



## **OGLE COUNTY, ILLINOIS**

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### **SINGLE AUDIT REPORT**

**For the Year Ended November 30, 2018**

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

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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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 7, 2019.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 2018-001 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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  
May 7, 2019

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

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

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

We have audited Ogle County, Illinois (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2018. 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.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### **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, 2018.

### **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. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2018-002 that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **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, 2018, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated May 7, 2019, 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  
May 7, 2019

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2018

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
10.553	Department of Agriculture	Illinois State Board of Education	School Breakfast Program	\$ 3,528	\$ 3,528
10.555	Department of Agriculture	Illinois State Board of Education	National School Lunch Program	6,150	6,150
10.555	Department of Agriculture	Illinois State Board of Education	Non-Cash Commodity Assistance	1,343	1,343
			<b>Total Child Nutrition Cluster</b>	<b>11,021</b>	<b>11,021</b>
10.557*	Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - FY 18	72,788	72,788
			FY 19	86,824	86,824
10.557*	Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - Noncash	256,720	256,720
			Total 10.557	416,332	416,332
			Total Department of Agriculture	427,353	427,353
16.607	Department of Justice	N/A	Bulletproof Vest Partnership Grant	3,833	3,833
16.751	Department of Justice	Illinois Criminal Justice Information Authority	Edward Byrne Memorial Competitive Grant Program	19,678	19,678
			Total Department of Justice	23,511	23,511
66.605	Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grant	1,475	1,475
			Total Environmental Protection Agency	1,475	1,475
93.074	Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness - FY18	20,905	20,905
			FY19	27,156	27,156
			Total 93.074	48,061	48,061



CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
93.268	Department of Health and Human Services	Illinois Department of Public Health	Immunization Program - Noncash	\$ 110,552	\$ 110,552
93.667	Department of Health and Human Services	Illinois Department of Public Health	Title XX Block Grant	836	836
93.563	Department of Health and Human Services	Illinois Department of Healthcare and Human Services	Child Support Enforcement	3,023	3,023
93.778	Department of Health and Human Services	Illinois Department of Healthcare and Family Services	Medical Assistance Program - FY18	51,096	51,096
			FY19	10,000	10,000
			<b>Total Medicaid Cluster</b>	<u>61,096</u>	<u>61,096</u>
			Total Department of Health and Human Services	<u>223,568</u>	<u>223,568</u>
97.042	Department of Homeland Security	Illinois Emergency Management Agency	Emergency Management Performance Grant	24,307	24,307
97.047	Department of Homeland Security	Illinois Emergency Management Agency	Pre-Disaster Mitigation	<u>51,524</u>	<u>51,524</u>
			Total Department of Homeland Security	<u>75,831</u>	<u>75,831</u>
TOTAL FEDERAL AWARDS				<u>\$ 751,738</u>	<u>\$ 751,738</u>

\*Denotes a major program

# **OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

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

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

### **Note B - Subrecipients**

There were no payments to subrecipients related to federal awards noted during the year ended November 30, 2018.

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

The County received \$110,552 of childhood immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health with a CFDA number of 93.268. Also, the County received \$256,720 from the supplemental nutrition program for women, infant and children from the U.S. Department of Health and Human Services passed through the Illinois Department of Human Services with a CFDA number of 10.557.

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

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

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

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2018.

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

The County did not elect the federal 10% de minimis indirect cost rate for the year ended November 30, 2018.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2018

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### 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?   X   yes        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)?   X   yes        no

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Food Program for Women, Infants and Children

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

Auditee qualified as low-risk auditee?   X   yes        no

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2018

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### Section II - Financial Statement Findings

#### Significant Deficiency

##### 2018-001: Segregation of Duties

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

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

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

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

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

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

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

This finding is repeated for the year ended November 30, 2018 and is also reported in Section IV - Prior Year Audit Findings as finding 2017-001.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2018

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

#### Significant Deficiency (Continued)

##### 2018-001: Segregation of Duties (Continued)

*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.

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2018

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

#### **2018-002: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)-CFDA #10.557**

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

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

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

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

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

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2018

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### Section IV - Prior Year Audit Findings

#### Significant Deficiency

##### 2017-001: Segregation of Duties

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

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

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

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

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

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

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2018

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

#### Significant Deficiency (Continued)

##### 2017-001: Segregation of Duties (Continued)

*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.

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

*Current Status:* This finding is repeated for the year ending November 30, 2018 and is reported in Section II as Finding 2018-001.





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Ogle County Health Department

## Ogle County Health Department

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www.health.oglecounty.org

Kyle Auman

Public Administrator

### OGLE COUNTY

#### Corrective Action Plan

For the Year Ended November 30, 2018

#### **2018-002: Special Supplemental Nutrition Program for Women, Infants, and Children**

**(WIC)-CFDA #10.557**

#### **Condition Found**

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

#### **Corrective Action Plan**

Ogle County Health Department Nurses have received additional training on the need to for client initials on one side and signature on the other side of each participates food instrument stubs. The nurses will be conducting peer to peer random observations and audits on client files as well as voucher stubs. Peer to peer audit and observation results will be shared at clinical meetings to discuss further needs for training or other actions. The Operations Manager and Public Health Administrator will conduct random checks of food instrument voucher stubs once a quarter to ensure each participant in a group is signed and initialed.

#### **Responsible Person for Corrective Action Plan**

Program staff, Operations Manager and Public Health Administrator.

#### **Implementation Date of Corrective Action Plan**

2/1/2019





# OGLE COUNTY BOARD

## Corrective Action Plan For the Year Ended November 30, 2018

### **2018-001: Segregation of Duties**

#### Condition

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

#### Corrective Action Plan:

The County acknowledges that this can be an issue with our limited staff. However, it is not cost effective to hire staff to fully segregate all duties. The County strives to comply with the noted recommendations.

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

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



## **OGLE COUNTY, ILLINOIS**

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### **MANAGEMENT LETTER**

**For the Year Ended November 30, 2018**



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

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ogle County as of and for the year ended November 30, 2018, in accordance with auditing standards generally accepted in the United States of America, 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.

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. However, as described on the following pages, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 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 County's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies in internal control on the following pages to be significant deficiencies.

The County's written responses to the comments identified in our audit have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion thereon.

This communication is intended solely for the information and use of the Chairman, County Board and the management of the County and is not intended to be and should not be used by anyone other than these specified parties.

*Sikich LLP*

Naperville, Illinois  
May 7, 2019

## **SIGNIFICANT DEFICIENCIES**

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

### **1. Segregation of Duties**

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

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

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

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

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

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

### **Recommendation**

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

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

## **SIGNIFICANT DEFICIENCIES (Continued)**

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

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

##### **Management's Response**

The County acknowledges that this can be an issue with our limited staff. However, it is not cost effective to hire staff to fully segregate all duties. The County strives to comply with the noted recommendations.

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

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

### **2. Federal Award Findings and Questioned Costs**

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

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

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

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

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

##### **Management's Response**

Management has created a corrected action plan for this particular finding and will work to implement the condition in the upcoming fiscal year.



## **OGLE COUNTY, ILLINOIS**

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### **ANNUAL FINANCIAL REPORT**

**For the Year Ended November 30, 2018**

The background of the lower half of the cover features a complex, abstract geometric pattern. It consists of numerous overlapping, semi-transparent triangles and polygons in various shades of gray and teal, creating a sense of depth and architectural structure. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, sans-serif font.

**SIKICH.COM**

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## **INTRODUCTORY SECTION**

# OGLE COUNTY, ILLINOIS

## COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Beginning December 1, 2018

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### BOARD MEMBERS

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

### ELECTED OFFICIALS

Kimberly Stahl  
Circuit Clerk

Louis Finch IV  
Coroner

Laura Cook  
County Clerk

Brian VanVickle  
Sheriff

Eric Morrow  
State's Attorney

Linda Beck  
Treasurer

## **FINANCIAL SECTION**

## **INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois (the County), as of and for the year ended November 30, 2018, 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, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Change in Accounting Principle**

The County adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which established standards for measuring and recognizing liabilities, deferred inflows and outflows of resources and expenses; and modified certain disclosures in the notes to financial statements and the required supplementary information as discussed in Note 12 to the basic financial statements. Our opinion is not modified with respect to this matter.

## **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 May 7, 2019, 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  
May 7, 2019



## **GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS**

**OGLE COUNTY GOVERNMENT  
OGLE COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**November 30, 2018**

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, 2018. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

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

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

**I. Financial Highlights**

**A. Governmental Activities**

The assets and deferred outflows of resources of the governmental activities of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$89.9 million, resulting in a decrease of \$3.88 million from the previous year. This decrease is primarily due to the new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* adopted during the year ending November 30, 2018. The implementation of this standard resulted in a decrease of net position of \$3.1 million.

Of significant importance, the property tax base increased by \$46.2 million or 2.9% this fiscal year, which is the fourth consecutive annual increase following several consecutive years of flat property values, an indication that property values continue their recovery towards the pre-recession peak attained in 2009.

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

The County purchased a building for an EOC (Emergency Operations Center) in November 2015. It was subsequently renovated to accommodate not only the EOC, but as branch Probation and Health Department offices in Rochelle. The renovations cost \$1.5 million and were completed in 2017 with a few outstanding items that were finalized in 2018. This project was paid from the accumulated balance in the Long Range Capital Improvement fund with no additional borrowing. Other updates were made to our asset inventory due to our normal operation making changes to our road, vehicle and machinery capital assets. See note 4 on page 27 for further information on capital assets.

A major project that started in fiscal year 2018 is a new jail, also known as the Judicial Center Annex. The architect and construction management have been selected for the project. The annex is estimated to cost up to \$25 million. At this time, general obligation bonds (alternative revenue source) were issued at the end of December 2018 in the amount of \$9,705,000 and another \$10 million is expected to be issued at the end of 2019. 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 is scheduled for April 2019 with the project to be completed at the end of 2020.

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

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

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

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

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

## **B. Fund Financial Statements**

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

### *1. Governmental Funds*

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

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

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

### *2. Proprietary Funds*

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

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

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

### *3. Fiduciary Funds*

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

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

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report beginning on page 17.

### **D. Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including information concerning the County's progress in funding its obligations to provide benefits to its employees. Required supplementary information can be found on pages 53-70 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the major governmental fund report. Combining and individual fund statements and schedules can be found on pages 83-105 of this report.

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

Beyond presenting current year financial information in the government-wide and major individual fund formats, the County also presents comparative information from the prior year in this Management's Discussion and Analysis. By doing so, the County believes that it is providing the best means of analyzing its financial condition and position as of November 30, 2018.

**GOVERNMENT-WIDE STATEMENTS****A. Net Position**

The following table reflects the condensed Statement of Net Position:

**Table 1**  
**Statement of Net Position**  
**November 30, 2018**

<b>Primary Government/Governmental Activities</b>		
	<b>2018</b>	<b>2017</b>
<u>Assets:</u>		
Current and Other	40,012,896	36,975,738
Capital Assets	74,537,047	76,623,254
<b>Total Assets</b>	<b>114,549,943</b>	<b>113,598,992</b>
<u>Deferred Outflows of Resources</u>		
Pension Items - IMRF/SLEP	1,980,083	5,865,157
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>116,530,026</b>	<b>119,464,149</b>
<u>Liabilities:</u>		
Long-Term Liabilities	6,815,707	11,901,829
Other Liabilities	1,316,893	657,399
<b>Total Liabilities</b>	<b>8,132,600</b>	<b>12,559,228</b>
<u>Deferred inflows of Resources</u>		
Pension Items - IMRF/SLEP	5,582,760	413,095
Deferred Property Taxes	12,592,580	12,662,330
Deferred - OPEB	272,152	0
<b>Total Deferred inflows of Resources</b>	<b>18,447,492</b>	<b>13,075,425</b>
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<b>26,580,092</b>	<b>25,634,653</b>
<u>Net Position:</u>		
Net Investment in Capital Assets	73,986,976	76,623,254
Restricted	12,915,882	11,616,842
Unrestricted	3,047,076	5,589,400
<b>Total Net Position</b>	<b>89,949,934</b>	<b>93,829,496</b>

The County's net position decreased by 4.13% or \$3.88 million - from \$93.8 million to \$89.9 million during 2018. The total decrease of \$3.88 million is mainly due to the \$3.1 million restatement due to a change in accounting principle related to GASB Statement No. 75.

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, 2018 and 2017**

<b>Governmental Activities/Total Primary Government</b>		
	<b>2018</b>	<b>2017</b>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	6,487,190	7,117,831
Operating Grants and Contributions	4,043,543	3,652,043
Capital Grants and Contributions	301,796	489,105
General Revenues:		
Property Taxes	12,616,155	12,395,058
Other Taxes	4,650,803	4,388,598
Other	433,912	299,879
<b>Total Revenues</b>	<b>28,533,399</b>	<b>28,342,514</b>
<b>Expenses</b>		
General Government	7,453,515	6,960,775
Public Safety	6,793,204	7,998,154
Judiciary and Court Related	4,294,895	4,985,790
Highway and Streets	7,919,291	7,702,482
Health and Welfare	2,852,301	2,909,621
<b>Total Expenses</b>	<b>29,313,206</b>	<b>30,556,822</b>
<b>Change in Net Position</b>	<b>(779,807)</b>	<b>(2,214,308)</b>
<b>Net Position, December 1st</b>	<b>93,829,496</b>	<b>96,043,804</b>
<b>Change in Accounting Principle</b>	<b>(3,099,755)</b>	<b>-</b>
<b>Net Position, December 1st Restated</b>	<b>90,729,741</b>	<b>96,043,804</b>
<b>Net Position, November 30th</b>	<b>89,949,934</b>	<b>93,829,496</b>

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

Total revenues increased by \$0.2 million from 2017 which comprised of a \$0.4 million increase in Operating Grants and Contributions and a \$0.6 increase in overall General Revenue. There was a decrease of \$0.6 million in Charges in Services along with a reduction of \$0.2 million in Capital grants and contributions. The increase of 3.6% or \$0.50 million in General Revenue category was due to an increase in property taxes as well as sales and local use tax that increased from last year's levels. The County had some revenue sources that came in less than projected. Jail boarding revenue produced \$403,625 less than projected. Criminal Fines fell short of budget by \$74,213. Probation salary reimbursements came in \$151,658 more than budgeted due to the timing of payments from the state and the state having more in their budget for reimbursements in 2018.

Total expenses for 2018 decreased by 4.1% or \$1.24 million primarily due to a \$1.2 million decrease in Public Safety expenses with the implementation of the GASB Statement No. 75 for *Postemployment Benefits Other Than Pensions*, as well as \$0.6 million decrease in Judiciary and Court related expenses due to the restructure of Focus House and the Probation Department. There was a 7.1% or \$0.5 million increase in General Government expenses and \$0.2 million increase in Highway and street expenses.

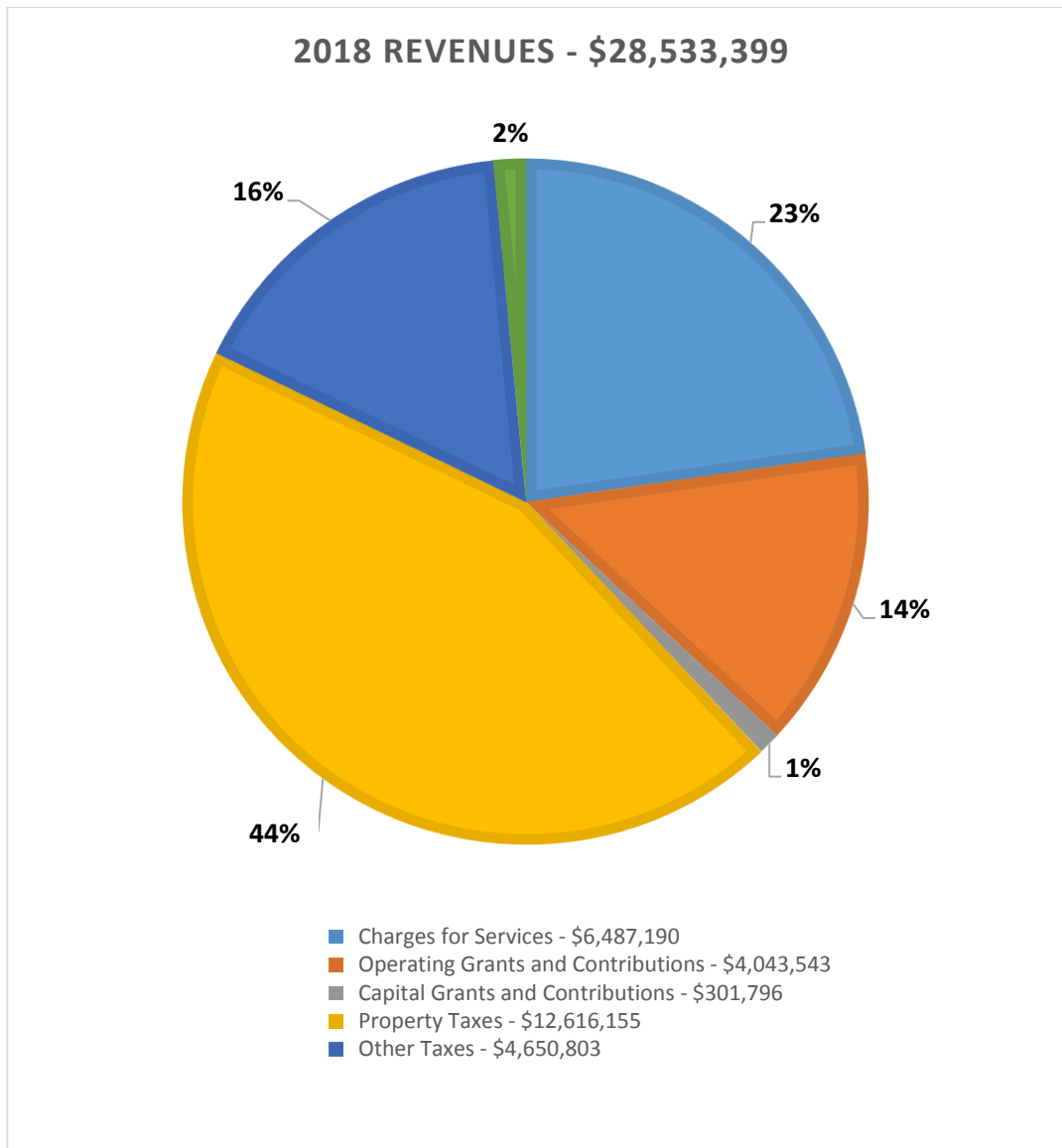
The change in net position for Governmental Activities for 2018 was a decrease of \$3.88 million.

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 2018:



For the fiscal year ended November 30, 2018, revenues totaled \$28.5 million. This is a marginal increase of \$0.2 million or 0.7% from 2017.

There was a \$0.6 million or 3.6% overall increase in General Revenue consisting of Property and sales tax including other revenue. There was an overall decrease of \$0.4 million or 3.8% in Program revenues mainly consisting of a decrease of \$0.6 million or 8.9% decrease in Charges for Services.

Operating grants and contributions increased by \$.4 million due to an increase in public safety operating grants and contributions received.

Property tax collections increased \$221,097 in 2018 due to the rise in the 2017 tax base or EAV of \$46.2 million. Property taxes support governmental activities including employee pension fund contributions.

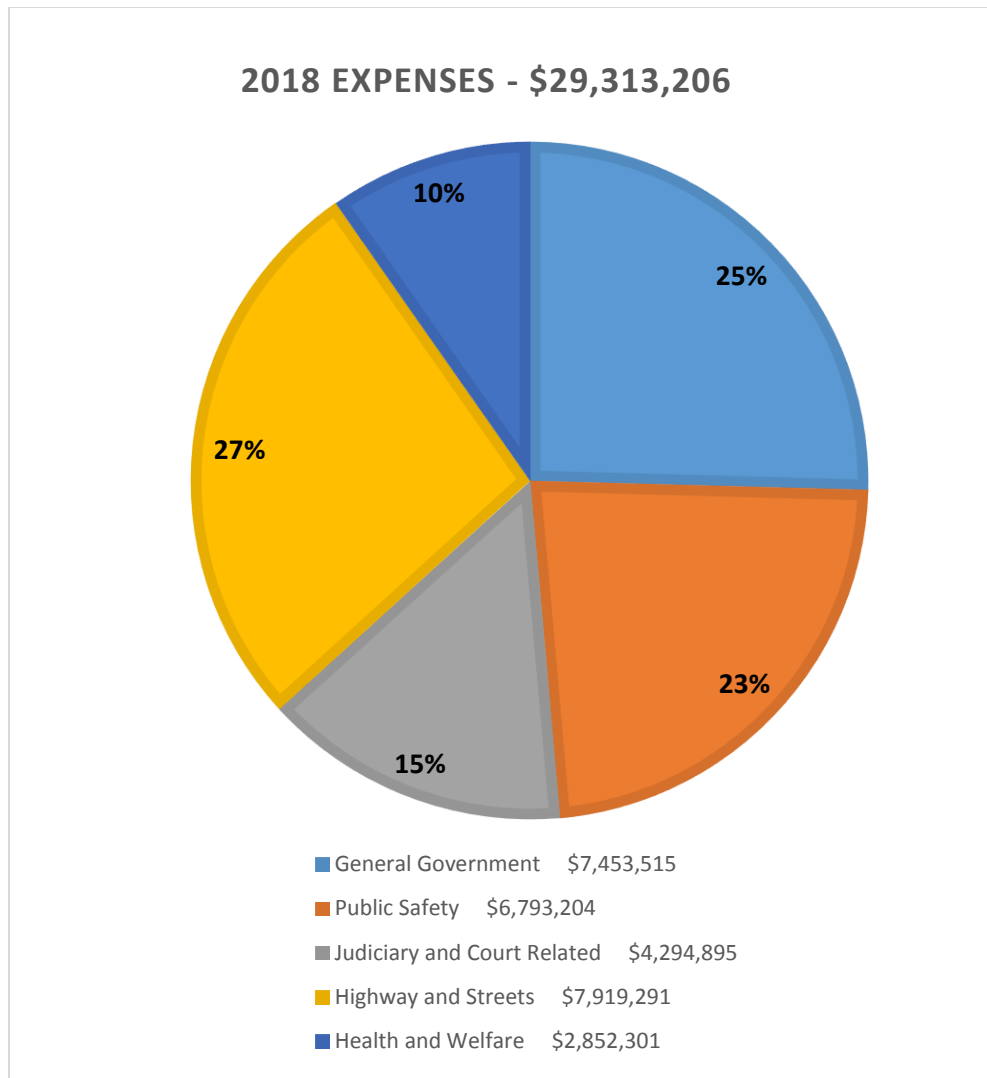
The other tax classification includes a number of different revenue sources such as sales tax, replacement tax, and local use tax. The County no longer receives a share of the State inheritance tax.

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 2018 totaled \$1.3 million which was a \$0.1 million or 9.3% increase from 2017.

Income taxes are also shared by the State but on a per-capita basis and are therefore classified as intergovernmental revenue as well. Income tax revenue decreased by approximately \$0.2 million from 2017 to 2018 as the State of Illinois retained a greater portion of the revenue in 2018 to balance the State's budget.

**Total County Expenses**

The following chart summarizes total Ogle County expenses for 2018:



Ogle County's expenses totaled \$29.3 million in 2018 decreasing by \$1.24 million or 0.41% from 2017. Highway and Streets expenses was the largest expense group for the County at 27% of total expenses as they surpassed Public Safety expenses from 2017. Public Safety expenses relate to the operations of the Sheriff's Department, which includes Patrol, Communications, Corrections, and Court Security, as well as the Emergency Management Services, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney, and Public Defender offices.

Public Safety expenses decreased by \$1.2 million or 15.1% from 2017 to 2018. This decrease in Public Safety expenses is primarily due to a significant amount of capital asset activity for the benefit of Public Safety.

General Government expenses increased by a modest \$0.5 million or 7.0% from 2017 to 2018 in essence mirroring the rate of inflation for wages and benefits with a slightly higher medical inflation rate for health care costs.

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 2018 were essentially flat decreasing by 1.9% or less than \$60,000. Expenditure decreases in Solid Waste, Coroner's Fee fund and Veteran's Assistance more than offset the modest expenditure increases in Public Health, Mental Health, Animal Control, Senior Services and IMRF.

Highways and Streets expenses had a slight increase of \$.2 million or 2.8% in 2018. The main factor for this increase was the normal inflationary cost increases for salaries, health insurance, and other operating costs. Additionally, depreciation expense was slightly lower in 2018 than in 2017 by almost \$6,000.

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

As of November 30, 2018 the governmental funds had a combined fund balance total of \$23,932,403. There was an increase of \$1,090,851 in the combined fund balance from 2017. The General Fund revenues came in less than expenditures. With shortage of revenue in 2018, a loan from Solid Waste will be generated in the amount of \$375,624 to cover those expenses for the upcoming fiscal year. Also, due to the reduced reserve balances an interfund loan was made to cash flow General Fund operations until the first property tax distribution.

Nonmajor governmental funds have combined fund balances of \$8,315,920 which is either restricted for various purposes (\$7,339,620) or assigned for capital purposes (\$976,300).

The County's proprietary funds had combined net positions of \$1.12 million as of November 30, 2018 which is \$304,290 or 37.4% higher than the 2017 year-end balances. The increase in net position is due to the County having a more favorable claims year when compared to 2017.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy aims to minimize credit and market risks while maintaining a competitive yield on the County's portfolio. All of the County's deposits were covered by either FDIC insurance or collateral at November 30, 2018.

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 \$250,582 on all funds for the year ended November 30, 2018 compared with \$102,888 in the year ended November 30, 2017. This reflects an increase of \$147,694 or 143.5%. This increase in interest income is the result of a generally higher interest rate environment for all cash accounts and investments in 2018.

## **V. General Fund Budgetary Highlights**

The following table summarizes the County's General Fund budget for 2018 including the original budget, the final budget, and actual results:

**Table 3**  
**General Fund Budgetary Highlights**  
**December 1, 2017 through November 30, 2018**

	Original Budget		Final Budget		Actual
<b>REVENUES</b>					
Taxes	8,746,400		8,746,400		8,912,743
Fines and fees	2,085,671		2,085,671		2,597,308
Intergovernmental	874,545		874,545		1,178,798
Investment income	-		-		8,945
Miscellaneous income	31,000		31,000		29,078
<b>Total Revenues</b>	<b>11,737,616</b>		<b>11,737,616</b>		<b>12,726,872</b>
<b>EXPENDITURES AND TRANSFERS</b>					
Current					
General Government	4,939,179		4,511,906		4,286,225
Public Safety	5,517,536		5,881,309		5,734,286
Judiciary and court related	3,612,292		3,675,792		3,494,496
Transfers Out	75,715		75,715		83,250
Transfers In	(1,516,649)		(1,516,649)		(405,156)
<b>Total Expenditures and Transfers</b>	<b>12,628,073</b>		<b>12,628,073</b>		<b>13,193,101</b>
<b>Net Change in Fund Balance</b>	<b>\$ (890,457)</b>		<b>\$ (890,457)</b>		<b>\$ (466,229)</b>

General Fund revenues in 2018 were close to \$1.0 million or 8.42% more than the budgeted amount. The major contributing factors to this increase are the intergovernmental categories that came in \$0.3 million above the budgeted amount. The Fines and fees category includes the transfer in of the county officer's fees in the above Actual results figure but is not in the original and final budget figures. Property and sales taxes in the taxes category came in higher by about \$166,343 while miscellaneous income category underperformed by about \$2,000.

General Fund expenditures and transfers in for 2018 were \$0.5 million or 4.4% less than the final budgeted amounts as all departments ended the fiscal year under their final budget amounts for the year. With the revenue shortage for 2018, fiscal year 2019 will produce a loan from Solid Waste for \$375,624 to the General Fund.

## **VI. Capital Assets**

The following schedule reflects the County's capital asset balances as of November 30, 2018:

**Table 4**  
**Capital Assets**  
**November 30, 2018**

<b><u>Capital Asset Classification</u></b>	Governmental Activities/ Total Primary Activities	
	<b><u>2018</u></b>	<b><u>2017</u></b>
Land and Land Right of Way	8,232,705	8,232,705
Infrastructure	132,714,285	132,714,285
Buildings	37,653,186	36,128,769
Equipment and vehicles	11,194,799	10,695,133
Construction in Progress	<u>1,587,488</u>	<u>1,148,037</u>
<b>Sub-Total</b>	191,382,463	188,918,929
<b><u>Less:</u></b>		
Accumulated Depreciation	(116,845,416)	(112,295,675)
<b>Total Net Assets</b>	<u><u>74,537,047</u></u>	<u><u>76,623,254</u></u>

At year-end, the County's net investment in capital assets for its governmental activities was \$74.5 million dollars (net of accumulated depreciation). This represents a decrease of \$2.1 million or 2.7% from the November 30, 2017 amount of \$76.6 million. The decrease in governmental activities net capital assets is the result of depreciation outpacing capital additions for the fiscal year. The County Jail Expansion Project, currently in construction in progress, is expected to result in a significant increase to total net assets in the foreseeable future.

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, 2018:

**Table 5**  
**Long-Term Debt**  
**November 30, 2018**

	Total Governmental Activities	
	<u>2018</u>	<u>2017</u>
<b><u>Outstanding Long-Term Debt</u></b>		
Compensated Absences	774,204	781,527
Net Pension Liability	424,261	8,602,308
Other Postemployment Benefits	5,617,242	2,517,994
<b>TOTAL</b>	<b>6,815,707</b>	<b>11,901,829</b>

As of November 30, 2018, the County had a total of \$6.8 million in outstanding long-term debt. Compensated absences decreased slightly by \$7,323 as of the end of 2018. Net Pension Liability decreased by \$8.2 million as the County's IMRF fiduciary net pension was projected to be available to make all projected future benefit payments of current plan members. See note 9 on page 35-37. The final component of long-term debt outstanding is Other Postemployment Benefit Liability which increased by \$3.1 million due to the change in accounting principal of GASB Statement No. 75 during 2018. With the implementation of this accounting principle, the County is required to retroactively record the OPEB liability and write-off any previously recorded net pension obligations.

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

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

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

The first agreement on assessment of the Byron generating station ended with 2007 real estate taxes payable in FY 2005. Subsequently a 4-year agreement for tax years 2008-2011 was reached with Exelon. The agreement settled all past disputes and tax objections that date back to the expiration of the last agreement. That agreement has expired and the last six year's assessment have been appealed to the Property Tax Appeal Board (PTAB). The 2012 case was heard by PTAB over two 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 \$46.2 million dollars or 2.9% from the previous year for a new total of \$1,622,186,851. This fourth consecutive annual increase follows several consecutive years of flat property values, an indication that property values are finally beginning a recovery towards the pre-recession peak attained in 2009.

The 2017 property taxes that were payable in 2018 accounted for 32.5% of the General Fund revenue. The Byron station accounted for 33.67% of the total EAV, which equated to over 10% of our General Fund revenues. This highlights the importance of the Byron station to the County.

The landfill operations (host fees) collected by the County are vital for future building projects. This year the fees generated about \$.2 million more than budgeted for a total of \$2.7 million. With the construction of the jail in progress, this revenue will be vital to the project's viability.

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

As of this writing, the 2019 financial year is well underway. The next budget to be developed will be the 2020 budget. It will begin discussion in the mid-summer of 2019 for the fiscal year beginning December 1, 2019. The problems that were faced with the 2018 budget are anticipated to be at the forefront of the 2019 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, 2018

	<b>Primary Government Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 17,498,261
Investments	6,594,827
Property tax receivable	12,592,580
Accounts receivable	2,269,434
Prepaid expenses	5,521
Net pension assets	1,052,273
Capital assets	
Not depreciated	9,820,193
Depreciated (net of accumulated depreciation)	<u>64,716,854</u>
Total assets	<u>114,549,943</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension items - IMRF - County	974,077
Pension items - IMRF - ECO	35,337
Pension items - IMRF - SLEP	<u>970,669</u>
Total deferred outflows of resources	<u>1,980,083</u>
<b>LIABILITIES</b>	
Accounts payable	1,000,833
Accrued payroll	129,467
Claims payable	186,593
Noncurrent liabilities	
Due within one year	968,349
Due in more than one year	<u>5,847,358</u>
Total liabilities	<u>8,132,600</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension items - IMRF - County	3,027,848
Pension items - IMRF - ECO	374,260
Pension items - IMRF - SLEP	2,180,652
Deferred inflows of resources - OPEB	272,152
Deferred revenue - property taxes	<u>12,592,580</u>
Total deferred inflows of resources	<u>18,447,492</u>
<b>NET POSITION</b>	
Net investment in capital assets	73,986,976
Restricted for	
Retirement	1,222,605
Public safety	3,640,597
Judiciary and court related	754,792
Highways and streets	4,285,353
Insurance	799,965
Health and welfare	1,114,841
Specific purposes	1,097,729
Unrestricted	<u>3,047,076</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 89,949,934</u></u>

See accompanying notes to financial statements.

## For the Year Ended November 30, 2018

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**OGLE COUNTY, ILLINOIS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

November 30, 2018

	<b>General</b>	<b>County Highway</b>	<b>Illinois Municipal Retirement</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 327	\$ 1,488,994	\$ 2,265,028
Investments	-	-	-
Property taxes receivable	4,500,000	1,650,000	2,000,000
Accounts receivable	1,266,702	-	-
Prepaid items	5,521	-	-
Advances to other funds	-	-	-
Due from other funds	37,109	-	-
<b>TOTAL ASSETS</b>	<b>\$ 5,809,659</b>	<b>\$ 3,138,994</b>	<b>\$ 4,265,028</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 38,067	\$ 86,237	\$ 166,748
Accrued payroll	129,467	-	-
Advances from other funds	45,008	61,300	1,700,000
Due to other funds	36,000	-	-
<b>Total liabilities</b>	<b>248,542</b>	<b>147,537</b>	<b>1,866,748</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	4,500,000	1,650,000	2,000,000
<b>Total deferred inflows of resources</b>	<b>4,500,000</b>	<b>1,650,000</b>	<b>2,000,000</b>
<b>FUND BALANCES</b>			
Nonspendable - prepaid items	5,521	-	-
Restricted for retirement	-	-	398,280
Restricted for public safety	-	-	-
Restricted for judiciary and court related	-	-	-
Restricted for highways and streets	-	1,341,457	-
Restricted for insurance	-	-	-
Restricted for health and welfare	-	-	-
Restricted for specific purposes	-	-	-
Unrestricted			
Assigned for capital projects	-	-	-
Assigned for health and welfare	-	-	-
Unassigned	1,055,596	-	-
<b>Total fund balances</b>	<b>1,061,117</b>	<b>1,341,457</b>	<b>398,280</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 5,809,659</b>	<b>\$ 3,138,994</b>	<b>\$ 4,265,028</b>

<b>Solid Waste</b>	<b>Long Range Capital Improvement</b>	<b>911 Emergency</b>	<b>Federal Aid Matching</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ 571,448	\$ 2,586,547	\$ 1,500,850	\$ 518,429	\$ 7,261,298	\$ 16,192,921
1,829,797	2,333,333	1,683,737	-	747,960	6,594,827
-	-	-	825,000	3,617,580	12,592,580
507,499	-	219,093	-	276,140	2,269,434
-	-	-	-	-	5,521
1,700,000	-	-	-	125,360	1,825,360
-	-	-	-	36,000	73,109
<b>\$ 4,608,744</b>	<b>\$ 4,919,880</b>	<b>\$ 3,403,680</b>	<b>\$ 1,343,429</b>	<b>\$ 12,064,338</b>	<b>\$ 39,553,752</b>
\$ 5,884	\$ 543,636	\$ -	\$ 48,475	\$ 111,786	\$ 1,000,833
-	-	-	-	-	129,467
-	-	-	-	19,052	1,825,360
-	-	37,109	-	-	73,109
<b>5,884</b>	<b>543,636</b>	<b>37,109</b>	<b>48,475</b>	<b>130,838</b>	<b>3,028,769</b>
-	-	-	825,000	3,617,580	12,592,580
-	-	-	825,000	3,617,580	12,592,580
-	-	-	-	-	5,521
-	-	-	-	824,325	1,222,605
-	-	3,366,571	-	274,026	3,640,597
-	-	-	-	754,792	754,792
-	-	-	469,954	2,473,942	4,285,353
-	-	-	-	799,965	799,965
-	-	-	-	1,114,841	1,114,841
-	-	-	-	1,097,729	1,097,729
-	4,376,244	-	-	976,300	5,352,544
4,602,860	-	-	-	-	4,602,860
-	-	-	-	-	1,055,596
<b>4,602,860</b>	<b>4,376,244</b>	<b>3,366,571</b>	<b>469,954</b>	<b>8,315,920</b>	<b>23,932,403</b>
<b>\$ 4,608,744</b>	<b>\$ 4,919,880</b>	<b>\$ 3,403,680</b>	<b>\$ 1,343,429</b>	<b>\$ 12,064,338</b>	<b>\$ 39,553,752</b>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

November 30, 2018

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	\$ 23,932,403
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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	74,537,047
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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	(2,053,771)
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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	(338,923)
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Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - SLEP plan are recognized as deferred outflows and inflows of resources on the statement of net position	(1,209,983)
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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	(272,152)
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Net pension assets are not financial resources and are not reported in governmental funds	
Net pension asset - IMRF - SLEP	907,414
Net pension asset - IMRF - ECO	144,859

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	(774,204)
Total OPEB liability	(5,617,242)
Net pension liability - IMRF - County	(424,261)

The net position of the internal service funds are included in the governmental activities in the statement of net position	1,118,747
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<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ 89,949,934</b>
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See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>General</b>	<b>County Highway</b>	<b>Illinois Municipal Retirement</b>
<b>REVENUES</b>			
Taxes	\$ 8,983,509	\$ 1,620,343	\$ 2,222,462
Fines and fees	2,550,920	-	-
Intergovernmental	1,156,121	305,866	-
Charges for services	-	-	-
Investment income	8,945	11,658	14,972
Miscellaneous	24,078	-	-
Total revenues	<u>12,723,573</u>	<u>1,937,867</u>	<u>2,237,434</u>
<b>EXPENDITURES</b>			
Current			
General government	4,297,137	-	184,072
Public safety	5,776,191	-	628,690
Judiciary and court related	3,489,958	-	386,551
Highways and streets	-	1,840,143	143,343
Health and welfare	-	-	103,206
Capital outlay	-	149,232	-
Total expenditures	<u>13,563,286</u>	<u>1,989,375</u>	<u>1,445,862</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(839,713)</u>	<u>(51,508)</u>	<u>791,572</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	405,156	-	1,853
Transfers (out)	(83,250)	-	-
Proceeds from the sale of capital assets	-	300	-
Total other financing sources (uses)	<u>321,906</u>	<u>300</u>	<u>1,853</u>
NET CHANGE IN FUND BALANCES	(517,807)	(51,208)	793,425
FUND BALANCES (DEFICIT), DECEMBER 1	<u>1,578,924</u>	<u>1,392,665</u>	<u>(395,145)</u>
<b>FUND BALANCES, NOVEMBER 30</b>	<u><u>\$ 1,061,117</u></u>	<u><u>\$ 1,341,457</u></u>	<u><u>\$ 398,280</u></u>

<b>Solid Waste</b>	<b>Long Range Capital Improvement</b>	<b>911 Emergency</b>	<b>Federal Aid Matching</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ -	\$ -	\$ -	\$ 810,172	\$ 4,451,195	\$ 18,087,681
2,671,941	-	-	-	433,431	5,656,292
55,288	-	881,249	-	1,091,327	3,489,851
-	-	-	-	865,663	865,663
30,162	61,343	46,735	2,860	73,907	250,582
101	8,687	19,614	-	130,550	183,030
2,757,492	70,030	947,598	813,032	7,046,073	28,533,099
-	1,529,074	-	-	1,139,912	7,150,195
-	-	395,241	-	532,539	7,332,661
-	-	-	-	433,636	4,310,145
-	-	-	71,215	1,323,939	3,378,640
404,635	-	-	-	2,306,585	2,814,426
-	768,780	459,752	617,347	461,370	2,456,481
404,635	2,297,854	854,993	688,562	6,197,981	27,442,548
2,352,857	(2,227,824)	92,605	124,470	848,092	1,090,551
-	2,376,973	-	-	107,003	2,890,985
(2,376,973)	(182,442)	-	-	(248,320)	(2,890,985)
-	-	-	-	-	300
(2,376,973)	2,194,531	-	-	(141,317)	300
(24,116)	(33,293)	92,605	124,470	706,775	1,090,851
4,626,976	4,409,537	3,273,966	345,484	7,609,145	22,841,552
\$ 4,602,860	\$ 4,376,244	\$ 3,366,571	\$ 469,954	\$ 8,315,920	\$ 23,932,403

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, 2018

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<b>NET CHANGE IN FUND BALANCES -</b>	
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 1,090,851</b>

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

Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	2,557,825
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Some expenses associated with capital assets do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(4,644,032)

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	7,323
Change in the total OPEB liability	507

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	52,579
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The change in the IMRF - ECO net pension liability and deferred outflows of resources is not a source or use of a financial resource	56,958
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The change in the IMRF - SLEP plan net pension liability and deferred inflows/outflows of resources is not a source or use of a financial resource	66,044
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The change in the total OPEB deferred inflows of resources is not a source or use of a financial resource	(272,152)
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The change in net position of certain activities of internal service funds is reported with governmental activities	304,290
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<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ (779,807)</b>
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See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

November 30, 2018

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	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	<u>\$ 1,305,340</u>
Total current assets	<u>1,305,340</u>
<b>CURRENT LIABILITIES</b>	
Claims payable	<u>186,593</u>
Total current liabilities	<u>186,593</u>
<b>NET POSITION</b>	
Unrestricted	<u>1,118,747</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 1,118,747</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, 2018

	<b>Governmental Activities Internal Service Funds</b>
<b>OPERATING REVENUES</b>	
Charges for services	
Employee contributions	\$ 764,900
Employer contributions	2,135,970
Retirees and other contributions	<u>473,575</u>
Total operating revenues	3,374,445
<b>OPERATING EXPENSES</b>	
Operations	<u>3,100,986</u>
<b>OPERATING INCOME</b>	<u>273,459</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Investment income	513
Other income	<u>30,318</u>
Total non-operating revenues (expenses)	<u>30,831</u>
<b>CHANGE IN NET POSITION</b>	304,290
<b>NET POSITION, DECEMBER 1</b>	<u>814,457</u>
<b>NET POSITION, NOVEMBER 30</b>	<u><u>\$ 1,118,747</u></u>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended November 30, 2018

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from interfund service transactions	\$ 2,135,970
Receipts from plan participants	1,238,475
Payments to suppliers	(3,129,741)
Payments to employees	(21,808)
	<u>222,896</u>
Net cash from operating activities	
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Other income	<u>30,318</u>
Net cash from noncapital financing activities	<u>30,318</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
None	<u>-</u>
Net cash from capital and related financing activities	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from sale of investments	-
Interest received	<u>513</u>
Net cash from investing activities	<u>513</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	253,727
CASH AND CASH EQUIVALENTS, DECEMBER 1	<u>1,051,613</u>
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	<u><u>\$ 1,305,340</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, 2018

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	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating income	\$ 273,459
Adjustments to reconcile operating income to net cash from operating activities	
Effects of changes in operating assets and liabilities	
Claims payable	<u>(50,563)</u>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b><u>\$ 222,896</u></b>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION**

November 30, 2018

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	<b>Agency Funds</b>
	<hr/>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,470,764
Accounts receivable	129,965
Investments	<hr/> 500,000
<b>TOTAL ASSETS</b>	<hr/> <b>\$ 2,100,729</b> <hr/>
<b>LIABILITIES</b>	
Due to others	<hr/> \$ 2,100,729
<b>TOTAL LIABILITIES</b>	<hr/> <b>\$ 2,100,729</b> <hr/>

See accompanying notes to financial statements.

# OGLE COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

November 30, 2018

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### a. Reporting Entity

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

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

Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The County presents the 911 Emergency Fund as a blended component unit. The County has no discretely presented component units.

#### b. Fund Accounting

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

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

**b. Fund Accounting (Continued)**

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

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

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

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

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

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

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



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

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

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

The County reports the following major governmental funds:

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

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

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

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

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

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

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

The County reports the following internal service fund:

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements (agency funds, have no measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A 60-day availability period is used for revenue recognition for most other governmental fund revenues except for sales taxes which is 90 days. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recorded as fund liabilities when due.

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

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

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

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

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

of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability and deferred inflows of resources for unearned and unavailable/deferred revenue are removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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

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

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**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, 2018, 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, 2018 but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Vested or accumulated vacation/compensatory time is recorded as an expense and liability of the governmental activities at the government-wide level as the benefits accrue to employees.

k. Long-Term Obligations

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

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

l. Fund Balances/Net Position

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

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

**l. Fund Balances/Net Position (Continued)**

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

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

**m. Interfund Transactions**

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

**n. Accounting Estimates**

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

**o. Deferred Outflows/Inflows of Resources**

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

## **2. DEPOSITS AND INVESTMENTS**

The County categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The County held no investments at November 30, 2018.

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 Illinois Funds (a money market fund created by the State Legislature under the control of the State Treasurer that maintains a \$1 share value).

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

### **a. Deposits with Financial Institutions**

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy states that it is the discretion of the County Treasurer to determine whether pledging of collateral is required. At all times, deposits in excess of 35% of the capital and surplus of a financial institution is required to be collateralized. When collateral is required the policy requires pledging of collateral with a fair value of 110% for all bank balances in excess of federal depository insurance with the collateral held by a third party acting as the agent of the County. One of the County's banks pledges collateral to a single institution collateral pool whereby collateral is pooled in one account at a separate bank acting for all public entity deposits in that bank. The carrying value of deposits with this financial institution was \$519,659 at November 30, 2018. None of the County's deposits are uninsured or uncollateralized at November 30, 2018.

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

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.

**3. RECEIVABLES - PROPERTY TAXES**

Property taxes for 2017 attached as an enforceable lien on January 1, 2017, 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, 2018 and were payable in two installments on or about June 1, 2018 and September 1, 2018. 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 2018 tax levy (adopted in November 2018) has been recorded as receivable and unavailable/deferred revenue on the financial statements.



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

**4. CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2018 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 1,349,145	\$ -	\$ -	\$ 1,349,145
Construction in progress	1,148,037	1,724,092	1,284,641	1,587,488
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	9,380,742	1,724,092	1,284,641	9,820,193
Capital assets being depreciated				
Roads	121,881,061	-	-	121,881,061
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	36,128,769	1,524,417	-	37,653,186
Equipment and vehicles	10,695,133	593,957	94,291	11,194,799
Total capital assets being depreciated	179,538,187	2,118,374	94,291	181,562,270
Less accumulated depreciation for				
Roads	90,786,391	3,047,027	-	93,833,418
Bridges	5,046,458	209,484	-	5,255,942
Buildings and improvements	8,655,792	739,958	-	9,395,750
Equipment and vehicles	7,807,034	647,563	94,291	8,360,306
Total accumulated depreciation	112,295,675	4,644,032	94,291	116,845,416
Total capital assets being depreciated, net	67,242,512	(2,525,658)	-	64,716,854
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 76,623,254</b>	<b>\$ (801,566)</b>	<b>\$ 1,284,641</b>	<b>\$ 74,537,047</b>

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

<b>GOVERNMENTAL ACTIVITIES</b>	
General government	\$ 576,208
Public safety	442,286
Judicial and court related	12,670
Highways and streets	3,562,758
Health and welfare	50,110
<b>TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES</b>	<b>\$ 4,644,032</b>

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

**5. LONG-TERM DEBT**

a. Changes in Long-Term Liabilities

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

	Balances December 1, Restated	Additions	Reductions	Balances November 30	Current Portion
Compensated absences*	\$ 781,527	\$ 774,204	\$ 781,527	\$ 774,204	\$ 774,204
Net pension liability - IMRF - County	5,174,455	-	4,750,194	424,261	-
Net pension liability - IMRF - SLEP**	2,732,816	-	2,732,816	-	-
Net pension liability - IMRF - ECO**	695,037	-	695,037	-	-
Other postemployment benefit liability*	5,617,749	-	507	5,617,242	194,145
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 15,001,584</b>	<b>\$ 774,204</b>	<b>\$ 8,960,081</b>	<b>\$ 6,815,707</b>	<b>\$ 968,349</b>

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

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

b. Legal Debt Margin

2017 assessed valuation (latest information available)	<u>\$ 1,622,186,851</u>
Legal debt limit - 2.875% of assessed valuation	\$ 46,637,872
Amount of debt applicable to debt limit	<u>-</u>
<b>LEGAL DEBT MARGIN</b>	<b><u>\$ 46,637,872</u></b>

**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	\$ 37,109
Nonmajor Governmental	General	36,000
TOTAL		<u>\$ 73,109</u>

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

- \$37,109 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.
- \$36,000 due from the General Fund to the nonmajor governmental (Insurance Premium Levy 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, 2018 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 45,008
Nonmajor Governmental	Nonmajor Governmental	19,052
Solid Waste	Illinois Municipal Retirement	1,700,000
Nonmajor Governmental	County Highway	61,300
TOTAL		<u>\$ 1,825,360</u>

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

- \$45,008 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.
- \$19,052 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the nonmajor governmental (Probation Services Fund) for vehicle purchases.
- \$1,700,000 advance from the Solid Waste Fund to the Illinois Municipal Retirement Fund to fund accelerated payments made by the County.
- \$61,300 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the County Highway Fund for vehicle purchases.

**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, 2018 consisted of the following:

	Transfer In	Transfer Out
General		
Long Range Capital Improvement	\$ 182,442	\$ -
Nonmajor Governmental	222,714	83,250
IMRF		
Nonmajor Governmental	1,853	-
Solid Waste		
Long Range Capital Improvement	-	2,376,973
Long Range Capital Improvement		
General	-	182,442
Solid Waste	2,376,973	-
Nonmajor Governmental		
General	83,250	222,714
IMRF	-	1,853
Nonmajor Governmental	23,753	23,753
TOTAL	<u>\$ 2,890,985</u>	<u>\$ 2,890,985</u>

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

- \$182,442 - This transfer was made from the Long Range Capital Improvement Fund to the General Fund to fund long range capital expenditures. This transfer will not be repaid.
- \$2,376,973 - This transfer was made from the Solid Waste Fund to the Long Range Capital Improvement Fund to transfer host fees for capital projects and future uses. 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 \$3,749,900 of covered charges in aggregate. Claims over the group specific retention amount are not covered under the aggregate stop loss. Commercial insurance is carried for amounts in excess of the self-insured amounts. The County's self-insurance activities are reported in the Self Insurance Fund, an Internal Service Fund.

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

	2017	2018
CLAIMS PAYABLE, BEGINNING OF YEAR	\$ 186,033	\$ 237,156
Claims incurred and changes in estimate	3,016,185	2,608,172
Claims paid	(2,965,062)	(2,658,735)
CLAIMS PAYABLE, END OF YEAR	<u>\$ 237,156</u>	<u>\$ 186,593</u>

**8. COMMITMENTS AND CONTINGENCIES**

a. Litigation

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

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

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

b. Grants

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

c. Construction Commitments

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

Contract Name	Purpose	Expended to Date	Total Remaining Commitment
Ogle County Adult Detention Center	Construction of new County jail	\$ 1,587,488	\$ 634,268
Pleasant Grove Road Work	General road improvement	248,519	13,080

**9. DEFINED BENEFIT PENSION PLANS**

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

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.

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Plan Membership*

At December 31, 2017 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	186
Inactive employees entitled to but not yet receiving benefits	213
Active employees	<u>169</u>
 TOTAL	 <u><u>568</u></u>

*Benefits Provided*

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 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 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 contribution at December 31, 2018 was 11.16% of covered payroll.

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2017 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2017
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.50%
Cost of living adjustments	3.50%
Asset valuation method	Market value

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



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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Discount Rate*

The discount rate at December 31, 2017 (most recent available) used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Changes in the Net Pension Liability*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2017	\$ 43,681,768	\$ 38,507,313	\$ 5,174,455
Changes for the period			
Service cost	776,292	-	776,292
Interest	3,221,195	-	3,221,195
Difference between expected and actual experience	275,877	-	275,877
Changes in assumptions	(1,394,148)	-	(1,394,148)
Employer contributions	-	839,665	(839,665)
Employee contributions	-	365,551	(365,551)
Net investment income	-	6,777,195	(6,777,195)
Benefit payments and refunds	(2,241,296)	(2,241,296)	-
Administrative/other (net transfer)	-	(353,001)	353,001
Net changes	637,920	5,388,114	(4,750,194)
BALANCES AT DECEMBER 31, 2017	\$ 44,319,688	\$ 43,895,427	\$ 424,261

Changes in assumptions related to salary rates, inflation rates and mortality were made since the prior measurement date.

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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

For the year ended November 30, 2018, the County recognized pension expense of \$795,534. At November 30, 2018, 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	\$ 190,730	\$ 136,901
Changes in assumption	7,154	1,008,399
Net difference between projected and actual earnings on pension plan investments	-	1,882,548
Contributions made after measurement date	776,193	-
TOTAL	<u>\$ 974,077</u>	<u>\$ 3,027,848</u>

\$776,193 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2019. 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>	
2019	\$ (603,594)
2020	(614,761)
2021	(823,360)
2022	<u>(788,249)</u>
TOTAL	<u>\$ (2,829,964)</u>

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - 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 7.50% 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 (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability (asset)	\$ 6,159,028	\$ 424,261	\$ (4,237,993)

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, 2017 (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	<u>1</u>
 TOTAL	 <u><u>17</u></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 contribution at December 31, 2018 was 100.20% of covered payroll.

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2017 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2017
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.50%
Cost of living adjustments	3.50%
Asset valuation method	Market value

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

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Discount Rate*

The discount rate at December 31, 2017 (most recent available) used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Changes in the Net Pension Liability (Asset)*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2017	\$ 5,874,861	\$ 5,179,824	\$ 695,037
Changes for the period			
Service cost	17,892	-	17,892
Interest	424,643	-	424,643
Difference between expected and actual experience	40,653	-	40,653
Changes in assumptions	(154,978)	-	(154,978)
Employer contributions	-	250,872	(250,872)
Employee contributions	-	6,533	(6,533)
Net investment income	-	1,023,097	(1,023,097)
Benefit payments and refunds	(443,812)	(443,812)	-
Administrative/other (net transfer)	-	(112,396)	112,396
Net changes	(115,602)	724,294	(839,896)
BALANCES AT DECEMBER 31, 2017	\$ 5,759,259	\$ 5,904,118	\$ (144,859)

Changes in assumptions related to salary rates, inflation rates and mortality were made since the prior measurement date.

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

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

For the year ended November 30, 2018, the County recognized pension expense of \$(2,237). At November 30, 2018, 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	\$ -	\$ -
Contributions made after measurement date	35,337	374,260
<b>TOTAL</b>	<b>\$ 35,337</b>	<b>\$ 374,260</b>

\$35,337 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending  
November 30,

2019	\$ (59,030)
2020	(66,735)
2021	(119,332)
2022	(129,163)
<b>TOTAL</b>	<b>\$ (374,260)</b>

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the County calculated using the discount rate of 7.50% 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 (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability (asset)	\$ 449,253	\$ (144,859)	\$ (647,460)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

*Plan Membership*

At December 31, 2017 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	48
Inactive employees entitled to but not yet receiving benefits	17
Active employees	50
TOTAL	115

*Plan Administration*

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

*Benefits Provided*

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



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

a. Plan Descriptions (Continued)

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

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 contribution at December 31, 2018 was 16.28% of covered payroll.

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2017 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2017
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.50%
Cost of living adjustments	3.50%
Asset valuation method	Market value

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

a. Plan Descriptions (Continued)

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

*Actuarial Assumptions (Continued)*

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

*Discount Rate*

The discount rate at December 31, 2017 (most recent available) used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - 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, 2017	\$ 27,676,768	\$ 24,943,952	\$ 2,732,816
Changes for the period			
Service cost	700,525	-	700,525
Interest	2,059,722	-	2,059,722
Difference between expected and actual experience	(1,063,063)	-	(1,063,063)
Changes in assumptions	(119,865)	-	(119,865)
Employer contributions	-	664,643	(664,643)
Employee contributions	-	285,454	(285,454)
Net investment income	-	4,298,357	(4,298,357)
Benefit payments and refunds	(1,128,148)	(1,128,148)	-
Administrative/other (net transfer)	-	(30,905)	30,905
Net changes	449,171	4,089,401	(3,640,230)
BALANCES AT DECEMBER 31, 2017	\$ 28,125,939	\$ 29,033,353	\$ (907,414)

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

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

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

a. Plan Descriptions (Continued)

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

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

For the year ended November 30, 2018, the County recognized pension expense of \$526,046. At November 30, 2018, 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	\$ 293,203	\$ 852,963
Changes in assumption	142,581	142,399
Net difference between projected and actual earnings on pension plan investments	-	1,185,290
Contributions made after measurement date	534,885	-
<b>TOTAL</b>	<b>\$ 970,669</b>	<b>\$ 2,180,652</b>

\$534,885 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, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending  
November 30,

2019	\$ (115,028)
2020	(228,449)
2021	(665,691)
2022	(721,722)
2023	(13,978)
<b>TOTAL</b>	<b>\$ (1,744,868)</b>

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

a. Plan Descriptions (Continued)

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

*Discount Rate Sensitivity*

The following is a sensitive analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the pension liability (asset) of the County calculated using the discount rate of 7.50% 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 (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability (asset)	\$ 3,108,392	\$ (907,414)	\$ (4,187,973)

**10. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

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

b. Benefits Provided

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

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

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

c. Membership

At November 30, 2018, membership consisted of:

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

d. Total OPEB Liability

The County's total OPEB liability of \$5,617,242 was measured as of November 30, 2018 and was determined by an actuarial valuation as of that date.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at November 30, 2018, as determined by an actuarial valuation as of December 1, 2017, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updated procedures to November 30, 2018, including updating the discount rate at November 30, 2018, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Market value
Inflation	2.50%
Discount rate	4.22%
Healthcare cost trend rates	12.50% in fiscal 2018, to an ultimate trend rate of 5.00%

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

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

e. Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at November 30, 2018.

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

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

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

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2017	<u>\$ 5,617,749</u>
Changes for the period	
Service cost	303,174
Interest	198,192
Changes in assumptions	(307,728)
Implicit benefit payments	<u>(194,145)</u>
Net changes	<u>(507)</u>
BALANCES AT NOVEMBER 30, 2018	<u>\$ 5,617,242</u>

**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 4.22% 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 (3.22%) or 1 percentage point higher (5.22%) than the current rate:

	1% Decrease (3.22%)	Current Discount Rate (4.22%)	1% Increase (5.22%)
Total OPEB liability	\$ 6,175,338	\$ 5,617,242	\$ 5,118,436

The table below presents the total OPEB liability of the County calculated using the healthcare rate of 12.50% as well as what the County's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (11.50%) or 1 percentage point higher (13.50%) than the current rate:

	1% Decrease (11.50%)	Current Healthcare Rate (12.50%)	1% Increase (13.50%)
Total OPEB liability	\$ 5,000,441	\$ 5,617,242	\$ 6,343,277

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

For the year ended November 30, 2018, the County recognized OPEB expense of \$465,790. At November 30, 2018, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	272,152
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 272,152</b>



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

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

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

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

<u>Year Ending</u> <u>November 30,</u>	
2019	\$ (35,576)
2020	(35,576)
2021	(35,576)
2022	(35,576)
2023	(35,576)
Thereafter	<u>(94,272)</u>
TOTAL	<u>\$ (272,152)</u>

**11. LEASES**

Operating Lease - Rochelle Health Department Building

The County entered into a lease for building space to be used by their Rochelle location Health Department, which commenced on January 1, 2011. It is a ten-year contract with monthly payments ranging from \$2,500 to \$4,050. The last payment will be in fiscal year 2021. The total amount of the cost to the County for the lease is \$409,500. The amount paid in the fiscal year ended November 30, 2018 was \$43,455. The following is the schedule of annual payments for the remaining balance:

	<u>Total</u>
2019	\$ 47,165
2020	48,490
2021	<u>4,050</u>
TOTAL	<u>\$ 99,705</u>

**12. CHANGE IN ACCOUNTING PRINCIPLE**

The County adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, during the year ended November 30, 2018. The implementation of this guidance resulted in changes to the postemployment benefit related liability, revenue, expense, notes presented in the notes to financial statements and to the required supplementary information. The beginning net position reported in the government-wide financial statements has been restated to reflect the new guidance as follows:

**GOVERNMENTAL ACTIVITIES**

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ 93,829,496</u>
Change in accounting principle	
To write-off the County other post employment benefit obligation	2,517,994
To record the County OPEB liability	<u>(5,617,749)</u>
Total change in accounting principle	<u>(3,099,755)</u>
TOTAL CHANGE IN ACCOUNTING PRINCIPLE	<u>\$ 90,729,741</u>

With the implementation of GASB Statement No. 75, the County is required to retroactively record the OPEB liability and write-off any previously recorded net OPEB obligations.

**13. SUBSEQUENT EVENT**

On December 27, 2018, the County issued \$9,705,000 of General Obligation Bonds (Alternate Revenue Source), Series 2018 for the purpose of financing the costs of certain capital projects within the County and paying for costs related thereto. Interest will be payable semiannually on July 1 and January 1 of each year, with rates ranging from 2.27% to 3.37% with principal payable on January 1.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes	\$ 8,746,400	\$ 8,746,400	\$ 8,912,743	\$ 166,343
Fines and fees	2,085,671	2,085,671	2,597,308	511,637
Intergovernmental	874,545	874,545	1,178,798	304,253
Investment income	-	-	8,945	8,945
Miscellaneous income	31,000	31,000	29,078	(1,922)
Total revenues	11,737,616	11,737,616	12,726,872	989,256
<b>EXPENDITURES</b>				
Current				
General government	4,939,179	4,511,906	4,286,225	(225,681)
Public safety	5,517,536	5,881,309	5,734,286	(147,023)
Judiciary and court related	3,612,292	3,675,792	3,494,496	(181,296)
Total expenditures	14,069,007	14,069,007	13,515,007	(554,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,331,391)	(2,331,391)	(788,135)	1,543,256
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,516,649	1,516,649	405,156	(1,111,493)
Transfers (out)	(75,715)	(75,715)	(83,250)	(7,535)
Total other financing sources (uses)	1,440,934	1,440,934	321,906	(1,119,028)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (890,457)</b>	<b>\$ (890,457)</b>	<b>(466,229)</b>	<b>\$ 424,228</b>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior fiscal year accounts payable			166,670	
Reverse prior fiscal year due from other funds			(44,516)	
Reverse prior fiscal year accounts receivable			(1,265,001)	
Accrue current fiscal year accounts payable			(83,075)	
Accrue current fiscal year accrued payroll			(129,467)	
Accrue current fiscal year due from other funds			37,109	
Accrue current fiscal year accounts receivable			1,266,702	
Total adjustments to GAAP basis			(51,578)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(517,807)	
FUND BALANCE, DECEMBER 1			1,578,924	
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 1,061,117</b>	

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes - property	\$ 1,628,000	\$ 1,628,000	\$ 1,620,343	\$ (7,657)
Intergovernmental	211,000	211,000	305,866	94,866
Investment income	1,000	1,000	11,658	10,658
Total revenues	1,840,000	1,840,000	1,937,867	97,867
<b>EXPENDITURES</b>				
Current				
Highways and streets				
Personal	498,000	498,000	508,598	10,598
Contractual services	1,731,795	1,731,795	787,685	(944,110)
Commodities	534,650	534,650	471,251	(63,399)
Capital outlay	422,700	422,700	229,232	(193,468)
Total expenditures	3,187,145	3,187,145	1,996,766	(1,190,379)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,347,145)	(1,347,145)	(58,899)	1,288,246
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from the sale of capital assets	16,000	16,000	300	(15,700)
Total other financing sources (uses)	16,000	16,000	300	(15,700)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,331,145)</b>	<b>\$ (1,331,145)</b>	<b>(58,599)</b>	<b>\$ 1,272,546</b>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior year accounts payable			13,628	
Reverse prior fiscal year advance from other funds			141,300	
Accrue current year accounts payable			(86,237)	
Accrue current fiscal year advance from other funds			(61,300)	
Total adjustments to GAAP basis			7,391	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(51,208)	
FUND BALANCE, DECEMBER 1			1,392,665	
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 1,341,457</b>	

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes - property	\$ 2,225,000	\$ 2,225,000	\$ 2,222,462	\$ (2,538)
Investment income	1,000	1,000	14,972	13,972
Total revenues	2,226,000	2,226,000	2,237,434	11,434
<b>EXPENDITURES</b>				
Current				
General government	487,305	487,305	188,595	(298,710)
Public safety	1,029,490	1,029,490	644,138	(385,352)
Judiciary and court related	597,800	597,800	396,049	(201,751)
Highways and streets	196,245	196,245	146,865	(49,380)
Health and welfare	139,160	139,160	105,742	(33,418)
Total expenditures	2,450,000	2,450,000	1,481,389	(968,611)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(224,000)	(224,000)	756,045	980,045
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	-	1,853	1,853
Total other financing sources (uses)	-	-	1,853	1,853
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (224,000)</u>	<u>\$ (224,000)</u>	757,898	<u>\$ 981,898</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior year accounts payable			202,275	
Accrue current year accounts payable			(166,748)	
Total adjustments to GAAP basis			35,527	
NET CHANGE IN FUND BALANCE - GAAP BASIS			793,425	
FUND BALANCE (DEFICIT), DECEMBER 1			(395,145)	
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 398,280</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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 816,656	\$ 816,656
Investment income	-	-	46,735	46,735
Miscellaneous revenue	-	-	19,615	19,615
Total revenues	-	-	883,006	883,006
<b>EXPENDITURES</b>				
Current				
Public safety				
Personal services	370,000	370,000	300,476	(69,524)
Contractual services	346,740	346,740	65,073	(281,667)
Commodities	100,000	100,000	32,099	(67,901)
Capital outlay	555,000	555,000	459,752	(95,248)
Total expenditures	1,371,740	1,371,740	857,400	(514,340)
NET CHANGE IN FUND BALANCE	\$ (1,371,740)	\$ (1,371,740)	25,606	\$ 1,397,346
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior fiscal year accounts receivable			(154,501)	
Reverse prior fiscal year due to other funds			39,516	
Accrue current year due to other funds			(37,109)	
Accrue current year accounts receivable			219,093	
Total adjustments to GAAP basis			66,999	
NET CHANGE IN FUND BALANCE - GAAP BASIS			92,605	
FUND BALANCE, DECEMBER 1			3,273,966	
FUND BALANCE, NOVEMBER 30			\$ 3,366,571	

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes - property	\$ 814,000	\$ 814,000	\$ 810,172	\$ (3,828)
Investment income	500	500	2,860	2,360
Total revenues	814,500	814,500	813,032	(1,468)
<b>EXPENDITURES</b>				
Current				
Highways and streets				
Contractual services	90,795	90,795	71,215	(19,580)
Capital outlay	734,000	734,000	593,204	(140,796)
Total expenditures	824,795	824,795	664,419	(160,376)
NET CHANGE IN FUND BALANCE	<u>\$ (10,295)</u>	<u>\$ (10,295)</u>	148,613	<u>\$ 158,908</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior year accounts payable			24,332	
Accrue current year accounts payable			<u>(48,475)</u>	
Total adjustments to GAAP basis			<u>(24,143)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			124,470	
FUND BALANCE, DECEMBER 1			<u>345,484</u>	
<b>FUND BALANCE, NOVEMBER 30</b>			<u><u>\$ 469,954</u></u>	

(See independent auditor's report.)



# OGLE COUNTY, ILLINOIS

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

Last Four Fiscal Years

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

### 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 26 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 3.00% compounded annually.

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

# OGLE COUNTY, ILLINOIS

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

Last Four Fiscal Years

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

### 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 26 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 3.00% 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 Four Fiscal Years

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

### 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 26 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 3.00% 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 Four Calendar Years

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

\*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.

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 Four Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015*	2016**	2017***
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 43,008	\$ 37,777	\$ 38,848	\$ 17,892
Interest	390,913	405,422	413,254	424,643
Differences between expected and actual experience	14,816	32,532	138,953	40,653
Changes of assumptions	165,693	(99,582)	(29,580)	(154,978)
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)	(443,812)
Net change in total pension liability	245,418	(1,457)	133,040	(115,602)
Total pension liability - beginning	5,497,860	5,743,278	5,741,821	5,874,861
<b>TOTAL PENSION LIABILITY - ENDING</b>	<u>\$ 5,743,278</u>	<u>\$ 5,741,821</u>	<u>\$ 5,874,861</u>	<u>\$ 5,759,259</u>
<b>PLAN FIDUCIARY NET POSITION</b>				
Contributions - employer	\$ 376,944	\$ 1,673,162	\$ 653,915	\$ 250,872
Contributions - member	11,815	12,689	7,648	6,533
Net investment income	171,182	17,729	306,550	1,023,097
Benefit payments, including refunds of member contributions	(369,012)	(377,606)	(428,435)	(443,812)
Administrative/other (net transfer)	(3,818)	430,846	28,054	(112,396)
Net change in plan fiduciary net position	187,111	1,756,820	567,732	724,294
Plan fiduciary net position - beginning	2,668,161	2,855,272	4,612,092	5,179,824
<b>PLAN FIDUCIARY NET POSITION - ENDING</b>	<u>\$ 2,855,272</u>	<u>\$ 4,612,092</u>	<u>\$ 5,179,824</u>	<u>\$ 5,904,118</u>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<u>\$ 2,888,006</u>	<u>\$ 1,129,729</u>	<u>\$ 695,037</u>	<u>\$ (144,859)</u>
Plan fiduciary net position as a percentage of the total pension liability	49.70%	80.30%	88.20%	102.50%
Covered-employee payroll	\$ 153,083	\$ 165,250	\$ 101,980	\$ 87,108
Employer's net pension liability (asset) as a percentage of covered-employee payroll	1886.60%	683.60%	681.50%	(166.30%)

\*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.

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 Four Calendar Years

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

\*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.

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 Fiscal Year

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<b>MEASUREMENT DATE NOVEMBER 30,</b>	<b>2018</b>
<hr/>	
<b>TOTAL OPEB LIABILITY</b>	
Service cost	\$ 303,174
Interest	198,192
Changes in assumptions	(307,728)
Implicit benefit payments	<u>(194,145)</u>
Net change in total OPEB liability	(507)
Total OPEB liability - beginning	<u>5,617,749</u>
<b>TOTAL OPEB LIABILITY - ENDING</b>	<u><u>\$ 5,617,242</u></u>
Covered-employee payroll	\$ 10,067,246
Employers total OPEB liability as a percentage of covered-employee payroll	55.80%

Notes to Required Supplementary Information

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

There were changes in assumptions related to the discount rate and health care trend 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, 2018

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#### BUDGETS

Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required. The County adopted a budget for all governmental funds during the year ended November 30, 2018, except for the following:

E-Citation Circuit Clerk Fund	Out of County Medical Fund
E-Citation Sheriff Fund	Sex Offender Registration Fund
EOC Fund	State's Attorney Automation Fund
Victims Impact Fund	Thorpe Road Overpass Fund
Hospital and Medical Ins. Fund	Self Insurance Serve Fund

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, 2018

	<b>Final Budget</b>	<b>Actual on Cash Basis</b>	<b>Adjustments to GAAP</b>	<b>Actual on GAAP Basis</b>
<b>REVENUES</b>				
Taxes	\$ 8,746,400	\$ 8,912,743	\$ 70,766	\$ 8,983,509
Fines and fees	2,085,671	2,597,308	(46,388)	2,550,920
Intergovernmental	874,545	1,178,798	(22,677)	1,156,121
Investment income	-	8,945	-	8,945
Miscellaneous income	31,000	29,078	(5,000)	24,078
Total revenues	<u>\$ 11,737,616</u>	<u>\$ 12,726,872</u>	<u>\$ (3,299)</u>	<u>\$ 12,723,573</u>
<b>EXPENDITURES</b>				
Current				
General government				
County properties	\$ 843,907	\$ 839,931	\$ 15,061	\$ 854,992
County treasurer	209,075	208,156	(1)	208,155
H.E.W. Committee	40,000	40,000	-	40,000
County clerks and elections	487,155	484,896	-	484,896
Insurance committee	1,889,750	1,782,154	-	1,782,154
Finance committee	352,984	252,546	-	252,546
Assessor	253,808	247,335	-	247,335
Superintendent of schools	55,185	55,184	-	55,184
Zoning	176,985	172,967	(4,149)	168,818
Information technology	203,057	203,056	1	203,057
Public safety				
Sheriff	3,649,327	3,642,252	16,809	3,659,061
Coroner	226,819	226,819	(17,817)	209,002
Corrections	2,005,163	1,865,215	42,913	1,908,128
Judiciary and court related				
State's Attorney	658,653	658,343	-	658,343
Circuit clerk	601,000	599,593	1	599,594
Judiciary	338,764	338,641	(4,540)	334,101
Probation	714,765	704,805	1	704,806
Focus House	1,362,610	1,193,114	-	1,193,114
Total expenditures	<u>\$ 14,069,007</u>	<u>\$ 13,515,007</u>	<u>\$ 48,279</u>	<u>\$ 13,563,286</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 1,516,649	\$ 405,156	\$ -	\$ 405,156
Transfers (out)	(75,715)	(83,250)	-	(83,250)
Total other financing sources (uses)	<u>\$ 1,440,934</u>	<u>\$ 321,906</u>	<u>\$ -</u>	<u>\$ 321,906</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, 2018

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
<b>REVENUES</b>				
Taxes - property	\$ 1,628,000	\$ 1,620,343	\$ -	\$ 1,620,343
Intergovernmental	211,000	305,866	-	305,866
Investment income	1,000	11,658	-	11,658
Total revenues	\$ 1,840,000	\$ 1,937,867	\$ -	\$ 1,937,867
<b>EXPENDITURES</b>				
Current				
Highways and streets	\$ 2,764,445	\$ 1,767,534	\$ 72,609	\$ 1,840,143
Capital outlay	422,700	229,232	(80,000)	149,232
Total expenditures	\$ 3,187,145	\$ 1,996,766	\$ (7,391)	\$ 1,989,375
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from the sale of capital assets	\$ 16,000	\$ 300	\$ -	\$ 300
Total other financing sources (uses)	\$ 16,000	\$ 300	\$ -	\$ 300

(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, 2018

	<b>Final Budget</b>	<b>Actual on Cash Basis</b>	<b>Adjustments to GAAP</b>	<b>Actual on GAAP Basis</b>
<b>REVENUES</b>				
Taxes - property	\$ 2,225,000	\$ 2,222,462	\$ -	\$ 2,222,462
Investment income	1,000	14,972	-	14,972
Total revenues	<u>\$ 2,226,000</u>	<u>\$ 2,237,434</u>	<u>\$ -</u>	<u>\$ 2,237,434</u>
<b>EXPENDITURES</b>				
Current				
General government	\$ 487,305	\$ 188,595	\$ (4,523)	\$ 184,072
Public safety	1,029,490	644,138	(15,448)	628,690
Judiciary and court related	597,800	396,049	(9,498)	386,551
Highways and streets	196,245	146,865	(3,522)	143,343
Health and welfare	139,160	105,742	(2,536)	103,206
Total expenditures	<u>\$ 2,450,000</u>	<u>\$ 1,481,389</u>	<u>\$ (35,527)</u>	<u>\$ 1,445,862</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	\$ -	\$ 1,853	\$ -	\$ 1,853
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ 1,853</u>	<u>\$ -</u>	<u>\$ 1,853</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, 2018

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 816,656	\$ 64,593	\$ 881,249
Investment income	-	46,735	-	46,735
Miscellaneous income	-	19,615	(1)	19,614
Total revenues	\$ -	\$ 883,006	\$ 64,592	\$ 947,598
<b>EXPENDITURES</b>				
Current				
Public safety	\$ 816,740	\$ 397,648	\$ (2,407)	\$ 395,241
Capital outlay	555,000	459,752	-	459,752
Total expenditures	\$ 1,371,740	\$ 857,400	\$ (2,407)	\$ 854,993

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
<b>REVENUES</b>				
Taxes - property	\$ 814,000	\$ 810,172	\$ -	\$ 810,172
Investment income	500	2,860	-	2,860
Total revenues	\$ 814,500	\$ 813,032	\$ -	\$ 813,032
<b>EXPENDITURES</b>				
Current				
Highways and streets	\$ 90,795	\$ 71,215	\$ -	\$ 71,215
Capital outlay	734,000	593,204	24,143	617,347
Total expenditures	\$ 824,795	\$ 664,419	\$ 24,143	\$ 688,562

(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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>TAXES</b>				
Property taxes	\$ 4,365,000	\$ 4,365,000	\$ 4,374,930	\$ 9,930
State income tax	2,200,000	2,200,000	2,207,780	7,780
State sales tax	1,193,400	1,193,400	1,292,184	98,784
Local use tax	612,000	612,000	640,271	28,271
Replacement taxes	355,000	355,000	377,349	22,349
Other taxes	21,000	21,000	20,229	(771)
Total taxes	8,746,400	8,746,400	8,912,743	166,343
<b>FINES AND FEES</b>				
Police vehicle fee	8,000	8,000	9,565	1,565
Public defender fee	2,500	2,500	2,170	(330)
Computer rent	6,000	6,000	5,600	(400)
Fingerprinting	600	600	290	(310)
Take bond fee	11,000	11,000	11,205	205
Jail boarding	1,100,000	1,100,000	696,375	(403,625)
Tower rent	17,500	17,500	20,300	2,800
Licenses (liquor, recreation and other)	73,071	73,071	83,803	10,732
Cable TV	90,000	90,000	97,992	7,992
Administrative court fee	5,500	5,500	400	(5,100)
Indemnity cost	6,500	6,500	6,220	(280)
Restitution	1,500	1,500	1,050	(450)
Sheriff sale fee	-	-	18,600	18,600
DUI education fee	-	-	300	300
Criminal fines	150,000	150,000	75,787	(74,213)
Traffic fines	380,000	380,000	383,626	3,626
Bailiff fee	80,000	80,000	85,385	5,385
County traffic fee	145,000	145,000	135,127	(9,873)
County officers monthly charges	-	-	799,707	799,707
County officers fees and penalties	-	-	146,936	146,936
Copy fees	8,500	8,500	16,870	8,370
Total fines and fees	2,085,671	2,085,671	2,597,308	511,637
<b>INTERGOVERNMENTAL</b>				
Public defender reimbursement	38,500	38,500	41,605	3,105
Foster care reimbursements	-	-	191,913	191,913
State portion probation officers salary	499,045	499,045	650,703	151,658
State portion supervisor of assessments salary	37,000	37,000	38,699	1,699
Sheriff's department grants	50,000	50,000	54,195	4,195
State portion states attorney salary	145,000	145,000	145,898	898
State victim reimbursement	30,000	30,000	21,645	(8,355)
Illinois juvenile contract	75,000	75,000	34,140	(40,860)
Total intergovernmental	874,545	874,545	1,178,798	304,253
<b>INVESTMENT INCOME</b>				
	-	-	8,945	8,945
<b>MISCELLANEOUS</b>				
	31,000	31,000	29,078	(1,922)
Total revenues	11,737,616	11,737,616	12,726,872	989,256

(This schedule is continued on the following page.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>TRANSFERS IN (OUT)</b>				
Long range capital improvement	\$ 186,649	\$ 186,649	\$ 182,442	\$ (4,207)
OEMA	40,000	40,000	27,893	(12,107)
Document storage	37,500	37,500	37,500	-
County automation - circuit	37,500	37,500	37,500	-
Solid waste	740,000	740,000	-	(740,000)
Dependant children	450,000	450,000	94,821	(355,179)
GIS fee	25,000	25,000	25,000	-
Board of health	(75,715)	(75,715)	(83,250)	(7,535)
Total transfers in (out)	1,440,934	1,440,934	321,906	(1,119,028)
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>\$ 13,178,550</b>	<b>\$ 13,178,550</b>	<b>\$ 13,048,778</b>	<b>\$ (129,772)</b>

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT</b>				
County properties				
Personnel				
Maintenance salaries	\$ 274,407	\$ 309,407	\$ 310,161	\$ 754
Total personnel	274,407	309,407	310,161	754
Commodities				
Copy paper	10,000	10,000	7,396	(2,604)
Janitor supplies	19,000	19,000	16,556	(2,444)
Uniforms	2,000	2,000	1,800	(200)
Total commodities	31,000	31,000	25,752	(5,248)
Contractual				
Disposal	8,000	8,000	9,906	1,906
Electricity	160,000	160,000	203,365	43,365
Fuel	60,000	60,000	46,690	(13,310)
Telephone, cell phones and pagers	62,000	62,000	61,729	(271)
Water service	60,000	60,000	37,279	(22,721)
Gasoline	4,000	4,000	5,795	1,795
Vehicle maintenance	2,500	2,500	2,046	(454)
Repairs and maintenance	80,000	80,000	105,430	25,430
Repairs and maintenance - Weld Park	6,500	6,500	6,500	-
Less overhead costs charged to Other departments and funds	(25,000)	(25,000)	(25,000)	-
Total contractual	418,000	418,000	453,740	35,740
Capital outlay				
Computer maintenance	85,000	85,000	49,828	(35,172)
Equipment purchases	500	500	450	(50)
Total capital outlay	85,500	85,500	50,278	(35,222)
Total county properties	808,907	843,907	839,931	(3,976)
County Treasurer				
Personnel				
Treasurer's office salaries	128,575	128,575	131,420	2,845
Part time/extra time	37,900	37,900	35,198	(2,702)
Total personnel	166,475	166,475	166,618	143
Commodities				
Official publications	1,100	1,100	1,244	144
Other expenses	-	-	181	181
Office supplies	22,250	22,250	22,000	(250)
Total commodities	23,350	23,350	23,425	75

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT (Continued)</b>				
County Treasurer (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 2,250	\$ 2,250	\$ 1,485	\$ (765)
Maintenance - office equipment	1,000	1,000	949	(51)
Software maintenance	16,000	16,000	15,679	(321)
Total contractual	19,250	19,250	18,113	(1,137)
Total county treasurer	209,075	209,075	208,156	(919)
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	280,605	280,605	277,668	(2,937)
Part time/extra time	8,000	8,000	8,009	9
Election's office salaries	60,000	60,000	55,690	(4,310)
Total personnel	348,605	348,605	341,367	(7,238)
Commodities				
Office supplies	7,000	7,000	6,840	(160)
Election publications	14,000	14,000	8,504	(5,496)
Election supplies	53,000	53,000	72,624	19,624
Voter registration	13,000	13,000	6,142	(6,858)
Total commodities	87,000	87,000	94,110	7,110
Contractual				
Travel expense, dues and seminars	2,000	2,000	2,110	110
Software maintenance	49,550	49,550	47,309	(2,241)
Total contractual	51,550	51,550	49,419	(2,131)
Total county clerk and elections	487,155	487,155	484,896	(2,259)
Insurance committee				
Contractual				
Hospital and medical insurance	1,889,750	1,889,750	1,782,154	(107,596)
Total contractual	1,889,750	1,889,750	1,782,154	(107,596)
Total insurance committee	1,889,750	1,889,750	1,782,154	(107,596)

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT (Continued)</b>				
Finance Committee				
Personnel				
County board salary and mileage	\$ 85,000	\$ 85,000	\$ 100,850	\$ 15,850
Administrative hearing officer	1,000	1,000	3,500	2,500
Personnel committee	5,000	5,000	68	(4,932)
Total personnel	91,000	91,000	104,418	13,418
Commodities				
Office publications	100	100	48	(52)
Office supplies	2,500	2,500	1,941	(559)
Total commodities	2,600	2,600	1,989	(611)
Contractual				
Auditing county office	50,000	50,000	53,960	3,960
Association dues	25,000	25,000	28,264	3,264
Contingencies	665,000	173,584	51,584	(122,000)
IT and network administration	-	-	79	79
Postage meter and rental	4,800	4,800	5,339	539
N.W. Illinois Criminal Justice System	3,000	3,000	3,913	913
Total contractual	747,800	256,384	143,139	(113,245)
Capital outlay				
Other capital improvements	3,000	3,000	3,000	-
Total capital outlay	3,000	3,000	3,000	-
Total finance committee	844,400	352,984	252,546	(100,438)
Assessor				
Personnel				
Assessments office salaries	189,430	210,430	207,916	(2,514)
Part time/extra time	-	-	1,642	1,642
Board of Review salaries and expense	10,815	10,815	10,620	(195)
Total personnel	200,245	221,245	220,178	(1,067)
Commodities				
Office publications - assessments office	4,000	4,000	2,639	(1,361)
Office supplies - assessment office	6,000	6,000	4,552	(1,448)
Purchase of office equipment	1,900	1,900	1,993	93
Board of Review official publications	300	300	-	(300)
Office supplies - Board of Review	3,000	3,000	1,914	(1,086)
Total commodities	15,200	15,200	11,098	(4,102)

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT (Continued)</b>				
Assessor (Continued)				
Contractual				
Assessor's school per diem and mileage	\$ 500	\$ 500	\$ 39	\$ (461)
Travel expense, dues and seminars	750	750	61	(689)
Mapping	3,000	3,000	3,400	400
Software maintenance	12,863	12,863	12,559	(304)
Maintenance - office equipment	250	250	-	(250)
Total contractual	17,363	17,363	16,059	(1,304)
Total assessor	232,808	253,808	247,335	(6,473)
Superintendent of Schools				
Personnel				
Salary - clerk	30,650	30,650	31,028	378
Total personnel	30,650	30,650	31,028	378
Commodities				
Office supplies	500	500	580	80
Total commodities	500	500	580	80
Contractual				
Rent	7,535	7,535	8,200	665
Contractual services	10,000	10,000	9,021	(979)
Travel expense	6,000	6,000	5,949	(51)
Office equipment maintenance	500	500	406	(94)
Total contractual	24,035	24,035	23,576	(459)
Total superintendent of schools	55,185	55,185	55,184	(1)
Zoning				
Personnel				
Zoning office salaries	151,980	151,980	151,312	(668)
Total personnel	151,980	151,980	151,312	(668)
Commodities				
Publications	1,000	1,000	-	(1,000)
Office equipment	1,000	1,000	-	(1,000)
Office supplies	3,500	3,500	3,527	27
Total commodities	5,500	5,500	3,527	(1,973)
Contractual				
Hearings - Board of Appeals	3,625	3,625	2,790	(835)
Regional planning commission	3,780	3,780	3,015	(765)
Seminars, dues and travel expense	5,250	5,250	5,944	694

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT (Continued)</b>				
Zoning (Continued)				
Contractual (Continued)				
Vehicle purchase	\$ 4,150	\$ 4,150	\$ 4,150	\$ -
Vehicle maintenance	1,100	1,100	779	(321)
Maintenance - office equipment	1,600	1,600	1,450	(150)
Total contractual	19,505	19,505	18,128	(1,377)
Total zoning	176,985	176,985	172,967	(4,018)
Information Technology				
Personnel				
Information technology salaries	64,965	73,108	85,977	12,869
Holiday pay	-	-	115	115
Total personnel	64,965	73,108	86,092	12,984
Contractual				
IT/network administration	28,940	28,940	17,096	(11,844)
Internet service	9,360	9,360	9,591	231
Website maintenance	-	-	300	300
Training expenses	-	-	3,052	3,052
Mileage	-	-	114	114
Computer hardware and software	91,649	91,649	42,833	(48,816)
Software maintenance	-	-	31,001	31,001
Hardware maintenance	-	-	3,177	3,177
Total contractual	129,949	129,949	107,164	(22,785)
Capital outlay				
Vehicle purchase	-	-	9,800	9,800
Total capital outlay	-	-	9,800	9,800
Total information technology	194,914	203,057	203,056	(1)
Total general government	\$ 4,939,179	\$ 4,511,906	\$ 4,286,225	\$ (225,681)
<b>PUBLIC SAFETY</b>				
Sheriff				
Personnel				
Sheriff's department salaries	\$ 1,973,069	\$ 2,117,069	\$ 2,114,518	\$ (2,551)
Bailiff's salaries	226,848	333,565	349,054	15,489
School training and personnel expense	5,000	5,000	1,805	(3,195)
Overtime	85,000	85,000	122,683	37,683
Holidays	80,000	80,000	72,026	(7,974)
E.S.D.A. salaries	60,100	60,100	59,225	(875)
Emergency communications salaries	606,557	648,057	613,353	(34,704)
Less personnel costs charged to other funds	(145,000)	(145,000)	(152,078)	(7,078)
Total personnel	2,891,574	3,183,791	3,180,586	(3,205)

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>PUBLIC SAFETY (Continued)</b>				
Sheriff (Continued)				
Commodities				
Office and jail supplies	\$ 17,800	\$ 17,800	\$ 14,227	\$ (3,573)
Uniforms	19,800	19,800	18,764	(1,036)
Weapons and ammunition	15,000	15,000	12,121	(2,879)
Office equipment	2,500	2,500	1,089	(1,411)
Total commodities	55,100	55,100	46,201	(8,899)
Contractual				
Training	30,000	30,000	31,004	1,004
Contingencies	-	-	5,000	5,000
Squad car maintenance	35,000	35,000	50,336	15,336
Maintenance of copiers	7,000	7,000	2,226	(4,774)
Maintenance of computers	34,000	34,000	28,681	(5,319)
Maintenance of police radios	54,500	54,500	48,147	(6,353)
E.S.D.A.	108,700	108,700	118,618	9,918
Total contractual	269,200	269,200	284,012	14,812
Capital outlay				
Computers	26,765	26,765	26,890	125
Vehicle	114,471	114,471	104,563	(9,908)
Total capital outlay	141,236	141,236	131,453	(9,783)
Total sheriff	3,357,110	3,649,327	3,642,252	(7,075)
Coroner				
Personnel				
Coroner salaries	168,417	168,417	167,173	(1,244)
Total personnel	168,417	168,417	167,173	(1,244)
Contractual				
Autopsies	27,284	44,792	44,792	-
Lab fees	6,180	7,874	9,100	1,226
Petroleum products	1,800	1,800	1,818	18
Total contractual	35,264	54,466	55,710	1,244
Capital outlay				
Vehicle	3,936	3,936	3,936	-
Total capital outlay	3,936	3,936	3,936	-
Total coroner	207,617	226,819	226,819	-

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>PUBLIC SAFETY (Continued)</b>				
Corrections				
Personnel				
Corrections salaries	\$ 1,503,109	\$ 1,555,463	\$ 1,518,678	\$ (36,785)
Total personnel	1,503,109	1,555,463	1,518,678	(36,785)
Commodities				
Office supplies	32,500	32,500	37,259	4,759
Petroleum products	3,200	3,200	2,830	(370)
Food for county prisoners	200,000	200,000	136,938	(63,062)
Uniforms	7,000	7,000	5,454	(1,546)
Weapons and ammunition	3,000	3,000	2,411	(589)
Total commodities	245,700	245,700	184,892	(60,808)
Contractual				
Training expense	16,000	16,000	12,502	(3,498)
Out of state travel	5,500	5,500	4,958	(542)
Medical expense	140,000	140,000	111,381	(28,619)
Prisoner mental health	15,000	15,000	15,000	-
Vehicle maintenance	2,000	2,000	1,916	(84)
Computer hardware and software	1,000	1,000	509	(491)
Computer maintenance	19,000	19,000	12,000	(7,000)
Office equipment maintenance	5,500	5,500	3,379	(2,121)
Total contractual	204,000	204,000	161,645	(42,355)
Total corrections	1,952,809	2,005,163	1,865,215	(139,948)
Total public safety	\$ 5,517,536	\$ 5,881,309	\$ 5,734,286	\$ (147,023)
<b>JUDICIARY AND COURT RELATED</b>				
State's attorney				
Personnel				
State attorney's office salaries	\$ 530,390	\$ 561,390	\$ 561,064	\$ (326)
State witnesses - fees	40,763	40,763	40,090	(673)
Illinois state's attorney and appellate prosecutor	18,000	18,000	18,000	-
Total personnel	589,153	620,153	619,154	(999)
Commodities				
Office supplies - state's attorney	14,000	14,000	14,401	401
Legal materials and books	15,000	15,000	14,114	(886)
Total commodities	29,000	29,000	28,515	(485)

(This schedule is continued on the following pages.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>JUDICIARY AND COURT RELATED (Continued)</b>				
State's attorney (Continued)				
Contractual				
Expert witnesses	\$ 500	\$ 500	\$ -	\$ (500)
Travel expenses, seminars and dues	6,500	6,500	9,235	2,735
Printing appeals and transcripts	2,000	2,000	783	(1,217)
Maintenance - office equipment	500	500	656	156
Total contractual	9,500	9,500	10,674	1,174
Total state's attorney	627,653	658,653	658,343	(310)
Circuit Clerk				
Personnel				
Circuit clerk office salaries	548,500	581,000	580,504	(496)
Total personnel	548,500	581,000	580,504	(496)
Commodities				
Juvenile publications	1,000	1,000	479	(521)
Jury commission supplies	5,000	5,000	4,969	(31)
Office supplies	4,000	4,000	3,613	(387)
Total commodities	10,000	10,000	9,061	(939)
Contractual				
Travel expenses, seminars and dues	-	-	65	65
Postage	10,000	10,000	9,963	(37)
Total contractual	10,000	10,000	10,028	28
Total circuit clerk	568,500	601,000	599,593	(1,407)
Judiciary				
Personnel				
Judges reimbursement salary	2,400	2,400	2,440	40
Public defenders on contract	188,017	188,017	188,016	(1)
Administrative assistant salary	44,237	44,237	44,735	498
Total personnel	234,654	234,654	235,191	537
Commodities				
Office supplies	3,000	3,000	833	(2,167)
Law library materials	10,000	10,000	10,184	184
Purchase - office equipment	3,500	3,500	5,305	1,805
Total commodities	16,500	16,500	16,322	(178)

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>JUDICIARY AND COURT RELATED (Continued)</b>				
Judiciary (Continueud)				
Contractual				
Appointed attorneys	\$ 40,792	\$ 40,792	\$ 47,082	\$ 6,290
Expert witness	2,000	2,000	-	(2,000)
Interpreter	14,000	14,000	12,815	(1,185)
Seminars	4,000	4,000	3,018	(982)
Psychiatric cases	8,000	8,000	5,855	(2,145)
Jurors circuit court - per diem and mileage	15,318	15,318	16,471	1,153
Maintenance - office equipment	3,500	3,500	1,887	(1,613)
Total contractual	87,610	87,610	87,128	(482)
Total judiciary	338,764	338,764	338,641	(123)
Probation				
Personnel				
Salaries	659,965	659,965	642,263	(17,702)
Part time/extra time	24,800	24,800	23,119	(1,681)
Total personnel	684,765	684,765	665,382	(19,383)
Contractual				
Juvenile detention fees	30,000	30,000	39,423	9,423
Total contractual	30,000	30,000	39,423	9,423
Total probation	714,765	714,765	704,805	(9,960)
Focus House				
Personnel				
Salaries	800,110	800,110	776,634	(23,476)
Part time/extra time	341,500	341,500	257,831	(83,669)
Tuition reimbursement	1,000	1,000	1,000	-
Total personnel	1,142,610	1,142,610	1,035,465	(107,145)
Commodities				
Supplies	11,500	11,500	8,461	(3,039)
Total commodities	11,500	11,500	8,461	(3,039)
Contractual				
Electricity	38,000	38,000	31,245	(6,755)
Gas	5,000	5,000	5,093	93
Cable TV	2,500	2,500	2,109	(391)
Mileage	500	500	251	(249)
CASA	12,500	12,500	12,500	-
DJJ expense	2,000	2,000	300	(1,700)
Telephone	5,000	5,000	4,944	(56)

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>JUDICIARY AND COURT RELATED (Continued)</b>				
Focus House (Continued)				
Contractual (Continued)				
Training	\$ 5,000	\$ 5,000	\$ 4,657	\$ (343)
Sex offender/polygraph service	28,500	28,500	18,163	(10,337)
Counseling/psychiatric services	5,000	5,000	2,603	(2,397)
Repair and maintenance	15,000	15,000	15,967	967
Food for county prisoners	60,000	60,000	28,298	(31,702)
Uniforms	1,000	1,000	304	(696)
Transportation and conferences	10,000	10,000	5,969	(4,031)
Computer hardware and software	1,000	1,000	232	(768)
Safety equipment	3,000	3,000	2,726	(274)
Electronic monitoring/GPS	500	500	126	(374)
Personal care and hygiene	500	500	154	(346)
Medical expenses and personal care	13,500	13,500	13,547	47
Total contractual	208,500	208,500	149,188	(59,312)
Total focus house	1,362,610	1,362,610	1,193,114	(169,496)
Total judiciary and court related	3,612,292	3,675,792	3,494,496	(181,296)
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,069,007</b>	<b>\$ 14,069,007</b>	<b>\$ 13,515,007</b>	<b>\$ (554,000)</b>

(See independent auditor's report.)

**NONMAJOR GOVERNMENTAL FUNDS**

**OGLE COUNTY, ILLINOIS**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2018

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,634,234	\$ 55,543	\$ 369,538	\$ 38,721	\$ 466,366
Investments	-	-	-	-	-
Property taxes receivable	825,000	-	-	34,080	829,500
Accounts receivable	-	-	72,615	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,459,234</b>	<b>\$ 55,543</b>	<b>\$ 442,153</b>	<b>\$ 72,801</b>	<b>\$ 1,295,866</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 105,948	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Total liabilities	105,948	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	825,000	-	-	34,080	829,500
Total deferred inflows of resources	825,000	-	-	34,080	829,500
<b>FUND BALANCES</b>					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	1,528,286	55,543	442,153	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	38,721	466,366
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Total fund balances	1,528,286	55,543	442,153	38,721	466,366
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,459,234</b>	<b>\$ 55,543</b>	<b>\$ 442,153</b>	<b>\$ 72,801</b>	<b>\$ 1,295,866</b>

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution	Cooperative Extension Service	
\$ 367,484	\$ 59,380	\$ 135,952	\$ 8,546	\$ 12,705	\$ -	\$ 24,861	\$ 824,325	\$ 142,272	
-	-	-	-	-	-	-	-	-	
-	-	-	-	246,500	65,000	-	900,000	142,500	
80,427	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 447,911	\$ 59,380	\$ 135,952	\$ 8,546	\$ 259,205	\$ 65,000	\$ 24,861	\$ 1,724,325	\$ 284,772	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	246,500	65,000	-	900,000	142,500	
-	-	-	-	246,500	65,000	-	900,000	142,500	
-	-	-	-	-	-	-	824,325	-	
-	59,380	-	-	-	-	24,861	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
447,911	-	135,952	8,546	12,705	-	-	-	-	
-	-	-	-	-	-	-	-	142,272	
-	-	-	-	-	-	-	-	-	
447,911	59,380	135,952	8,546	12,705	-	24,861	824,325	142,272	
\$ 447,911	\$ 59,380	\$ 135,952	\$ 8,546	\$ 259,205	\$ 65,000	\$ 24,861	\$ 1,724,325	\$ 284,772	

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2018

	Special Revenue				
	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library	Court Document Storage
<b>ASSETS</b>					
Cash and cash equivalents	\$ 12,967	\$ 6,136	\$ -	\$ 4,799	\$ 189,036
Investments	-	-	62,372	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	1,764	6,648
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 12,967</b>	<b>\$ 6,136</b>	<b>\$ 62,372</b>	<b>\$ 6,563</b>	<b>\$ 195,684</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 5,838	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Total liabilities	-	5,838	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	298	-	-	-
Judiciary and court related	12,967	-	-	6,563	195,684
Highways and streets	-	-	62,372	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Total fund balances	12,967	298	62,372	6,563	195,684
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 12,967</b>	<b>\$ 6,136</b>	<b>\$ 62,372</b>	<b>\$ 6,563</b>	<b>\$ 195,684</b>

Special Revenue																	
Tax Sale Automation		ESDA Distribution		EOC	Probation Services		Victim Impact	Marriage	County Ordinance	Recorder's Automation	Circuit Clerk Support and Maintenance						
\$	27,512	\$	-	\$	76	\$	308,740	\$	917	\$	3,469	\$	20,962	\$	227,188	\$	2,724
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	4,586		31,362		-		11,617		-		-		2,226		5,751		1,692
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
\$	32,098	\$	31,362	\$	76	\$	320,357	\$	917	\$	3,469	\$	23,188	\$	232,939	\$	4,416
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	-		-		-		19,052		-		-		-		-		-
	-		-		-		19,052		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-		-
	32,098		-		-		-		-		-		23,188		232,939		-
	-		-		-		-		-		-		-		-		-
	32,098		31,362		76		301,305		917		3,469		23,188		232,939		4,416
\$	32,098	\$	31,362	\$	76	\$	320,357	\$	917	\$	3,469	\$	23,188	\$	232,939	\$	4,416

(This statement is continued on the following pages.)



OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2018

	Special Revenue				
	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment	Arrestee's Medical Cost	Recorder's GIS
<b>ASSETS</b>					
Cash and cash equivalents	\$ 6,346	\$ 9,813	\$ 27,987	\$ 67,601	\$ 98,032
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	-	3,717	-	-	11,160
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,346</b>	<b>\$ 13,530</b>	<b>\$ 27,987</b>	<b>\$ 67,601</b>	<b>\$ 109,192</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted for					
Retirement	-	-	-	-	-
Public safety	6,346	-	27,987	67,601	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	13,530	-	-	109,192
Assigned					
Capital projects	-	-	-	-	-
Total fund balances	6,346	13,530	27,987	67,601	109,192
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,346</b>	<b>\$ 13,530</b>	<b>\$ 27,987</b>	<b>\$ 67,601</b>	<b>\$ 109,192</b>

Special Revenue									
Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration	Federal/State Grants	Coroner's Fee	Insurance Premium Levy	
\$ 53,411	\$ 2,382	\$ 125,301	\$ 183,069	\$ 12,828	\$ 23,560	\$ 15,899	\$ 4,640	\$ 763,965	
-	-	300,000	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	575,000	
-	-	-	6,878	-	-	27,371	-	-	
-	-	-	-	-	-	-	-	36,000	
-	-	-	-	-	-	-	-	-	
\$ 53,411	\$ 2,382	\$ 425,301	\$ 189,947	\$ 12,828	\$ 23,560	\$ 43,270	\$ 4,640	\$ 1,374,965	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	575,000	
-	-	-	-	-	-	-	-	575,000	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	189,947	12,828	23,560	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	799,965	
-	-	-	-	-	-	-	4,640	-	
53,411	2,382	425,301	-	-	-	43,270	-	-	
-	-	-	-	-	-	-	-	-	
53,411	2,382	425,301	189,947	12,828	23,560	43,270	4,640	799,965	
\$ 53,411	\$ 2,382	\$ 425,301	\$ 189,947	\$ 12,828	\$ 23,560	\$ 43,270	\$ 4,640	\$ 1,374,965	

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2018

	Special Revenue				
	E-Citation Circuit Clerk	E-Citation Sheriff	Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,136	\$ 8,201	\$ 16,392	\$ 31,522	\$ 11,820
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	8,326
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,136</b>	<b>\$ 8,201</b>	<b>\$ 16,392</b>	<b>\$ 31,522</b>	<b>\$ 20,146</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	8,201	16,392	31,522	-
Judiciary and court related	3,136	-	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	-	-	-	20,146
Assigned					
Capital projects	-	-	-	-	-
Total fund balances	3,136	8,201	16,392	31,522	20,146
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>	<b>\$ 3,136</b>	<b>\$ 8,201</b>	<b>\$ 16,392</b>	<b>\$ 31,522</b>	<b>\$ 20,146</b>

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Capital Projects		Total
Revolving	Thorpe Road	Nonmajor
Vehicle Purchase	Overpass	Governmental
		Funds
\$ 850,940	\$ -	\$ 7,261,298
-	385,588	747,960
-	-	3,617,580
-	-	276,140
-	-	36,000
125,360	-	125,360
<hr/>		
\$ 976,300	\$ 385,588	\$ 12,064,338

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\$ -	\$ -	\$ 111,786
-	-	19,052
<hr/>		
-	-	130,838
<hr/>		
-	-	3,617,580
<hr/>		
-	-	3,617,580

-	-	824,325
-	-	274,026
-	-	754,792
-	385,588	2,473,942
-	-	799,965
-	-	1,114,841
-	-	1,097,729
976,300	-	976,300
<hr/>		
976,300	385,588	8,315,920
<hr/>		
\$ 976,300	\$ 385,588	\$ 12,064,338

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(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Special Revenue</b>				
	<b>County Bridge</b>	<b>County Highway Engineering</b>	<b>County Motor Fuel Tax</b>	<b>Tuberculosis</b>	<b>Mental Health</b>
<b>REVENUES</b>					
Taxes	\$ 810,172	\$ -	\$ 820,723	\$ 34,026	\$ 844,033
Fines and fees	-	-	-	-	-
Intergovernmental	131,412	-	334,660	-	-
Charges for services	-	-	-	4,510	-
Investment income	19,506	190	3,220	-	1,902
Miscellaneous	-	-	-	-	-
Total revenues	961,090	190	1,158,603	38,536	845,935
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	201,307	-	1,042,064	-	-
Health and welfare	-	-	-	30,214	839,148
Capital outlay	349,605	-	-	-	-
Total expenditures	550,912	-	1,042,064	30,214	839,148
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	410,178	190	116,539	8,322	6,787
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	410,178	190	116,539	8,322	6,787
FUND BALANCES, DECEMBER 1	1,118,108	55,353	325,614	30,399	459,579
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 1,528,286</b>	<b>\$ 55,543</b>	<b>\$ 442,153</b>	<b>\$ 38,721</b>	<b>\$ 466,366</b>

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution	Cooperative Extension Service	
\$ -	\$ -	\$ -	\$ -	\$ 229,765	\$ 79,721	\$ -	\$ 898,964	\$ 142,272	
-	-	162,505	-	-	-	-	-	-	
470,891	23,309	-	-	-	-	-	-	-	
280,618	956	-	24,026	-	-	-	-	-	
4,690	9	1,908	-	-	-	-	7,169	-	
41,044	9,377	2,332	-	-	-	-	4,339	-	
797,243	33,651	166,745	24,026	229,765	79,721	-	910,472	142,272	
-	-	-	-	-	-	-	103,462	144,861	
-	19,665	-	-	-	-	7,470	353,367	-	
-	-	-	-	-	-	-	217,268	-	
-	-	-	-	-	-	-	80,568	-	
848,953	-	199,849	17,262	227,899	79,721	-	58,009	-	
-	-	-	-	-	-	-	-	-	
848,953	19,665	199,849	17,262	227,899	79,721	7,470	812,674	144,861	
(51,710)	13,986	(33,104)	6,764	1,866	-	(7,470)	97,798	(2,589)	
83,250	-	-	-	-	-	-	-	-	
-	(94,822)	-	-	-	-	-	(1,853)	-	
83,250	(94,822)	-	-	-	-	-	(1,853)	-	
31,540	(80,836)	(33,104)	6,764	1,866	-	(7,470)	95,945	(2,589)	
416,371	140,216	169,056	1,782	10,839	-	32,331	728,380	144,861	
\$ 447,911	\$ 59,380	\$ 135,952	\$ 8,546	\$ 12,705	\$ -	\$ 24,861	\$ 824,325	\$ 142,272	

(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, 2018

	<b>Special Revenue</b>				
	<b>State's Attorney Automation</b>	<b>Drug Traffic Prevention</b>	<b>Storm Water Management</b>	<b>Law Library</b>	<b>Court Document Storage</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	3,196	-	-	22,842	89,545
Investment income	-	-	573	-	5,494
Miscellaneous	-	18,301	-	-	-
Total revenues	3,196	18,301	573	22,842	95,039
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	38,951	-	-	-
Judiciary and court related	1,940	-	-	19,202	30,282
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	2,128	-	-	-	13,369
Total expenditures	4,068	38,951	-	19,202	43,651
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(872)	(20,650)	573	3,640	51,388
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(37,500)
Total other financing sources (uses)	-	-	-	-	(37,500)
NET CHANGE IN FUND BALANCES	(872)	(20,650)	573	3,640	13,888
FUND BALANCES, DECEMBER 1	13,839	20,948	61,799	2,923	181,796
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 12,967	\$ 298	\$ 62,372	\$ 6,563	\$ 195,684

Special Revenue									
Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance	Recorder's Automation	Circuit Clerk Support and Maintenance	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	135,887	2,280	-	29,299	-	-	
-	47,009	-	-	-	-	-	-	4,534	
4,586	-	-	-	-	-	-	85,919	36	
-	-	-	4,689	-	6	-	794	49	
-	525	-	1,106	-	490	2,819	-	-	
4,586	47,534	-	141,682	2,280	496	32,118	86,713	4,619	
964	-	24	-	-	-	49,058	58,696	-	
-	11,941	-	-	-	-	-	-	-	
-	-	-	82,149	2,250	-	-	-	12,250	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
4,995	-	-	1,653	-	-	-	-	-	
5,959	11,941	24	83,802	2,250	-	49,058	58,696	12,250	
(1,373)	35,593	(24)	57,880	30	496	(16,940)	28,017	(7,631)	
-	-	-	3,753	-	-	-	-	-	
-	(27,892)	-	-	-	-	-	-	-	
-	(27,892)	-	3,753	-	-	-	-	-	
(1,373)	7,701	(24)	61,633	30	496	(16,940)	28,017	(7,631)	
33,471	23,661	100	239,672	887	2,973	40,128	204,922	12,047	
\$ 32,098	\$ 31,362	\$ 76	\$ 301,305	\$ 917	\$ 3,469	\$ 23,188	\$ 232,939	\$ 4,416	

(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, 2018

	Special Revenue				
	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment	Arrestee's Medical Cost	Recorder's GIS
<b>REVENUES</b>					
Taxes	\$ -	\$ 42,224	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	132,484
Investment income	-	-	-	-	184
Miscellaneous	-	-	12,524	8,248	-
Total revenues	-	42,224	12,524	8,248	132,668
<b>EXPENDITURES</b>					
Current					
General government	-	41,848	-	-	29,830
Public safety	-	-	7,713	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	41,848	7,713	-	29,830
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	376	4,811	8,248	102,838
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(45,000)
Total other financing sources (uses)	-	-	-	-	(45,000)
NET CHANGE IN FUND BALANCES	-	376	4,811	8,248	57,838
FUND BALANCES, DECEMBER 1	6,346	13,154	23,176	59,353	51,354
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 6,346</b>	<b>\$ 13,530</b>	<b>\$ 27,987</b>	<b>\$ 67,601</b>	<b>\$ 109,192</b>

Special Revenue									
Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration	Federal/State Grants	Coroner's Fee	Insurance Premium Levy	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 549,295	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	79,512	-	-	
7,217	3,252	62,653	90,547	7,840	10,776	-	7,530	-	
-	179	5,540	-	-	-	-	-	-	
-	-	4,792	-	-	-	8,856	-	4,325	
7,217	3,431	72,985	90,547	7,840	10,776	88,368	7,530	553,620	
504	3,438	144,814	-	-	-	31,647	-	530,766	
-	-	-	-	-	-	-	-	-	
-	-	-	25,366	9,984	7,285	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	5,530	-	
-	-	-	-	-	-	33,035	-	-	
504	3,438	144,814	25,366	9,984	7,285	64,682	5,530	530,766	
6,713	(7)	(71,829)	65,181	(2,144)	3,491	23,686	2,000	22,854	
-	-	20,000	-	-	-	-	-	-	
-	-	-	(37,500)	(3,753)	-	-	-	-	
-	-	20,000	(37,500)	(3,753)	-	-	-	-	
6,713	(7)	(51,829)	27,681	(5,897)	3,491	23,686	2,000	22,854	
46,698	2,389	477,130	162,266	18,725	20,069	19,584	2,640	777,111	
\$ 53,411	\$ 2,382	\$ 425,301	\$ 189,947	\$ 12,828	\$ 23,560	\$ 43,270	\$ 4,640	\$ 799,965	

(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, 2018

	<b>Special Revenue</b>				
	<b>E-Citation Circuit Clerk</b>	<b>E-Citation Sheriff</b>	<b>Sex Offender Registration</b>	<b>Administrative Tow Fund</b>	<b>Sale in Error Fund</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	6,610	96,850	-
Intergovernmental	-	-	-	-	-
Charges for services	5,406	1,578	-	-	20,146
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	11,472	-
Total revenues	5,406	1,578	6,610	108,322	20,146
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	4,179	89,253	-
Judiciary and court related	25,660	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	16,585	-
Total expenditures	25,660	-	4,179	105,838	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,254)	1,578	2,431	2,484	20,146
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(20,254)	1,578	2,431	2,484	20,146
FUND BALANCES, DECEMBER 1	23,390	6,623	13,961	29,038	-
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 3,136</b>	<b>\$ 8,201</b>	<b>\$ 16,392</b>	<b>\$ 31,522</b>	<b>\$ 20,146</b>

Capital Projects		Total Nonmajor Governmental Funds
Revolving Vehicle Purchase	Thorpe Road Overpass	
\$ -	\$ -	\$ 4,451,195
-	-	433,431
-	-	1,091,327
-	-	865,663
11,882	5,923	73,907
-	-	130,550
11,882	5,923	7,046,073
-	-	1,139,912
-	-	532,539
-	-	433,636
-	-	1,323,939
-	-	2,306,585
40,000	-	461,370
40,000	-	6,197,981
(28,118)	5,923	848,092
-	-	107,003
-	-	(248,320)
-	-	(141,317)
(28,118)	5,923	706,775
1,004,418	379,665	7,609,145
\$ 976,300	\$ 385,588	\$ 8,315,920

(See independent auditor's report.)

## **PROPRIETARY FUNDS**

**OGLE COUNTY, ILLINOIS**

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

November 30, 2018

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	<b>Hospital and Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 1,272,540	\$ 32,800	\$ 1,305,340
Total current assets	1,272,540	32,800	1,305,340
Total assets	1,272,540	32,800	1,305,340
<b>CURRENT LIABILITIES</b>			
Claims payable	186,593	-	186,593
Total current liabilities	186,593	-	186,593
Total liabilities	186,593	-	186,593
<b>NET POSITION</b>			
Unrestricted	1,085,947	32,800	1,118,747
<b>TOTAL NET POSITION</b>	<u>\$ 1,085,947</u>	<u>\$ 32,800</u>	<u>\$ 1,118,747</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, 2018

	<b>Hospital and Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Employee contributions	\$ 764,900	\$ -	\$ 764,900
Employer contributions	2,135,970	-	2,135,970
Retirees and other contributions	473,575	-	473,575
Total operating revenues	3,374,445	-	3,374,445
<b>OPERATING EXPENSES</b>			
Operations			
Personnel services	2,000	21,808	23,808
Contractual services	3,060,016	17,162	3,077,178
Total operating expenses	3,062,016	38,970	3,100,986
<b>OPERATING INCOME (LOSS)</b>	312,429	(38,970)	273,459
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment income	3	510	513
Other income	-	30,318	30,318
Total non-operating revenues (expenses)	3	30,828	30,831
<b>CHANGE IN NET POSITION</b>	312,432	(8,142)	304,290
<b>NET POSITION, DECEMBER 1</b>	773,515	40,942	814,457
<b>NET POSITION, NOVEMBER 30</b>	\$ 1,085,947	\$ 32,800	\$ 1,118,747

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Hospital and Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund service transactions	\$ 2,135,970	\$ -	\$ 2,135,970
Receipts from plan participants	1,238,475	-	1,238,475
Payments to suppliers	(3,112,579)	(17,162)	(3,129,741)
Payments to employees	-	(21,808)	(21,808)
Net cash from operating activities	261,866	(38,970)	222,896
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Other income	-	30,318	30,318
Net cash from noncapital financing activities	-	30,318	30,318
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received	3	510	513
Net cash from investing activities	3	510	513
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	261,869	(8,142)	253,727
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	1,010,671	40,942	1,051,613
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	<u>\$ 1,272,540</u>	<u>\$ 32,800</u>	<u>\$ 1,305,340</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 312,429	\$ (38,970)	\$ 273,459
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Claims payable	(50,563)	-	(50,563)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>\$ 261,866</u>	<u>\$ (38,970)</u>	<u>\$ 222,896</u>

(See independent auditor's report.)



## **FIDUCIARY FUNDS**

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Balances</b>		<b>Balances</b>	
	<b>December 1</b>	<b>Additions</b>	<b>Deductions</b>	<b>November 30</b>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,547,749	\$ 281,629,636	\$ 281,706,621	\$ 1,470,764
Accounts receivable	118,252	129,965	118,252	129,965
Investments	600,000	-	100,000	500,000
<b>TOTAL ASSETS</b>	<b>\$ 2,266,001</b>	<b>\$ 281,759,601</b>	<b>\$ 281,924,873</b>	<b>\$ 2,100,729</b>
<b>LIABILITIES</b>				
Due to others	\$ 2,266,001	\$ 281,759,601	\$ 281,924,873	\$ 2,100,729
<b>TOTAL LIABILITIES</b>	<b>\$ 2,266,001</b>	<b>\$ 281,759,601</b>	<b>\$ 281,924,873</b>	<b>\$ 2,100,729</b>
<b>1. Township Motor Fuel Tax</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 996,395	\$ 1,258,420	\$ 1,443,172	\$ 811,643
Accounts receivable	106,432	129,965	106,432	129,965
<b>TOTAL ASSETS</b>	<b>\$ 1,102,827</b>	<b>\$ 1,388,385</b>	<b>\$ 1,549,604</b>	<b>\$ 941,608</b>
<b>LIABILITIES</b>				
Due to others	\$ 1,102,827	\$ 1,388,385	\$ 1,549,604	\$ 941,608
<b>TOTAL LIABILITIES</b>	<b>\$ 1,102,827</b>	<b>\$ 1,388,385</b>	<b>\$ 1,549,604</b>	<b>\$ 941,608</b>
<b>2. Township Bridge</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 24,907	\$ 274,981	\$ 284,431	\$ 15,457
<b>TOTAL ASSETS</b>	<b>\$ 24,907</b>	<b>\$ 274,981</b>	<b>\$ 284,431</b>	<b>\$ 15,457</b>
<b>LIABILITIES</b>				
Due to others	\$ 24,907	\$ 274,981	\$ 284,431	\$ 15,457
<b>TOTAL LIABILITIES</b>	<b>\$ 24,907</b>	<b>\$ 274,981</b>	<b>\$ 284,431</b>	<b>\$ 15,457</b>

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Balances</b>				<b>Balances</b>
	<b>December 1</b>	<b>Additions</b>	<b>Deductions</b>		<b>November 30</b>
<hr/>					
<b>3. Treasurer's Trust</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 7,508	\$ -	\$ 7,486	\$	22
<b>TOTAL ASSETS</b>	<u>\$ 7,508</u>	<u>\$ -</u>	<u>\$ 7,486</u>	<u>\$</u>	<u>22</u>
<b>LIABILITIES</b>					
Due to others	\$ 7,508	\$ -	\$ 7,486	\$	22
<b>TOTAL LIABILITIES</b>	<u>\$ 7,508</u>	<u>\$ -</u>	<u>\$ 7,486</u>	<u>\$</u>	<u>22</u>
<b>4. Condemnation</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 474,434	\$ 421,434	\$	53,000
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ 474,434</u>	<u>\$ 421,434</u>	<u>\$</u>	<u>53,000</u>
<b>LIABILITIES</b>					
Due to others	\$ -	\$ 474,434	\$ 421,434	\$	53,000
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ 474,434</u>	<u>\$ 421,434</u>	<u>\$</u>	<u>53,000</u>
<b>5. Sheriff Civil Process</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,309	\$ 23,296	\$ 23,214	\$	2,391
<b>TOTAL ASSETS</b>	<u>\$ 2,309</u>	<u>\$ 23,296</u>	<u>\$ 23,214</u>	<u>\$</u>	<u>2,391</u>
<b>LIABILITIES</b>					
Due to others	\$ 2,309	\$ 23,296	\$ 23,214	\$	2,391
<b>TOTAL LIABILITIES</b>	<u>\$ 2,309</u>	<u>\$ 23,296</u>	<u>\$ 23,214</u>	<u>\$</u>	<u>2,391</u>

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Balances</b>				<b>Balances</b>
	<b>December 1</b>	<b>Additions</b>	<b>Deductions</b>		<b>November 30</b>
<hr/>					
<b>6. Jail Commissary</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 124,662	\$ 825,255	\$ 806,379		\$ 143,538
<b>TOTAL ASSETS</b>	<u>\$ 124,662</u>	<u>\$ 825,255</u>	<u>\$ 806,379</u>		<u>\$ 143,538</u>
<b>LIABILITIES</b>					
Due to others	\$ 124,662	\$ 825,255	\$ 806,379		\$ 143,538
<b>TOTAL LIABILITIES</b>	<u>\$ 124,662</u>	<u>\$ 825,255</u>	<u>\$ 806,379</u>		<u>\$ 143,538</u>
<b>7. Circuit Clerk</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 78,233	\$ 2,739,253	\$ 2,730,783		\$ 86,703
Investments	600,000	-	100,000		500,000
<b>TOTAL ASSETS</b>	<u>\$ 678,233</u>	<u>\$ 2,739,253</u>	<u>\$ 2,830,783</u>		<u>\$ 586,703</u>
<b>LIABILITIES</b>					
Due to others	\$ 678,233	\$ 2,739,253	\$ 2,830,783		\$ 586,703
<b>TOTAL LIABILITIES</b>	<u>\$ 678,233</u>	<u>\$ 2,739,253</u>	<u>\$ 2,830,783</u>		<u>\$ 586,703</u>
<b>8. Focus House Resident Trust</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,835	\$ 1,023	\$ 2,092		\$ 1,766
<b>TOTAL ASSETS</b>	<u>\$ 2,835</u>	<u>\$ 1,023</u>	<u>\$ 2,092</u>		<u>\$ 1,766</u>
<b>LIABILITIES</b>					
Due to others	\$ 2,835	\$ 1,023	\$ 2,092		\$ 1,766
<b>TOTAL LIABILITIES</b>	<u>\$ 2,835</u>	<u>\$ 1,023</u>	<u>\$ 2,092</u>		<u>\$ 1,766</u>

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2018

	<b>Balances</b>				<b>Balances</b>
	<b>December 1</b>	<b>Additions</b>	<b>Deductions</b>		<b>November 30</b>
<hr/>					
<b>9. County Clerk</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 132,360	\$ 2,142,608	\$ 2,101,777	\$	173,191
<b>TOTAL ASSETS</b>	<u>\$ 132,360</u>	<u>\$ 2,142,608</u>	<u>\$ 2,101,777</u>	<u>\$</u>	<u>173,191</u>
<b>LIABILITIES</b>					
Due to others	\$ 132,360	\$ 2,142,608	\$ 2,101,777	\$	173,191
<b>TOTAL LIABILITIES</b>	<u>\$ 132,360</u>	<u>\$ 2,142,608</u>	<u>\$ 2,101,777</u>	<u>\$</u>	<u>173,191</u>
<hr/>					
<b>10. County Collector</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 178,540	\$ 273,890,366	\$ 273,885,853	\$	183,053
Accounts receivable	11,820	-	11,820	\$	-
<b>TOTAL ASSETS</b>	<u>\$ 190,360</u>	<u>\$ 273,890,366</u>	<u>\$ 273,897,673</u>	<u>\$</u>	<u>183,053</u>
<b>LIABILITIES</b>					
Due to others	\$ 190,360	\$ 273,890,366	\$ 273,897,673	\$	183,053
<b>TOTAL LIABILITIES</b>	<u>\$ 190,360</u>	<u>\$ 273,890,366</u>	<u>\$ 273,897,673</u>	<u>\$</u>	<u>183,053</u>

(See independent auditor's report.)

## **SUPPLEMENTARY INFORMATION**

**OGLE COUNTY, ILLINOIS**

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

November 30, 2018

<b>CSFA Number</b>	<b>Program Name</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
444-80-0668	Supplemental Nutrition Program for Women, Infants and Children - WIC Program	\$ -	\$ 416,332	\$ -	\$ 416,332
444-80-0678	Maternal & Infant Health Program - Family Case Management	69,573	-	-	69,573
444-80-1674	Bureau of Maternal and Child Health - Family Case Management	-	-	-	-
444-80-1675	Bureau of Maternal and Child Health - High Risk Infant Follow-Up/ Healthworks	6,764	836	-	7,600
478-00-0245	Child Support Enforcement	-	3,023	-	3,023
478-00-0251	Medical Assistance Program	-	61,096	-	61,096
482-00-0263	Public Health Emergency Preparedness	-	48,061	-	48,061
482-00-0776	Oral Health Needs Assessment and Planning	-	-	-	-
482-00-0901	Local Health Protection Grant	83,787	-	-	83,787
482-00-0904	Vector Surveillance and Control Grant	8,250	-	-	8,250
482-00-1034	Safe Drinking Water	-	1,475	-	1,475
482-00-1052	Illinois Tobacco-Free Communities with Reality	13,809	-	-	13,809
482-00-1578	Body Art and Tanning Inspection	-	-	-	-
494-00-0961	Assistance to Needy Units of Governments - Townships/Road Districts	56,684	-	-	56,684
494-00-0965	Township Bridge Program	140,269	-	-	140,269
494-00-0966	County Consolidated Program	278,277	-	-	278,277
494-00-1488	Motor Fuel Tax Program	2,481,157	-	-	2,481,157

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

November 30, 2018

<b>CSFA Number</b>	<b>Program Name</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	\$ -	\$ -	\$ -	\$ -
494-42-0495	Local Surface Transportation Program	56,383			56,383
586-18-0406	School Breakfast Program	-	3,528	-	3,528
586-18-0407	National School Lunch Program	-	6,150	-	6,150
588-15-1018	Radiological Emergency Preparedness	22,072	-	-	22,072
588-40-0450	Emergency Management Performance	-	24,307	-	24,307
588-40-0451	Pre-Disaster Mitigation Program	-	51,524	-	51,524
	Other grant programs and activities	102,690	135,406	-	238,096
	All other costs not allocated	-	-	23,371,095	23,371,095
<b>TOTALS</b>		<u>\$ 3,319,715</u>	<u>\$ 751,738</u>	<u>\$ 23,371,095</u>	<u>\$ 27,442,548</u>

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**

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

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2017</b>		<b>2016</b>		<b>2015</b>	
<b>ASSESSED VALUATION</b>	\$	<u>1,622,186,851</u>	\$	<u>1,575,947,131</u>	\$	<u>1,488,237,046</u>
	<b>Rate*</b>	<b>Amount</b>	<b>Rate*</b>	<b>Amount</b>	<b>Rate*</b>	<b>Amount</b>
<b>TAX RATES AND EXTENSIONS</b>						
County General	0.27000	\$ 4,379,905	0.26873	\$ 4,235,043	0.27000	\$ 4,018,240
County Highway	0.10000	1,622,187	0.10000	1,575,947	0.10000	1,488,237
County Bridge	0.05000	811,093	0.05000	787,974	0.05000	744,119
County Matching	0.05000	811,093	0.05000	787,974	0.05000	744,119
War Veteran's Assistance	0.00492	79,812	0.00514	81,004	0.00504	75,007
Mental Health	0.05209	844,997	0.05298	834,937	0.05073	754,983
Tuberculosis	0.00210	34,066	0.00216	34,040	0.00229	34,081
Illinois Municipal Retirement	0.13716	2,224,991	0.14436	2,275,037	0.15287	2,275,068
Cooperative Extension Education	0.00878	142,428	0.00920	144,987	0.00941	140,043
Liability Insurance	0.03390	549,921	0.03331	524,948	0.03192	475,045
Social Security Contribution	0.05548	899,989	0.05711	900,023	0.05779	860,052
Senior Citizen	0.01418	230,026	0.01421	223,942	0.01529	227,551
<b>TOTAL TAX RATES AND EXTENSIONS</b>	0.77861	\$ 12,630,508	0.78720	\$ 12,405,856	0.79534	\$ 11,836,545
<b>TAX COLLECTIONS</b>						
County General		\$ 4,374,930		\$ 4,231,361		\$ 4,011,828
County Highway		1,620,343		1,574,581		1,485,851
County Bridge		810,172		787,284		742,925
County Matching		810,172		787,284		742,925
War Veteran's Assistance		79,721		80,933		74,887
Mental Health		844,033		834,212		753,774
Tuberculosis		34,026		34,012		34,023
Illinois Municipal Retirement		2,222,462		2,273,054		2,271,426
Cooperative Extension Education		142,272		144,861		139,814
Liability Insurance		549,295		524,497		474,288
Social Security Contribution		898,964		899,236		858,679
Senior Citizen		229,765		223,743		227,182
<b>TOTAL TAX COLLECTIONS</b>		\$ 12,616,155		\$ 12,395,058		\$ 11,817,602
<b>PERCENTAGE COLLECTED</b>		<u>99.89%</u>		<u>99.91%</u>		<u>99.84%</u>

2014		2013		2012		2011	
\$ 1,465,454,581		\$ 1,506,284,634		\$ 1,522,222,278		\$ 1,527,920,875	
Rate*	Amount	Rate*	Amount	Rate*	Amount	Rate*	Amount
0.27000	\$ 3,956,727	0.27000	\$ 4,066,969	0.26496	\$ 4,033,280	0.26398	\$ 4,033,405
0.10000	1,465,455	0.10000	1,506,285	0.10000	1,522,222	0.09713	1,484,070
0.05000	732,727	0.05000	753,142	0.05000	761,111	0.04857	742,111
0.05000	732,727	0.05000	753,142	0.05000	761,111	0.04857	742,111
0.00512	75,031	0.00498	75,013	0.00631	96,052	0.00628	95,953
0.05561	814,939	0.05377	809,929	0.05321	809,974	0.05301	809,951
0.00233	34,145	0.00226	34,042	0.00224	34,098	0.00223	34,073
0.12931	1,894,979	0.12282	1,850,019	0.09920	1,510,044	0.09588	1,464,971
0.00955	139,951	0.00929	139,934	0.00985	149,939	0.00982	150,042
0.03241	474,954	0.03153	474,932	0.03383	514,968	0.03272	499,936
0.05630	825,051	0.05311	799,988	0.05255	799,928	0.05236	800,019
0.01447	212,051	0.01407	211,934	0.01478	224,984	0.01473	225,063
0.77510	\$ 11,358,737	0.76183	\$ 11,475,329	0.73693	\$ 11,217,711	0.72528	\$ 11,081,705
	\$ 3,930,404		\$ 4,010,483		\$ 3,974,767		\$ 3,965,027
	1,455,719		1,485,365		1,500,140		1,458,916
	727,859		742,677		750,070		729,529
	727,859		742,677		750,070		729,529
	74,533		73,971		94,653		94,327
	809,527		798,679		798,226		796,221
	33,917		33,574		33,607		33,499
	1,882,383		1,824,322		1,488,146		1,440,135
	139,021		137,987		147,761		147,503
	471,797		468,333		507,501		491,466
	819,569		788,880		788,320		786,460
	210,647		208,994		221,719		221,243
	\$ 11,283,235		\$ 11,315,942		\$ 11,054,980		\$ 10,893,855
	99.34%		98.61%		98.55%		98.30%

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2010</b>		<b>2009</b>		<b>2008</b>	
<b>ASSESSED VALUATION</b>	\$	<u>1,522,437,946</u>	\$	<u>1,516,429,662</u>	\$	<u>1,499,060,050</u>
	<b>Rate*</b>	<b>Amount</b>	<b>Rate*</b>	<b>Amount</b>	<b>Rate*</b>	<b>Amount</b>
<b>TAX RATES AND EXTENSIONS</b>						
County General	0.26602	\$ 4,049,989	0.26625	\$ 4,037,494	0.26920	\$ 4,035,471
County Highway	0.10000	1,522,438	0.09958	1,510,061	0.09673	1,450,041
County Bridge	0.05000	761,219	0.04979	755,030	0.05000	749,530
County Matching	0.05000	761,219	0.04979	755,030	0.05000	749,530
War Veteran's Assistance	0.00631	96,066	0.00445	67,481	0.00500	74,953
Mental Health	0.05303	807,349	0.05324	807,347	0.05160	773,515
Tuberculosis	0.00224	34,103	0.00225	34,120	0.00227	34,029
Illinois Municipal Retirement	0.09623	1,465,042	0.09661	1,465,023	0.09339	1,399,973
Cooperative Extension Education	0.00985	149,960	0.00989	149,975	0.01001	150,056
Liability Insurance	0.03297	501,948	0.03310	501,938	0.03349	502,035
Social Security Contribution	0.05255	800,041	0.05276	800,068	0.05003	749,980
Senior Citizen	0.01507	229,431	0.01493	226,403	0.01488	223,060
<b>TOTAL TAX RATES AND EXTENSIONS</b>	0.73427	\$ 11,178,805	0.73264	\$ 11,109,970	0.72660	\$ 10,892,173
<b>TAX COLLECTIONS</b>						
County General		\$ 4,013,502		\$ 4,011,519		\$ 4,017,512
County Highway		1,508,733		1,500,344		1,443,589
County Bridge		754,366		750,178		746,198
County Matching		754,366		750,178		746,197
War Veteran's Assistance		95,193		67,048		74,616
Mental Health		800,075		802,158		770,076
Tuberculosis		33,799		33,899		33,876
Illinois Municipal Retirement		1,451,846		1,455,605		1,393,740
Cooperative Extension Education		148,613		149,009		149,383
Liability Insurance		497,431		498,709		499,797
Social Security Contribution		792,841		794,928		746,642
Senior Citizen		227,368		224,943		222,068
<b>TOTAL TAX COLLECTIONS</b>		\$ 11,078,133		\$ 11,038,518		\$ 10,843,694
<b>PERCENTAGE COLLECTED</b>		<u>99.10%</u>		<u>99.36%</u>		<u>99.55%</u>

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

(See independent auditor's report.)