(750.00)
3296 - LUISA NAMBO	March 2022	OGLE COUNTY 911 - Conference	Paid by Check # 108853	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(161.48)
1948 - NELSON SYSTEMS INCORPORATED	P101959	OGLE COUNTY 911 - Voice/Data Logging	Paid by Check # 108854	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(10,527.20)
1147 - OGLE COUNTY TREASURER	1st Quarter 2022	OGLE COUNTY 911 - Wage/Benefit	Paid by Check # 108855	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(37,542.50)



Fund Payments

G/L Date Range 03/01/22 - 03/31/22

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
2359 - POWERPHONE, INC.	75798	OGLE COUNTY 911 EMG - EMD Software	Paid by Check # 108856	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(7,837.50)
2359 - POWERPHONE, INC.	75799	OGLE COUNTY 911 - EMD Software	Paid by Check # 108856	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(6,187.50)
4740 - SYNDEO NETWORKS, INC.	15340	OGLE COUNTY 911 - Telephones	Paid by Check # 108857	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(199.99)
1265 - VERIZON	9899838618	OGLE COUNTY 911 - ACCT# 580295355-	Paid by Check # 108858	03/11/2022	03/11/2022	03/11/2022		03/11/2022	(269.61)
5432 - ABBY YOUNG	March 2022	OGLE COUNTY 911 - Conference	Paid by Check # 108922	03/11/2022	03/11/2022	03/11/2022		03/29/2022	(191.76)
						Account 2002 - Due To Totals	Invoice Transactions 15		(\$89,562.80)
						Fund 640 - 911 Emergency Totals	Invoice Transactions 15		(\$89,562.80)
Fund 660 - Federal/ State Grants									
Account 2002 - Due To									
5509 - MIDWEST MAILWORKS	Estimate 18277	Voter registration cards - postage estimate for	Paid by Check # 108895	03/18/2022	03/18/2022	03/18/2022		03/18/2022	(7,500.00)
1763 - CDW GOVERNMENT INC	T289055	VR Server - Retrospect Antivirus Software	Paid by Check # 108909	03/23/2022	03/23/2022	03/23/2022		03/23/2022	(292.01)
						Account 2002 - Due To Totals	Invoice Transactions 2		(\$7,792.01)
						Fund 660 - Federal/ State Grants Totals	Invoice Transactions 2		(\$7,792.01)
Fund 725 - Coroner's Fee Fund									
Account 2002 - Due To									
1222 - ECOWATER SYSTEMS	2.19.22	Coroner's Fee Fund- Office Water Acct 208629	Paid by Check # 108825	03/09/2022	03/09/2022	03/09/2022		03/09/2022	(58.00)
4816 - KUNES COUNTRY AUTO GROUP	52947	Coroner's Fee Fund - Vehicle Maintenance	Paid by Check # 108826	03/09/2022	03/09/2022	03/09/2022		03/09/2022	(292.17)
1452 - MOTOROLA	February 2022	Coroner's Fee Fund - Purchased Services	Paid by Check # 108827	03/09/2022	03/09/2022	03/09/2022		03/09/2022	(432.00)
						Account 2002 - Due To Totals	Invoice Transactions 3		(\$782.17)
						Fund 725 - Coroner's Fee Fund Totals	Invoice Transactions 3		(\$782.17)
						Grand Totals	Invoice Transactions 261		(\$896,353.24)



Ogle County Highway Department

Road & Bridge Committee

April 2022 Meeting Minutes

April 12, 2022

- I. Meeting called to order at 8:00 AM by Chairman Hopkins at the Ogle County Courthouse, Room 100.
Members present: Stan Asp, Dorothy Bowers (8:03), Lloyd Droege, Rick Fritz, Bruce McKinney, Dave Williams and Lyle Hopkins.
Members absent: None
Others present: Jeremy Ciesiel (County Engineer)
- II. Approval of Minutes
 - A. Reviewed March 8, 2022 Road & Bridge Minutes.
 1. Motion to approve minutes by – McKinney
 2. Motion seconded by – Droege
 3. Discussion: None
 4. Vote – All in favor (Bowers absent)
- III. Reviewed Bills and Payroll
 - A. Motion to approve Highway Dept bills and payrolls by – Fritz
 - B. Motion seconded by – Williams
 - C. Discussion: Droege inquired about the repair to Truck 24. County Engineer responded that it was a transmission replacement.
 - D. Vote – All in favor
- IV. Received Bids (Bids Received Friday, April 8, 2022)
 - A. 2022 Township Seal Coat (Section 22-XX000-00-GM)
 1. Concurrence on low bids by Road Commissioners.
 2. Motion to award low bidders, subject to no protests being filed by - Bowers
 3. Motion seconded by – Droege
 4. Discussion: Prices were higher than estimated. Material prices have increased.
 5. Vote – All in favor
 - B. 2022 County Seal Coat (Section 22-00000-02-GM)
 1. Motion to award low bid submitted by Helm Civil, subject to no protests being filed by - McKinney
 2. Motion seconded by – Asp
 3. Discussion: None
 4. Vote – All in favor
 - C. Sterling Road Overlay (Section 21-00341-00-RS)
 1. Motion to award low bid submitted by Helm Civil subject to no protests being filed by - Bowers

Road & Bridge Committee Minutes
April 12, 2022

2. Motion seconded by – Williams
 3. Discussion: None
 4. Vote – All in favor
- D. Flagg Twp & Lynnville Twp Microsurfacing (Section 22-XX000-01-GM)
1. Concurrence on low bid by Road Commissioners.
 2. Motion to award low bid submitted by Struck & Irwin Paving, Inc., subject to no protests being filed by - Fritz
 3. Motion seconded by – McKinney
 4. Discussion: None
 5. Vote – All in favor
- E. Paving within the unincorporated Village of Daysville, Oregon-Nashua Township, Section 21-23130-00-FP
1. Concurrence on low bid by Road Commissioner.
 2. Motion to award low bid submitted by Martin & Company Excavating, subject to no protests being filed by - Bowers
 3. Motion seconded by – Williams
 4. Discussion: Project includes the widening and repaving roads west of Daysville Rd.
 5. Vote – All in favor
- F. Moore Road Paving, Lynnville Township, Section 07-12125-00-FP
1. Concurrence on low bid by Road Commissioner.
 2. Motion to award low bid submitted by Martin & Company Excavating, subject to no protests being filed by - McKinney
 3. Motion seconded by – Asp
 4. Discussion: None
 5. Vote – All in favor
- G. Ridge Road Culvert Replacement (Section 20-00324-00-BR)
1. Motion to award low bid submitted by Martin & Company Excavating subject to no protests being filed by - Bowers
 2. Motion seconded by – Asp
 3. Discussion: None
 4. Vote – All in favor
- H. Lowell Park Road Culvert Extensions (Section 21-00339-00-BR)
1. Motion to award low bid submitted by Martin & Company Excavating subject to no protests being filed by - Fritz
 2. Motion seconded by – Droege
 3. Discussion: None
 4. Vote – All in favor

Road & Bridge Committee Minutes
April 12, 2022

V. Petitions and Resolutions

- A. After last month's meeting, it was pointed out by the Clerk's Office that Ogle County requires all motions brought before the County Board to be in either resolution or ordinance form. The County Engineer will therefore create resolutions for the award of Township projects funded with Township MFT funds in order to bring before the County Board. However, at the committee level, the awards we just went through will be sufficient to move the project to the County Board.
- B. Award & Appropriation Resolution for 2022 County Seal Coat, Section 22-00000-02-GM, \$180,000.00 from the County Motor Fuel Tax Fund and \$475,000.00 from the Federal Aid Matching Fund.
 1. Motion to approve resolution by – Bowers
 2. Motion seconded by – Williams
 3. Discussion: None
 4. Vote – All in favor
- C. Award & Appropriation Resolution for the Sterling Rd Overlay, Section 21-00341-00-RS; \$431,000.00 of REBUILD Illinois funds from the County Motor Fuel Tax Fund.
 1. Motion to approve by – McKinney
 2. Motion seconded by – Droege
 3. Discussion: None
 4. Vote – All in favor
- D. Award & Appropriation Resolution for the Ridge Road Culvert Replacement project, Section 20-00324-00-BR; \$458,000.00 from the County Aid to Bridge Fund.
 1. Motion to approve by – Fritz
 2. Motion seconded by – Asp
 3. Discussion: None
 4. Vote – All in favor
- E. Award & Appropriation Resolution for the Lowell Park Rd Culvert Extensions project, Section 21-00339-00-BR; \$406,000.00 from the County Aid to Bridge Fund.
 1. Motion to approve by – Bowers
 2. Motion seconded by – Fritz
 3. Discussion: None
 4. Vote – All in favor
- F. Petition for County Aid to Build or Repair a Bridge or Culvert – Forreston Township Culvert on Montague Road, Section 22-07125-00-BR.
 1. Motion to approve petition by – Bowers
 2. Motion seconded by – Droege
 3. Discussion: Forreston Township meets all of the requirements set forth in state statute to make the petition. The petition is for half of the estimated \$14,750.
 4. Vote – All in favor

VI. Business & Communications

A. Unfinished Business

1. COVID-19 Update: We had a good month with minimal missed time due to COVID.
2. Project Status Report (see attached).
3. We received the tandem-axle dump truck we ordered in January 2021.

B. New Business

1. I.A.C.E. Legislative Committee
 - a) Proposed Illinois budget includes a temporary 6-month delay of the inflation-adjustment for MFT (~2.2 cents per gallon) that is currently scheduled to go into effect on July 1, 2022, pushing it back to January 1, 2023.
 - b) HB 4251 which would increase the non-bid purchase threshold for townships from \$20,000 to \$30,000 has passed both chambers.
 - c)
2. I.A.C.E. Policy Committee
 - a) Federal Infrastructure bill altered off-system bridge funding so that no local match is needed on qualifying structures.
 - b) IDOT is still working to try and make it so structures with load postings can use federal funds for replacement.
 - c) REBUILD Illinois 5th distribution was made and IDOT is thinking the 6th and final distribution will be made this summer.
 - d) IDOT reports that they are still in favor of an increase in Township Bridge Funding, but are still working with a way to make a change to this program which has not changed since 1979.
3. Next Meeting – **Tuesday, May 10, 2022, @ 8:00 AM,**
Lettings: Project Lettings (Pecatonica Rd Box Culvert)

VI. Public Comment:

- Dorothy Bowers wished all a Happy Easter

VIII. Meeting adjourned at 8:45 A.M. by Chairman Hopkins.

Minutes submitted by Jeremy A. Ciesiel, PE



Ogle County Highway Department
Road & Bridge Committee
Project Status

April 2022
Project Status

1. Ridge Rd Culvert Replacement (Section 20-00324-00-BR) (Contr: Pending)
 - a. On April 8, 2022 Letting.
 - b. Low bid of \$457,531.65 by Martin & Co.
2. Pecatonica Rd Culvert Replacement (Section 20-00325-00-BR) (Contr: TBD)
 - a. Working on design.
3. Lowell Park Rd Culvert Extensions (Section 21-00339-00-BR) (Contr: Pending)
 - a. On April 8, 2022 Letting.
 - b. Low bid of \$405,786.50 by Martin & Co.
4. Mt. Morris Rd Overlay (Section 17-00318-00-RS) (Contr: Martin & Company)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$662,789
5. Montague Rd Overlay (Section 18-00320-00-RS) (Contr: Martin & Company)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$353,656
6. Sterling Rd Overlay (Section 21-00341-00-RS) (Contr: Pending)
 - a. On April 8, 2022 Letting.
 - b. Low bid of \$430,502.75 by Helm Civil.
7. Baileyville Rd / Montague Rd Intersection Resurfacing (Section 20-00334-00-FP)
 - a. Stephenson County awarded contract to Martin & Company in January.
 - b. Work completed: \$0. Remaining work: \$20,500
8. County Seal Coat (Section 22-00000-02-GM) (Contr: Pending)
 - a. On April 8, 2022 Letting.
 - b. Low bid of \$654,959.92 by Helm Civil.
9. Township/Village Seal Coat (Section 22-XX000-00-GM) (Contr: Pending)
 - a. On April 8, 2022 Letting.
 - b. Low bid of \$2,545,117.74 by Helm Civil.
10. Lynnville Twp Paving – Moore Rd (Section 22-12128-00-FP)
 - a. On April 8, 2022 Letting.
 - b. Low bid of \$39,307.40 by Martin & Co.
11. Rockvale Twp Paving–Half Mile Rd CIR (Section 22-21132-00-RS) (Contr: Helm Civil)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$152,029.90
12. Oregon-Nashua Twp Paving in Daysville–(Section 21-26120-00-FP) (Contr: Pending)
 - a. On April 8, 2022 Letting.
 - b. Low bid of \$341,685.35 by Martin & Co.
13. Township Microsurfacing–Skare Rd & Woodlawn Rd (Sections 22-XX000-01-GM)
 - a. On April 8, 2022 Letting.
 - b. Low bid of \$159,619.59 by Struck & Irwin Paving.

Road & Bridge Committee Agenda
April 12, 2022

14. County Striping (Contractor: America's Parking Remarketing)
 - a. Contracts being executed.
 - b. Work completed: \$0. Remaining work: \$56,972.60
15. Crack Sealing (Day Labor)
16. Various County Pipe Culverts & Grading (Day Labor)
17. County Patching (Day Labor)
18. Sheriff Dept Retaining Wall
 - a. Wall complete. Still need to complete landscaping.

Total 2022 work under contract: \$6,280,458 (includes pending work)

Total 2022 contracted work completed: \$0

Remaining 2022 contracted work: \$6,280,458 (includes pending work)



OGLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2021

SIKICH.COM

OGLE COUNTY, ILLINOIS
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INTRODUCTORY SECTION

OGLE COUNTY, ILLINOIS

COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Ending November 30, 2021

BOARD MEMBERS

John Finfrock, Chairman	John Kenney
Patricia Nordman, Vice Chairman	Donald Griffin
Zachary Oltmanns	Bruce Larson
Benjamin Youman	Dan Janes
Rick Fritz	Steven Huber
Thomas Smith	Dorothy Bowers
Wayne Reising	Jeffrey Billeter
Dan Miller	Dean Fox
Greg Sparrow	Stanley Asp
Lloyd Droege	Marcia Heuer
David Williams	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

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, 2021, 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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 1, 2022, 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 1, 2022

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

**OGLE COUNTY GOVERNMENT
OGLE COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

November 30, 2021

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, 2021. 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 \$97.2 million, resulting from an increase of \$5.4 million from the previous year. There was a significant change from 2020 to the fund balances, deferred outflows, deferred inflows and pension related items to IMRF and OPEB that are supported by actuary and assumptions. The overall increase to the County's net position from pension through actuary is \$2.2 million for IMRF and \$95,609 for OPEB. The County fund balances increased by \$2,233,751.

Of considerable importance, the property tax base had another increase by \$50.3 million or 3.03% this fiscal year from 2020. The 2020 EAV is \$120 million above the 2018 tax levy in comparison to the decrease of EAV from 2017 to 2018. This continued growth in the assessed valuation is a possible indicator that property values will continue their recovery towards the pre-recession peak attained in 2009.

B. Long-Term Debt

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

Other updates were made to our asset inventory due to our normal operation making changes to our road, vehicle and machinery capital assets. See note 4 on page 28 for further information on capital assets.

II. Overview of the Financial Statements

A. Government-Wide Financial Statements

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

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

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

B. Fund Financial Statements

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

1. Governmental Funds

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

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

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

2. Proprietary Funds

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

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

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

3. Fiduciary Funds

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

C. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report beginning on page 18.

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 58-76 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 77-115 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, 2021.

GOVERNMENT-WIDE STATEMENTS

A. Net Position

The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
November 30, 2021

Primary Government/Governmental Activities		
	2021	2020
<u>Assets:</u>		
Current and Other	59,616,287	48,040,981
Capital Assets	87,318,512	89,399,498
Total Assets	146,934,799	137,440,479
<u>Deferred Outflows of Resources</u>		
Pension Items - IMRF/SLEP	3,708,500	5,087,072
Total Assets & Deferred Outflows of Resources	150,643,299	142,527,551
<u>Liabilities:</u>		
Long-Term Liabilities	23,020,603	28,893,233
Other Liabilities	6,129,113	2,449,837
Total Liabilities	29,149,716	31,343,070
<u>Deferred inflows of Resources</u>		
Pension Items - IMRF/SLEP/ECO	9,037,618	4,544,812
Deferred Property Taxes	12,920,915	12,832,630
Deferred - OPEB	2,382,006	2,063,926
Total Deferred inflows of Resources	24,340,539	19,441,368
Total Liabilities & Deferred Inflows of Resources	53,490,255	50,784,438
<u>Net Position:</u>		
Net Investment in Capital Assets	69,765,512	70,281,394
Restricted	21,842,705	18,881,737
Unrestricted	5,544,827	2,579,982
Total Net Position	97,153,044	91,743,113

The County's net position increased by 5.9% or \$5.4 million - from \$91.7 to \$97.2 million during 2021. A significant change to the fund balances, deferred outflows, deferred inflows and pension related to IMRF and OPEB are supported by actuary and assumptions. The overall input to the county's net position from pension through actuary is \$2.2 million for IMRF and \$95,609 for OPEB. This net position change also includes a \$2.23 million increase in fund balances. Another attribute to the net position change is the decrease in Judicial Annex Bond Debt of \$1.765 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, 2021 and 2020

Governmental Activities/Total Primary Government		
	2021	2020
Revenues		
Program Revenues:		
Charges for Services	5,707,616	5,654,625
Operating Grants and Contributions	8,158,651	10,177,433
Capital Grants and Contributions	3,618,883	315,458
General Revenues:		
Property Taxes	12,793,185	12,507,784
Other Taxes	6,658,848	5,247,027
Other	511,880	628,658
Total Revenues	37,449,063	34,530,985
Expenses		
General Government	6,994,675	6,943,989
Public Safety	5,910,665	8,340,896
Judiciary and Court Related	4,144,168	4,838,245
Highway and Streets	11,184,639	10,223,983
Health and Welfare	3,324,179	3,309,015
Interest	480,806	440,404
Total Expenses	32,039,132	34,096,532
Change in Net Position	5,409,931	434,453
Net Position, December 1st	91,743,113	89,835,584
Change in Accounting Principle	-	1,317,193
Prior period adjustment	-	155,883
Net Position, December 1st Restated	91,743,113	91,308,660
Net Position, November 30th	97,153,044	91,743,113

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

Total revenues increased by \$2.9 million from 2020 which comprised of a \$3.3 million increase in Capital Grants and Contributions and a \$2 million decrease in Operating Grants and Contributions. The increase in Capital Grants revenue is primarily due to federal grants made available to the county due to the COVID-19 pandemic. The increase of 8.6% or \$1.58 million in General Revenue category was due to an increase in income tax as well as sales tax and local use tax that increased from last year's levels. State Income tax came in 2.15% or \$537k higher than projected. The County had some revenue sources that came in less than projected. Jail boarding revenue produced \$631k less than projected. Probation salary reimbursements came in \$72,124 more than budgeted due to the timing of payments from the state and the state having more in their budget for reimbursements in 2021.

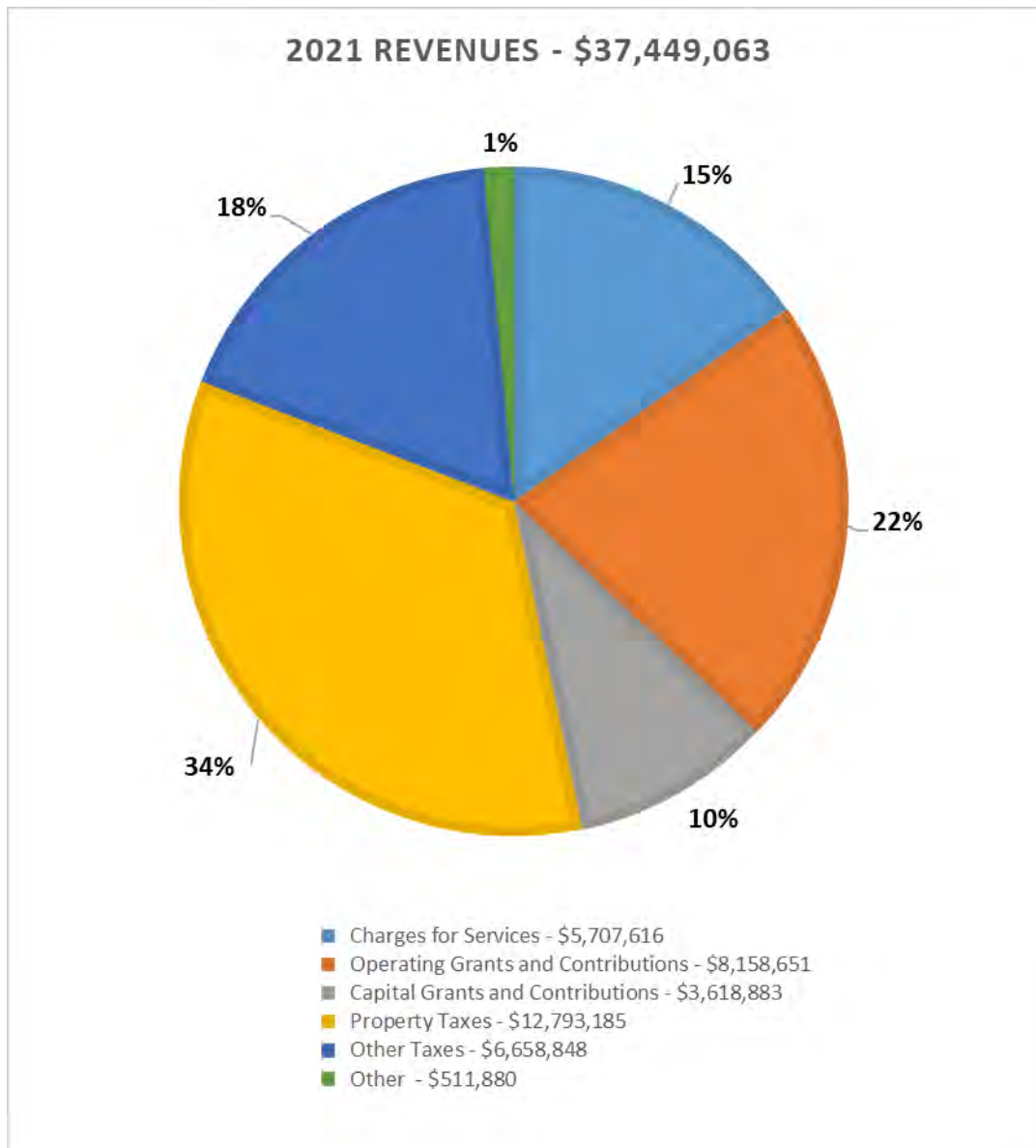
Total expenses for 2021 decreased by 6% or \$2.06 million primarily due to a \$2.4 million decrease in Public Safety expenditures along with a 14.35% or \$694k decrease in Judiciary and Court Related expenses. Highway and Streets had a 9.4% or \$961K increase primarily due to an increase in road projects. The Health and Welfare expenses had a slight increase of \$15k along with a \$51k increase in General Government expenses.

The change in net position for Governmental Activities for 2021 was primarily due to an increase of 8.5% or \$2.9 million in revenue and a 6% or \$2 million decrease in expenses.

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

2. Total County Revenues

The following chart summarizes total Ogle County revenues for 2021:



For the fiscal year ended November 30, 2021, revenues totaled \$37.4 million. This is an increase of just under \$2.9 million or 8.5% from 2020.

There was a \$1.58 million or 8.6% increase in General Revenue consisting of property, income and sales tax. There was an increase of \$1.34 million or 8.3% in Program revenues mainly consisting of an increase of \$3.3 million increase in Capital Grants and Contributions. Charges for Services in program revenues had a \$53k or less than 1% increase.

Operating Grants and contributions decreased by 19.84% or \$2 million due to a decrease in Highway and streets capital grants and contributions received.

Property tax collections increased \$285,401 in 2021 due to the increase in the 2020 tax base or EAV of \$50.3 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.

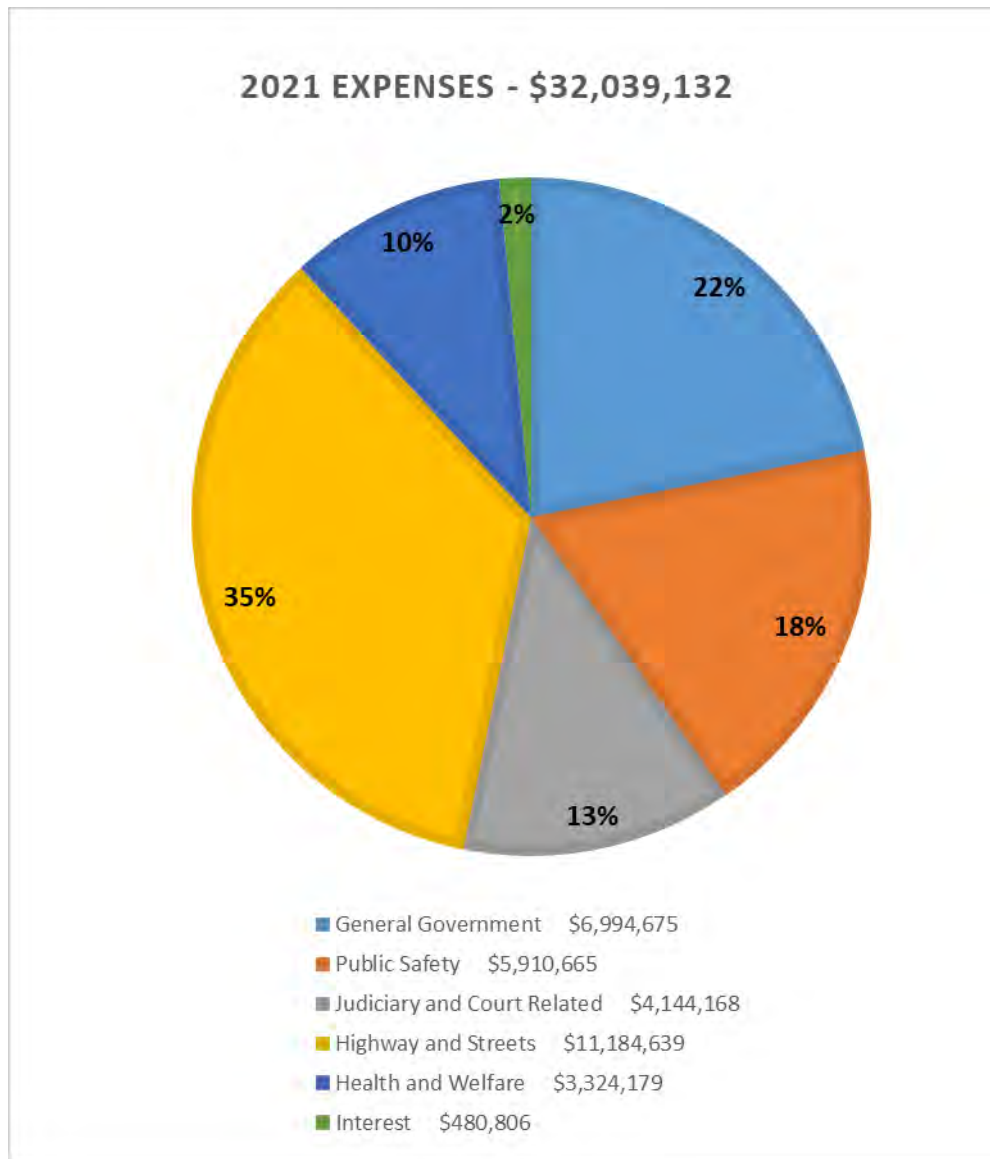
The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated 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 2021 totaled \$1.9 million which was a \$634k or 50% increase from 2020.

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 \$522k or 21% from 2020 to 2021 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 2018 to 2019, local use tax received was \$675k to \$780K. Local use tax revenue in 2021 totaled \$908k which was a \$75k or 7.6% decrease from \$983k received in 2020.

3. Total County Expenses

The following chart summarizes total Ogle County expenses for 2021:



Ogle County's expenses totaled just over \$32 million in 2021 decreasing by \$2.06 million or 6% from 2020. Highway and Streets was the largest expense group for the County at 34.9% of total expenses as they surpassed 2020 expenses by \$961k.

The increase in Highway and Streets expenses is primarily due to the upward activity of road projects and cost increases.

General Government expenses increased slightly by \$51k or less than 1% from 2020 to 2021, primarily due to the increase in salaries to the workforce.

Health and Welfare expenses include the Departments of Public Health, Senior Services, Veteran's Assistance, Animal Control, Coroner's Fee fund and the Mental Health Board in the Nonmajor Governmental funds. Solid Waste and IMRF funds are major governmental funds in the Health and Welfare expenses. Total Health and Welfare expenses for the County in 2021 had a slight increase of less than 1% or \$15k. Expenditure increases in IMRF, Public Health, Senior Services, Coroner Fee, Animal Control and Veteran's Assistance Funds more than offset the expenditure decreases in Solid Waste and Mental Health Funds.

Public safety expenses had a significant decrease of \$2.43 million or 29% in 2021. The main factor for this decrease was in net pension liability of SLEP in the amount of \$1.03 million. Public Safety expenses relate to the operations of the Sheriff's Department, which includes Patrol, Communications, Corrections, and Court Security, as well as the Emergency Management Services, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney, and Public Defender offices. Judiciary and Court related expenses had a decrease of \$694k or 14.35%.

Interest was an ongoing expense in 2021 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 \$34,026,473. This is an increase of \$2,233,751 in the combined fund balance from 2020. This increase is primarily due to a growth in the nonmajor government funds such as County Bridge, Township MFT and Board of Health. The General Fund revenues came in more than expenditures. This is primarily due to the increase in state income tax and sales tax received. 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 \$17,816,376 which is either restricted for various purposes (\$14,838,634) or assigned for capital projects and debt service purposes (\$2,977,742).

The County's proprietary funds had combined net positions of \$2.29 million as of November 30, 2021 which is \$1.1 million or 92.6% higher than the 2020 year-end balances. The County raised the premiums by an approximate 9% increase from the 2019/2020 premiums. The fund had a decrease in claims by 21.5% or \$783k from 2020 so this increased the funds net position.

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

Funds (Cash Accounts) that are temporarily idle during the year were invested in accordance with the investment policy. The County Treasurer utilizes a competitive bidding system with local financial institutions and Illinois Trust to assure that the highest return possible is made on funds. Ogle County earned interest income of \$40,964 on all funds for the year ended November 30, 2021. The decrease in interest income is the result of a generally lower interest rate environment. The year began with the continuation of 2020 lower interest rates but as 2021 progressed, rates dropped to an unprecedented low for all cash accounts and investment.

V. General Fund Budgetary Highlights

The following table summarizes the County's General Fund budget for 2021 including the original budget, the final budget, and actual results:

Table 3
General Fund Budgetary Highlights
December 1, 2020 through November 30, 2021

	Original Budget		Final Budget		Actual
REVENUES					
Taxes	9,781,000		9,781,000		11,096,267
Fines and fees	1,600,300		1,600,300		1,896,893
Intergovernmental	1,789,225		1,954,868		2,086,045
Investment income	-		-		5,503
Miscellaneous income	20,500		20,500		25,630
Total Revenues	13,191,025		13,356,668		15,110,338
EXPENDITURES AND TRANSFERS					
Current					
General Government	5,815,408		5,081,037		4,901,287
Public Safety	5,327,729		6,199,542		6,202,430
Judiciary and court related	3,840,488		3,921,619		3,732,815
Transfers Out	77,400		127,400		143,950
Transfers In	(1,720,000)		(1,773,730)		(503,730)
Total Expenditures and Transfers	13,341,025		13,555,868		14,476,752
Net Change in Fund Balance	\$ (150,000)		\$ (199,200)		\$ 633,586

As can be seen above, General Fund revenues in 2021 were close to \$1.75 million or 13.13% more than the final budgeted amount. The major contributing factors to this increase are the taxes category that came in over \$1.3 million above the final budgeted amount. The Taxes category includes property taxes, state income tax, state sales tax, local use tax and a few other taxes. Fines and fees came in slightly higher by \$297k and the Intergovernmental income category performed higher by \$131k.

General Fund expenditures and transfers out for 2021 were \$349,116 lower 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, 2021:

Table 4
Capital Assets
November 30, 2021

<u>Capital Asset Classification</u>	Governmental Activities/ Total Primary Activities	
	<u>2021</u>	<u>2020</u>
Land and Land Right of Way	8,227,705	8,227,705
Infrastructure	134,758,106	133,998,907
Buildings	61,278,079	37,694,919
Equipment and vehicles	13,407,745	11,965,370
Construction in Progress	<u>447,668</u>	<u>23,081,356</u>
Sub-Total	218,119,303	214,968,257
<u>Less:</u>		
Accumulated Depreciation	(130,800,791)	(125,568,759)
Total Net Assets	<u>87,318,512</u>	<u>89,399,498</u>

At year-end, the County's net investment in capital assets for its governmental activities was at \$87.3 million dollars (net of accumulated depreciation). This represents a decrease of \$2.1 million or 2.33% from the November 30, 2020 amount of \$89.4 million. The increase in overall Capital Assets, specifically Buildings, is the completion of the construction of the Judicial Center Annex (County Jail Expansion Project) that was accounted for in the Construction in Progress figure 2020. 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, 2021:

Table 5
Long-Term Debt
November 30, 2021

	Total Governmental Activities		
	<u>2021</u>		<u>2020</u>
<u>Outstanding Long-Term Debt</u>			
2018 Series General Obligation Bonds	6,270,000		8,035,000
2019 Series General Obligation Bonds	4,760,000		4,760,000
2020 Series General Obligation Bonds	6,523,000		6,523,000
Compensated Absences	871,250		930,649
Net Pension Liability	-		3,518,574
Other Postemployment Benefits	4,596,353		5,126,010
TOTAL	23,020,603		28,893,233

As of November 30, 2021, the County had a total of \$23 million in outstanding long-term debt. Compensated absences decreased by \$59,399 as of the end of 2021. Net Pension Liabilities associated with County IMRF, SLEP and ECO plans were valued as Net Pension Assets as of November 30, 2021 based on the most recent actuarial valuations. This indicates that the County's IMRF fiduciary net pension is projected to be available to make all projected future benefit payments of current plan members. See note 9 on page 38-53. There were no new additions to long-term debt for the construction of the Judicial Center Annex. In 2021, there was a principal payment made to the 2018 Series GO Bond that reduced the debt by \$1.765 million. The final component of long-term debt outstanding is Other Postemployment Benefit Liability which decreased by just under \$530k.

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 \$50.3 million dollars or 3.03% from the previous year for a new total of \$1,710,669,497. 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 2020 property taxes that were payable in 2021 accounted for 28.69% of the General Fund revenue. The Byron station accounted for 29.4% of the total EAV, which equated to over 29% 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 \$224k less than budgeted for a total of \$1.918 million. With the construction of the jail completed and bond debt acquired for the project, this continued revenue will be vital to repay the remaining \$17.5 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 challenges to the County that continued into 2021. Restrictions such as masks in buildings and zoom meetings to reduce exposure stayed in place 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 2020 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 additional grants in 2021 for contact tracing.

As of this writing, the 2022 financial year is well underway. Due to the pandemic, the American Rescue Plan Act (ARPA) was adopted and brought additional funds to the County to provide relief of reduced revenues, aid in the public health emergency and assistance in capital expenditures. In May 2021, the County received the first tranche of ARPA monies in the amount of \$4,918,404.50. This represents one half of the funds allocated to the County. The second tranche will be received in May of 2022. The U.S. Treasury has made the funds expendable through the year 2024. The next budget to be developed will be the 2023 budget. It will begin discussion in the mid-summer of 2022 for the fiscal year beginning December 1, 2022. The problems that were faced with the 2022 budget are anticipated to be at the forefront of the 2023 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, 2021

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 34,972,043
Investments	3,665,476
Property tax receivable	12,920,915
Accounts receivable	2,812,310
Accrued interest receivable	2,121
Loan receivable	480,000
Prepaid expenses	318,727
Net pension asset - IMRF - County	1,400,440
Net pension asset - IMRF - ECO	294,904
Net pension asset - IMRF - SLEP	2,749,351
Capital assets	
Not depreciated	8,675,373
Depreciated (net of accumulated depreciation)	78,643,139
Total assets	146,934,799
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF - County	1,262,951
Pension items - IMRF - ECO	46,383
Pension items - IMRF - SLEP	1,614,743
Pension items - OPEB	784,423
Total deferred outflows of resources	3,708,500
LIABILITIES	
Accounts payable	1,462,055
Claims payable	390,148
Accrued interest payable	198,082
Unearned revenue	4,078,828
Noncurrent liabilities	
Due within one year	3,461,370
Due in more than one year	19,559,233
Total liabilities	29,149,716
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF - County	4,415,897
Pension items - IMRF - ECO	650,787
Pension items - IMRF - SLEP	3,970,934
Deferred inflows of resources - OPEB	2,382,006
Deferred revenue - property taxes	12,920,915
Total deferred inflows of resources	24,340,539
NET POSITION	
Net investment in capital assets	69,765,512
Restricted for	
Retirement	2,874,033
Public safety	3,929,329
Judiciary and court related	1,142,252
Highways and streets	9,352,358
Insurance	862,085
Health and welfare	2,147,018
Specific purposes	1,535,630
Unrestricted	5,544,827
TOTAL NET POSITION	\$ 97,153,044

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2021

					Net (Expense) Revenue and Change in Net Position
					Primary
					Governmental
	Program Revenues				Governmental
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Activities
FUNCTIONS/PROGRAMS					
PRIMARY GOVERNMENT					
Governmental activities					
General government	\$ 6,994,675	\$ 1,300,725	\$ 253,616	\$ 839,576	\$ (4,600,758)
Public safety	5,910,665	606,975	1,069,828	-	(4,233,862)
Judiciary and court related	4,144,168	1,228,297	1,163,913	-	(1,751,958)
Highways and streets	11,184,639	87,409	3,819,175	2,779,307	(4,498,748)
Health and welfare	3,324,179	2,484,210	1,852,119	-	1,012,150
Interest	480,806	-	-	-	(480,806)
Total governmental activities	32,039,132	5,707,616	8,158,651	3,618,883	(14,553,982)
TOTAL PRIMARY GOVERNMENT	\$ 32,039,132	\$ 5,707,616	\$ 8,158,651	\$ 3,618,883	(14,553,982)
General revenues					
Taxes					
Property					
					12,793,185
Replacement					
					707,537
Sales					
					1,901,048
Local use					
					908,179
Other					
					104,666
Shared income taxes					
					3,037,418
Investment income					
					40,964
Miscellaneous					
					428,169
Gain on sale of capital assets					
					42,747
Total					19,963,913
CHANGE IN NET POSITION					5,409,931
NET POSITION, DECEMBER 1					91,743,113
NET POSITION, NOVEMBER 30					\$ 97,153,044

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

November 30, 2021

	General	County Highway	Illinois Municipal Retirement	Solid Waste
ASSETS				
Cash and cash equivalents	\$ 1,582,676	\$ 1,353,452	\$ 2,159,858	\$ 314,134
Investments	-	-	-	1,464,868
Property taxes receivable	4,760,000	1,750,000	1,600,000	-
Accounts receivable	1,313,779	-	-	396,843
Accrued interest receivable	-	-	-	1,202
Prepaid items	4,580	-	-	-
Loan receivable	-	-	-	480,000
Advances to other funds	-	-	-	141,404
Due from other funds	55,293	-	-	-
TOTAL ASSETS	\$ 7,716,328	\$ 3,103,452	\$ 3,759,858	\$ 2,798,451
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 649,540	\$ 23,016	\$ 194,350	\$ -
Advances from other funds	466,966	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	1,116,506	23,016	194,350	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	4,760,000	1,750,000	1,600,000	-
Total deferred inflows of resources	4,760,000	1,750,000	1,600,000	-
FUND BALANCES				
Nonspendable - prepaid items	4,580	-	-	-
Restricted for retirement	-	-	1,965,508	-
Restricted for public safety	-	-	-	-
Restricted for judiciary and court related	-	-	-	-
Restricted for highways and streets	-	1,330,436	-	-
Restricted for insurance	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purposes	-	-	-	-
Unrestricted				
Assigned for capital projects	-	-	-	-
Assigned for health and welfare	-	-	-	2,798,451
Assigned for debt service	-	-	-	-
Unassigned (deficit)	1,835,242	-	-	-
Total fund balances	1,839,822	1,330,436	1,965,508	2,798,451
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 7,716,328	\$ 3,103,452	\$ 3,759,858	\$ 2,798,451

Long Range Capital Improvement	911 Emergency	ARPA	2020 Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ 4,566,975	\$ 2,028,680	\$ 4,241,094	\$ -	\$ 16,041,853	\$ 32,288,722
-	1,431,968	-	-	768,640	3,665,476
-	-	-	-	4,810,915	12,920,915
-	283,451	-	-	818,237	2,812,310
-	919	-	-	-	2,121
-	-	314,147	-	-	318,727
-	-	-	-	-	480,000
-	-	-	-	325,562	466,966
-	-	-	-	-	55,293
\$ 4,566,975	\$ 3,745,018	\$ 4,555,241	\$ -	\$ 22,765,207	\$ 53,010,530
\$ -	\$ -	\$ 475,635	\$ -	\$ 119,514	\$ 1,462,055
-	-	-	-	-	466,966
-	-	4,078,828	-	-	4,078,828
-	36,891	-	-	18,402	55,293
-	36,891	4,554,463	-	137,916	6,063,142
-	-	-	-	4,810,915	12,920,915
-	-	-	-	4,810,915	12,920,915
-	-	314,147	-	-	318,727
-	-	-	-	908,525	2,874,033
-	3,708,127	-	-	221,202	3,929,329
-	-	-	-	1,142,252	1,142,252
-	-	-	-	8,021,922	9,352,358
-	-	-	-	862,085	862,085
-	-	-	-	2,147,018	2,147,018
-	-	-	-	1,535,630	1,535,630
4,566,975	-	-	-	354,127	4,921,102
-	-	-	-	-	2,798,451
-	-	-	-	2,623,615	2,623,615
-	-	(313,369)	-	-	1,521,873
4,566,975	3,708,127	778	-	17,816,376	34,026,473
\$ 4,566,975	\$ 3,745,018	\$ 4,555,241	\$ -	\$ 22,765,207	\$ 53,010,530

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, 2021

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 34,026,473
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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	87,318,512
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Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - County are recognized as deferred outflows and inflows of resources on the statement of net position	(3,152,946)
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Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - ECO are recognized as deferred outflows and inflows of resources on the statement of net position	(604,404)
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Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - SLEP plan are recognized as deferred outflows and inflows of resources on the statement of net position	(2,356,191)
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Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the OPEB plan are recognized as deferred outflows and inflows of resources on the statement of net position	(1,597,583)
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Net pension assets are not financial resources and are not reported in governmental funds	
Net pension asset - IMRF - County	1,400,440
Net pension asset - IMRF - SLEP	2,749,351
Net pension asset - IMRF - ECO	294,904

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	(871,250)
Total OPEB liability	(4,596,353)
Bonds payable	(17,553,000)
Interest payable	(198,082)

The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>2,293,173</u>
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NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 97,153,044</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, 2021

	General	County Highway	Illinois Municipal Retirement	Solid Waste
REVENUES				
Taxes	\$ 11,235,656	\$ 1,709,797	\$ 1,799,042	\$ -
Fines and fees	1,920,954	-	-	1,894,442
Intergovernmental	1,919,380	335,886	-	59,955
Charges for services	-	-	-	-
Investment income	5,503	526	1,049	10,166
Miscellaneous	25,630	-	-	5
Total revenues	15,107,123	2,046,209	1,800,091	1,964,568
EXPENDITURES				
Current				
General government	4,897,750	-	220,407	-
Public safety	6,280,417	-	49,331	-
Judiciary and court related	3,732,812	-	721,866	-
Highways and streets	-	1,573,600	270,191	-
Health and welfare	-	-	246,807	336,212
Capital outlay	-	401,466	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	14,910,979	1,975,066	1,508,602	336,212
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	196,144	71,143	291,489	1,628,356
OTHER FINANCING SOURCES (USES)				
Transfers in	503,730	-	-	-
Transfers (out)	(255,210)	-	-	(3,501,765)
Proceeds from the sale of capital assets	-	35,155	-	-
Total other financing sources (uses)	248,520	35,155	-	(3,501,765)
NET CHANGE IN FUND BALANCES	444,664	106,298	291,489	(1,873,409)
FUND BALANCES, DECEMBER 1	1,395,158	1,224,138	1,674,019	4,671,860
FUND BALANCES, NOVEMBER 30	\$ 1,839,822	\$ 1,330,436	\$ 1,965,508	\$ 2,798,451

Long Range Capital Improvement	911 Emergency	ARPA	2020 Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 7,809,771	\$ 22,554,266
-	-	-	-	627,203	4,442,599
-	930,833	839,576	-	4,226,129	8,311,759
-	13,590	-	-	1,230,329	1,243,919
1,259	8,187	778	173	13,323	40,964
-	164	-	-	402,370	428,169
1,259	952,774	840,354	173	14,309,125	37,021,676
65,615	-	-	-	1,410,166	6,593,938
-	465,215	-	-	557,780	7,352,743
-	-	-	-	450,967	4,905,645
-	-	-	-	4,359,748	6,203,539
-	-	-	-	3,030,978	3,613,997
221,255	242,577	785,846	200,050	2,062,529	3,913,723
-	-	-	-	1,765,000	1,765,000
-	-	-	-	507,861	507,861
286,870	707,792	785,846	200,050	14,145,029	34,856,446
(285,611)	244,982	54,508	(199,877)	164,096	2,165,230
3,501,784	-	-	-	3,314,374	7,319,888
(3,073,396)	-	(53,730)	(19)	(409,994)	(7,294,114)
7,592	-	-	-	-	42,747
435,980	-	(53,730)	(19)	2,904,380	68,521
150,369	244,982	778	(199,896)	3,068,476	2,233,751
4,416,606	3,463,145	-	199,896	14,747,900	31,792,722
\$ 4,566,975	\$ 3,708,127	\$ 778	\$ -	\$ 17,816,376	\$ 34,026,473

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, 2021

**NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS**

\$ 2,233,751

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlay as expenditures; however, they
are capitalized and depreciated in the statement of activities 2,779,906

Contributions of capital assets are reported only in the statement of activities 384,640

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 (5,245,532)

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 59,399
Change in accrued interest payable 27,055
Change in the total OPEB liability 529,657

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 1,765,000

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 945,748

The change in the IMRF - ECO net pension liability and deferred outflows
of resources is not a source or use of a financial resource 232,248

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 1,029,863

The change in the total OPEB liability and deferred inflows/outflows of
resources is not a source or use of a financial resource (434,048)

The change in net position of certain activities of internal service funds is
reported with governmental activities 1,102,244

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 5,409,931

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

November 30, 2021

	Governmental Activities Internal Service Funds
	<hr/>
CURRENT ASSETS	
Cash and cash equivalents	\$ 2,683,321
	<hr/>
Total current assets	2,683,321
	<hr/>
CURRENT LIABILITIES	
Claims payable	390,148
	<hr/>
Total current liabilities	390,148
	<hr/>
NET POSITION	
Unrestricted	2,293,173
	<hr/>
TOTAL NET POSITION	<u><u>\$ 2,293,173</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, 2021

	Governmental Activities Internal Service Funds
OPERATING REVENUES	
Charges for services	
Employee contributions	\$ 872,384
Employer contributions	2,555,319
Retirees and other contributions	522,105
Total operating revenues	3,949,808
OPERATING EXPENSES	
Operations	2,873,913
OPERATING INCOME	1,075,895
NON-OPERATING REVENUES	
Investment income	14
Other income	52,109
Total non-operating revenues	52,123
NET INCOME BEFORE TRANSFERS	1,128,018
TRANSFERS (OUT)	(25,774)
CHANGE IN NET POSITION	1,102,244
NET POSITION, DECEMBER 1	1,190,929
NET POSITION, NOVEMBER 30	\$ 2,293,173

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended November 30, 2021

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from interfund service transactions	\$ 2,555,319
Receipts from plan participants	1,394,489
Receipts from other income	52,109
Payments to suppliers	(2,601,566)
Payments to employees	(11,636)
	<u>1,388,715</u>
Net cash from operating activities	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to other funds	<u>(25,774)</u>
Net cash from noncapital financing activities	<u>(25,774)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
None	<u>-</u>
Net cash from capital and related financing activities	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>14</u>
Net cash from investing activities	<u>14</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,362,955
CASH AND CASH EQUIVALENTS, DECEMBER 1	<u>1,320,366</u>
CASH AND CASH EQUIVALENTS, NOVEMBER 30	<u><u>\$ 2,683,321</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, 2021

	Governmental Activities
	Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 1,075,895
Receipts from other income	52,109
Adjustments to reconcile operating income to net cash from operating activities	
Effects of changes in operating assets and liabilities	
Claims payable	<u>260,711</u>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 1,388,715</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
FIDUCIARY FUNDS**

November 30, 2021

	<u>Custodial</u>
ASSETS	
Cash and cash equivalents	\$ 563,691
Investments	<u>500,000</u>
Total assets	<u>1,063,691</u>
LIABILITIES	
Amounts due to others	<u>831,397</u>
Total liabilities	<u>831,397</u>
NET POSITION	
Restricted	
Individuals, organizations and other governments	188,568
Fund participants	<u>43,726</u>
TOTAL NET POSITION	<u><u>\$ 232,294</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, 2021

	<u>Custodial</u>
ADDITIONS	
Property taxes and related item collections	
for other governments	\$ 129,324,764
Fines and fees collected for others	2,852,811
Amounts collected pending court disposition	920,530
Fund participant deposits	<u>595,698</u>
 Total additions	 <u>133,693,803</u>
DEDUCTIONS	
Payments of property taxes and related items	
to other governments	129,324,691
Payments of fines and fees to others	2,852,811
Payments of amounts released by courts	813,707
Reimbursement to or on behalf of fund participants	<u>605,741</u>
 Total deductions	 <u>133,596,950</u>
 NET INCREASE	 96,853
RESTRICTED NET POSITION	
 December 1	 <u>135,441</u>
 November 30	 <u><u>\$ 232,294</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2021

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 County has elected to report this fund as a major fund.

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 County has elected to report this fund as a major fund.

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

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 has elected to report this fund as a major fund.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Capital Assets

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

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

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

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

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

j. Compensated Absences

Regular full-time and regular part-time employees earn vacation time according to their years of service. Vacation time cannot be accumulated and must be used in the year it was granted based on the employee's anniversary date. The County does not pay employees if vacation time is not taken during the year. Compensatory time is allowed for certain employees and can be carried over past year end to certain limits. As of November 30, 2021, employees have earned vacation days and compensatory time that would be paid upon the employee's retirement and do not lapse until their anniversary date. Earned sick days can accumulate to a maximum of 240 days for retirement credit but employees are not paid for unused accumulated sick time. Therefore, in accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Compensated Absences (Continued)

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2021, but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Vested or accumulated vacation/compensatory time is recorded as an expense and liability of the governmental activities at the government-wide level as the benefits accrue to employees.

k. Long-Term Obligations

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

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

l. Fund Balances/Net Position

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

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

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

m. Interfund Transactions

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

n. Accounting Estimates

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

o. Deferred Outflows/Inflows of Resources

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement of No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the County has delayed the implementation of GASB Statement No. 87, Leases, to November 30, 2023.

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, 2021.

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

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy states that it is the discretion of the County Treasurer to determine whether pledging of collateral is required. At all times, deposits in excess of 35% of the capital and surplus of a financial institution is required to be collateralized. When collateral is required the policy requires pledging of collateral with a fair value of 110% for all bank balances in excess of federal depository insurance with the collateral held by a third party acting as the agent of the County. One of the County's banks pledges collateral to a single institution collateral pool whereby collateral is pooled in one account at a separate bank acting for all public entity deposits in that bank. The carrying value of deposits with this financial institution was \$1,769,616 at November 30, 2021. The County had deposits of \$351,280 that were uninsured and uncollateralized as of November 30, 2021.

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 2020 attached as an enforceable lien on January 1, 2020, 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, 2021 and were payable in two installments on or about June 1, 2021 and September 1, 2021. 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 2021 tax levy (adopted in November 2021) 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, 2021 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,344,145	\$ -	\$ -	\$ 1,344,145
Construction in progress	23,081,356	1,603,896	24,237,584	447,668
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	31,309,061	1,603,896	24,237,584	8,675,373
Capital assets being depreciated				
Roads	123,165,683	759,199	-	123,924,882
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	37,694,919	23,583,160	-	61,278,079
Equipment and vehicles	11,965,370	1,455,875	13,500	13,407,745
Total capital assets being depreciated	183,659,196	25,798,234	13,500	209,443,930
Less accumulated depreciation for				
Roads	99,960,591	3,072,876	-	103,033,467
Bridges	5,674,188	208,667	-	5,882,855
Buildings and improvements	10,851,226	1,212,456	-	12,063,682
Equipment and vehicles	9,082,754	751,533	13,500	9,820,787
Total accumulated depreciation	125,568,759	5,245,532	13,500	130,800,791
Total capital assets being depreciated, net	58,090,437	20,552,702	-	78,643,139
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 89,399,498	\$ 22,156,598	\$ 24,237,584	\$ 87,318,512

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	\$ 569,348
Public safety	999,647
Highways and streets	3,631,566
Health and welfare	<u>44,971</u>

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES **\$ 5,245,532**

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	\$ 8,035,000	\$ -	\$ 1,765,000	\$ 6,270,000	\$ 855,000
2019 Series General Obligation					
Alternate Revenue Source Bonds	4,760,000	-	-	4,760,000	960,000
2020 Series General Obligation					
Alternate Revenue Source Bonds	6,523,000	-	-	6,523,000	508,000
Compensated absences*	930,649	871,250	930,649	871,250	871,250
Net pension liability - IMRF - County*, **	2,728,136	-	2,728,136	-	-
Net pension liability - IMRF - SLEP*, **	518,071	-	518,071	-	-
Net pension liability - IMRF - ECO*, **	272,367	-	272,367	-	-
Other postemployment benefit liability*	<u>5,126,010</u>	<u>-</u>	<u>529,657</u>	<u>4,596,353</u>	<u>267,120</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 28,893,233</u>	<u>\$ 871,250</u>	<u>\$ 6,743,880</u>	<u>\$ 23,020,603</u>	<u>\$ 3,461,370</u>

*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.

**The net pension liabilities are net pension assets as of November 30, 2021. See Note #9 for additional information.

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 \$1,976,385 was 104.45% of the total tipping and host fees of \$1,892,224.

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 \$99,726 was 5.27% of the total tipping and host fees of \$1,892,224.

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, the pledge of tipping and host fees of \$196,750 was 10.40% of the total tipping and host fees of \$1,892,224.

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
2022	\$ 855,000	\$ 178,564
2023	880,000	155,263
2024	805,000	131,531
2025	935,000	105,780
2026	765,000	79,536
2027-2028	2,030,000	68,417
TOTAL	<u>\$ 6,270,000</u>	<u>\$ 719,091</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
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>\$ 248,173</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
2022	\$ 508,000	\$ 178,667
2023	523,000	163,975
2024	532,000	148,941
2025	538,000	133,694
2026	1,100,000	110,352
2027-2028	3,322,000	95,390
TOTAL	<u>\$ 6,523,000</u>	<u>\$ 831,019</u>

c. Legal Debt Margin

2020 assessed valuation (latest information available)	<u>\$ 1,710,669,497</u>
Legal debt limit - 2.875% of assessed valuation	\$ 49,181,748
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 49,181,748</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	\$ 36,891
General	Nonmajor Governmental	<u>18,402</u>
TOTAL		<u>\$ 55,293</u>

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

- \$36,891 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.
- \$18,402 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, 2021 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 325,562
Solid Waste	General	<u>141,404</u>
TOTAL		<u>\$ 466,966</u>

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

- \$325,562 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.
- \$141,404 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, 2021, consisted of the following:

	Transfer In	Transfer Out
General		
Long Range Capital Improvement	\$ 275,000	\$ -
ARPA	53,730	-
Nonmajor Governmental	175,000	255,210
Solid Waste		
Long Range Capital Improvement	-	3,501,765
Long Range Capital Improvement		
General	-	275,000
Solid Waste	3,501,765	-
2020 Jail Expenditure	19	-
Nonmajor Governmental	-	2,798,396
2020 Jail Expenditure		
Long Range Capital Improvement	-	19
ARPA		
General	-	53,730
Internal Service		
Nonmajor Governmental	-	25,774
Nonmajor Governmental		
General	255,210	175,000
Long Range Capital Improvement	2,798,396	-
Internal Service	25,774	-
Nonmajor Governmental	234,994	234,994
TOTAL	<u>\$ 7,319,888</u>	<u>\$ 7,319,888</u>

6. INTERFUND ACTIVITY (Continued)

c. Transfers From/To Other Funds (Continued)

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

- \$3,501,765 - 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.
- \$2,798,396 - 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.
- \$275,000 - This transfer was made from the Long Range Capital Improvement Fund to the General Fund for operational purposes. This transfer will not be repaid.
- \$229,194 - This transfer was made from nonmajor governmental (Recorder's GIS Fund) to nonmajor governmental (GIS Committee Fund) to transfer recording fees. This transfer will not be repaid.

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 \$3,863,320 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.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

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

	2020	2021
CLAIMS PAYABLE, BEGINNING OF YEAR	\$ 190,658	\$ 129,437
Claims incurred and changes in estimate	3,187,277	2,295,602
Claims paid	(3,248,498)	(2,034,891)
CLAIMS PAYABLE, END OF YEAR	<u>\$ 129,437</u>	<u>\$ 390,148</u>

8. COMMITMENTS AND CONTINGENCIES

a. Litigation

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

b. Grants

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

c. Construction Commitments

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

Contract Name	Purpose	Expended to Date	Total Remaining Commitment
IRU Network	Construction of new network to surrounding communities	\$ 359,438	\$ 1,078,313
Voting System	Construction of voting system	88,230	274,615

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, 2021:

	IMRF County	IMRF SLEP	IMRF ECO	Total
Net pension liability (asset)	\$ (1,400,440)	\$ (2,749,351)	\$ (294,904)	\$ (4,444,695)
Deferred outflows of resources	1,262,951	1,614,743	46,383	2,924,077
Deferred inflows of resources	4,415,897	3,970,934	650,787	9,037,618
Pension expense (income)	(16,874)	(431,638)	(180,639)	(629,151)

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

Plan Administration

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

Plan Membership

At December 31, 2020 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	209
Inactive employees entitled to but not yet receiving benefits	242
Active employees	169
TOTAL	620

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Benefits Provided

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

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

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contributions for the fiscal year ending November 30, 2021, was 10.86% of covered payroll.

Actuarial Assumptions

The County's net pension liability (asset) was measured as of December 31, 2020 (most recent available) and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Actuarial Assumptions (Continued)

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

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

Discount Rate

The discount rate at December 31, 2020, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2020	\$ 50,387,383	\$ 47,659,247	\$ 2,728,136
Changes for the period			
Service cost	796,829	-	796,829
Interest	3,583,248	-	3,583,248
Difference between expected and actual experience	102,218	-	102,218
Changes in assumptions	(516,143)	-	(516,143)
Employer contributions	-	857,034	(857,034)
Employee contributions	-	407,274	(407,274)
Net investment income	-	6,790,203	(6,790,203)
Benefit payments and refunds	(2,723,382)	(2,723,382)	-
Administrative/other (net transfer)	-	40,217	(40,217)
Net changes	1,242,770	5,371,346	(4,128,576)
BALANCES AT DECEMBER 31, 2020	\$ 51,630,153	\$ 53,030,593	\$ (1,400,440)

Changes in assumptions were made to the inflation rate, salary increases and mortality rates.

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, 2021, the County recognized pension income of \$16,874. At November 30, 2021, 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	\$ 390,388	\$ 189
Changes in assumption	20,235	322,505
Net difference between projected and actual earnings on pension plan investments	-	4,093,203
Contributions made after measurement date	852,328	-
	<hr/>	<hr/>
TOTAL	\$ 1,262,951	\$ 4,415,897

\$852,328 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 (asset) in the year ending November 30, 2022. 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>	
2022	\$ (1,093,348)
2023	(599,722)
2024	(1,634,935)
2025	(677,269)
	<hr/>
TOTAL	\$ (4,005,274)

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)	\$ 4,846,274	\$ (1,400,440)	\$ (6,321,391)

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, 2020 (most recent available), IMRF-ECO membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	-
Active employees	-
TOTAL	<u>16</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, 2021, was 0.00% of covered payroll.

Actuarial Assumptions

The County's net pension liability (asset) was measured as of December 31, 2020 (most recent available) and the total pension liability used to calculate the net pension liability (asset) 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, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

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

Discount Rate

The discount rate at December 31, 2020, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2020	\$ 6,179,104	\$ 5,906,737	\$ 272,367
Changes for the period			
Service cost	-	-	-
Interest	429,004	-	429,004
Difference between expected and actual experience	81,698	-	81,698
Changes in assumptions	(31,077)	-	(31,077)
Employer contributions	-	62,706	(62,706)
Employee contributions	-	-	-
Net investment income	-	935,845	(935,845)
Benefit payments and refunds	(523,626)	(523,626)	-
Administrative/other (net transfer)	-	48,345	(48,345)
Net changes	(44,001)	523,270	(567,271)
BALANCES AT DECEMBER 31, 2020	\$ 6,135,103	\$ 6,430,007	\$ (294,904)

Changes in assumptions were made to the inflation rate, salary increases and mortality rates.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

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

For the year ended November 30, 2021, the County recognized pension income of \$180,639. At November 30, 2021, 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	\$ -	\$ 650,787
Contributions made after measurement date	46,383	-
TOTAL	\$ 46,383	\$ 650,787

\$46,383 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 (asset) in the year ending November 30, 2022. 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>	
2022	\$ (208,468)
2023	(79,307)
2024	(258,498)
2025	(104,514)
TOTAL	\$ (650,787)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 299,211	\$ (294,904)	\$ (800,688)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Plan Membership

At December 31, 2020 (most recent available), IMRF-SLEP membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	52
Inactive employees entitled to but not yet receiving benefits	18
Active employees	47
TOTAL	<u>117</u>

Plan Administration

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

Benefits Provided

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

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

Contributions

Participating members are required to contribute 7.50% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contributions for fiscal year ending November 30, 2021, was 15.77% of covered payroll.

Actuarial Assumptions

The County's net pension liability (asset) was measured as of December 31, 2020 (most recent available) and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions on the next page.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

Actuarial Assumptions (Continued)

Actuarial valuation date	December 31, 2020
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

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

Discount Rate

The discount rate at December 31, 2020, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2020	\$ 32,759,602	\$ 32,241,531	\$ 518,071
Changes for the period			
Service cost	752,820	-	752,820
Interest	2,352,243	-	2,352,243
Difference between expected and actual experience	(680,747)	-	(680,747)
Changes in assumptions	(246,182)	-	(246,182)
Employer contributions	-	543,326	(543,326)
Employee contributions	-	292,677	(292,677)
Net investment income	-	4,585,399	(4,585,399)
Benefit payments and refunds	(1,382,559)	(1,382,559)	-
Administrative/other (net transfer)	-	24,154	(24,154)
Net changes	795,575	4,062,997	(3,267,422)
BALANCES AT DECEMBER 31, 2020	\$ 33,555,177	\$ 36,304,528	\$ (2,749,351)

Changes in assumptions were made to the inflation rate, salary increases and mortality rates.

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, 2021, the County recognized pension income of \$431,638. At November 30, 2021, 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	\$ 696,582	\$ 1,037,344
Changes in assumption	366,952	220,895
Net difference between projected and actual earnings on pension plan investments	-	2,712,695
Contributions made after measurement date	551,209	-
TOTAL	\$ 1,614,743	\$ 3,970,934

\$551,209 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 (asset) in the year ending November 30, 2022. 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>	
2022	\$ (957,327)
2023	(252,229)
2024	(1,108,038)
2025	(589,806)
TOTAL	\$ (2,907,400)

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)	\$ 1,881,569	\$ (2,749,351)	\$ (6,523,264)

10. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

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

b. Benefits Provided

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At November 30, 2020 (most recent information available), membership consisted of:

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

d. Total OPEB Liability

The County's total OPEB liability of \$4,596,353 was measured as of November 30, 2021 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, 2021, 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. The total OPEB liability was rolled forward by the actuary using updated procedures to November 30, 2021, including updating the discount rate at November 30, 2021, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Fair value
Inflation	2.50%
Discount rate	2.11%
Healthcare cost trend rates	5.50% in fiscal year 2021, 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, 2021.

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs (Continued)

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

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

The actuarial assumptions used in the December 1, 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. Female spouses are assumed to be three years younger than male spouses.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2020	<u>\$ 5,126,010</u>
Changes for the period	
Service cost	197,272
Interest	106,339
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions	(566,148)
Benefit payments	<u>(267,120)</u>
Net changes	<u>(529,657)</u>
BALANCES AT NOVEMBER 30, 2021	<u><u>\$ 4,596,353</u></u>

Changes in assumptions related to the discount rate, healthcare cost trend rates, mortality rates and disability rates 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 2.11% 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 (1.11%) or 1 percentage point higher (3.11%) than the current rate:

	1% Decrease (1.11%)	Current Discount Rate (2.11%)	1% Increase (3.11%)
Total OPEB liability	\$ 4,870,132	\$ 4,596,353	\$ 4,328,019

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

	1% Decrease (4.00% to 4.50%)	Current Healthcare Rate (5.00% to 5.50%)	1% Increase (6.00% to 6.50%)
Total OPEB liability	\$ 4,115,874	\$ 4,596,353	\$ 5,159,096

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

For the year ended November 30, 2021, the County recognized OPEB income of \$95,609. At November 30, 2021, 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	\$ -	\$ 1,697,185
Changes in assumptions	784,423	684,821
TOTAL	\$ 784,423	\$ 2,382,006

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</u> <u>November 30,</u>	
2022	\$ (132,100)
2023	(132,100)
2024	(132,100)
2025	(132,100)
2026	(119,644)
Thereafter	<u>(949,539)</u>
TOTAL	<u>\$ (1,597,583)</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 total amount of the cost to the County for the lease is \$409,500. The last payment was made during the fiscal year ended November 30, 2021, for \$4,050.

12. LOAN RECEIVABLE

On September 21, 2021, the County approved a resolution to loan the Byron Park District \$480,000 from the Solid Waste Fund for the purpose of paying the principal and interest due on the Byron Park District's General Obligation Park Bonds, Series 2020. The County expects to receive repayment for the balance in full during the year ended November 30, 2022.

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, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 9,781,000	\$ 9,781,000	\$ 11,096,267	\$ 1,315,267
Fines and fees	1,600,300	1,600,300	1,896,893	296,593
Intergovernmental	1,789,225	1,954,868	2,086,045	131,177
Investment income	-	-	5,503	5,503
Miscellaneous income	20,500	20,500	25,630	5,130
Total revenues	13,191,025	13,356,668	15,110,338	1,753,670
EXPENDITURES				
Current				
General government	5,815,408	5,081,037	4,901,287	(179,750)
Public safety	5,327,729	6,199,542	6,202,430	2,888
Judiciary and court related	3,840,488	3,921,619	3,732,815	(188,804)
Total expenditures	14,983,625	15,202,198	14,836,532	(365,666)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,792,600)	(1,845,530)	273,806	2,119,336
OTHER FINANCING SOURCES (USES)				
Transfers in	1,720,000	1,773,730	503,730	(1,270,000)
Transfers (out)	(77,400)	(127,400)	(143,950)	(16,550)
Total other financing sources (uses)	1,642,600	1,646,330	359,780	(1,286,550)
NET CHANGE IN FUND BALANCE	<u>\$ (150,000)</u>	<u>\$ (199,200)</u>	633,586	<u>\$ 832,786</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts payable			33,532	
Reverse prior year advance from Revolving Vehicle Purchase Fund			125,266	
Reverse prior fiscal year due from 911 Emergency Fund			(41,764)	
Reverse prior fiscal year accounts receivable			(1,316,994)	
Accrue current fiscal year accounts payable			(14,070)	
Accrue current fiscal year advance from Revolving Vehicle Purchase Fund			(325,562)	
Accrue current fiscal year due from 911 Emergency Fund			36,891	
Accrue current fiscal year accounts receivable			1,313,779	
Total adjustments to GAAP basis			(188,922)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			444,664	
FUND BALANCE, DECEMBER 1			1,395,158	
FUND BALANCE, NOVEMBER 30			<u>\$ 1,839,822</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, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 1,717,000	\$ 1,717,000	\$ 1,709,797	\$ (7,203)
Intergovernmental	329,300	329,300	341,575	12,275
Investment income	-	-	526	526
Total revenues	2,046,300	2,046,300	2,051,898	5,598
EXPENDITURES				
Current				
Highways and streets				
Personal	552,000	552,000	533,456	(18,544)
Contractual services	1,491,100	1,491,100	667,411	(823,689)
Commodities	434,400	434,400	359,368	(75,032)
Capital outlay	459,000	459,000	401,466	(57,534)
Total expenditures	2,936,500	2,936,500	1,961,701	(974,799)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(890,200)	(890,200)	90,197	980,397
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of capital assets	40,000	40,000	35,155	(4,845)
Total other financing sources (uses)	40,000	40,000	35,155	(4,845)
NET CHANGE IN FUND BALANCE	<u>\$ (850,200)</u>	<u>\$ (850,200)</u>	<u>125,352</u>	<u>\$ 975,552</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			9,651	
Reverse prior year accounts receivable			(5,689)	
Accrue current year accounts payable			(23,016)	
Total adjustments to GAAP basis			(19,054)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			106,298	
FUND BALANCE, DECEMBER 1			1,224,138	
FUND BALANCE, NOVEMBER 30			<u>\$ 1,330,436</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
ILLINOIS MUNICIPAL RETIREMENT FUND**

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 1,800,000	\$ 1,800,000	\$ 1,799,042	\$ (958)
Investment income	2,000	2,000	1,049	(951)
Total revenues	1,802,000	1,802,000	1,800,091	(1,909)
EXPENDITURES				
Current				
General government	596,700	596,700	219,331	(377,369)
Public safety	1,260,600	1,260,600	49,091	(1,211,509)
Judiciary and court related	732,000	732,000	718,345	(13,655)
Highways and streets	240,300	240,300	268,873	28,573
Health and welfare	170,400	170,400	245,603	75,203
Total expenditures	3,000,000	3,000,000	1,501,243	(1,498,757)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,198,000)	(1,198,000)	298,848	1,496,848
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(2,000)	(2,000)	(1,000,000)	(998,000)
Total other financing sources (uses)	(2,000)	(2,000)	(1,000,000)	(998,000)
NET CHANGE IN FUND BALANCE	<u>\$ (1,200,000)</u>	<u>\$ (1,200,000)</u>	<u>(701,152)</u>	<u>\$ 498,848</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			186,991	
Reverse prior year advances from other funds			1,000,000	
Accrue current year accounts payable			<u>(194,350)</u>	
Total adjustments to GAAP basis			<u>992,641</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			291,489	
FUND BALANCE, DECEMBER 1			<u>1,674,019</u>	
FUND BALANCE, NOVEMBER 30			<u>\$ 1,965,508</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, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 863,961	\$ 863,961
Charges for services	-	-	13,590	13,590
Investment income	-	-	9,153	9,153
Miscellaneous revenue	-	-	164	164
Total revenues	-	-	886,868	886,868
EXPENDITURES				
Current				
Public safety				
Personal services	480,000	480,000	346,380	(133,620)
Contractual services	255,000	255,000	90,881	(164,119)
Commodities	103,400	103,400	32,810	(70,590)
Capital outlay	788,000	788,000	242,577	(545,423)
Total expenditures	1,626,400	1,626,400	712,648	(913,752)
NET CHANGE IN FUND BALANCE	\$ (1,626,400)	\$ (1,626,400)	174,220	\$ 1,800,620
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts receivable			(216,579)	
Reverse prior fiscal year due to other funds			41,747	
Reverse prior year interest receivable			(1,885)	
Accrue current year accounts receivable			283,451	
Accrue current year due to other funds			(36,891)	
Accrue current year interest receivable			919	
Total adjustments to GAAP basis			70,762	
NET CHANGE IN FUND BALANCE - GAAP BASIS			244,982	
FUND BALANCE, DECEMBER 1			3,463,145	
FUND BALANCE, NOVEMBER 30			\$ 3,708,127	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

Last Seven Fiscal Years

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

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 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 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 Seven Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019	2020	2021
Actuarially determined contribution	\$ 376,944	\$ 304,630	\$ 256,231	\$ 54,721	\$ -	\$ 57,481	\$ 51,609
Contribution in relation to the actuarially determined contribution	376,944	304,630	256,231	54,721	-	57,481	51,609
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	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 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 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 Seven Fiscal Years

FISCAL YEAR ENDED NOVEMBER 30,	2015	2016	2017	2018	2019	2020	2021
Actuarially determined contribution	\$ 628,734	\$ 659,278	\$ 662,634	\$ 592,046	\$ 486,491	\$ 528,034	\$ 598,225
Contribution in relation to the actuarially determined contribution	628,734	659,278	662,634	592,046	486,491	528,034	598,225
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	\$ 3,793,156
Contributions as a percentage of covered payroll	17.63%	17.87%	17.95%	16.28%	12.66%	13.99%	15.77%

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 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 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 Seven Calendar Years

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

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

*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.

*****Changes in assumptions related to inflation rate, salary increases, and mortality rates 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.

(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 Seven Calendar Years

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

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

*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.

*****Changes in assumptions related to inflation rate, salary increases, and mortality rates 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.

(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 Seven Calendar Years

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

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

*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.

*****Changes in assumptions related to inflation rate, salary increases, and mortality rates 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.

(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 Four Fiscal Years

MEASUREMENT DATE NOVEMBER 30,	2018	2019	2020	2021
TOTAL OPEB LIABILITY				
Service cost	\$ 303,174	\$ 281,836	\$ 316,703	\$ 197,272
Interest	198,192	231,417	179,329	106,339
Changes of benefit terms	-	-	(10,610)	-
Differences between expected and actual experience	-	-	(2,028,667)	-
Changes in assumptions	(307,728)	759,602	344,573	(566,148)
Benefit payments	(194,145)	(266,859)	(298,556)	(267,120)
Net change in total OPEB liability	(507)	1,005,996	(1,497,228)	(529,657)
Total OPEB liability - beginning	5,617,749	5,617,242	6,623,238	5,126,010
TOTAL OPEB LIABILITY - ENDING	\$ 5,617,242	\$ 6,623,238	\$ 5,126,010	\$ 4,596,353
Covered payroll	\$ 10,067,246	\$ 10,800,252	\$ 12,370,366	\$ 13,034,066
Employers total OPEB liability as a percentage of covered payroll	55.80%	61.32%	41.44%	35.26%

Notes to Required Supplementary Information

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

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

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

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

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, 2021

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, 2021.

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, 2021

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes	\$ 9,781,000	\$ 11,096,267	\$ 139,389	\$ 11,235,656
Fines and fees	1,600,300	1,896,893	24,061	1,920,954
Intergovernmental	1,954,868	2,086,045	(166,665)	1,919,380
Investment income	-	5,503	-	5,503
Miscellaneous income	20,500	25,630	-	25,630
Total revenues	<u>\$ 13,356,668</u>	<u>\$ 15,110,338</u>	<u>\$ (3,215)</u>	<u>\$ 15,107,123</u>
EXPENDITURES				
Current				
General government				
County properties	\$ 871,946	\$ 924,416	\$ (538)	\$ 923,878
County Treasurer	221,675	216,555	1	216,556
H.E.W. Committee	40,000	40,000	-	40,000
County clerks and elections	410,640	373,547	-	373,547
Insurance committee	2,148,512	2,138,668	-	2,138,668
Finance committee	403,486	326,933	(3,000)	323,933
Assessor	174,569	152,501	2	152,503
Superintendent of schools	60,139	60,139	-	60,139
Zoning	142,927	134,317	(1)	134,316
Information technology	607,143	534,211	(1)	534,210
Public safety				
Sheriff	3,872,791	3,878,897	77,989	3,956,886
Coroner	271,620	268,860	-	268,860
Corrections	2,055,131	2,054,673	(2)	2,054,671
Judiciary and court related				
State's Attorney	723,977	714,519	(2)	714,517
Circuit Clerk	638,556	637,631	-	637,631
Judiciary	140,590	123,288	-	123,288
Public Defenders	371,064	347,926	-	347,926
Probation	789,888	751,363	-	751,363
Focus House	1,257,544	1,158,088	(1)	1,158,087
Total expenditures	<u>\$ 15,202,198</u>	<u>\$ 14,836,532</u>	<u>\$ 74,447</u>	<u>\$ 14,910,979</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 1,773,730	\$ 503,730	\$ -	\$ 503,730
Transfers (out)	(127,400)	(143,950)	(111,260)	(255,210)
Total other financing sources (uses)	<u>\$ 1,646,330</u>	<u>\$ 359,780</u>	<u>\$ (111,260)</u>	<u>\$ 248,520</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, 2021

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 1,717,000	\$ 1,709,797	\$ -	\$ 1,709,797
Intergovernmental	329,300	341,575	(5,689)	335,886
Investment income	-	526	-	526
Total revenues	<u>\$ 2,046,300</u>	<u>\$ 2,051,898</u>	<u>\$ (5,689)</u>	<u>\$ 2,046,209</u>
EXPENDITURES				
Current				
Highways and streets	\$ 2,477,500	\$ 1,560,235	\$ 13,365	\$ 1,573,600
Capital outlay	459,000	401,466	-	401,466
Total expenditures	<u>\$ 2,936,500</u>	<u>\$ 1,961,701</u>	<u>\$ 13,365</u>	<u>\$ 1,975,066</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of capital assets	\$ 40,000	\$ 35,155	\$ -	\$ 35,155
Total other financing sources (uses)	<u>\$ 40,000</u>	<u>\$ 35,155</u>	<u>\$ -</u>	<u>\$ 35,155</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, 2021

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 1,800,000	\$ 1,799,042	\$ -	\$ 1,799,042
Investment income	2,000	1,049	-	1,049
Total revenues	<u>\$ 1,802,000</u>	<u>\$ 1,800,091</u>	<u>\$ -</u>	<u>\$ 1,800,091</u>
EXPENDITURES				
Current				
General government	\$ 596,700	\$ 219,331	\$ 1,076	\$ 220,407
Public safety	1,260,600	49,091	240	49,331
Judiciary and court related	732,000	718,345	3,521	721,866
Highways and streets	240,300	268,873	1,318	270,191
Health and welfare	170,400	245,603	1,204	246,807
Total expenditures	<u>\$ 3,000,000</u>	<u>\$ 1,501,243</u>	<u>\$ 7,359</u>	<u>\$ 1,508,602</u>
OTHER FINANCING SOURCES (USES)				
Transfer (out)	\$ (2,000)	\$ (1,000,000)	\$ 1,000,000	\$ -
Total other financing sources (uses)	<u>\$ (2,000)</u>	<u>\$ (1,000,000)</u>	<u>\$ 1,000,000</u>	<u>\$ -</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, 2021

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Intergovernmental	\$ -	\$ 863,961	\$ 66,872	\$ 930,833
Charges for services	-	13,590	-	13,590
Investment income	-	9,153	(966)	8,187
Miscellaneous income	-	164	-	164
Total revenues	\$ -	\$ 886,868	\$ 65,906	\$ 952,774
EXPENDITURES				
Current				
Public safety	\$ 838,400	\$ 470,071	\$ (4,856)	\$ 465,215
Capital outlay	788,000	242,577	-	242,577
Total expenditures	\$ 1,626,400	\$ 712,648	\$ (4,856)	\$ 707,792

(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, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
TAXES				
Property taxes	\$ 4,640,000	\$ 4,640,000	\$ 4,616,461	\$ (23,539)
State income tax	2,500,000	2,500,000	3,037,418	537,418
State sales tax	1,290,000	1,290,000	1,708,145	418,145
Local use tax	915,000	915,000	967,933	52,933
Replacement taxes	400,000	400,000	707,537	307,537
Cannabis use taxes	16,000	16,000	30,579	14,579
Other taxes	20,000	20,000	28,194	8,194
Total taxes	9,781,000	9,781,000	11,096,267	1,315,267
FINES AND FEES				
Police vehicle fee	8,000	8,000	589	(7,411)
Public defender fee	2,500	2,500	583	(1,917)
Computer rent	7,000	7,000	7,300	300
Fingerprinting	600	600	650	50
Take bond fee	18,000	18,000	25,695	7,695
Arrest agency fee	156,000	156,000	85,068	(70,932)
Jail boarding	650,000	650,000	19,130	(630,870)
Tower rent	17,800	17,800	7,500	(10,300)
Building rent	11,400	11,400	12,350	950
Licenses (liquor, recreation and other)	72,000	72,000	60,291	(11,709)
Cable TV	98,000	98,000	98,929	929
Indemnity cost	6,500	6,500	6,740	240
Restitution	-	-	484	484
Sheriff sale fee	-	-	16,200	16,200
DUI education fee	-	-	625	625
Criminal fines	125,000	125,000	74,401	(50,599)
Traffic fines	230,000	230,000	225,559	(4,441)
Bailiff fee	125,000	125,000	143,516	18,516
County traffic fee	65,000	65,000	2,193	(62,807)
County officers monthly charges	-	-	920,950	920,950
County officers fees and penalties	-	-	175,347	175,347
Treasurer held deposits	-	-	1,520	1,520
Copy fees	7,500	7,500	11,273	3,773
Total fines and fees	1,600,300	1,600,300	1,896,893	296,593
INTERGOVERNMENTAL				
Public defender reimbursement	107,365	107,365	102,989	(4,376)
Foster care reimbursements	300,000	300,000	272,443	(27,557)
State portion probation officers salary	845,396	845,396	917,520	72,124
State portion supervisor of assessments salary	43,935	43,935	32,971	(10,964)
Sheriff's department grants	50,000	50,000	23,932	(26,068)
State portion states attorney salary	157,129	157,129	158,621	1,492
State victim reimbursement	25,000	25,000	12,500	(12,500)
School reimbursements	183,400	183,400	201,400	18,000
Alternative to suspension	5,000	5,000	910	(4,090)
Federal coronavirus grants	-	65,800	218,146	152,346
Law enforcement camera grant	-	99,843	99,843	-
Illinois juvenile contract	72,000	72,000	44,770	(27,230)
Total intergovernmental	1,789,225	1,954,868	2,086,045	131,177

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
INVESTMENT INCOME	\$ -	\$ -	\$ 5,503	\$ 5,503
MISCELLANEOUS	20,500	20,500	25,630	5,130
Total revenues	13,191,025	13,356,668	15,110,338	1,753,670
TRANSFERS IN (OUT)				
Long range capital improvement	275,000	275,000	275,000	-
OEMA	40,000	40,000	20,000	(20,000)
County officers	1,200,000	1,200,000	-	(1,200,000)
Document storage	52,500	52,500	52,500	-
County automation - circuit	52,500	52,500	52,500	-
County ordinance	100,000	100,000	50,000	(50,000)
ARPA	-	53,730	53,730	-
Revolving vehicle purchase	-	-	(111,260)	(111,260)
Probation services	-	(50,000)	(65,000)	(15,000)
Board of health	(77,400)	(77,400)	(78,950)	(1,550)
Total transfers in (out)	1,642,600	1,646,330	248,520	(1,397,810)
TOTAL REVENUES AND TRANSFERS	\$ 14,833,625	\$ 15,002,998	\$ 15,358,858	\$ 355,860

(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, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT				
County properties				
Personnel				
Maintenance salaries	\$ 313,246	\$ 341,246	\$ 342,191	\$ 945
Total personnel	313,246	341,246	342,191	945
Commodities				
Copy paper	10,000	10,000	9,360	(640)
Janitor supplies	17,000	17,000	12,107	(4,893)
Uniforms	2,000	2,000	1,800	(200)
Total commodities	29,000	29,000	23,267	(5,733)
Contractual				
Disposal	8,000	8,000	10,233	2,233
Electricity	180,000	180,000	244,491	64,491
Fuel	57,500	57,500	62,639	5,139
Telephone, cell phones and pagers	56,300	73,540	74,761	1,221
Water service	37,600	37,600	25,444	(12,156)
Gasoline	4,000	4,000	5,273	1,273
Vehicle maintenance	5,000	5,000	4,488	(512)
Repairs and maintenance	105,000	116,580	116,579	(1)
Repairs and maintenance - Planned	10,000	10,000	10,393	393
Repairs and maintenance - Weld Park	6,500	6,500	6,500	-
Less overhead costs charged to Other departments and funds	(20,000)	(20,000)	(25,000)	(5,000)
Total contractual	449,900	478,720	535,801	57,081
Capital outlay				
Computer maintenance	-	22,480	23,157	677
Equipment purchases	500	500	-	(500)
Total capital outlay	500	22,980	23,157	177
Total county properties	792,646	871,946	924,416	52,470
County Treasurer				
Personnel				
Treasurer's office salaries	172,875	172,875	176,933	4,058
Part time/extra time	20,000	20,000	12,494	(7,506)
Total personnel	192,875	192,875	189,427	(3,448)
Commodities				
Official publications	1,300	1,300	946	(354)
Office supplies	10,000	10,000	8,248	(1,752)
Postage	15,500	15,500	15,323	(177)
Other expenses	-	-	380	380
Total commodities	26,800	26,800	24,897	(1,903)

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
County Treasurer (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 1,000	\$ 1,000	\$ 834	\$ (166)
Maintenance - office equipment	1,000	1,000	1,397	397
Total contractual	2,000	2,000	2,231	231
Total county treasurer	221,675	221,675	216,555	(5,120)
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	303,140	303,140	283,339	(19,801)
Part time/extra time	5,000	5,000	8,771	3,771
Election's office salaries	30,000	30,000	25,981	(4,019)
Total personnel	338,140	338,140	318,091	(20,049)
Commodities				
Office supplies	3,900	3,900	5,244	1,344
COVID-19, CARES and CURE supplies	-	-	43	43
Election publications	17,000	17,000	6,274	(10,726)
Election supplies	37,500	37,500	36,314	(1,186)
Voter registration	13,000	13,000	4,333	(8,667)
Total commodities	71,400	71,400	52,208	(19,192)
Contractual				
Travel expense, dues and seminars	1,100	1,100	2,748	1,648
Software maintenance	-	-	500	500
Total contractual	1,100	1,100	3,248	2,148
Total county clerk and elections	410,640	410,640	373,547	(37,093)
Insurance committee				
Contractual				
Hospital and medical insurance	2,327,200	2,148,512	2,138,668	(9,844)
Total contractual	2,327,200	2,148,512	2,138,668	(9,844)
Total insurance committee	2,327,200	2,148,512	2,138,668	(9,844)

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Finance Committee				
Personnel				
County board salary and mileage	\$ 90,000	\$ 90,000	\$ 93,700	\$ 3,700
Personnel committee	5,000	5,000	1,621	(3,379)
Total personnel	95,000	95,000	95,321	321
Commodities				
Office publications	100	100	237	137
Office supplies	2,500	2,500	1,993	(507)
Total commodities	2,600	2,600	2,230	(370)
Contractual				
Enterprise zone administration	8,000	8,000	7,885	(115)
Auditing county office	60,996	60,996	60,996	-
Association dues	20,000	20,000	15,907	(4,093)
Contingencies	826,703	189,290	119,320	(69,970)
Postage meter and rental	5,400	5,400	5,442	42
Economic development	14,500	14,500	12,313	(2,187)
N.W. Illinois Criminal Justice System	4,700	4,700	4,519	(181)
Total contractual	940,299	302,886	226,382	(76,504)
Capital outlay				
Other capital improvements	3,000	3,000	3,000	-
Total capital outlay	3,000	3,000	3,000	-
Total finance committee	1,040,899	403,486	326,933	(76,553)
Assessor				
Personnel				
Assessments office salaries	169,514	140,694	130,661	(10,033)
Board of Review salaries and expense	10,815	10,815	10,850	35
Total personnel	180,329	151,509	141,511	(9,998)
Commodities				
Office publications - assessments office	4,000	4,000	1,647	(2,353)
Office supplies - assessment office	9,000	9,000	5,699	(3,301)
Purchase of office equipment	2,110	2,110	-	(2,110)
Board of Review official publications	150	150	112	(38)
Total commodities	15,260	15,260	7,458	(7,802)
Contractual				
Assessor's school per diem and mileage	1,000	1,000	1,280	280
Travel expense, dues and seminars	1,000	1,000	1,352	352
Mapping	2,500	2,500	900	(1,600)

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Assessor (Continued)				
Contractual (Continued)				
Professional services	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
Maintenance - office equipment	300	300	-	(300)
Total contractual	7,800	7,800	3,532	(4,268)
Total assessor	203,389	174,569	152,501	(22,068)
Superintendent of Schools				
Personnel				
Salary - clerk	35,139	35,139	35,139	-
Total personnel	35,139	35,139	35,139	-
Commodities				
Office supplies	-	-	943	943
Total commodities	-	-	943	943
Contractual				
Rent	8,000	8,000	8,333	333
Contractual services	10,000	10,000	7,663	(2,337)
Travel expense	7,000	7,000	8,061	1,061
Total contractual	25,000	25,000	24,057	(943)
Total superintendent of schools	60,139	60,139	60,139	-
Zoning				
Personnel				
Zoning office salaries	147,707	125,227	119,226	(6,001)
Total personnel	147,707	125,227	119,226	(6,001)
Commodities				
Publications	1,000	1,000	436	(564)
Office equipment	1,000	1,000	1,402	402
Office supplies	3,500	3,500	3,669	169
Total commodities	5,500	5,500	5,507	7
Contractual				
Hearings - Board of Appeals	2,250	2,250	4,177	1,927
Regional planning commission	3,150	3,150	1,440	(1,710)
Seminars, dues and travel expense	4,500	4,500	2,462	(2,038)
Vehicle maintenance	700	700	405	(295)
Maintenance - office equipment	1,600	1,600	1,100	(500)
Total contractual	12,200	12,200	9,584	(2,616)
Total zoning	165,407	142,927	134,317	(8,610)

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Information Technology				
Personnel				
Information technology salaries	\$ 139,970	\$ 139,970	\$ 139,965	\$ (5)
Total personnel	139,970	139,970	139,965	(5)
Commodities				
Office supplies	500	500	439	(61)
Total commodities	500	500	439	(61)
Contractual				
IT/network administration	26,340	26,340	16,981	(9,359)
Internet service	12,560	12,560	5,980	(6,580)
Website maintenance	3,460	3,460	5,394	1,934
Training expenses	4,000	4,000	-	(4,000)
Mileage	1,000	1,000	578	(422)
Vehicle maintenance	700	700	440	(260)
Computer hardware and software	147,565	201,295	165,555	(35,740)
Maintenance contracts	-	-	15,840	15,840
Software maintenance	133,784	133,784	123,822	(9,962)
Hardware maintenance	83,534	83,534	59,217	(24,317)
Total contractual	412,943	466,673	393,807	(72,866)
Total information technology	553,413	607,143	534,211	(72,932)
Total general government	\$ 5,815,408	\$ 5,081,037	\$ 4,901,287	\$ (179,750)
PUBLIC SAFETY				
Sheriff				
Personnel				
Sheriff's department salaries	\$ 1,976,963	\$ 2,256,963	\$ 2,251,486	\$ (5,477)
Bailiff's salaries	227,523	290,036	281,555	(8,481)
School training and personnel expense	2,500	2,500	2,106	(394)
Part time/extra time	5,270	15,270	12,060	(3,210)
Overtime	112,612	212,612	152,088	(60,524)
Holidays	86,000	86,000	88,310	2,310
E.S.D.A. salaries	64,725	64,725	64,725	-
Emergency communications salaries	638,422	685,122	655,142	(29,980)
Less personnel costs charged to other funds	(170,000)	(170,000)	(163,888)	6,112
Total personnel	2,944,015	3,443,228	3,343,584	(99,644)
Commodities				
Office and jail supplies	16,800	94,100	31,249	(62,851)
Uniforms	13,000	13,000	26,679	13,679
Weapons and ammunition	25,500	25,500	21,850	(3,650)
Office equipment	2,500	2,500	26,271	23,771
COVID-19, CARES and CURES supplies	-	10,112	75,846	65,734
Total commodities	57,800	145,212	181,895	36,683

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Sheriff (Continued)				
Contractual				
Training	\$ 30,000	\$ 30,000	\$ 26,790	\$ (3,210)
Squad car maintenance	45,000	45,000	61,507	16,507
Maintenance of copiers	7,000	7,000	5,851	(1,149)
Maintenance of computers	-	-	8,587	8,587
Maintenance of police radios	54,500	54,500	47,013	(7,487)
E.S.D.A.	78,100	78,100	129,440	51,340
Total contractual	214,600	214,600	279,188	64,588
Capital outlay				
Computers	-	-	4,660	4,660
Vehicle	69,751	69,751	69,570	(181)
Total capital outlay	69,751	69,751	74,230	4,479
Total sheriff	3,286,166	3,872,791	3,878,897	6,106
Coroner				
Personnel				
Coroner salaries	220,820	220,820	219,415	(1,405)
Total personnel	220,820	220,820	219,415	(1,405)
Contractual				
Autopsies	36,000	36,000	37,069	1,069
Lab fees	12,000	12,000	9,193	(2,807)
Petroleum products	2,800	2,800	3,183	383
Total contractual	50,800	50,800	49,445	(1,355)
Total coroner	271,620	271,620	268,860	(2,760)
Corrections				
Personnel				
Corrections salaries	1,448,543	1,733,731	1,711,827	(21,904)
Total personnel	1,448,543	1,733,731	1,711,827	(21,904)
Commodities				
Office supplies	22,500	22,500	36,492	13,992
Petroleum products	4,400	4,400	8,100	3,700
Food for county prisoners	126,000	126,000	96,707	(29,293)
Uniforms	7,000	7,000	7,259	259
COVID-19, CARES and CURES supplies	-	-	11,174	11,174
Weapons and ammunition	7,500	7,500	2,616	(4,884)
Total commodities	167,400	167,400	162,348	(5,052)

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Corrections (Continued)				
Contractual				
Training expense	\$ 10,000	\$ 10,000	\$ 10,422	\$ 422
Out of state travel	5,500	5,500	17,151	11,651
Medical expense	120,000	120,000	125,997	5,997
Prisoner mental health	15,000	15,000	15,000	-
Vehicle maintenance	-	-	1,830	1,830
Computer maintenance	-	-	4,488	4,488
Office equipment maintenance	3,500	3,500	5,610	2,110
Total contractual	154,000	154,000	180,498	26,498
Total corrections	1,769,943	2,055,131	2,054,673	(458)
Total public safety	\$ 5,327,729	\$ 6,199,542	\$ 6,202,430	\$ 2,888
JUDICIARY AND COURT RELATED				
State's attorney				
Personnel				
State attorney's office salaries	\$ 577,062	\$ 616,762	\$ 613,296	\$ (3,466)
State witnesses - fees	43,715	43,715	42,714	(1,001)
Illinois state's attorney and appellate prosecutor	22,000	22,000	22,000	-
Total personnel	642,777	682,477	678,010	(4,467)
Commodities				
Office supplies - state's attorney	14,000	14,000	12,704	(1,296)
Legal materials and books	16,500	16,500	15,233	(1,267)
Office equipment	500	500	276	(224)
Total commodities	31,000	31,000	28,213	(2,787)
Contractual				
Expert witnesses	1,500	1,500	250	(1,250)
Travel expenses, seminars and dues	6,500	6,500	4,378	(2,122)
Printing appeals and transcripts	2,000	2,000	2,468	468
Telephone, cell phones and pagers	-	-	707	707
Maintenance - office equipment	500	500	493	(7)
Total contractual	10,500	10,500	8,296	(2,204)
Total state's attorney	684,277	723,977	714,519	(9,458)
Circuit Clerk				
Personnel				
Circuit clerk office salaries	562,000	613,056	612,672	(384)
Total personnel	562,000	613,056	612,672	(384)

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
State's attorney (Continued)				
Commodities				
Juvenile publications	\$ 1,000	\$ 1,000	\$ 955	\$ (45)
Jury commission supplies	5,000	5,000	5,000	-
Office supplies	4,000	4,000	3,553	(447)
Total commodities	10,000	10,000	9,508	(492)
Contractual				
CASA	5,000	5,000	5,000	-
Travel expenses, seminars and dues	500	500	517	17
Postage	10,000	10,000	9,934	(66)
Total contractual	15,500	15,500	15,451	(49)
Total circuit clerk	587,500	638,556	637,631	(925)
Judiciary				
Personnel				
Judges reimbursement salary	2,440	2,440	2,421	(19)
Administrative assistant salary	50,905	50,905	50,905	-
Total personnel	53,345	53,345	53,326	(19)
Commodities				
Office supplies	2,500	2,500	3,828	1,328
Law library materials	13,000	13,000	17,527	4,527
Purchase - office equipment	3,500	3,500	15,367	11,867
Total commodities	19,000	19,000	36,722	17,722
Contractual				
Appointed attorneys	24,000	24,000	17,694	(6,306)
Expert witness	2,000	2,000	-	(2,000)
Interpreter	7,000	7,000	429	(6,571)
Seminars	5,000	5,000	2,843	(2,157)
Psychiatric cases	7,000	7,000	6,380	(620)
Jurors circuit court - per diem and mileage	19,745	19,745	3,897	(15,848)
Maintenance - office equipment	3,500	3,500	1,997	(1,503)
Total contractual	68,245	68,245	33,240	(35,005)
Total judiciary	140,590	140,590	123,288	(17,302)
Public defenders				
Personnel				
Salaries	36,000	36,000	33,000	(3,000)
Public defenders reimbursement	271,064	271,064	265,825	(5,239)
Total personnel	307,064	307,064	298,825	(8,239)

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Public defenders (Continued)				
Commodities				
Office supplies	\$ 3,500	\$ 3,500	\$ 3,467	\$ (33)
Law library materials	2,500	2,500	1,328	(1,172)
Purchase - office equipment	4,000	4,000	1,500	(2,500)
Office equipment maintenance	1,000	1,000	-	(1,000)
Printing appeals and transcripts	1,000	1,000	896	(104)
Total commodities	12,000	12,000	7,191	(4,809)
Contractual				
Appointed attorneys	48,000	48,000	41,500	(6,500)
Travel expenses, dues and seminars	4,000	4,000	410	(3,590)
Total contractual	52,000	52,000	41,910	(10,090)
Total public defenders	371,064	371,064	347,926	(23,138)
Probation				
Personnel				
Salaries	710,000	775,000	743,038	(31,962)
Total personnel	710,000	775,000	743,038	(31,962)
Contractual				
Juvenile detention fees	25,000	14,888	8,325	(6,563)
Total contractual	25,000	14,888	8,325	(6,563)
Total probation	735,000	789,888	751,363	(38,525)
Focus House				
Personnel				
Salaries	922,470	899,470	881,062	(18,408)
Part time/extra time	234,587	193,074	140,397	(52,677)
Tuition reimbursement	1,000	1,000	500	(500)
Total personnel	1,158,057	1,093,544	1,021,959	(71,585)
Commodities				
Supplies	10,500	10,500	11,914	1,414
Total commodities	10,500	10,500	11,914	1,414
Contractual				
Electricity	25,000	25,000	18,356	(6,644)
Gas	5,000	5,000	4,523	(477)
Cable TV	2,500	2,500	2,710	210
CASA	12,500	12,500	12,500	-
Telephone	3,500	3,500	918	(2,582)
Training	10,000	10,000	3,833	(6,167)
Sex offender/polygraph service	17,000	17,000	8,150	(8,850)

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Focus House (Continued)				
Contractual (Continued)				
Counseling	\$ -	\$ -	\$ 339	\$ 339
Repair and maintenance	20,000	20,000	24,807	4,807
Food for county prisoners	35,000	35,000	27,602	(7,398)
Uniforms	1,000	1,000	444	(556)
Transportation and conferences	6,000	6,000	7,035	1,035
Computer hardware and software	-	-	38	38
Safety equipment	2,000	2,000	2,034	34
Electronic monitoring/GPS	500	500	-	(500)
Medical expenses and personal care	13,500	13,500	10,926	(2,574)
Total contractual	153,500	153,500	124,215	(29,285)
Total focus house	1,322,057	1,257,544	1,158,088	(99,456)
Total judiciary and court related	3,840,488	3,921,619	3,732,815	(188,804)
TOTAL EXPENDITURES	\$ 14,983,625	\$ 15,202,198	\$ 14,836,532	\$ (365,666)

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
ASSETS					
Cash and cash equivalents	\$ 2,362,021	\$ 67,633	\$ 1,557,058	\$ 76,684	\$ 484,240
Investments	-	-	-	-	-
Property taxes receivable	875,000	-	-	34,080	1,009,750
Accounts receivable	-	-	113,492	-	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 3,237,021	\$ 67,633	\$ 1,670,550	\$ 110,764	\$ 1,493,990
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 23,820	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	23,820	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	875,000	-	-	34,080	1,009,750
Total deferred inflows of resources	875,000	-	-	34,080	1,009,750
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	2,338,201	67,633	1,670,550	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	76,684	484,240
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	2,338,201	67,633	1,670,550	76,684	484,240
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,237,021	\$ 67,633	\$ 1,670,550	\$ 110,764	\$ 1,493,990

Special Revenue								
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution	
\$ 1,124,901	\$ 3,905	\$ 54,786	\$ 24,700	\$ 19,062	\$ -	\$ 25,779	\$ 908,525	
-	-	-	-	-	-	-	-	
-	-	-	-	273,000	126,585	-	900,000	
354,545	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
<u>\$ 1,479,446</u>	<u>\$ 3,905</u>	<u>\$ 54,786</u>	<u>\$ 24,700</u>	<u>\$ 292,062</u>	<u>\$ 126,585</u>	<u>\$ 25,779</u>	<u>\$ 1,808,525</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	273,000	126,585	-	900,000	
-	-	-	-	273,000	126,585	-	900,000	
-	-	-	-	-	-	-	908,525	
-	3,905	-	-	-	-	25,779	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
1,479,446	-	54,786	24,700	19,062	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
1,479,446	3,905	54,786	24,700	19,062	-	25,779	908,525	
<u>\$ 1,479,446</u>	<u>\$ 3,905</u>	<u>\$ 54,786</u>	<u>\$ 24,700</u>	<u>\$ 292,062</u>	<u>\$ 126,585</u>	<u>\$ 25,779</u>	<u>\$ 1,808,525</u>	

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

	Special Revenue				
	Cooperative Extension Service	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library
ASSETS					
Cash and cash equivalents	\$ 139,855	\$ 22,345	\$ 2,691	\$ 4,032	\$ 3,407
Investments	-	-	-	65,891	-
Property taxes receivable	142,500	-	-	-	-
Accounts receivable	-	-	-	-	1,840
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 282,355	\$ 22,345	\$ 2,691	\$ 69,923	\$ 5,247
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	142,500	-	-	-	-
Total deferred inflows of resources	142,500	-	-	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	2,691	-	-
Judiciary and court related	-	22,345	-	-	5,247
Highways and streets	-	-	-	69,923	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	139,855	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	139,855	22,345	2,691	69,923	5,247
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 282,355	\$ 22,345	\$ 2,691	\$ 69,923	\$ 5,247

Special Revenue									
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance		
\$ 240,871	\$ 38,810	\$ 6,718	\$ 8,376	\$ 457,791	\$ 1,041	\$ 4,759	\$ 86,418		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
8,444	-	-	-	10,119	-	-	15,508		
-	-	-	-	-	-	-	-		
\$ 249,315	\$ 38,810	\$ 6,718	\$ 8,376	\$ 467,910	\$ 1,041	\$ 4,759	\$ 101,926		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
249,315	-	-	8,376	467,910	1,041	4,759	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	38,810	6,718	-	-	-	-	101,926		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
249,315	38,810	6,718	8,376	467,910	1,041	4,759	101,926		
\$ 249,315	\$ 38,810	\$ 6,718	\$ 8,376	\$ 467,910	\$ 1,041	\$ 4,759	\$ 101,926		

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
ASSETS					
Cash and cash equivalents	\$ 369,314	\$ 4,256	\$ 6,346	\$ 11,122	\$ 5,953
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	9,073	-	-	3,416	1,519
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 378,387	\$ 4,256	\$ 6,346	\$ 14,538	\$ 7,472
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	-	7,472
Judiciary and court related	-	4,256	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	378,387	-	-	14,538	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	378,387	4,256	6,346	14,538	7,472
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 378,387	\$ 4,256	\$ 6,346	\$ 14,538	\$ 7,472

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		
\$ 96,910	\$ 57,641	\$ 68,350	\$ 3,414	\$ 320,324	\$ 271,118	\$ 25,027	\$ 56,702		
-	-	-	-	300,000	-	-	-		
-	-	-	-	-	-	-	-		
876	18,960	794	-	-	8,415	619	2,279		
-	-	-	-	-	-	-	-		
\$ 97,786	\$ 76,601	\$ 69,144	\$ 3,414	\$ 620,324	\$ 279,533	\$ 25,646	\$ 58,981		
\$ -	\$ -	\$ -	\$ -	\$ 4,696	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	4,696	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
97,786	-	-	-	-	-	-	-		
-	-	-	-	-	279,533	25,646	58,981		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	76,601	69,144	3,414	615,628	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
97,786	76,601	69,144	3,414	615,628	279,533	25,646	58,981		
\$ 97,786	\$ 76,601	\$ 69,144	\$ 3,414	\$ 620,324	\$ 279,533	\$ 25,646	\$ 58,981		

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

	Special Revenue				
	Federal/State Grants	Coroner's Fee	Insurance		
			Premium Levy	E-Citation Circuit Clerk	E-Citation Sheriff
ASSETS					
Cash and cash equivalents	\$ -	\$ 8,100	\$ 862,085	\$ 13,726	\$ 18,227
Investments	-	-	-	-	-
Property taxes receivable	-	-	575,000	-	-
Accounts receivable	65,739	-	-	2,639	-
Advances to other funds	-	-	-	-	-
TOTAL ASSETS	\$ 65,739	\$ 8,100	\$ 1,437,085	\$ 16,365	\$ 18,227
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	18,402	-	-	-	-
Total liabilities	18,402	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	575,000	-	-
Total deferred inflows of resources	-	-	575,000	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	18,227
Judiciary and court related	-	-	-	16,365	-
Highways and streets	-	-	-	-	-
Insurance	-	-	862,085	-	-
Health and welfare	-	8,100	-	-	-
Specific purpose	47,337	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	47,337	8,100	862,085	16,365	18,227
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 65,739	\$ 8,100	\$ 1,437,085	\$ 16,365	\$ 18,227

Special Revenue									
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Account	Education Account	Township MFT	Township Bridges		
\$ 1,016	\$ 34,862	\$ 43,272	\$ 6,854	\$ 8,536	\$ 2,511	\$ 2,137,005	\$	1	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	199,960	-	-	
-	-	-	-	-	-	-	-	-	
\$ 1,016	\$ 34,862	\$ 43,272	\$ 6,854	\$ 8,536	\$ 2,511	\$ 2,336,965	\$	1	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,998	\$	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	90,998	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
1,016	34,862	-	-	8,536	2,511	-	-	-	
-	-	-	6,854	-	-	-	-	-	
-	-	-	-	-	-	2,245,967	-	1	
-	-	-	-	-	-	-	-	-	
-	-	43,272	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
1,016	34,862	43,272	6,854	8,536	2,511	2,245,967		1	
\$ 1,016	\$ 34,862	\$ 43,272	\$ 6,854	\$ 8,536	\$ 2,511	\$ 2,336,965	\$	1	

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

	Special Revenue		Capital Projects		
	Sheriff Civil Process	Federal Aid Matching	Revolving Vehicle Purchase	Thorpe Road Overpass	Jail Solar
ASSETS					
Cash and cash equivalents	\$ 3,695	\$ 1,226,898	\$ 3,275	\$ -	\$ 25,290
Investments	-	-	-	402,749	-
Property taxes receivable	-	875,000	-	-	-
Accounts receivable	-	-	-	-	-
Advances to other funds	-	-	325,562	-	-
TOTAL ASSETS	\$ 3,695	\$ 2,101,898	\$ 328,837	\$ 402,749	\$ 25,290
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	-	875,000	-	-	-
Total deferred inflows of resources	-	875,000	-	-	-
FUND BALANCES					
Restricted for					
Retirement	-	-	-	-	-
Public safety	3,695	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	1,226,898	-	402,749	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	328,837	-	25,290
Debt service	-	-	-	-	-
Total fund balances	3,695	1,226,898	328,837	402,749	25,290
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 3,695	\$ 2,101,898	\$ 328,837	\$ 402,749	\$ 25,290

<u>Debt Service</u>		<u>Total</u>
<u>GOARS,</u>		<u>Nonmajor</u>
<u>Series 2018</u>		<u>Governmental</u>
		<u>Funds</u>
\$ 2,623,615	\$	16,041,853
-		768,640
-		4,810,915
-		818,237
-		325,562
<hr/>		
\$ 2,623,615	\$	22,765,207

\$ -	\$	119,514
-		18,402
<hr/>		
-		137,916

-		4,810,915
<hr/>		
-		4,810,915

-		908,525
-		221,202
-		1,142,252
-		8,021,922
-		862,085
-		2,147,018
-		1,535,630
-		354,127
2,623,615		2,623,615
<hr/>		
2,623,615		17,816,376
<hr/>		
\$ 2,623,615	\$	22,765,207

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
REVENUES					
Taxes	\$ 854,892	\$ -	\$ 1,265,504	\$ 34,030	\$ 984,500
Fines and fees	-	-	-	-	-
Intergovernmental	449,580	15,755	1,091,687	-	-
Charges for services	-	-	-	1,548	-
Investment income (loss)	955	91	903	-	197
Miscellaneous	-	-	-	-	-
Total revenues	1,305,427	15,846	2,358,094	35,578	984,697
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	330,878	3,731	1,387,984	-	-
Health and welfare	-	-	-	20,819	977,002
Capital outlay	531,323	-	601,089	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	862,201	3,731	1,989,073	20,819	977,002
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	443,226	12,115	369,021	14,759	7,695
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	443,226	12,115	369,021	14,759	7,695
FUND BALANCES, DECEMBER 1	1,894,975	55,518	1,301,529	61,925	476,545
FUND BALANCES, NOVEMBER 30	\$ 2,338,201	\$ 67,633	\$ 1,670,550	\$ 76,684	\$ 484,240

Special Revenue							
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution
\$ -	\$ -	\$ -	\$ -	\$ 270,486	\$ 80,018	\$ -	\$ 874,555
-	-	183,743	-	-	-	-	-
1,276,892	-	-	-	-	-	467	-
401,939	-	-	25,227	-	-	-	-
523	-	49	-	-	-	-	446
255,161	1,258	-	-	-	-	-	4,144
1,934,515	1,258	183,792	25,227	270,486	80,018	467	879,145
-	-	-	-	-	-	-	98,947
-	1,275	-	-	-	-	-	376,743
-	-	-	-	-	-	-	231,520
-	-	-	-	-	-	-	86,368
1,367,330	-	207,461	11,200	268,050	80,018	-	84,857
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,367,330	1,275	207,461	11,200	268,050	80,018	-	878,435
567,185	(17)	(23,669)	14,027	2,436	-	467	710
78,950	-	5,000	-	-	-	-	-
-	-	-	(5,000)	-	-	-	-
78,950	-	5,000	(5,000)	-	-	-	-
646,135	(17)	(18,669)	9,027	2,436	-	467	710
833,311	3,922	73,455	15,673	16,626	-	25,312	907,815
\$ 1,479,446	\$ 3,905	\$ 54,786	\$ 24,700	\$ 19,062	\$ -	\$ 25,779	\$ 908,525

(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, 2021

	Special Revenue				
	Cooperative Extension Service	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library
REVENUES					
Taxes	\$ 139,855	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	700	-
Intergovernmental	-	-	-	-	-
Charges for services	-	4,118	-	-	20,420
Investment income (loss)	-	-	-	514	-
Miscellaneous	-	-	9,698	-	-
Total revenues	139,855	4,118	9,698	1,214	20,420
EXPENDITURES					
Current					
General government	141,943	-	-	-	-
Public safety	-	-	10,704	-	-
Judiciary and court related	-	-	-	-	23,043
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	141,943	-	10,704	-	23,043
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,088)	4,118	(1,006)	1,214	(2,623)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(2,088)	4,118	(1,006)	1,214	(2,623)
FUND BALANCES, DECEMBER 1	141,943	18,227	3,697	68,709	7,870
FUND BALANCES, NOVEMBER 30	\$ 139,855	\$ 22,345	\$ 2,691	\$ 69,923	\$ 5,247

Special Revenue							
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	157,630	316	-	110,681
-	-	-	-	-	-	-	-
113,976	8,788	-	-	-	-	-	-
277	-	-	-	205	-	2	-
-	-	717	-	1,974	-	510	43,967
114,253	8,788	717	-	159,809	316	512	154,648
-	5,388	-	-	-	-	-	54,244
-	-	2,304	-	-	-	-	-
39,706	-	-	-	70,767	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10,825	-	-	-	8,966	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50,531	5,388	2,304	-	79,733	-	-	54,244
63,722	3,400	(1,587)	-	80,076	316	512	100,404
-	-	-	-	-	-	-	-
(52,500)	-	(20,000)	-	-	-	-	(50,000)
(52,500)	-	(20,000)	-	-	-	-	(50,000)
11,222	3,400	(21,587)	-	80,076	316	512	50,404
238,093	35,410	28,305	8,376	387,834	725	4,247	51,522
\$ 249,315	\$ 38,810	\$ 6,718	\$ 8,376	\$ 467,910	\$ 1,041	\$ 4,759	\$ 101,926

(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, 2021

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 39,653	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	5,144	-	-	-
Charges for services	105,942	-	-	-	-
Investment income (loss)	294	3	-	-	-
Miscellaneous	-	-	-	-	21,893
Total revenues	106,236	5,147	-	39,653	21,893
EXPENDITURES					
Current					
General government	92,233	-	-	32,418	-
Public safety	-	-	-	-	20,940
Judiciary and court related	-	7,500	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	92,233	7,500	-	32,418	20,940
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,003	(2,353)	-	7,235	953
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(800)
Total other financing sources (uses)	-	-	-	-	(800)
NET CHANGE IN FUND BALANCES	14,003	(2,353)	-	7,235	153
FUND BALANCES, DECEMBER 1	364,384	6,609	6,346	7,303	7,319
FUND BALANCES, NOVEMBER 30	\$ 378,387	\$ 4,256	\$ 6,346	\$ 14,538	\$ 7,472

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	227,568	9,550	4,040	87,332	112,182	9,803	32,401
-	76	-	102	323	-	-	-
11,039	-	-	-	1,347	-	-	-
11,039	227,644	9,550	4,142	89,002	112,182	9,803	32,401
-	62,378	8,920	1,792	199,427	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	32,983	-	21,256
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,465	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	62,378	8,920	1,792	199,427	35,448	-	21,256
11,039	165,266	630	2,350	(110,425)	76,734	9,803	11,145
-	-	-	-	229,194	-	-	-
-	(229,194)	-	-	-	(52,500)	-	-
-	(229,194)	-	-	229,194	(52,500)	-	-
11,039	(63,928)	630	2,350	118,769	24,234	9,803	11,145
86,747	140,529	68,514	1,064	496,859	255,299	15,843	47,836
\$ 97,786	\$ 76,601	\$ 69,144	\$ 3,414	\$ 615,628	\$ 279,533	\$ 25,646	\$ 58,981

(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, 2021

	Special Revenue				
	Federal/State Grants	Coroner's Fee	Insurance	E-Citation Circuit Clerk	E-Citation Sheriff
			Premium Levy		
REVENUES					
Taxes	\$ -	\$ -	\$ 574,657	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	143,313	-	-	-	-
Charges for services	-	10,454	-	34,607	4,859
Investment income (loss)	-	-	-	-	-
Miscellaneous	-	1,499	14,948	-	-
Total revenues	143,313	11,953	589,605	34,607	4,859
EXPENDITURES					
Current					
General government	129,120	-	583,356	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	24,192	-
Highways and streets	-	-	-	-	-
Health and welfare	-	14,241	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	129,120	14,241	583,356	24,192	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,193	(2,288)	6,249	10,415	4,859
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	14,193	(2,288)	6,249	10,415	4,859
FUND BALANCES, DECEMBER 1	33,144	10,388	855,836	5,950	13,368
FUND BALANCES, NOVEMBER 30	\$ 47,337	\$ 8,100	\$ 862,085	\$ 16,365	\$ 18,227

Special Revenue								
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Fund	Education Fund	Township MFT	Township Bridges	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,836,729	\$ -	
7,265	166,868	-	-	-	-	-	-	
-	-	-	-	-	-	1,160,305	57,696	
-	-	11,945	3,553	-	-	77	-	
-	18	-	-	-	-	7,634	37	
-	-	-	-	14,571	1,036	-	-	
7,265	166,886	11,945	3,553	14,571	1,036	3,004,745	57,733	
-	-	-	-	-	-	-	-	
17,005	95,663	-	-	13,885	2,242	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	2,550,787	-	
-	-	-	-	-	-	-	-	
-	66,904	-	-	-	-	-	408,408	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
17,005	162,567	-	-	13,885	2,242	2,550,787	408,408	
(9,740)	4,319	11,945	3,553	686	(1,206)	453,958	(350,675)	
-	800	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	800	-	-	-	-	-	-	
(9,740)	5,119	11,945	3,553	686	(1,206)	453,958	(350,675)	
10,756	29,743	31,327	3,301	7,850	3,717	1,792,009	350,676	
\$ 1,016	\$ 34,862	\$ 43,272	\$ 6,854	\$ 8,536	\$ 2,511	\$ 2,245,967	\$ 1	

(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, 2021

	Special Revenue			Capital Projects	
	Sheriff Civil Process	Federal Aid Matching	Revolving Vehicle Purchase	Thorpe Road Overpass	Jail Solar
REVENUES					
Taxes	\$ -	\$ 854,892	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	25,290
Charges for services	-	-	-	-	-
Investment income (loss)	-	1,152	2	2,104	-
Miscellaneous	18,608	-	-	-	-
Total revenues	18,608	856,044	2	2,104	25,290
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	17,019	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	432,549	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	17,019	432,549	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,589	423,495	2	2,104	25,290
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	202,034	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	202,034	-	-
NET CHANGE IN FUND BALANCES	1,589	423,495	202,036	2,104	25,290
FUND BALANCES, DECEMBER 1	2,106	803,403	126,801	400,645	-
FUND BALANCES, NOVEMBER 30	\$ 3,695	\$ 1,226,898	\$ 328,837	\$ 402,749	\$ 25,290

<u>Debt Service</u>		<u>Total</u>	
<u>GOARS,</u>		<u>Nonmajor</u>	
<u>Series 2018</u>		<u>Governmental</u>	
		<u>Funds</u>	
\$	-	\$	7,809,771
	-		627,203
	-		4,226,129
	-		1,230,329
	(2,584)		13,323
	-		402,370
	(2,584)		14,309,125
	-		1,410,166
	-		557,780
	-		450,967
	-		4,359,748
	-		3,030,978
	-		2,062,529
	1,765,000		1,765,000
	507,861		507,861
	2,272,861		14,145,029
	(2,275,445)		164,096
	2,798,396		3,314,374
	-		(409,994)
	2,798,396		2,904,380
	522,951		3,068,476
	2,100,664		14,747,900
\$	2,623,615	\$	17,816,376

(See independent auditor's report.)

PROPRIETARY FUNDS

OGLE COUNTY, ILLINOIS

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

November 30, 2021

	Medical Insurance	Self Insurance Reserve	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 2,650,578	\$ 32,743	\$ 2,683,321
Total current assets	2,650,578	32,743	2,683,321
Total assets	2,650,578	32,743	2,683,321
CURRENT LIABILITIES			
Claims payable	390,148	-	390,148
Total current liabilities	390,148	-	390,148
Total liabilities	390,148	-	390,148
NET POSITION			
Unrestricted	2,260,430	32,743	2,293,173
TOTAL NET POSITION	<u>\$ 2,260,430</u>	<u>\$ 32,743</u>	<u>\$ 2,293,173</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, 2021

	Medical Insurance	Self Insurance Reserve	Total
OPERATING REVENUES			
Charges for services			
Employee contributions	\$ 872,384	\$ -	\$ 872,384
Employer contributions	2,555,319	-	2,555,319
Retirees and other contributions	522,105	-	522,105
Total operating revenues	3,949,808	-	3,949,808
OPERATING EXPENSES			
Operations			
Personnel services	3,500	11,636	15,136
Contractual services	2,858,777	-	2,858,777
Total operating expenses	2,862,277	11,636	2,873,913
OPERATING INCOME (LOSS)	1,087,531	(11,636)	1,075,895
NON-OPERATING REVENUES			
Investment income	2	12	14
Other income	-	52,109	52,109
Total non-operating revenues	2	52,121	52,123
NET INCOME BEFORE TRANSFERS	1,087,533	40,485	1,128,018
TRANSFERS (OUT)	-	(25,774)	(25,774)
CHANGE IN NET POSITION	1,087,533	14,711	1,102,244
NET POSITION, DECEMBER 1	1,172,897	18,032	1,190,929
NET POSITION, NOVEMBER 30	\$ 2,260,430	\$ 32,743	\$ 2,293,173

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

	Medical Insurance	Self Insurance Reserve	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 2,555,319	\$ -	\$ 2,555,319
Receipts from plan participants	1,394,489	-	1,394,489
Receipts from other income	-	52,109	52,109
Payments to suppliers	(2,601,566)	-	(2,601,566)
Payments to employees	-	(11,636)	(11,636)
Net cash from operating activities	1,348,242	40,473	1,388,715
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds	-	(25,774)	(25,774)
Net cash from noncapital financing activities	-	(25,774)	(25,774)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	2	12	14
Net cash from investing activities	2	12	14
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,348,244	14,711	1,362,955
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,302,334	18,032	1,320,366
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 2,650,578	\$ 32,743	\$ 2,683,321
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 1,087,531	\$ (11,636)	\$ 1,075,895
Receipts from other income	-	52,109	52,109
Adjustments to reconcile operating income to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Claims payable	260,711	-	260,711
NET CASH FROM OPERATING ACTIVITIES	\$ 1,348,242	\$ 40,473	\$ 1,388,715

(See independent auditor's report.)

CUSTODIAL FUNDS

OGLE COUNTY, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS**

November 30, 2021

	Condemnation	Sheriff Commissary	Circuit Clerk
ASSETS			
Cash and cash equivalents	\$ 188,495	\$ 42,357	\$ 131,541
Investments	-	-	500,000
Total assets	188,495	42,357	631,541
LIABILITIES			
Amounts due to others	-	-	631,541
Total liabilities	-	-	631,541
NET POSITION			
Restricted			
Individuals, organizations and other governments	188,495	-	-
Fund participants	-	42,357	-
TOTAL NET POSITION	\$ 188,495	\$ 42,357	\$ -

Focus House		
Resident	County	
Trust	Collector	Total
\$ 1,369	\$ 199,929	\$ 563,691
-	-	500,000
1,369	199,929	1,063,691
-	199,856	831,397
-	199,856	831,397
-	73	188,568
1,369	-	43,726
\$ 1,369	\$ 73	\$ 232,294

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS**COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
CUSTODIAL FUNDS**

For the Year Ended November 30, 2021

	Condemnation	Sheriff Commissary	Circuit Clerk
ADDITIONS			
Property taxes and related item collections for other governments	\$ -	\$ -	\$ -
Fines and fees collected for others	-	-	2,852,811
Amounts collected pending court disposition	920,530	-	-
Fund participant deposits	-	590,125	-
Total additions	920,530	590,125	2,852,811
DEDUCTIONS			
Payments of property taxes and related items to other governments	-	-	-
Payments of fines and fees to others	-	-	2,852,811
Payments of amounts released by courts	813,707	-	-
Reimbursement to or on behalf of fund participants	-	597,955	-
Total deductions	813,707	597,955	2,852,811
NET INCREASE (DECREASE)	106,823	(7,830)	-
RESTRICTED NET POSITION			
December 1	81,672	50,187	-
November 30	\$ 188,495	\$ 42,357	\$ -

Focus House Resident Trust	County Collector	Total
<hr/>		
\$ -	\$ 129,324,764	\$ 129,324,764
-	-	2,852,811
-	-	920,530
5,573	-	595,698
<hr/>		
5,573	129,324,764	133,693,803
<hr/>		
-	129,324,691	129,324,691
-	-	2,852,811
-	-	813,707
7,786	-	605,741
<hr/>		
7,786	129,324,691	133,596,950
<hr/>		
(2,213)	73	96,853
<hr/>		
3,582	-	135,441
<hr/>		
\$ 1,369	\$ 73	\$ 232,294
<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	2020		2019		2018	
ASSESSED VALUATION	<u>\$ 1,710,669,497</u>		<u>\$ 1,660,407,024</u>		<u>\$ 1,590,755,924</u>	
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.27000	\$ 4,618,808	0.27000	\$ 4,483,099	0.27000	\$ 4,295,041
County Highway	0.10000	1,710,670	0.10000	1,660,407	0.10000	1,590,756
County Bridge	0.05000	855,335	0.05000	830,204	0.05000	795,378
County Matching	0.05000	855,335	0.05000	830,204	0.05000	795,378
War Veteran's Assistance	0.00468	80,059	0.00458	76,047	0.00409	65,062
Mental Health	0.05758	985,004	0.05924	983,625	0.05215	829,579
Tuberculosis	0.00199	34,042	0.00205	34,038	0.00214	34,042
Illinois Municipal Retirement	0.10522	1,799,966	0.10841	1,800,047	0.12573	2,000,057
Cooperative Extension Education	0.00818	139,933	0.00858	142,463	0.00896	142,532
Liability Insurance	0.03361	574,956	0.03463	574,999	0.03615	575,058
Social Security Contribution	0.05115	875,007	0.05270	875,035	0.05501	875,075
Senior Citizen	0.01582	270,628	0.01558	258,691	0.01550	246,567
TOTAL TAX RATES AND EXTENSIONS	<u>0.74823</u>	<u>\$ 12,799,743</u>	<u>0.75577</u>	<u>\$ 12,548,859</u>	<u>0.76973</u>	<u>\$ 12,244,525</u>
TAX COLLECTIONS						
County General		\$ 4,616,461		\$ 4,468,418		\$ 4,292,499
County Highway		1,709,797		1,654,967		1,589,824
County Bridge		854,892		827,490		794,912
County Matching		854,892		827,490		794,912
War Veteran's Assistance		80,018		75,798		65,024
Mental Health		984,500		980,410		829,091
Tuberculosis		34,030		33,921		34,020
Illinois Municipal Retirement		1,799,042		1,794,154		1,998,882
Cooperative Extension Education		139,855		142,001		142,442
Liability Insurance		574,657		573,119		574,726
Social Security Contribution		874,555		872,168		874,565
Senior Citizen		270,486		257,848		246,423
TOTAL TAX COLLECTIONS		<u>\$ 12,793,185</u>		<u>\$ 12,507,784</u>		<u>\$ 12,237,320</u>
PERCENTAGE COLLECTED		<u>99.95%</u>		<u>99.67%</u>		<u>99.94%</u>

-

2017		2016		2015		2014	
\$ 1,622,186,851		\$ 1,575,947,131		\$ 1,488,237,046		\$ 1,465,454,581	
Rate*	Amount	Rate*	Amount	Rate*	Amount	Rate*	Amount
0.27000	\$ 4,379,905	0.26873	\$ 4,235,043	0.27000	\$ 4,018,240	0.27000	\$ 3,956,727
0.10000	1,622,187	0.10000	1,575,947	0.10000	1,488,237	0.10000	1,465,455
0.05000	811,093	0.05000	787,974	0.05000	744,119	0.05000	732,727
0.05000	811,093	0.05000	787,974	0.05000	744,119	0.05000	732,727
0.00492	79,812	0.00514	81,004	0.00504	75,007	0.00512	75,031
0.05209	844,997	0.05298	834,937	0.05073	754,983	0.05561	814,939
0.00210	34,066	0.00216	34,040	0.00229	34,081	0.00233	34,145
0.13716	2,224,991	0.14436	2,275,037	0.15287	2,275,068	0.12931	1,894,979
0.00878	142,428	0.00920	144,987	0.00941	140,043	0.00955	139,951
0.03390	549,921	0.03331	524,948	0.03192	475,045	0.03241	474,954
0.05548	899,989	0.05711	900,023	0.05779	860,052	0.05630	825,051
0.01418	230,026	0.01421	223,942	0.01529	227,551	0.01447	212,051
0.77861	\$ 12,630,508	0.78720	\$ 12,405,856	0.79534	\$ 11,836,545	0.77510	\$ 11,358,737
\$ 4,374,930		\$ 4,231,361		\$ 4,011,828		\$ 3,930,404	
1,620,343		1,574,581		1,485,851		1,455,719	
810,172		787,284		742,925		727,859	
810,172		787,284		742,925		727,859	
79,721		80,933		74,887		74,533	
844,033		834,212		753,774		809,527	
34,026		34,012		34,023		33,917	
2,222,462		2,273,054		2,271,426		1,882,383	
142,272		144,861		139,814		139,021	
549,295		524,497		474,288		471,797	
898,964		899,236		858,679		819,569	
229,765		223,743		227,182		210,647	
\$ 12,616,155		\$ 12,395,058		\$ 11,817,602		\$ 11,283,235	
99.89%		99.91%		99.84%		99.34%	

(This statement 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	2013		2012		2011	
ASSESSED VALUATION	<u>\$ 1,506,284,634</u>		<u>\$ 1,522,222,278</u>		<u>\$ 1,527,920,875</u>	
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.27000	\$ 4,066,969	0.26496	\$ 4,033,280	0.26398	\$ 4,033,405
County Highway	0.10000	1,506,285	0.10000	1,522,222	0.09713	1,484,070
County Bridge	0.05000	753,142	0.05000	761,111	0.04857	742,111
County Matching	0.05000	753,142	0.05000	761,111	0.04857	742,111
War Veteran's Assistance	0.00498	75,013	0.00631	96,052	0.00628	95,953
Mental Health	0.05377	809,929	0.05321	809,974	0.05301	809,951
Tuberculosis	0.00226	34,042	0.00224	34,098	0.00223	34,073
Illinois Municipal Retirement	0.12282	1,850,019	0.09920	1,510,044	0.09588	1,464,971
Cooperative Extension Education	0.00929	139,934	0.00985	149,939	0.00982	150,042
Liability Insurance	0.03153	474,932	0.03383	514,968	0.03272	499,936
Social Security Contribution	0.05311	799,988	0.05255	799,928	0.05236	800,019
Senior Citizen	0.01407	211,934	0.01478	224,984	0.01473	225,063
TOTAL TAX RATES AND EXTENSIONS	0.76183	\$ 11,475,329	0.73693	\$ 11,217,711	0.72528	\$ 11,081,705
TAX COLLECTIONS						
County General		\$ 4,010,483		\$ 3,974,767		\$ 3,965,027
County Highway		1,485,365		1,500,140		1,458,916
County Bridge		742,677		750,070		729,529
County Matching		742,677		750,070		729,529
War Veteran's Assistance		73,971		94,653		94,327
Mental Health		798,679		798,226		796,221
Tuberculosis		33,574		33,607		33,499
Illinois Municipal Retirement		1,824,322		1,488,146		1,440,135
Cooperative Extension Education		137,987		147,761		147,503
Liability Insurance		468,333		507,501		491,466
Social Security Contribution		788,880		788,320		786,460
Senior Citizen		208,994		221,719		221,243
TOTAL TAX COLLECTIONS		<u>\$ 11,315,942</u>		<u>\$ 11,054,980</u>		<u>\$ 10,893,855</u>
PERCENTAGE COLLECTED		<u>98.61%</u>		<u>98.55%</u>		<u>98.30%</u>

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

(See independent auditor's report.)



**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, 2021

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.

SIKICH.COM

**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, 2021, 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, 2021, 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 1, 2022 on our consideration of the Circuit Clerk's internal control over financial reporting of the fiduciary fund and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Circuit Clerk's internal control over financial reporting and compliance.

Emphasis of Matter

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

Other Matters

Other Information

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, 2021, which collectively comprise the basic financial statements of the County and have issued our report thereon dated April 1, 2022, 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 1, 2022

**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, 2021, and the related notes to financial statements and have issued our report thereon dated April 1, 2022.

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) as a basis for designing 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 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 *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 1, 2022

BASIC FINANCIAL STATEMENTS

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

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

November 30, 2021

ASSETS

Cash	\$ 131,541
Investments	<u>500,000</u>

TOTAL ASSETS	<u>\$ 631,541</u>
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LIABILITIES

Due to others	<u>\$ 631,541</u>
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TOTAL LIABILITIES	<u>\$ 631,541</u>
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NET POSITION

Restricted	
Individuals, organizations and other governments	<u>\$ -</u>

TOTAL NET POSITION	<u>\$ -</u>
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(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, 2021

ADDITIONS

Fines and fees collected for others	<u>\$ 2,852,811</u>
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TOTAL ADDITIONS	<u>2,852,811</u>
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DEDUCTIONS

Payments of fines and fees to others	<u>2,852,811</u>
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TOTAL DEDUCTIONS	<u>2,852,811</u>
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NET INCREASE (DECREASE)	-
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RESTRICTED NET POSITION

December 1, as restated	<u>-</u>
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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, 2021

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, 2021.

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 2021

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	\$321,063.43
B.	COURT AUTOMATION FUND	SECTION B TOTAL	\$111,257.56
C.	SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$0.00
D.	COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$111,518.27
E.	CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$28,990.94
F.	CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$34,606.86
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	\$6,470.06

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

\$613,907.12

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK SALARY (DO NOT INCLUDE STIPENDS)	\$84,871.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL SALARIES	
(a) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID BY THE COUNTY	\$519,388.50
(b) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL PAID FROM AUTOMATION FUND	\$9,740.50
(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 \$614,000.00

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	\$78,207.38
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL \$78,207.38

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	\$0.00

SECTION C (1,2) TOTAL \$7,500.00

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	\$103,031.03
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL \$103,031.03

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.)
(DO NOT INCLUDE ANY SALARIES)

SECTION E TOTAL \$21,256.15

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 \$24,192.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

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

PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.

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

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

SECTION G TOTAL \$ 19,958.98

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

\$868,145.54

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)

\$4,878,247.42

SECTION A TOTAL \$4,878,247.42
[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	\$187,755.15
b. DRUG FINES	\$1,176.00
c. CRIME LABORATORY FUND	
d. CRIME LABORATORY DUI FUND	\$0.00
e. OTHER	\$27,760.42
SUBTOTAL 1-a,b,c,d,e	\$216,691.57

1.1) DRUG TASK FORCE

\$715.00

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

a. ALL EXCEPT DRUG FINES	\$0.00
b. DRUG FINES	\$0.00
c. OTHER	\$0.00
SUBTOTAL 2-a,b,c	\$0.00

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

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

SUBTOTAL SECTION B (1,1.1,2)

\$217,406.57

3) COUNTY

a. CRIMINAL FINES	\$83,529.63
b. TRAFFIC FINES	\$308,666.14
c. DRUG FINES	\$8,588.01
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)	\$24,729.08
SUBTOTAL 3-a,b,c,d,e,f,g	\$425,512.86

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

SUBTOTAL SECTION B (1,1.1,2,3)

\$642,919.43

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

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

4) STATE (Funds 1-45)

1. DNR FUNDS TOTAL	\$5,744.50
2. ROAD FUND (OVERWEIGHTS)	\$10,380.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$855.00
5. STATE CRIME LABORATORY FUND	\$7,039.77
6. STATE POLICE DUI FUND	\$953.42
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$54,480.68
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$70,543.95
9. DRIVERS EDUCATION FUND	\$19,151.17
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$8,536.81
11. DRUG TREATMENT FUND	\$36,616.02
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$643.33
14. TRAUMA CENTER FUND	\$21,351.33
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$966.49
17. GENERAL REVENUE FUND	\$20,149.20
18. EMS ASSISTANCE FUND	\$500.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$1,629.37
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	\$982.74
36. FIRE PREVENTION FUND	\$13,149.72
37. WIC PROGRAM	\$0.00
38. OFFENDER REGISTRATION FUND	\$100.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$0.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$18,748.71
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$218.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$1,364.95
45. LUMP SUM SURCHARGE*	\$56,774.81

SUBTOTAL 4 (1-45) \$ 350,879.97

[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)	\$642,919.43
		AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3	
4) STATE (Funds 46-999)		SUBTOTAL 4 (1-45)	\$ 350,879.97
46. MENTAL HEALTH REPORTING FUND			\$0.00
47. ARSONIST REGISTRATION FUND			\$0.00
48. CAPITAL PROJECTS FUND			\$21,795.00
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND			\$0.00
50. CORPORATE CRIME FUND			\$0.00
51. DIESEL EMISSIONS TESTING FUND			\$0.00
52. PERFORMANCE-ENHANCING SUBSTANCE TESTING			\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND			\$661.28
54. FORECLOSURE PREVENTION PROGRAM FUND			\$588.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND			\$546.05
56. ILLINOIS ANIMAL ABUSE FUND			\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND			\$0.00
58. ILLINOIS RACING BOARD			\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND			\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND			\$100.00
61. MILITARY FAMILY RELIEF FUND			\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND			\$99.00
63. ROADSIDE MEMORIAL FUND			\$3,386.25
64. TRUCKING ENVIRONMENTAL & EDUCATION FUND			\$0.00
65. SECRETARY OF STATE POLICE DUI FUND			\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND			\$275.00
67. SECRETARY OF STATE POLICE VEHICLE FUND			\$0.00
68. SEX OFFENDER INVESTIGATION FUND			\$900.00
69. STATE ASSET FORFEITURE FUND			\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND			\$70,895.65
71. STATE POLICE STREETGANG-RELATED CRIME FUND			\$0.00
72. STATE POLICE VEHICLE FUND			\$444.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND			\$1,693.00
74. VEHICLE INSPECTION FUND			\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND			\$1,921.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND			\$1,430.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND			\$1,368.00
78. STATE POLICE SERVICES FUND			\$475.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND			\$15,639.60
80. GUARDIANSHIP AND ADVOCACY FUND			\$6,935.00
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND			\$0.00
82. ACCESS TO JUSTICE FUND			\$2,251.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR			\$290.00
84. SUPREME COURT SPECIAL PURPOSES FUND			\$10,219.50
85. GEORGE BAILEY MEMORIAL FUND			\$4.00
86. STATE POLICE LAW ENFORCEMENT ADMINISTRATIVE FUND			\$93,002.00
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			\$6,477.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.			\$0.00
		SUBTOTAL 4 (46-999)	\$ 241,395.33
CLICK HERE TO GO TO ATTACHMENT D			
		SUBTOTAL 4 (1-999)	\$ 592,275.30
		SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 1,235,194.73
		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	\$30,292.53	
(b) RECORDS AUTOMATION FUND	\$4,060.84	
	SUBTOTAL (1-a,b)	\$34,353.37
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$54,215.89	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$143,137.22	
	SUBTOTAL (2-a,b)	\$197,353.11
3. COUNTY LAW LIBRARY FUND		\$20,420.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$490.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$110,681.97
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$583.00	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$583.00
7. COURT-APPOINTED COUNSEL: STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$137,021.01
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		\$18,096.75
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)		\$625.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$63,480.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$11,796.79
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		\$21,033.17
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$1,056.00
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$17,687.60
28. YOUTH DIVERSION PROGRAM		\$9,802.56
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$3,538.11
30. COUNTY DRUG ADDICTION SERVICES		\$435.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$0.00

SECTION C TOTAL**\$648,453.44**[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)	\$93,824.06
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER	
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$6,024.00
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00

SUBTOTAL (2-a,b)	\$6,024.00
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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	\$0.00
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"	\$4,953.79
8. REFUND AND RETURNS	
a. BAIL	\$207,372.61
b. OTHER	\$3,117.87

SUBTOTAL (8-a,b)	\$210,490.48
-------------------------	---------------------

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	\$316,342.33
------------------------	---------------------

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

PART III TOTALS

SECTION A TOTAL (From PartIII.A-B.3)	\$4,878,247.42
SECTION B TOTAL (From PartIII.StateFunds2)	\$1,235,194.73
SECTION C TOTAL (From PartIII.C)	\$648,453.44
SECTION D TOTAL (From PartIII.D)	\$316,342.33

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL	\$7,078,237.92
--	-----------------------

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH: **November**

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

[illegible]

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

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
CITY OF BYRON	\$26,367.24	\$50.00	\$0.00	\$0.00	\$3,237.50	\$29,654.74
VILLAGE OF MT MORRIS	\$9,594.07	\$0.00	\$0.00	\$0.00	\$1,865.48	\$11,459.55
CITY OF OREGON	\$31,810.27	\$1,096.00	\$0.00	\$0.00	\$6,098.50	\$39,004.77
CITY OF POLO	\$12,081.51	\$25.00	\$0.00	\$0.00	\$975.50	\$13,082.01
CITY OF ROCHELLE	\$105,815.56	\$5.00	\$0.00	\$0.00	\$12,503.84	\$118,324.40
VILLAGE OF HILLCREST	\$897.50	\$0.00	\$0.00	\$0.00	\$261.60	\$1,159.10
VILLAGE OF FORRESTON	\$1,189.00	\$0.00	\$0.00	\$0.00	\$18.00	\$1,207.00
BLACKHAWK AREA TASK FORCE	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
STATELINE AREA NARCOTICS	\$0.00	\$115.00	\$0.00	\$0.00	\$0.00	\$115.00
ROCHELLE EMS FIRE DEPARTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
POLO FIRE PROTECTION DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
MT MORRIS FIRE PROTECTION DISTRICT	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
OREGON FIRE DEPARTMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
	\$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
	\$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
	\$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
	\$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	\$187,755.15	\$1,891.00	\$0.00	\$0.00	\$27,760.42	

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)	\$2,246.78
DUI Equipment	\$21,893.30
Police Vehicle Fund	\$589.00
	\$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
ATTACHMENT C TOTAL	\$24,729.08

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
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	\$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, 2021. 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, 2021.

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 1, 2022



OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021



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OGLE COUNTY ILLINOIS
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated April 1, 2022 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 1, 2022

OGLE COUNTY, ILLINOIS

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

November 30, 2021

CSFA Number	Program Name	State	Federal	Other	Total
420-00-2433	Local Coronavirus Urgent Remediation Emergency (or Local CURE) & Economic Payments Grant Program	\$ -	\$ 68,106	\$ -	\$ 68,106
420-75-2398	Downstate Small Business Stabilization Program	-	38,000	-	38,000
444-80-0668	Supplemental Nutrition Program for Woman, Infants and Children - WIC Program	-	128,511	-	128,511
444-80-1674	Bureau of Material and Child Health - Family Case Management	102,510	-	-	102,510
444-80-1675	Bureau of Maternal and Child Health - High Risk Infant Follow-Up/ Healthworks	-	5,943	-	5,943
482-00-0263	Public Health Emergency Preparedness	-	35,534	-	35,534
482-00-0901	Local Health Protection Grant	40,572	-	-	40,572
482-00-0904	Vector Surveillance and Control Grant	7,300	-	-	7,300
482-00-1583	Lead Poisoning Prevention and Response	5,286	-	-	5,286
482-00-2426	COVID-19 Contact Tracing	-	534,941	-	534,941
482-00-2528	COVID-19 Mass Vaccination Grant Program	-	247,492	-	247,492
494-00-0965	Township Bridge Program	408,408	-	-	-
494-00-2356	REBUILD ILLINOIS Local Bond Program	2,127,344	-	-	2,127,344
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	-	5,619	-	5,619
	Other grant programs and activities	329,659	991,990	-	1,321,649
	All other costs not allocated	-	-	27,370,325	27,370,325
TOTALS		<u>\$ 3,021,079</u>	<u>\$ 2,056,136</u>	<u>\$ 27,370,325</u>	<u>\$ 32,039,132</u>

(See independent auditor's report on supplemental information.)



OGLE COUNTY, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended November 30, 2021

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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, 2021, 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 1, 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 2021-001 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 1, 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, 2021. 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, 2021.

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, 2021, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated April 1, 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 1, 2021

OGLE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2021

ALN #	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 21 FY 22	\$ 69,065 59,446	\$ 69,065 59,446
			Total 10.557	128,511	128,511
10.704	U.S. Department of Agriculture	N/A	Law Enforcement Agreement	99,843	99,843
			Total U.S. Department of Agriculture	228,354	228,354
14.228	U.S. Department of Housing and Urban Development	Illinois Department of Commerce and Economic Opportunity	COVID 19 Community Development Block Grants/State's Program	38,000	38,000
			Total U.S. Department of Housing and Urban Development	38,000	38,000
16.607	U.S. Department of Justice	N/A	Bulletproof Vest Partnership Program	14,367	14,367
			Total U.S. Department of Justice	14,367	14,367
			Highway Safety Cluster		
20.600	U.S. Department of Transportation	Illinois Department of Transportation	State and Community Highway Safety	5,619	5,619
			Total U.S. Department of Transportation	5,619	5,619
21.019	U.S. Department of Treasury	Illinois Department of Commerce and Economic Opportunity Illinois Department of Public Health	COVID-19 Coronavirus Relief Fund COVID-19 Coronavirus Relief Fund - Contact Tracing	68,106 16,009	68,106 16,009
				84,115	84,115
21.027*	U.S. Department of Treasury	N/A	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	839,577	839,577
			Total U.S. Department of Treasury	923,692	923,692
66.605	U.S. Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grant	1,812	1,812
			Total U.S. Environmental Protection Agency	1,812	1,812
90.404	U.S. Election Assistance Commission	Illinois State Board of Elections	HAVA Election Security Grant HAVA Polling Place Accessibility Grant COVID-19 HAVA Election Security Grant	3,420 16,000 1,120	3,420 16,000 1,120
			Total U.S. Election Assistance Commission	20,540	20,540

OGLE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended November 30, 2021

ALN #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
93.069	U.S. Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness - FY21	32,918	32,918
			FY22	2,616	2,616
			Total 93.069	<u>35,534</u>	<u>35,534</u>
93.268	U.S. Department of Health and Human Services	Illinois Department of Public Health	Immunization Program - Noncash	15,851	15,851
			COVID-19 Immunization Cooperative Agreement- Mass Vaccination	247,492	247,492
			Total 93.268	<u>263,343</u>	<u>263,343</u>
93.268	U.S. Department of Health and Human Services	Illinois Department of Public Health	COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases - Contact Tracing	518,932	518,932
93.667	U.S. Department of Health and Human Services	Illinois Department of Public Health	Title XX Block Grant	5,943	5,943
			Total U.S. Department of Health and Human Services	<u>823,752</u>	<u>823,752</u>
TOTAL FEDERAL AWARDS				<u>\$ 2,056,136</u>	<u>\$ 2,056,136</u>

*Denotes a major program

OGLE COUNTY, ILLINOIS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2021

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, 2021.

Note C - Non-Cash Transactions

The County received \$15,851 of childhood immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health with a ALN number of 93.268.

Note D - Major Programs

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

Note E - Loans and Insurance

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2021.

Note F - Indirect Cost Rate

The County did not elect the federal 10% de minimis indirect cost rate for the year ended November 30, 2021.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

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

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

Auditee qualified as low-risk auditee? yes X no

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2021

Section II - Financial Statement Findings

Significant Deficiency

2021-001: 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, 2021

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2021-001: 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, 2021 and is also reported in Section IV - Prior Year Audit Findings as finding 2020-001.

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, 2021

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2021-001: 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, 2021

Section IV - Prior Year Audit Findings

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 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.

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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, 2021

Section IV - Prior Year Audit 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.

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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, 2021

Section IV - Prior Year Audit 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.

Current Status: This finding has elements repeated for the year ending November 30, 2021 and is reported in Section II as Finding 2021-001.

OGLE COUNTY

**Corrective Action Plan
For the Year Ended November 30, 2021**

2021-001: Segregation of Duties

Condition Found

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

Corrective Action Plan

Responsible Person for Corrective Action Plan

Implementation Date of Corrective Action Plan

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	66,440.92	46,191.48	54,278.77	70,054.75	72,667.94	54,798.86
0.25%	89,024.65	83,500.08	72,373.63	83,661.01	84,468.43	82,370.70	110,875.85	103,105.60	104,382.29	112,490.45	112,552.69	104,531.35
Date Received	12/14/20	01/13/21	02/08/21	03/12/21	04/09/21	05/10/21	06/09/21	07/12/21	08/09/21	09/13/21	10/14/21	11/08/21

2022

Date:	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22
1%	61,203.21	61,330.11	87,178.23	89,365.72	70,013.51							
0.25%	107,790.91	105,692.52	109,570.47	115,307.48	103,116.97							
Date Received	12/14/21	01/18/22	02/09/22	03/11/22	04/11/22							

Re: Notification Required under 220 ILCS 5/8-505.1

To Whom It May Concern:

ComEd intends to perform vegetation management activities on distribution circuits in your area within the next few months. The vegetation management activities are a key component of ComEd's maintenance program to ensure system electrical reliability, as vegetation contact with ComEd equipment is a leading cause of outages.

In accordance with applicable statutory requirements, ComEd is required to provide each affected municipality a map (see attached) or common addresses of the area affected by the vegetation management activities.

Please be aware that ComEd has notified any affected customers and property owners with (i) a statement of the vegetation management activities planned, (ii) the address of a website and a toll free telephone number at which a written disclosure of all dispute resolution opportunities and processes, rights, and remedies provided by the electric public utility may be obtained, (iii) a statement that the customer and the property owner may appeal the planned vegetation management activities through the electric public utility and the Illinois Commerce Commission, (iv) a toll-free telephone number through which communication may be had with a representative of the electric public utility regarding the vegetation management activities, and (v) the telephone number of the Consumer Affairs Officer of the Illinois Commerce Commission. The notice also stated that circuit maps or common addresses of the area to be affected by the vegetation management activities are on file with the local municipal or county office.

We recognize that our vegetation management activities sometimes create concern by your residents because trees near our electrical wires are significantly trimmed or sometimes require removal. Qualified line-clearance workers contracted by ComEd will be performing the tree pruning work. Supervisors and General Foremen will be in close contact with the crews, ensuring that the work is performed properly. Additionally, we are strong advocates of proactive efforts to ensure that only appropriate vegetation is planted near our facilities, and our easement and leases usually specify vegetation restrictions. Trees that grow greater than 20 feet, for example maple, elm, and blue spruce, should never be planted under or near distribution power lines. At full height, these trees could contact lines and cause a power outage or create a safety issue. On the other hand, trees and bushes that grow to heights less than 20 feet, for example dogwoods or crabapples, can often be planted near distribution power lines.

For more information about vegetation maintenance along power lines and ComEd's "Right Tree, Right Place" program, please visit: <http://www.ComEd.com/Trees>

Please direct any resident with questions or concerns to contact us at 1 (800) Edison-1

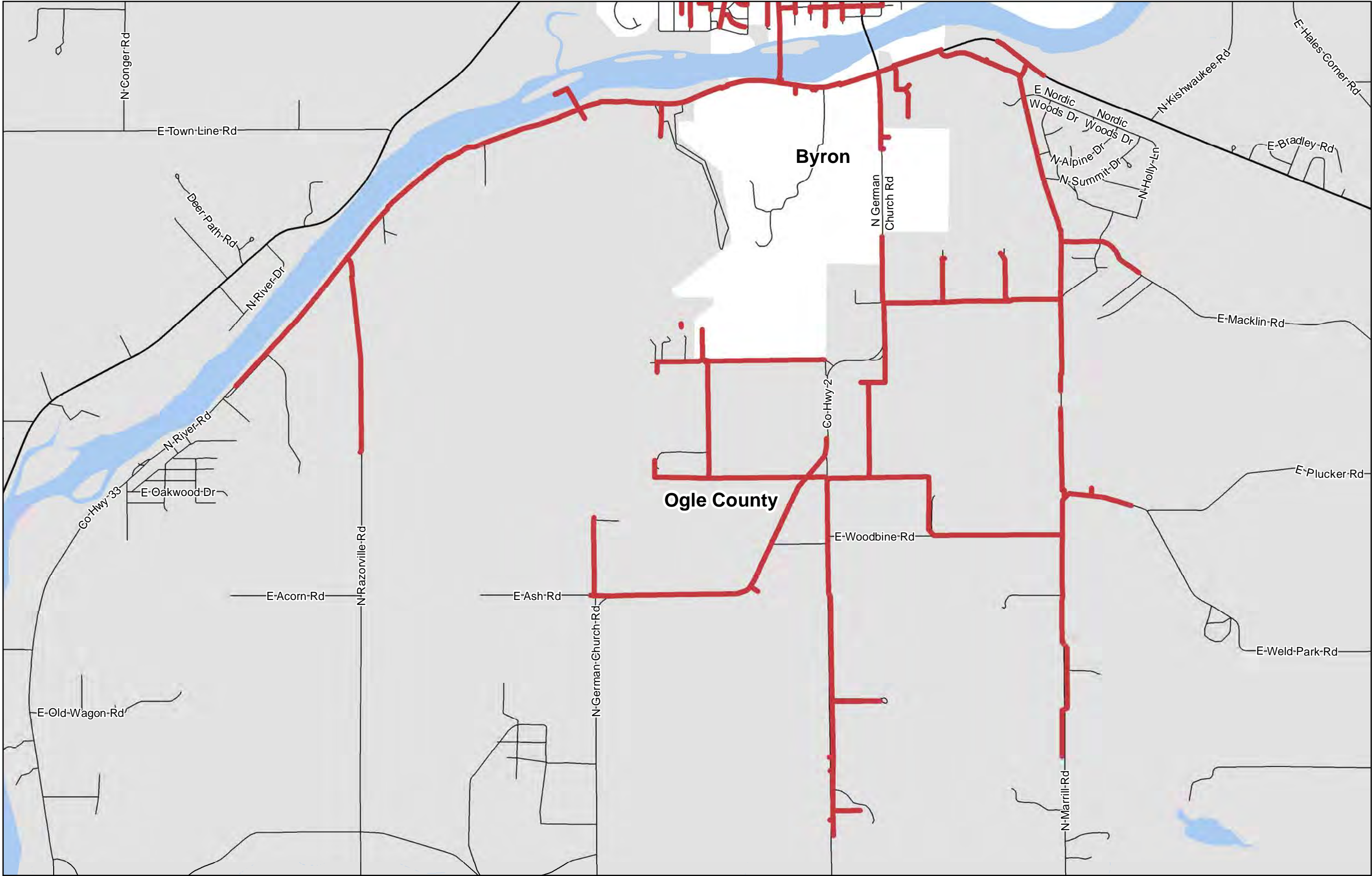
Sincerely,

Katie Runyan
Sr. Vegetation Management Program Manager
Vegetation Management Department

See the attached maps of the following circuits with upcoming vegetation activities. L12261, B296 & B303



2022 Ogle County
ComEd Vegetation Management Scheduled Preventative Maintenance Trimming

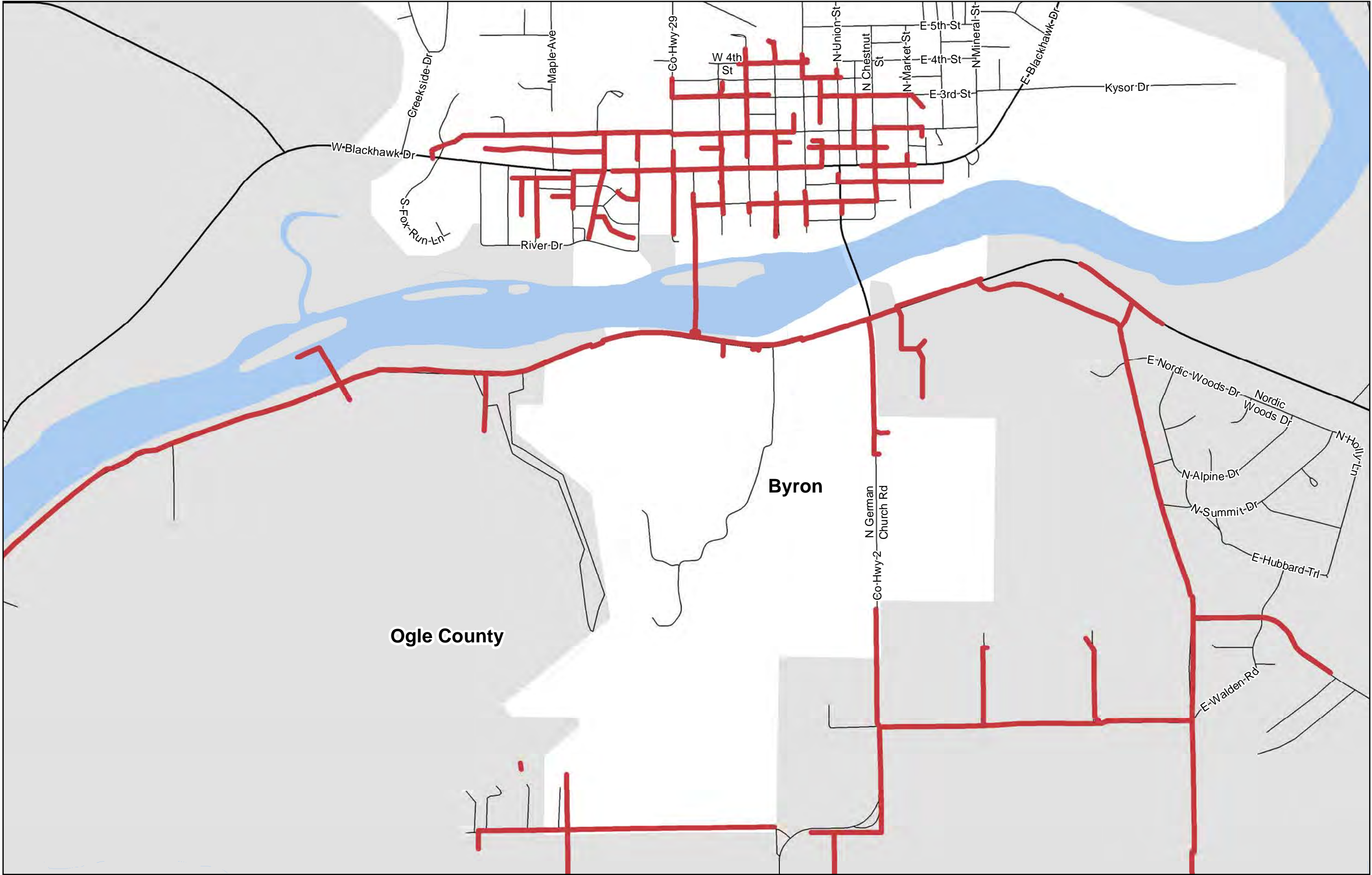


Feeder_ID

— B296



2022 Byron
ComEd Vegetation Management Scheduled Preventative Maintenance Trimming



Feeder_ID

— B296

Note: This information is proprietary and confidential.
For more information contact your Local Municipal Office or 1-800-Edison-1



**Proceedings of the Ogle County Board Meeting
March 15, 2022**

State of Illinois)
County of Ogle) ss

Call to Order

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

Roll Call

The roll call shows Asp and Oltmanns are absent. The invocation is given by Miller and followed by the Pledge of Allegiance.

Presentation -

Auman shared the Center for Disease Control and Prevention has changed the standards in how COVID is being reported. Ogle County is seeing the numbers of COVID tapering off. The County has a positivity rating of 2.14%, which, is the lowest that we have seen in quite some time. Auman shared 60.18% of Ogle County's population has been vaccinated; 71,821 first and second doses and 15,200 boosters and additional doses being administered to the population. Auman stated during the time of the Pandemic the Health Department has seen 13,897 cases and there has been a total of 128 deaths in the County.

Auman explained the Health Department is anxious to get things back to "normal" and are focusing on addressing the key issues they have identified in the Comprehensive Assessment. The three topic areas that have been identified by the assessment in Ogle County are mental health, chronic disease, and access to care. It is the Health Department's intention to start addressing those areas to improve Ogle County.

Consent Agenda Items – by Roll Call Vote

1. Approval of Ogle County Board Meeting Minutes - February 15, 2022
2. Accept Monthly Reports – Treasurer, County Clerk & Recorder and Circuit Clerk
3. Appointments -
 - Board of Health - Theresa L. Krueger - R-2022-0301
 - Board of Health - Denniel J. Witkowski - R-2022-0302
 - Lost Lake River Conservancy District – Hal R. Warren - R-2022-0307
 - Lost Lake River Conservancy District – Jeffrey R. Van Quathem - R-2022-0308
4. Resignations - None
5. Vacancies -
 - Mental Health 708 Board - 2 vacancies (unexpired terms)
 - Mental Health 708 - 1 vacancy (full term)
 - Various Fire Protection Districts: Dixon, Forreston, Leaf River, Lynn-Scott-Rock, and Oregon
 - Lost Lake River Conservancy District
 - Planning Commission (2 Full Terms)
 - Franklin Grove Fire Protection District - 1 vacancy
 - Application and Resumé deadline – Friday, April 1, 2022, at 4:30 p.m. in the County Clerk's Office located at 105 S. 5th St – Suite 104, Oregon, IL
 - Board of Review (Democratic Applicant)
Application and Resumé deadline – Friday, April 29, 2022, 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 - February 2022 - \$133,105.74
 - County Board Payments – \$56,196.05
 - County Highway Fund – \$46,155.82

7. Communications

- Sales Tax December 2020 - \$41,455.76 and \$83,661.01
- Sales Tax December 2021 - \$89,365.72 and \$115,307.48
- ComEd Vegetation Management
- ComEd Vegetation Management

Kenney moved to approve the Consent Agenda, Bowers seconds and roll call is taken:

YES: Miller, Nordman, Reising, Smith, Sparrow, Williams, Youman, Billeter, Bowers, Corbitt, Droege, Fox, Fritz, Griffin, Heuer, Hopkins, Huber, Janes, Kenney, Larson, McKinney, and Finfrock

NO: None

ABSENT: Asp and Oltmanns

Motion carried on roll call vote. (Placed on file)

Zoning - #001-22 MAP AMENDMENT - Kabbage Patch LLC, c/o Keith Kehl - O-2022-0301

Fritz presents #001-22 MAP AMENDMENT - Kabbage Patch LLC, c/o Keith Kehl, 14742 E. IL Rte. 64, 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 – P.I.N.: 18-24-400-006 - Common Location: 14874 E. IL Rte. 64. Fritz stated this item was approved 7-0 by Regional Planning Commission and 3-0 by the Zoning Board of Appeals. Fritz moves to approve and Smith seconds.

Motion carried. (Placed on file)

Public Comment –

Jackie Bingham Ramsey shared her belief she was treated unfairly with the H.E.W Committee concerning the pulling of her name for an appointment to the Board of Health. She expressed things have been shared about her that were not true surrounding the entire circumstances and would like to clear her name because she is a good upstanding citizen in Ogle County. Ramsey claimed things that were stated about her could likely stop her from being able to advance in her career and that she is still waiting for minutes to be amended and a formal apology. She also stated her willingness to share her documentation of proof to clear her good name with any board member that would like to see it.

Smith let members know about the loss of a former Board Member John O'Brien and spoke to his time on the Board. Smith also thanked Bowers for her dedication to the County.

Corbitt shared CASA will be holding their annual fundraiser and is excited to announce that Burn N' Bush will be the entertainment for the event. The event will be on April 8th from 6-10 pm at Barnacopia. Tickets will be \$20 in advance and \$25 at the door.

County Clerk & Recorder, Laura J. Cook reminded the Board the Celebration of Life for Jim Barnes is on March 20th at the Rock River Center beginning at 2 pm.

COMMITTEE REPORTS

The following committee minutes have been placed on exhibit: 911 ETS, County Facilities - County Security - County IT, Executive, Finance and Insurance, HEW & Solid Waste and Veterans, Long Range and Strategic Planning, Mental Health 708 Board, Personnel and Salary, Road & Bridge, State's Attorney – Court Services – FOCUS House - Judiciary & Circuit Clerk, and Supervisor of Assessments and Planning & Zoning.

• **Finance & Insurance**

• **ARPA Recommendations - R-2022-0303**

Sparrow presented and moved to approve R-2022-0303 for a total of \$53,740.00 and Williams seconds.

ARPA REQUESTS					
DEPARTMENT	VENUE	DESCRIPTION	NOTES	AMOUNT REQUESTED	OTHER
OGLE COUNTY CIRCUIT CLERKS OFFICE					
SCANNING SUMMARY PAGE / PCJMS IMAGE OUTPUT (NO MICROFILM NEEDED)					
PROJECT #	Case Types	Inches	*Boxes/Rolls	Per Box	Total
PROJECT 1	2nd Floor Criminal	8,585	827	\$ 132.00	\$ 115,991.00
PROJECT 2	3rd Floor Civil	8,676	816	\$ 132.00	\$ 116,794.00
PROJECT 3	Basement Older Files	1,046	84	\$ 173.00	\$ 14,532.00
PROJECT 4	Scanning 1,155 Rolls of Film		1,155		\$ 48,510.00
Totals		18,591		TOTAL EST:	\$ 291,827.00
Purchase order issued to Fund: 5/2022					
Food Asset/Offlog	Religion Farm House			\$ 27,500.00	
	Continue Farm/Mill/Manger				
County Security	Gold Place			\$ 3,000.00	
	Alpha Control			\$ 5,295.00	
	Alpha Control			\$ 17,485.00	
TOTAL				\$ 53,740.00	

Motion carried. (Placed on file)

• **Road & Bridge**

• **2022 County Pipe Supply - R-2022-0304**

Hopkins presented and moved to approve R-2022-0304, to award the project to Contech Engineered Solutions for \$51,647.30, McKinney seconds.

Motion carried. (Placed on file)

• **2022 County Striping – 22-00000-05-GM - R-2022-0305**

Hopkins presented and moved to approve R-2022-0305 to award the project to the low bidder, America’s Parking Remarking, Inc. for \$57,000 and McKinney seconds.

Motion carried. (Placed on file)

• **Cold-In-Place Recycle – Rockvale Twp – 22-21132-00-RS - R-2022-0306**

Hopkins presented and moved to approve R-2022-0306, to award this township project to Helm Civil for the amount of \$152,029.90, Kenney seconds.

Motion carried. (Placed on file)

Unfinished Business & New Business: None

Chairman Comments:

Chairman Finfrock wished everyone well and to enjoy the coming spring like weather

Vice-Chairwoman Comments:

Stay healthy everyone.

Adjourn Meeting

At 5:51 p.m., with no further business Chairman Finfrock adjourns the meeting until Tuesday, April 19, 2022 at 5:30 p.m. at the Courthouse in Oregon.

Chairman, John Finfrock
Ogle County Board

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

Ogle County Board Meeting

March 15, 2022

Page 69



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

The Ogle County ETSB meeting was called to order on Wednesday, March 9, 2022 at 11:01 am by Chairman B. VanVickle.

Members Present:

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

Members Absent:

C. Clothier
P. DeMik
S. Thomas

Others present:

B. Carls – 911 Coordinator

A motion by S.Kenney seconded by L. Callant to approve the draft minutes of the February 9, 2022 meeting. The motion carried.

B.Carls reported on the Next Generation Project for Ogle County stating we are on track for a phase 2 cut date in the summer. Winnebago County has asked to move to the 3rd position making Ogle 4th in line to cut over.

Chairman B. VanVickle— reported on the 911 outages that had occurred in Winnebago, Carroll and Lee county in the past couple of weeks. He stated that Ogle was used as a backup PSAP for the three counties while repairs were made.

Vice-Chairman C. Tveit advised that the generator at the Byron tower will be delivered in 9-12 weeks for installation.

County Board S.Kenney— nothing to report

PSAP Reports – nothing to report

Old Business:

New Business:

A motion by C. Tveit and seconded by B. VanVickle to pay the March 2022 bills. Approved by roll call. B. VanVickle – yes L.Callant—yes D.Sawlsville – yes S.Kenney—yes C.Tveit—yes L. Nambo-- yes

Other Business:

D. Sawlsville reported that there is a radio issue at the Rochelle PSAP stating that there is a squeal on the Rochelle Fire frequency when dispatch is transmitting. It was suggested that a voter be added to the Rochelle Police Department to rectify the issue.

B. VanVickle asked for a consensus regarding the purchase of a voter for the PSAP, and will appear on the April agenda for an official vote.

L. Nambo proposed additional training opportunities for retention purposes. She suggested that a scholarship be made to send a telecommunicator to the NENA Conference. TCs would have the opportunity to submit an application for the scholarship, and then one TC from Rochelle PD or Ogle County would be selected by the board.

A motion by B.VanVickle and seconded by S. Kenney for adjournment. The motion carried and the meeting was adjourned at 11:43 am

Respectfully Submitted,

Brittany Carls

OGLE COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

County Facilities – County Security and IT Committee
Tentative Minutes
April 12, 2022

1. Call Meeting to Order: Chairwoman Nordman called the meeting to order at 1:00 p.m. Present: Reising, Williams, Kenney, Oltmanns, Fox, Miller, Nordman and Youman (1:03). Others Present: Griffin, Coroner Lou Finch, IT Director Larry Callant, County Highway Engineer Jeremy Ciesiel, and Griffin. Absent: Billeter and Youman.
2. Approval of Minutes – March 8, 2022: Motion by Williams to approve the minutes as presented, 2nd by Oltmanns. Motion carried.
3. Public Comment: Oltmanns announced it is Telecommunicators Week and Ogle County Telecommunicators should be recognized at the County Board Meeting.

4. Review and Approval of Claims:

Department Claims:

- Sheriff: \$40,402.11
- Emergency Communications: \$15,822.97
- Corrections: \$27,764.84
- OCEMA: \$1,739.26

Nordman stated the committee has reviewed the Department Claims as presented.

County Board Claims:

- Sheriff: None
 - Emergency Communications: None
 - Corrections: None
 - OCEMA: None
 - Buildings and Grounds: \$27,291.95. Motion by Reising to approve as presented, 2nd by Kenney. Motion carried.
 - County Facilities: Utilities - Electric \$16,680.94 – Gas \$8,342.72– Water \$2,282.72. Motion by Fox to approve, 2nd by Kenney. Nordman will e-mail the document put together by the Treasurer's Office. Nordman informed the committee the Sheriff is not in attendance due to being on out on an emergency call. Motion carried.
 - IT: \$11,226.78 – Motion by Kenney to approve, 2nd by Williams. Callant stated the DevNet quarterly bill is due. Motion carried.
 - Coroner: \$4,965.78 - Motion by Kenney to approve, 2nd by Williams. Motion carried.
5. Coroner: Finch stated there have been 47 deaths since the last meeting. There are 2 autopsies scheduled. While Finch was out of town there were 28 deaths within one week.
 6. County Facilities:
 - Nordman stated the bill in the amount of \$1,500 for Hagemann Horticulture came in for the landscaping around the courthouse. Finch requested to have some landscaping work in front of the Public Safety Building.
 - Nordman has been contacted by the Daughters of the American Revolution like to put a plaque to honor the 250th Anniversary. Nordman distributed information and would comments from the committee. There was discussion regarding placement inside of the Courthouse vs outside of the Courthouse. There was a suggestion of placement near the war memorial.
 - Nordman stated there is a CAD system bill in the amount of \$112,000 that was discussed a couple of months ago. The Sheriff stated this is used by 911 and several municipalities for calls. Nordman assumed this bill would be paid by 911 and the municipalities that

utilize the service. Nordman has received a bill in the amount of \$111,000 which 911 covered a certain percentage and the Sheriff would like for the county to pay the remainder. Nordman has requested clarification from the Sheriff if the other municipalities have contributed to the service.

7. County Security:

- Fox asked if there is information regarding population at the Judicial Center Annex. Nordman stated there is not, but we are at about 28 inmates right now. Youman and Fox would like to see a monthly report on the occupancy rate. Nordman will look into this.
- LRP Update – Solar project: Griffin reported on the solar project and preparing bid documents. There will be more information presented at the Long Range Planning Committee today. Griffin stated the Judicial Center Annex and the Courthouse meters are tied to the same account. The usage of the Courthouse and Judicial Center Annex can be tied together which will allow for more panels to be installed.
- Asbestos Abatement – Ciesiel reported there is asbestos in all areas of the old jail. Ciesiel stated he has received an estimate not to exceed \$20,000 for the asbestos abatement. If the committee would give the go ahead, Ciesiel will schedule the abatement. Motion by Kenney to proceed with the abatement, 2nd by Oltmanns. Ciesiel reported the highway staff would remove items to help with the cost of the project. Nordman would like for this project to be paid for by ARPA funds.

8. IT:

- Callant had requested ARPA funds for computer hardware and software. Callant reported on IT issues and how our cybersecurity system works. Nordman stated Callant is asking for \$12,350 for the software conversion and \$25,420 for a centralized server. Motion by Youman to proceed with ARPA request, 2nd by Miller. Finch commented the Lee County Coroner will no longer use the KSB Hospital Morgue as a holding facility. Finch has worked out an agreement with Lee County to use the Ogle County facility for \$300 per need. Motion carried.

9. Closed Session - At 1:28 p.m., motion by Oltmanns to go into Closed Session to discuss employee matters per 5 ILCS 120/2 (c) (1), 2nd by Kenney. Roll Call: Reising, Williams, Kenney, Oltmanns, Youman, Fox, Miller and Nordman. Motion carried.

10. Open Session – At 2:01 p.m., the committee returned to Open Session.

11. Old Business: none

12. New Business: none

13. Adjournment: With no further business, Chairwoman Nordman adjourned the meeting.
Time: 2:02 p.m.

Respectfully submitted,
Laura J. Cook
County Clerk and Recorder

April 2022

ARPA REQUESTS						
DEPARTMENT	VENDOR	DESCRIPTION		NOTES	AMOUNT REQUESTED	OTHER
Zoning	Planning Commission	Education/Training Session			\$500.00	
	Planning Commission	Annual Membership			\$50.00	
		Advertisement			\$342.00	
IT	Software Convers.	server operating software conversion to Office 365			\$12,350.00	
		Processors for Unified Centralized Server			\$25,420.00	
Health Department		Desks	\$6,000		\$ 6,000.00	
Original from 2021		Desk Chairs	\$2,000		\$ 2,000.00	
		Office Chairs	\$3,000		\$ 3,000.00	
		Whiteboards	\$1,500		\$ 1,500.00	
Health Department 2022		Global Industrial™ Expandable Starter Rack			\$520.89	
		Expandable Add-On Rack			\$462.95	
		Storage Cabinet, Turn Handle,			\$808.01	
		Shipping/Handling			\$492.78	
Asbestos Abatement		Not to exceed \$20,000.00			\$20,000.00	

TOTAL \$ 73,446.63

Ogle County Sheriff's Office

Patrol Division Activity Report

MARCH 2022

Arrests

Traffic Arrests	<u>305</u>
DUI Arrests	<u>8</u>
Misdemeanor Arrests	<u>55</u>
Felony Arrests	<u>13</u>
Warrant Arrests	<u>13</u>
Total Arrests	<u>394</u>

Accidents

Property Damage Accidents	<u>35</u>
Personal Injury Accidents	<u>7</u>
Fatality Accidents	<u>0</u>
Total Accidents	<u>42</u>

Calls/Mileage/Fuel

Follow Up Worked	<u>57</u>
Civil Process Served	<u>55</u>
Calls For Service	<u>599</u>
Total Miles Patrolled	<u>33215</u>
Total Fuel Consumed	<u>3098.3</u>
Fleet MPG	<u>10.72</u>

Ogle County Sheriff's Office

Monthly Crash Totals – Front Desk

MARCH 2022

Total Accidents – No Injury	<u>35</u>
Total Accidents – With Injury	<u>7</u>
Total Accidents – With Fatality	<u>0</u>
Total Crash Reports	<u>42</u>
Total Desk Reports	<u>3</u>
Total Deer Reports	<u>14</u>
Total Persons Injured	<u>7</u>
Total Persons Killed	<u>0</u>

OGLE COUNTY SHERIFFS DEPT. PATROL ACTIVITY

February 2022 +/- March 2022

Traffic Arrests	<u>276</u>	<u>+29</u>	<u>305</u>
DUI arrests	<u>5</u>	<u>+3</u>	<u>8</u>
Misdemeanor arrests	<u>43</u>	<u>+12</u>	<u>55</u>
Felony arrests	<u>7</u>	<u>+6</u>	<u>13</u>
Warrant arrests	<u>10</u>	<u>+3</u>	<u>13</u>
TOTAL ARRESTS	<u>341</u>	<u>+53</u>	<u>394</u>
Property damage accidents	<u>27</u>	<u>+8</u>	<u>35</u>
Personal injury accidents	<u>4</u>	<u>+3</u>	<u>7</u>
Fatality accidents	<u>2</u>	<u>-2</u>	<u>0</u>
TOTAL ACCIDENTS	<u>33</u>	<u>+9</u>	<u>42</u>
Cases solved by F/U	<u>53</u>	<u>+4</u>	<u>57</u>
Civil process served	<u>62</u>	<u>-7</u>	<u>55</u>
Calls for service	<u>544</u>	<u>+55</u>	<u>599</u>
Total miles patrolled	<u>31100</u>	<u>+2115</u>	<u>33215</u>
Total fuel consumed	<u>3057.1</u>	<u>+41.2</u>	<u>3098.3</u>
Fleet M.P.G.	<u>10.17</u>	<u>+0.55</u>	<u>10.72</u>

[illegible]

[illegible]

**Ogle County
Sheriff
Patrol Division**

[illegible]

[illegible]

Executive Committee
Tentative Minutes
April 12, 2022

1. Call Meeting to Order: Chairman Finfrock called the meeting to order at 5:09 p.m. Present: Nordman, Fritz, Griffin, Janes, Kenney, Reising, Smith, Sparrow and Finfrock. Others Present: Heuer, County Clerk and Recorder Laura Cook, Treasurer Linda Beck, IT Director Larry Callant and Coroner Lou Finch. Absent: none.
 2. Approval of Minutes – March 8, 2022: Motion by Sparrow to approve the minutes as presented, 2nd by Kenney. Motion carried.
 3. Public Comment: None
 4. Reports of Committees
 - ✓ Road and Bridge: items to be forwarded to County Clerk’s Office
 - ✓ Personnel & Salary: HR Task Force – Coroner Lou Finch commented he has made presentations to the Personnel and Salary and Finance Committee this evening regarding the HR Task Force recommendation to seek an HR position for the County. Motion by Sparrow to move request to the County Board, 2nd by Griffin. Janes asked if the HR position will replace the Personnel and Salary Committee. It was commented that is not the intention. Motion carried.
 - ✓ Supervisor of Assessment, Planning & Zoning: They discussed how well the educational training went last month and they would like to continue with this.
 - ✓ S/Attorney, Court Services - FOCUS House - Judiciary & Circuit Clerk: Several appointment recommendations
 - ✓ County Facilities - County Security - IT: None
 - ✓ HEW, Solid Waste & Veterans: Electronic Recycling
 - ✓ Long Range & Strategic Planning: None
 - ✓ Finance & Insurance: ARPA Requests, Lost Revenue Standard Allowance Ordinance, Audit Presentation
 - ✓ Executive: None
 - ✓ Agriculture: None
 - ✓ Workplace Safety: None
 - ✓ Board Presentations: Judge Hanson Recognition of Service and Conner O’Sullivan - Weld Park Eagle Scout Project
 5. Closed Session - At 5:21 p.m., motion by Kenney to go into Closed Session to discuss employee matters per 5 ILCS 120/2 (c) (1), 2nd by Smith. Roll Call: Nordman, Fritz, Griffin, Kenney, Janes, Reising, Smith, Sparrow and Finfrock. Motion carried.
 6. Open Session – At 5:44 p.m., the committee returned to Open Session. Motion by Smith to move the recommendation of settlement for Coroner employees:
 - \$100 per month as “on-call hours”;
 - minimum of 2 hours at time and a half of their rate after 40 hours;
 - Rate of pay \$23.56 per hour for Deputy Coroners
 - \$4,000 Holiday pay - No double time for holiday pay;
 - \$25 per month for use of private cell phones;
 - Part-time at \$20/hr – no benefits and work under 999 hrs (will wait and see how the proposal works before hiring);
 - Increase Chief Deputy Coroner/Office Manager to \$59,000/yr
- 2nd by Reising. Motion carried.

7. Old Business:
- ✓ Fiber Grant update: nothing to report
 - ✓ Planning Commission & ZBA Update: Smith updated the committee on the training session and how well it went. Smith commented on the Supervisor of Assessments and Planning and Zoning Committee and County Board should make the final decision.
 - ✓ GREDOC/Economic Development update: Finfrock stated there is office space for Economic Development located on the third floor of the old courthouse. Sparrow commented the new company in Rochelle has been announced, Zekelman Industries will occupy the Nippon-Sharyo building.
 - ✓ ARPA update: Nordman has sent the ARPA recommendations to the County Clerk.
 - ✓ Supervisor of Assessments: Finfrock stated Tricia Black is scheduled to retake the exam.
 - ✓ IACBM update: Nothing to report
8. New Business:
- ✓ Focus House Spaghetti Dinner: Finfrock announced the dinner has been rescheduled for next week due to inclement weather. They still plan on delivering lunches as scheduled for tomorrow.
 - ✓ Set Elected Official Salaries: Kenney updated the committee on the need to set the salaries for the County Clerk and Recorder, Treasurer and Sheriff. The Sheriff has been taken out of the picture with the new direction from the State of Illinois. The State of Illinois will require that the salary for the Sheriff be at least equal to 80% of the State's Attorney salary. The county will be responsible for 33 1/3% and the State will furnish 66 2/3% of the salary. Sparrow stated until the Governor signs the bill, you need to include the Sheriff in any motions. Kenney stated the recommendation from the Personnel and Salary Committee is to increase the salaries of the County Clerk and Recorder and Treasurer to 2% in 2023, 2% in 2024, 1.5% in 2025 and 1.5% in 2026. Motion by Reising to adopt the increases as recommended for the elected officials until such time the Governor signs the new legislation for the Sheriff's salary, 2nd by Sparrow. Motion carried.
 - ✓ Solid Waste Director: Finfrock stated an interview was held with HEW Chairwoman Dottie Bowers and a representative from the Personnel and Salary Committee and Finfrock. The interviewing committee will recommend Paul Cooney to replace Steve Rypkema who will be retiring soon. Motion by Kenney to approve the recommendation and move forward to the County Board for approval, 2nd by Griffin. Motion carried.
9. Adjournment: With no further business, Chairman Finfrock adjourned. Time: 5:59 p.m.

Respectfully submitted,
Laura J. Cook
Ogle County Clerk and Recorder

Job Summary:

The Ogle County Human Resource Manager will manage, lead and/or direct the routine functions of the Human Resources (HR) department including:

- ☐ Assist with Recruitment, job posting and application / Resume review and candidate selection
- ☐ Assist with Candidate Interview scheduling & selection processing
- ☐ Assist with Onboarding, orientation, and training of new employees
- ☐ Review employment **needs**, placement & organizational changes & complete HR Cost-Benefit Analysis **of new and proposed positions and job titles**
- ☐ Administering compensation / pay, benefits, and leave, review and **make** recommendations **as needed**
- ☐ Assist employees with insurance, pension **and benefits** questions & issues
- ☐ Labor relations, contract review and interpretation
- ☐ Participate in union contract negotiations
- ☐ Performance evaluations assistance & monitoring, and incentive distributions
- ☐ Enforcement, and record maintenance of disciplinary actions (progressive discipline if HB 3530 becomes law)
- ☐ Maintain employee records and personnel files (or permanent - back-up files)
- ☐ Training, development, continuing education & required training record maintenance
- ☐ Risk management including liability insurance to include Worker's Compensation Unemployment Insurance, OSHA and workplace safety
- ☐ Enforcement of county HR policies and applicable employment laws
- ☐ Reviews & Maintains County Employee Handbook & HR Policy annually, recommends changes
- ☐ Assist Department Heads w Progressive Discipline and Discharge

Supervisory Responsibilities:

- ☐ Recruits, interviews, and trains new staff in the HR department
- ☐ Directly Supervises subordinate staff
- ☐ Oversees the daily workflow of the department
- ☐ Ensures departments perform constructive and timely performance evaluations
- ☐ Maintains, and recommends changes, county HR policy, Ogle County Personnel manual and Ogle County Safety manual
- ☐ Handles discipline and termination of employees in accordance with county HR policy
- ☐ Interfaces with department heads and county board members on HR related issues
- ☐ Work with States' Attorney office on HR related legal issues

Duties/Responsibilities:

- ☐ Partners with the leadership team to understand and execute the organization's human resource and talent strategy particularly as it relates to current and future talent needs, recruiting, retention, and succession planning
- ☐ Provides support and guidance to HR generalists, management, and other staff when complex, specialized, and sensitive questions and issues arise; may be required to administer and execute routine tasks in delicate circumstances such as providing reasonable accommodations, investigating allegations of wrongdoing, and terminations

- ☐ Manages the talent acquisition process, which may include recruitment, interviewing of qualified job applicants, particularly for managerial, exempt, and professional roles; collaborates with departmental managers to understand skills and competencies required for openings
- ☐ Analyzes trends in compensation and benefits; researches and proposes competitive base and incentive pay programs to ensure the organization attracts and retains top talent
- ☐ Creates learning and development programs and initiatives that provide internal development opportunities for employees
- ☐ Oversees employee disciplinary meetings, terminations, and investigations
- ☐ Research, participate, and make recommendations in union negotiations in collaboration with department heads
- ☐ Performs Cost-Benefits analysis for proposed new employment positions and presents with the Department Head to the board committee and the full board when required
- ☐ Maintains compliance with federal, state, and local employment laws and regulations, and recommended best practices; reviews policies and practices to maintain compliance
- ☐ Maintains knowledge of trends, best practices, regulatory changes, and new technologies in human resources, talent management, and employment law
- ☐ Performs other duties as assigned

Required Skills/Abilities:

- ☐ Excellent verbal and written communication skills
- ☐ Excellent interpersonal, negotiation, and conflict resolution skills
- ☐ Excellent organizational skills and attention to detail
- ☐ Strong analytical and problem-solving skills
- ☐ Ability to prioritize tasks and to delegate them when appropriate
- ☐ Ability to act with integrity, professionalism, and confidentiality
- ☐ Thorough knowledge of employment-related laws and regulations
- ☐ Proficient with Microsoft Office Suite or related software
- ☐ Proficiency with or the ability to quickly learn the organization's HRIS and talent management systems

Education and Experience:

- ☐ Bachelor's degree in Human Resources, Business Administration, related field or equivalent experience required
- ☐ A minimum of three years of labor-relations / management and union negotiations experience preferred
- ☐ A minimum of three years of human resource management experience preferred
- ☐ Experience with government laws and regulations strongly preferred
SHRM-CP, SHRM-SCP, PHR or SPHR certificate desired

Physical Requirements:

- ☐ Prolonged periods of sitting at a desk and working on a computer
- ☐ Must be able to lift at least 15 pounds at times

The salary recommendation for this position is \$80,000 to \$100,000 base salary for 40 hours
This is also classified as exempt
This position also reports to the County Board Chair.

April 2022

ARPA REQUESTS						
DEPARTMENT	VENDOR	DESCRIPTION		NOTES	AMOUNT REQUESTED	OTHER
Zoning	Planning Commission	Education/Training Session			\$500.00	
	Planning Commission	Annual Membership			\$50.00	
		Advertisement			\$342.00	
IT	Software Convers.	server operating software conversion to Office 365			\$12,350.00	
		Processors for Unified Centralized Server			\$25,420.00	
Health Department		Desks	\$6,000		\$ 6,000.00	
Original from 2021		Desk Chairs	\$2,000		\$ 2,000.00	
		Office Chairs	\$3,000		\$ 3,000.00	
		Whiteboards	\$1,500		\$ 1,500.00	
Health Department 2022		Global Industrial™ Expandable Starter Rack			\$520.89	
		Expandable Add-On Rack			\$462.95	
		Storage Cabinet, Turn Handle,			\$808.01	
		Shipping/Handling			\$492.78	
Asbestos Abatement		Not to exceed \$20,000.00			\$20,000.00	

TOTAL \$ 73,446.63

**Personnel and Salary Committee
Tentative Minutes
April 12, 2022**

1. Call Meeting to Order: Chairman Kenney called the meeting to order at 9:02 a.m. Present: Heuer, Corbitt, Droege, Larson, McKinney and Kenney. Others present: Finfrock, Nordman (9:35), Coroner Lou Finch, County Clerk and Recorder Laura Cook, Court Services Director Cindy Bergstrom, Circuit Clerk Kim Stahl, County Highway Engineer Jeremy Ciesiel, Treasurer Linda Beck and Tiffany O'Brien. Absent: Huber.
2. Approval of Minutes – March 8, 2022 - Motion by Larson to approve the minutes as presented, 2nd by McKinney. Motion carried.
3. Public Comment: none
4. New Business:
 - Circuit Clerk – Circuit Clerk Kim Stahl informed the committee of a retirement in the office and a replacement has been hired.
 - HR Task Force – Coroner Lou Finch presented the recommendation from the HR Task Force with a job description. Finch stated the HR Task Force has recommended the position will be a Exempt, 40 hr work week and a salary range of \$80,000 to \$100,000 depending upon experience. Finch stated the Finance Committee would need to include a line item for travel, professional membership and education. The HR position would report directly to the County Board Chairman. Corbitt asked about recruitment and advertising in the job description. Finch stated the HR position will “assist” the department head, if needed. Corbitt asked about the current employee files – will these go to HR and be locked. Finch stated the elected officials would retain their employee files and it will be up to the County Board on how the appointed department heads will handle their employee files. County Clerk and Recorder Laura Cook mentioned her employee files are locked as well as the payroll files. Corbitt asked about the item under Supervisory Responsibilities “Directly supervises subordinate staff”, will there be additional staff. Finch replied not at this time, but this could be in the future. Treasurer Linda Beck asked if this person would be responsible for OSHA reporting, workman’s comp and unemployment reporting. What about liability insurance? Larson thought this would go with the HR position. Finch will change the wording. Motion by Heuer to move the HR recommendation onto the Finance and Executive Committees. 2nd by McKinney. Motion carried.
 - Set Elected Official Salaries: Kenney stated the County Clerk and Recorder, Sheriff and Treasurer need to be set for their upcoming 4-year term. The salaries need to be set 180 days before their terms begin. Kenney commented they have been working on pay for performance regarding salary adjustments. According to the State’s Attorney not all salaries need to be set the same, stated Kenney. We are uniform with the exception of the Sheriff. We cannot reduce a salary but if a newly elected person were to come into office, we can adjust the salary. There was discussion about the Insurance Stipend the Treasurer receives. Beck stated the stipend is for administering the Health Insurance. Beck handles enrollment, questions and processing claims on a weekly basis. Beck stated the stipend was changed to \$3,500 a couple of years ago. Kenney asked the committee if the committee wants to make a variable adjustment on the salaries or the same adjustment. Corbitt asked if the variable was only for the newly elected or have a certain cap. Kenney stated no, this is for the office. Kenney explained it is a State Statute which dictates the need to set the salary of the elected officials 180 days before their term begins. Heuer asked if we can give the elected officials

a merit based on performance as a newly elected official. Kenney stated we cannot. Kenney spoke about the elected official having a performance review with their committee chairperson. Stahl stated the department heads do that now when they meet at their committee meetings. Kenney stated we are still asking the elected officials to sit with their chairperson. Corbitt stated she would like more time to review the information. The motion needs to go through Finance and County Board by May. Beck stated this will not affect the FY2022 Budget. There was discussion about 3% due to the cost of living increasing. The committee discussed taking the increases from R-2018-0503 and reverse the percentages (2.5%, 2%, 1.5% and 1.5%). County Clerk Laura Cook explained the process as it has been historically with the 2-year salary overlap with the Circuit Clerk and Coroner. The information is included on the O-2022-05XX and O-2020-0501 documents that were presented. The past Finance Committee worked hard on making the County Clerk and Recorder, Circuit Clerk and Treasurer on the same scale. Motion by Heuer for a 1.5% increase for 2025 and 1.5% increase for 2026, 2nd by McKinney. Motion carried.

- Salary for Newly Elected: Kenney asked the committee if they wanted to entertain the idea of setting the salary for a newly elected official at a different rate than the current office holder. Kenney feels they need work up the ladder and gain experience. Corbitt asked Chief Deputy Collector Tiffany O'Brien how long she has been with the county. O'Brien stated 18 years. Kenney would like to see 80% of the current salary to the newly elected official. Finch cautioned the committee about this since historically the outgoing elected official would include the person working in the office as to how the office runs during the last year or year and a half before leaving the office. There was discussion of a person that does not work in the office to receive 80% of the incumbent's salary and a person who worked in the office at 90%. Corbitt and Larson do not agree. Corbitt stated the only requirement is to live within the county during a certain period and be a registered voter. Kenney stated this topic will carry over.
 - Treasurer Hiring Request: Beck stated she has hired a part-time person to assist with taxes in the office. It is in the budget. Beck stated the need to hire a full-time position who will replace Tiffany when elected. Beck stated this is not in the budget but explained the need to hire this person now before tax season. Motion by Larson to approve the hiring request, 2nd by Corbitt. Motion carried.
5. Closed Session: At 9:52 a.m., motion by Heuer to go into Closed Session to discuss employee matters per 5 ILCS 120/2 (c) (1), 2nd by Corbitt. Roll Call: Kenney, Larson, Droege, McKinney, Heuer and Corbitt.
 6. Open Session: At 10:14 a.m., the committee returned to Open Session. Motion by Heuer to take the Coroner recommendations to the Finance and Executive Committees, 2nd by McKinney. Motion carried.
 7. Old Business: no discussion
 8. Adjournment: With no further business, Chairman Kenney adjourned. Time: 10:16 a.m.

Respectfully submitted,
Laura J. Cook
Ogle County Clerk and Recorder

ORDINANCE 2022-05XX
OGLE COUNTY ELECTED OFFICIAL'S SALARIES

WHEREAS, in accordance with Illinois Statute 50 ILCS 145/2, the Ogle County Board is responsible for establishing the annual "compensation of its elected officials", which must be "fixed at least 180 days before the beginning of the term of the officers whose compensation is to be fixed", and

WHEREAS, during its regular meeting on April 12, 2022, the Personnel and Salary Committee has recommended to the Finance Committee on May 10, 2022, the annual salary increases for Fiscal Years 2023, 2024, 2025 and 2026, and

WHEREAS, the Ogle County Board recognizes the important and critical nature of the services of the elected officials for these offices under the County Government's responsibility, and

THEREFORE, BE IT RESOLVED, that the Ogle County Board, on this 17th day of May, 2022, adopts the following elected official's pay scale:

	FY2023	FY2024	FY2025	FY2026
	+2%	+ 2%	+ <u>1.5</u> %	+ <u>1.5</u> %
County Clerk & Recorder State Stipend \$6,500	\$88,733	\$90,508		
Treasurer County Stipend <u>\$2,500</u> (Insurance Fund) <u>Co Health Ins</u>	\$88,733	\$90,508		
Sheriff State Stipend \$6,500 County Stipend \$2,500 Safety Supervisor – General Fund	\$97,607	\$99,509		

Attest:

Laura J. Cook
Ogle County Clerk

John Finfrock
Chairman, Ogle County Board

ORDINANCE 2020-0501
OGLE COUNTY ELECTED OFFICIAL'S SALARIES


WHEREAS, in accordance with Illinois Statute 50 ILCS 145/2, the Ogle County Board is responsible for establishing the annual "compensation of its elected officials", which must be "fixed at least 180 days before the beginning of the term of the officers whose compensation is to be fixed", and;

WHEREAS, the Ogle County Board recognizes the important and critical nature of the services of the elected officials for these offices under the County Government's responsibility, and;

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

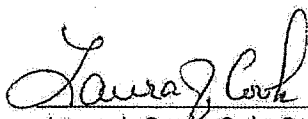
THEREFORE, BE IT RESOLVED, that the Ogle County Board, on this 19th day of May, 2020, adopts the following elected official's pay scale:

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



John Finfrock
Chairman, Ogle County Board

Attest:



Laura J. Cook, Ogle County Clerk



ORDINANCE 2018-0503
OGLE COUNTY ELECTED OFFICIAL'S SALARIES

WHEREAS, in accordance with Illinois Statute 50 ILCS 145/2, the Ogle County Board is responsible for establishing the annual "compensation of its elected officials", which must be "fixed at least 180 days before the beginning of the term of the officers whose compensation is to be fixed", and

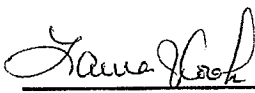
WHEREAS, during its regular meeting on April 10, 2018, the Personnel and Salary Committee has recommended to the Finance Committee on May 8, 2018, the annual salary increases for Fiscal Years 2019, 2020, 2021 and 2022, and

WHEREAS, the Ogle County Board recognizes the important and critical nature of the services of the elected officials for these offices under the County Government's responsibility, and

THEREFORE, BE IT RESOLVED, that the Ogle County Board, on this 15th day of May, 2018, adopts the following elected official's pay scale:

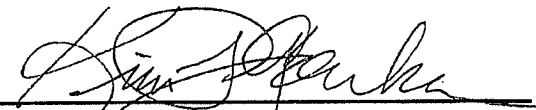
	FY2019	FY2020	FY2021	FY2022
	+1.5%	+ 1.5%	+ 2%	+ 2.5%
County Clerk & Recorder	\$81,977	\$83,207	\$84,871	\$86,993
Treasurer	\$81,977	\$83,207	\$84,871	\$86,993
Sheriff	\$90,175	\$91,528	\$93,359	\$95,693

Attest:



Laura J. Cook
Ogle County Clerk





Kim P. Gouker
Chairman, Ogle County Board

HR TASK FORCE RECOMMENDATIONS - APRIL 12, 2022

Job Summary:

The Ogle County Human Resource Manager will manage, lead and/or direct and assist the routine functions of the Human Resources (HR) department including:

- ☐ Recruitment, job posting and application / Resume review and candidate selection
- ☐ Candidate Interview scheduling & selection processing,
- ☐ Onboarding, orientation, and training of new employees
- ☐ Review employment needs, placement & organizational changes & complete HR Cost-Benefit Analysis of new and proposed positions and job titles
- ☐ Administering compensation / pay, benefits, and leave, review and make recommendations as needed
- ☐ Assist employees with insurance and pension and benefits questions & issues,
- ☐ Labor relations, contract review and interpretation,
- ☐ Participate in union contract negotiations,
- ☐ Performance evaluations assistance & monitoring, and incentive distributions
- ☐ Enforcement, and record maintenance of disciplinary actions (progressive discipline if HB 3530 becomes law)
- ☐ Maintain employee records and personnel files (or permanent - back-up files)
- ☐ Training, development, continuing education & required training record maintenance
- ☐ Risk management including liability insurance and workplace safety - OSHA, workmans comp + unemployment
- ☐ Enforcement of county HR policies and applicable employment laws
- ☐ Reviews & Maintains County Employee Handbook & HR Policy annually, recommends changes
- ☐ Assist Department Heads w Progressive Discipline and Discharge

Supervisory Responsibilities:

- ☐ Recruits, interviews, and trains new staff in the HR department.
- ☐ Directly Supervises subordinate staff
- ☐ Oversees the daily workflow of the department.
- ☐ Ensures departments perform constructive and timely performance evaluations.
- ☐ Maintains, and recommends changes, county HR policy, Ogle County Personnel manual and Ogle County Safety manual
- ☐ Handles discipline and termination of employees in accordance with county HR policy.
- ☐ Interfaces with department heads and county board members on HR related issues
- ☐ Work with States' Attorney office on HR related legal issues

Duties/Responsibilities:

- ☐ Partners with the leadership team to understand and execute the organization's human resource and talent strategy particularly as it relates to current and future talent needs, recruiting, retention, and succession planning.
- ☐ Provides support and guidance to HR generalists, management, and other staff when complex, specialized, and sensitive questions and issues arise; may be required to administer and execute

- routine tasks in delicate circumstances such as providing reasonable accommodations, investigating allegations of wrongdoing, and terminations.
- ☐ Manages the talent acquisition process, which may include recruitment, interviewing of qualified job applicants, particularly for managerial, exempt, and professional roles; collaborates with departmental managers to understand skills and competencies required for openings.
 - ☐ Analyzes trends in compensation and benefits; researches and proposes competitive base and incentive pay programs to ensure the organization attracts and retains top talent.
 - ☐ Creates learning and development programs and initiatives that provide internal development opportunities for employees.
 - ☐ Oversees employee disciplinary meetings, terminations, and investigations.
 - ☐ Research, participate, and make recommendations in union negotiations in collaboration with department heads
 - ☐ Performs Cost-Benefits analysis for proposed new employment positions and presents with the Department Head to the board committee and the full board when required.
 - ☐ Maintains compliance with federal, state, and local employment laws and regulations, and recommended best practices; reviews policies and practices to maintain compliance.
 - ☐ Maintains knowledge of trends, best practices, regulatory changes, and new technologies in human resources, talent management, and employment law.
 - ☐ Performs other duties as assigned.

Required Skills/Abilities:

- ☐ Excellent verbal and written communication skills.
- ☐ Excellent interpersonal, negotiation, and conflict resolution skills.
- ☐ Excellent organizational skills and attention to detail.
- ☐ Strong analytical and problem-solving skills.
- ☐ Ability to prioritize tasks and to delegate them when appropriate.
- ☐ Ability to act with integrity, professionalism, and confidentiality.
- ☐ Thorough knowledge of employment-related laws and regulations.
- ☐ Proficient with Microsoft Office Suite or related software.
- ☐ Proficiency with or the ability to quickly learn the organization's HRIS and talent management systems.

Education and Experience:

- ☐ Bachelor's degree in Human Resources, Business Administration, related field or equivalent experience required.
- ☐ A minimum of three years of labor-relations / management and union negotiations experience preferred
- ☐ A minimum of three years of human resource management experience preferred.
- ☐ Experience with government laws and regulations strongly preferred.
SHRM-CP, SHRM-SCP, PHR or SPHR certificate desired.

Physical Requirements:

- ☐ Prolonged periods of sitting at a desk and working on a computer.

- ☐ Must be able to lift at least 15 pounds at times.

Salary range \$80,000 - \$100,000
exempt position
Report to County Board Chairman