



## **OGLE COUNTY, ILLINOIS**

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### **SINGLE AUDIT REPORT**

**For the Year Ended November 30, 2020**

The lower half of the cover features a complex, abstract background. It consists of numerous overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in various shades of gray. These shapes create a sense of depth and movement. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, bold, sans-serif capital letters.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the fiduciary (agency) fund and the aggregate remaining fund information of Ogle County, Illinois (County), as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 30, 2021.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2020-001 that we consider to be a significant deficiency.

### **Compliance and Other Matters**

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

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

Ogle County, Illinois' responses to the findings identified in our audit are described in the accompanying schedules of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*Sikich LLP*

Naperville, Illinois  
April 30, 2021

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

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

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

We have audited Ogle County, Illinois (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2020.

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

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

## **Purpose of this Report**

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

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated April 30, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Sikich LLP*

Naperville, Illinois  
April 30, 2021

OGLE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2020

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
10.557	U.S. Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - FY 20 FY 21	\$ 57,257 56,642	\$ 57,257 56,642
10.557	U.S. Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - Noncash	228,996	228,996
			<b>Total U.S. Department of Agriculture</b>	<b>342,895</b>	<b>342,895</b>
16.606	U.S. Department of Justice	N/A	State Criminal Alien Assistance Program	10,846	10,846
			<b>Total U.S. Department of Justice</b>	<b>10,846</b>	<b>10,846</b>
20.600	U.S. Department of Transportation	Illinois Department of Transportation	State and Community Highway Safety/National Priority Safety Cluster	6,031	6,031
			<b>Total U.S. Department of Transportation</b>	<b>6,031</b>	<b>6,031</b>
21.019*	U.S. Department of Treasury	Illinois Department of Commerce and Economic Opportunity	COVID-19 Relief Grant Program	887,727	887,727
		Illinois Department of Public Health	COVID-19 Relief Grant Program - Contact Tracing	290,566	290,566
		Illinois Department of Commerce and Economic Opportunity	COVID-19 Relief Grant Program - Local CURE	99,152	99,152
			<b>Total U.S. Department of Treasury</b>	<b>1,277,445</b>	<b>1,277,445</b>
66.605	U.S. Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grant	1,387	1,387
			<b>Total U.S. Environmental Protection Agency</b>	<b>1,387</b>	<b>1,387</b>
90.404	U.S. Election Assistance Commission	Illinois State Board of Elections	HAVA Election Security Grant	2,689	2,689
			COVID-19 HAVA Election Security Grant	53,006	53,006
			<b>Total U.S. Election Assistance Commission</b>	<b>55,695</b>	<b>55,695</b>
93.069	U.S. Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness - FY20 FY21	33,154 25,744	33,154 25,744
			<b>Total 93.069</b>	<b>58,898</b>	<b>58,898</b>



**OGLE COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

For the Year Ended November 30, 2020

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
93.103	U.S. Department of Health and Human Services	Illinois Department of Public Health	FDA/AFDO Grant Program	\$ 1,752	\$ 1,752
93.268	U.S. Department of Health and Human Services	Illinois Department of Public Health	Immunization Program - Noncash	54,628	54,628
93.354	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Human Services	Public Health Crisis Response Program	50,438	50,438
93.563	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Human Services	Child Support Enforcement	3,070	3,070
93.667	U.S. Department of Health and Human Services	Illinois Department of Public Health	Title XX Block Grant - FY20	20,082	20,082
			FY21	11,110	11,110
			<b>Total 93.667</b>	<u>31,192</u>	<u>31,192</u>
93.778	U.S. Department of Health and Human Services	Illinois Department of Healthcare and Family Services	Medical Assistance Cluster - FY20	10,332	10,332
			<b>Total 93.778</b>	<u>10,332</u>	<u>10,332</u>
			<b>Total U.S. Department of Health and Human Services</b>	<u>210,310</u>	<u>210,310</u>
97.042	U.S. Department of Homeland Security	Illinois Emergency Management Agency	Emergency Management Performance Grant	63,030	63,030
97.047	U.S. Department of Homeland Security	Illinois Emergency Management Agency	Pre-Disaster Mitigation	2,829	2,829
			<b>Total U.S. Department of Homeland Security</b>	<u>65,859</u>	<u>65,859</u>
<b>TOTAL FEDERAL AWARDS</b>				<u><b>\$ 1,970,468</b></u>	<u><b>\$ 1,970,468</b></u>

\*Denotes a major program

## OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2020

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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, 2020.

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

The County received \$54,628 of childhood immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health with a CFDA number of 93.268. Also, the County received \$228,996 from the supplemental nutrition program for women, infant and children from the U.S. Department of Health and Human Services passed through the Illinois Department of Human Services with a CFDA number of 10.557.

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

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

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

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2020.

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

The County did not elect the federal 10% de minimis indirect cost rate for the year ended November 30, 2020.

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2020

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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?        yes   X   none reported

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

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

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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21.019	COVID-19 Relief Funds
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Dollar threshold used to distinguish  
between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?        yes   X   no

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

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### Section II - Financial Statement Findings

#### Significant Deficiency

##### 2020-001: Segregation of Duties

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

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

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

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

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

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

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

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

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

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

#### Significant Deficiency (Continued)

##### 2020-001: Segregation of Duties (Continued)

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

This finding is repeated for the year ended November 30, 2020 and is also reported in Section IV - Prior Year Audit Findings as finding 2019-001.

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

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

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

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

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

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

#### Significant Deficiency (Continued)

##### 2020-001: Segregation of Duties (Continued)

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

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

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

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

None

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

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### Section IV - Prior Year Audit Findings

#### 2019-001: Segregation of Duties

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

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

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

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

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

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

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

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

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

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

#### Significant Deficiency (Continued)

##### 2019-001: Segregation of Duties (Continued)

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

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

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

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

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

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

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



# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2020

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

#### Significant Deficiency (Continued)

##### 2019-001: Segregation of Duties (Continued)

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

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

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

Current Status: This finding has elements repeated for the year ending November 30, 2020 and is reported in Section II as Finding 2020-001.



## OGLE COUNTY BOARD

### Corrective Action Plan For the Year Ended November 30, 2020

#### **2020-001: Segregation of Duties**

##### Condition

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

##### Corrective Action Plan:

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

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

The County Board and Treasurer are revising the county's current investment policy in 2021 with the condition of the Treasurer having the only authority to approve the opening of new bank accounts. This provision would establish the proper internal controls. Also, the Board will develop a procedure with department heads to review the expenditures in the various other funds not being brought to monthly committee meetings. This new process would guarantee the validity of those expenses and improve our internal controls on cash disbursements.



## **OGLE COUNTY, ILLINOIS**

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### **MANAGEMENT LETTER**

**For the Year Ended November 30, 2020**



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Naperville, IL 60563  
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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, 2020, 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  
April 30, 2021



## **SIGNIFICANT DEFICIENCY**

We consider the following deficiency to be a significant deficiency 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.

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

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

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

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

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

### **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.

## **SIGNIFICANT DEFICIENCY**

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

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

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

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

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

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

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

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

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

The County Board and Treasurer are revising the county's current investment policy in 2021 with the condition of the Treasurer having the only authority to approve the opening of new bank accounts. This provision would establish the proper internal controls. Also, the Board will develop a procedure with department heads to review the expenditures in the various other funds not being brought to monthly committee meetings. This new process would guarantee the validity of those expenses and improve our internal controls on cash disbursements.



## **OGLE COUNTY, ILLINOIS**

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### **ANNUAL FINANCIAL REPORT**

**For the Year Ended November 30, 2020**



**SIKICH.COM**



**OGLE COUNTY, ILLINOIS**  
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## **INTRODUCTORY SECTION**

# OGLE COUNTY, ILLINOIS

## COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Ending November 30, 2020

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### BOARD MEMBERS

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

### ELECTED OFFICIALS

Kimberly Stahl  
Circuit Clerk

Louis Finch IV  
Coroner

Laura Cook  
County Clerk

Brian VanVickle  
Sheriff

Mike Rock  
State's Attorney

Linda Beck  
Treasurer

## **FINANCIAL SECTION**

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

**SIKICH.COM**

## **INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois (the County), as of and for the year ended November 30, 2020, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of November 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Change in Accounting Principle**

The County adopted GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to these matters.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated April 30, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Sikich LLP*

Naperville, Illinois  
April 30, 2021



**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

**OGLE COUNTY GOVERNMENT  
OGLE COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**November 30, 2020**

The County Board Members and the Treasurer of Ogle County are pleased to present to readers of the financial statements of Ogle County this narrative overview and analysis of the financial activities of Ogle County for the year ended November 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

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

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

**I. Financial Highlights**

**A. Governmental Activities**

The assets and deferred outflows of resources of the governmental activities of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$91.7 million, resulting in an increase of \$434k from the previous year. There was minimal impact on the financial statements when accounting for the change from 2019 to 2020 specific to the deferred outflows, deferred inflows and pension liabilities related to IMRF and OPEB. There were small decreases to net position of \$411,446 for IMRF and \$101,517 for OPEB.

Of considerable importance, the property tax base increased by \$69.7 million or 4.38% this fiscal year from 2019. The 2019 EAV is \$38.2 million above the 2017 tax levy in comparison to the decrease of EAV from 2017 to 2018. This continued growth in the assessed valuation is a possible indicator that property values will continue their recovery towards the pre-recession peak attained in 2009.

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

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

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

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

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

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

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

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

## **B. Fund Financial Statements**

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

### *1. Governmental Funds*

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

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

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

### *2. Proprietary Funds*

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

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

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

### *3. Fiduciary Funds*

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

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

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

### **D. Other Information**

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

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

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

Beyond presenting current year financial information in the government-wide and major individual fund formats, the County also presents comparative information from the prior year in this Management's Discussion and Analysis. By doing so, the County believes that it is providing the best means of analyzing its financial condition and position as of November 30, 2020.

## GOVERNMENT-WIDE STATEMENTS

## A. Net Position

The following table reflects the condensed Statement of Net Position:

**Table 1**  
**Statement of Net Position**  
**November 30, 2020**

<b>Primary Government/Governmental Activities</b>		
	<b>2020</b>	<b>2019</b>
<u>Assets:</u>		
Current and Other	48,040,981	45,925,855
Capital Assets	89,399,498	79,081,499
<b>Total Assets</b>	<b>137,440,479</b>	<b>125,007,354</b>
<u>Deferred Outflows of Resources</u>		
Pension Items - IMRF/SLEP	5,087,072	8,785,498
<b>Total Assets &amp; Deferred Outflows of Resources</b>	<b>142,527,551</b>	<b>133,792,852</b>
<u>Liabilities:</u>		
Long-Term Liabilities	28,893,233	26,958,310
Other Liabilities	2,449,837	2,283,015
<b>Total Liabilities</b>	<b>31,343,070</b>	<b>29,241,325</b>
<u>Deferred inflows of Resources</u>		
Pension Items - IMRF/SLEP	4,544,812	1,898,487
Deferred Property Taxes	12,832,630	12,580,880
Deferred - OPEB	2,063,926	236,576
<b>Total Deferred inflows of Resources</b>	<b>19,441,368</b>	<b>14,715,943</b>
<b>Total Liabilities &amp; Deferred Inflows of Resources</b>	<b>50,784,438</b>	<b>43,957,268</b>
<u>Net Position:</u>		
Net Investment in Capital Assets	70,281,394	71,737,808
Restricted	18,881,737	14,262,711
Unrestricted	2,579,982	3,835,065
<b>Total Net Position</b>	<b>91,743,113</b>	<b>89,835,584</b>

The County's net position increased by 2.2% or \$1.9 million - from \$89.8 to \$91.7 million during 2020. The primary reason for this increase relates to the implementation of GASB Statement No. 84, which resulted in an increase to opening net position of \$1.3 million.

For more detailed information, see the Statement of Net Position on pages 4-5 of the Comprehensive Annual Financial Report.

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

The following table reflects the condensed Statement of Activities:

**Table 2**  
**Change in Net Position**  
**For the Fiscal Years Ended November 30, 2020 and 2019**

<b>Governmental Activities/Total Primary Government</b>		
	<b>2020</b>	<b>2019</b>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	5,654,625	7,596,233
Operating Grants and Contributions	10,177,433	4,005,071
Capital Grants and Contributions	315,458	785,814
General Revenues:		
Property Taxes	12,507,784	12,237,320
Other Taxes	5,247,027	5,128,466
Other	628,658	843,756
<b>Total Revenues</b>	<b>34,530,985</b>	<b>30,596,660</b>
<b>Expenses</b>		
General Government	6,943,989	7,096,817
Public Safety	8,340,896	8,103,045
Judiciary and Court Related	4,838,245	4,261,820
Highway and Streets	10,223,983	8,024,414
Health and Welfare	3,309,015	2,926,038
Interest	440,404	298,876
<b>Total Expenses</b>	<b>34,096,532</b>	<b>30,711,010</b>
<b>Change in Net Position</b>	<b>434,453</b>	<b>(114,350)</b>
<b>Net Position, December 1st</b>	<b>89,835,584</b>	<b>89,949,934</b>
<b>Change in Accounting Principle</b>	<b>1,317,193</b>	<b>-</b>
<b>Prior period adjustment</b>	<b>155,883</b>	
<b>Net Position, December 1st Restated</b>	<b>91,308,660</b>	<b>89,949,934</b>
<b>Net Position, November 30th</b>	<b>91,743,113</b>	<b>89,835,584</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 just under \$4 million from 2019 which comprised of a \$6.2 million increase in Operating Grants and Contributions and a \$2 million decrease in Charges for Services. The increase in Operating Grants revenue is primarily due to federal grants made available to the county due to the COVID-19 pandemic. There was a decrease of \$470k in Capital Grants and Contributions. The slight increase of 1% or \$174k in General Revenue category was due to an increase in income tax as well as local use tax that increased from last year's levels. The County had some revenue sources that came in less than projected. Jail boarding revenue produced \$821k less than projected and was amended to \$100k from the original budget. State Sales tax fell short of budget by \$163,202. Probation salary reimbursements came in \$195,315 more than budgeted due to the timing of payments from the state and the state having more in their budget for reimbursements in 2020.

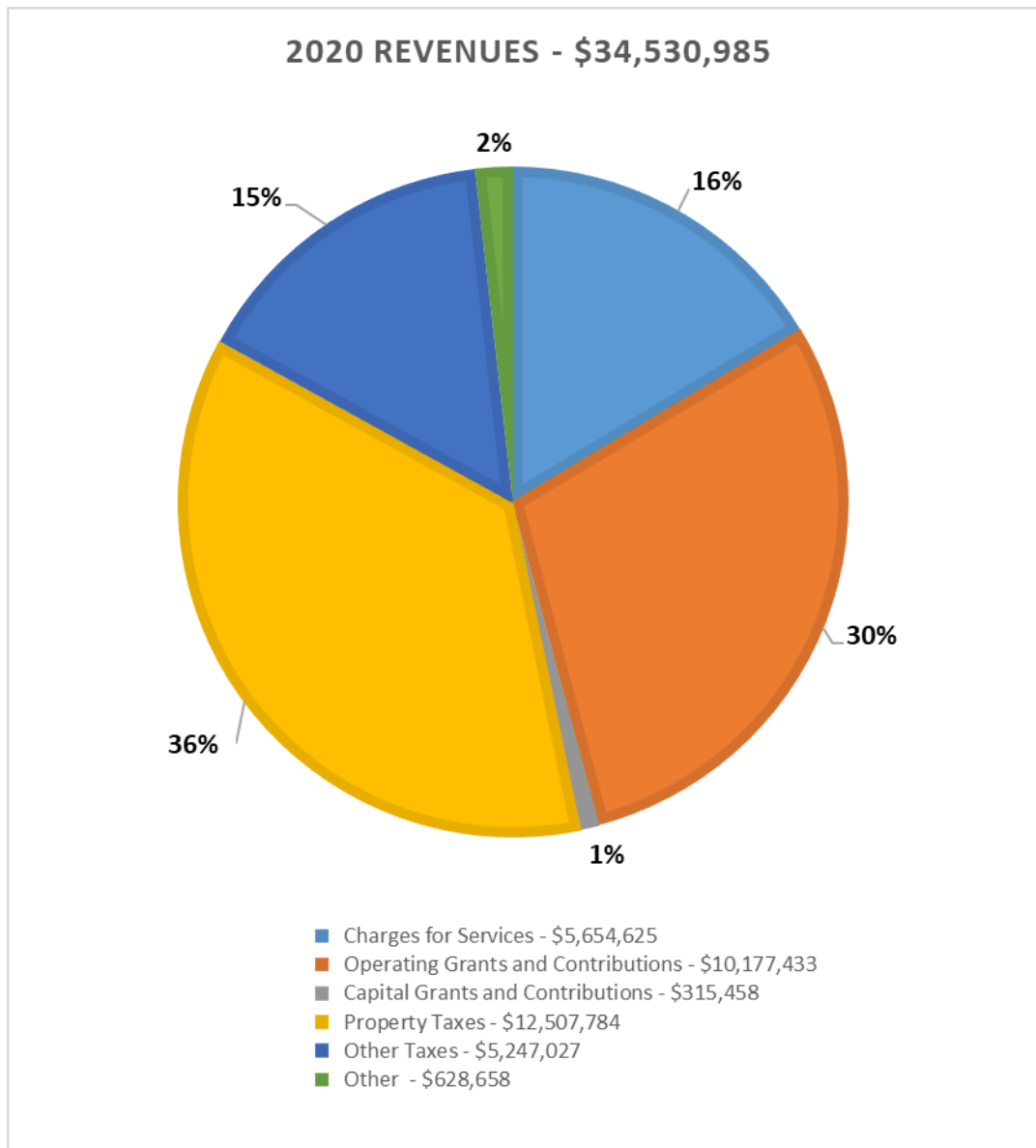
Total expenses for 2020 increased by 11.02% or \$3.386 million primarily due to a \$2.2 million increase in Highway and Streets expenditures, which had a high depreciation expense of \$3.3 million. There also was a 13.53% or \$576k increase in Judiciary and Court Related expenses and a \$383k increase in Health and Welfare. The Public safety expenses had a slight increase of 2.94% or \$238k while there was a 2.15% or \$153k decrease in General Government expenses.

The change in net position for Governmental Activities for 2020 was an increase of \$1.9 million which includes changes in accounting principles of \$1.3 million and a prior period adjustment of \$155k. The change in accounting principle is reflecting the new guidance specific to GASB Statement No. 84, *Fiduciary Activities*, while the prior period adjustment is correcting revenue recognition.

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

## 2. Total County Revenues

The following chart summarizes total Ogle County revenues for 2020:



For the fiscal year ended November 30, 2020, revenues totaled \$34.5 million. This is an increase of just under \$4 million or 12.86% from 2019.

There was a \$174k or .96% increase in General Revenue consisting of property, income and sales tax. There was an increase of \$3.76 million or 30.36% in Program revenues mainly consisting of an increase of \$6.2 million or 154% increase in Operating Grants and Contributions. Charges for Services in program revenues had a \$1.94 million or 25.56% decrease.

Capital Grants and contributions decreased by \$470k primarily because the county received contributed capital in fiscal year 2019 and there was no contributed capital to recognize in fiscal year 2020.

Property tax collections increased \$270,464 in 2020 due to the increase in the 2019 tax base or EAV of \$69.6 million. Property taxes support governmental activities including employee pension fund contributions.

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

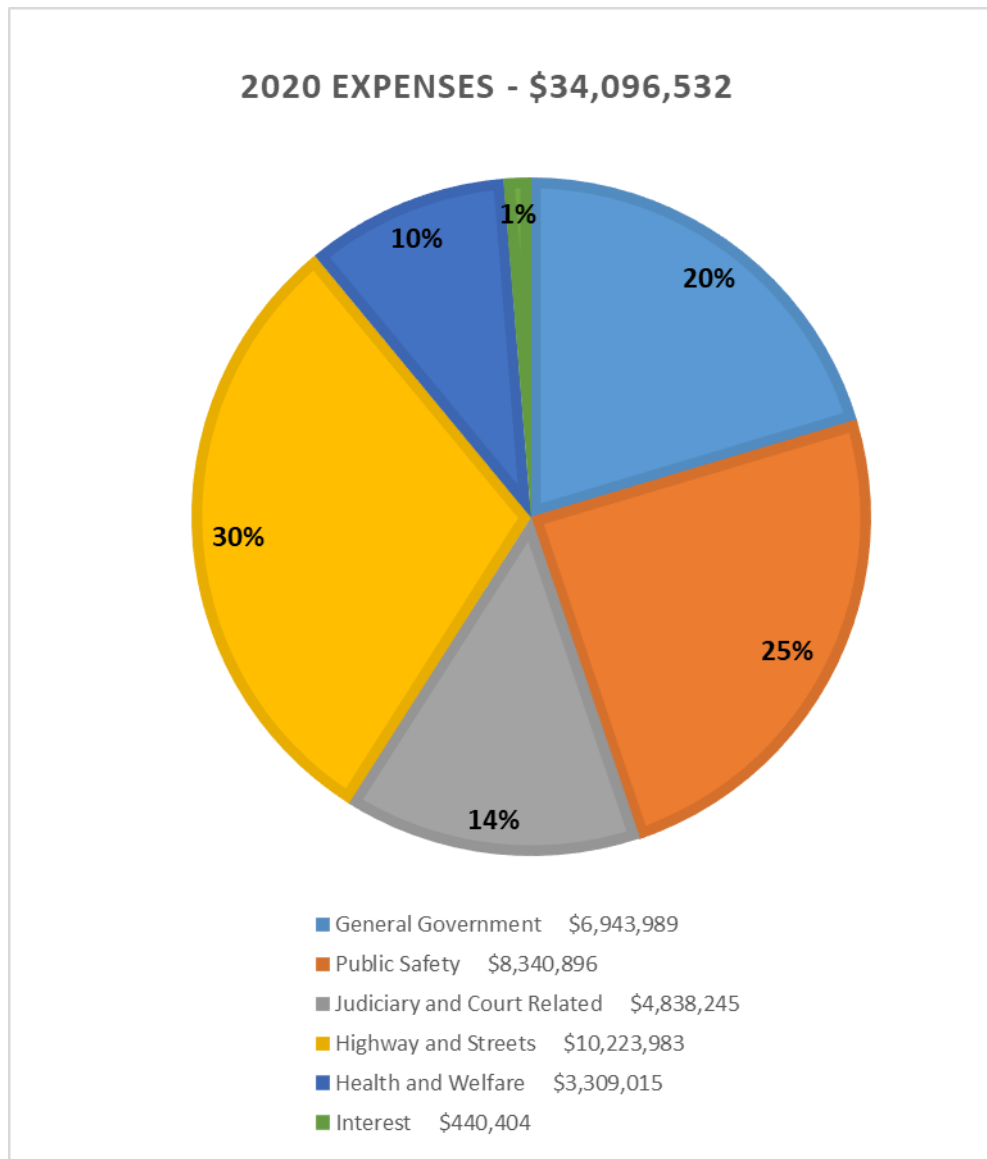
The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated area is 1.25 percent. If the business is located within an incorporated area, the percentage is 0.25 percent. State-shared sales tax revenues in 2020 totaled \$1.27 million which was a \$99.8k or 7.3% decrease from 2019.

Income taxes are also shared by the State but on a per-capita basis and are therefore classified as intergovernmental revenue as well. Income tax revenue increased by approximately \$69k or 2.82% from 2019 to 2020 showing growth in the local and state economy.

Local use tax has shown immense growth over the last few years. The local use tax is a sales tax on purchases made outside the state of Illinois by residences of the County for taxable items used, stored or consumed within the County when no tax is collected in the state of purchase. From fiscal year 2017 to 2018, local use tax received was \$589k to \$675K. Local use tax revenue in 2020 totaled \$983k which was a \$203k or 2.61% increase from \$780k received in 2019.

## Total County Expenses

The following chart summarizes total Ogle County expenses for 2020:



Ogle County's expenses totaled \$34.1 million in 2020 increasing by \$3.39 million or 11.02% from 2019. Highway and Streets was the largest expense group for the County at 29.9% of total expenses as they surpassed Public Safety expenses from 2019. Public Safety expenses relate to the operations of the Sheriff's Department, which includes Patrol, Communications, Corrections, and Court Security, as well as the Emergency Management Services, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney, and Public Defender offices.

Highway and streets expenses increased by \$2.2 million or 27.4% from 2019 to 2020. This increase in Highway expenses is due to the depreciation expense of \$3.3 million of the County's roads and bridges.

General Government expenses decreased slightly by \$153k or 2.15% from 2019 to 2020, primarily due to overall lower expenses and the COVID-19 pandemic generating less travel.

Health and Welfare expenses include the Departments of Public Health, Senior Services, Veteran's Assistance, Animal Control, Coroner's Fee fund and the Mental Health Board in the Nonmajor Governmental funds. Solid Waste and IMRF funds are major governmental funds in the Health and Welfare expenses. Total Health and Welfare expenses for the County in 2020 had a slight increase of 1.31% or \$383k. Expenditure increases in IMRF, Mental Health, Public Health, Senior Services, Coroner Fee and Veteran's Assistance Funds more than offset the expenditure decreases in Solid Waste and Animal Control Funds.

Public safety expenses had a slight increase of \$238k or 2.93% in 2020. The main factor for this increase was the normal inflationary cost increases for salaries and other operating costs. Interest was an additional expense in 2020 due to the debt service on the payment of the bonds issued for the Judicial Center Annex.

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

As of November 30, 2020 the governmental funds had a combined fund balance total of \$31,792,722. This is an increase of \$1,764,786 in the combined fund balance from 2019. This increase is primarily due to the change in accounting principle specific to GASB Statement No. 84. The General Fund revenues came in more than expenditures. This is primarily due to the CURE program that reimbursed the County for salaries, supplies and other capital expenditures incurred due to COVID-19. Also, due to the reduced reserve balances an interfund loan was made to cash flow General Fund operations until the first property tax distribution.

Nonmajor governmental funds have combined fund balances of \$13,944,497 which is either restricted for various purposes (\$11,717,032) or assigned for capital projects and debt service purposes (\$2,227,465).

The County's proprietary funds had combined net positions of \$1.19 million as of November 30, 2020 which is \$44,024 or 3.84% higher than the 2019 year-end balances. The County did not raise the premiums from the 13% increase that went into effect in 2019. Without any increase, the premiums still produced enough revenue to cover the 1.3% or \$47k increase in claims compared to 2019.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy aims to minimize credit and market risks while maintaining a competitive yield on the County's portfolio. All of the County's deposits were covered by either FDIC insurance or collateral as of November 30, 2020.

Funds (Cash Accounts) that are temporarily idle during the year were invested in accordance with the investment policy. The County Treasurer utilizes a competitive bidding system with local financial institutions and Illinois Trust to assure that the highest return possible is made on funds. Ogle County earned interest income of \$327,623 on all funds for the year ended November 30, 2020 compared with \$548,196 in the year ended November 30, 2019. This reflects a decrease of \$220,573 or 40.24%. This decrease in interest income is the result of a generally lower interest rate environment. The year began with the continuation of 2019 higher interest rates but as 2020 progressed, rates dropped to an unprecedented low for all cash accounts and investment.

Major governmental funds, other than the General Fund, include IMRF, Highway, Solid Waste, Long Range, 911 Emergency, Federal Aid Matching and the Jail Expenditure Funds. These Funds have a combined balance of \$16,453,067. The major fund balances have decreased by \$2,041,026 compared to 2019 primarily due to the completion of Judicial Center Annex with the usage of the Jail Expenditure Funds. County Highway, IMRF and Federal Aid Matching had increases while Solid Waste, Long Range Capital Improvement and 911 Emergency had slight decreases in their fund balance.

The Highway fund held reserves of \$182,593 for a capital expenditure that was delayed due to COVID. The Federal Aid Matching fund also had an increase in fund balance by \$302,671 due to a reduction in expenditures for the year. The IMRF fund growth over the last two years is primarily due to a decrease in liability in which the excess funds will be used to repay the balance of the loan from Solid Waste. This year's increase was \$412,162.

The Solid Waste fund had a decrease of \$210,411 in fund balance due to a reduction in landfill host fees received. Long Range fund was slightly reduced by \$371,457 with the transfer of funds to the Bond Debt Service for the Judicial Center Annex bond payments as well as the reduction of Landfill host fees transferred in from Solid Waste. The 911 Emergency had a decline in fund balance by \$195,171 due to elevated capital expenditures for the Next Gen project. In 2020, the Jail Expenditure funds received additional bonds in the amount of \$11,283,000 and expended \$13,536,387 to complete the annex in November.

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

The following table summarizes the County's General Fund budget for 2020 including the original budget, the final budget, and actual results:

**Table 3**  
**General Fund Budgetary Highlights**  
**December 1, 2019 through November 30, 2020**

	Original Budget		Final Budget		Actual
<b>REVENUES</b>					
Taxes	9,631,000		9,631,000		9,652,885
Fines and fees	1,934,331		814,331		1,804,736
Intergovernmental	1,681,286		1,681,286		1,917,276
Investment income	-		-		8,260
Miscellaneous income	16,000		16,000		43,910
<b>Total Revenues</b>	<b>13,262,617</b>		<b>12,142,617</b>		<b>13,427,067</b>
<b>EXPENDITURES AND TRANSFERS</b>					
Current					
General Government	5,624,834		4,708,968		4,590,498
Public Safety	5,794,289		6,196,191		6,080,449
Judiciary and court related	3,665,494		3,622,531		3,586,107
Transfers Out	83,000		83,000		102,770
Transfers In	(1,755,000)		(2,667,000)		(1,116,117)
Proceeds from the sale of capital assets					66,554
<b>Total Expenditures and Transfers</b>	<b>13,412,617</b>		<b>11,943,690</b>		<b>13,243,707</b>
<b>Net Change in Fund Balance</b>	<b>\$ (150,000)</b>		<b>\$ 198,927</b>		<b>\$ 249,914</b>

As can be seen above, General Fund revenues in 2020 were close to \$1.28 million or 10.58% more than the final budgeted amount. The major contributing factors to this increase are the fines and fees category that came in just below \$1 million above the final budgeted amount. The Fines and fees category includes the transfer in of the county officer's fees in the above actual results figure but is not in the original and final budget figures. Property and sales taxes in the taxes category came in slightly higher by \$21,885 and the miscellaneous income category performed higher by \$27,910.

General Fund expenditures and transfers in for 2020 were \$1.3 million or 10.89% higher than the final budgeted amounts as all departments ended the fiscal year under their final budget amounts for the year.

## **VI. Capital Assets**

The following schedule reflects the County's capital asset balances as of November 30, 2020:

**Table 4**  
**Capital Assets**  
**November 30, 2020**

<b><u>Capital Asset Classification</u></b>	Governmental Activities/ Total Primary Activities	
	<b><u>2020</u></b>	<b><u>2019</u></b>
Land and Land Right of Way	8,227,705	8,232,705
Infrastructure	133,998,907	133,524,195
Buildings	37,694,919	37,736,919
Equipment and vehicles	11,965,370	11,736,662
Construction in Progress	23,081,356	9,231,651
<b>Sub-Total</b>	214,968,257	200,462,132
<b><u>Less:</u></b>		
Accumulated Depreciation	(125,568,759)	(121,380,633)
<b>Total Net Assets</b>	<b><u>89,399,498</u></b>	<b><u>79,081,499</u></b>



At year-end, the County's net investment in capital assets for its governmental activities was at \$89.4 million dollars (net of accumulated depreciation). This represents an increase of \$10.3 million or 13% from the November 30, 2019 amount of \$79 million. The increase in governmental activities net capital assets is the result of the ongoing construction of the Judicial Center Annex (County Jail Expansion Project) currently accounted for in the Construction in Progress figure of \$23,081,356. The Annex construction was completed in November 2020 and occupancy of the building took place in February 2021.

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

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

The following table summarizes the County's long-term debt as of November 30, 2020:

**Table 5**  
**Long-Term Debt**  
**November 30, 2020**

	<b>Total Governmental Activities</b>	
	<b><u>2020</u></b>	<b><u>2019</u></b>
<b><u>Outstanding Long-Term Debt</u></b>		
2018 Series General Obligation Bonds	8,035,000	9,705,000
2019 Series General Obligation Bonds	4,760,000	
2020 Series General Obligation Bonds	6,523,000	
Compensated Absences	930,649	949,588
Net Pension Liability	3,518,574	9,680,484
Other Postemployment Benefits	5,126,010	6,623,238
<b>TOTAL</b>	<b>28,893,233</b>	<b>26,958,310</b>

As of November 30, 2020, the County had a total of \$28.9 million in outstanding long-term debt. Compensated absences decreased by \$18,939 as of the end of 2020. Net Pension Liability decreased by \$6.2 million as the County's IMRF fiduciary net pension saw continued increases. These increases mixed with minor changes to the County's total pension liability will result in net pension liability decreases. See note 9 on page 39-40. New additions to long-term debt are the 2019 and 2020 Series General Obligation Bonds issued for the construction of the Judicial Center Annex. The final component of long-term debt outstanding is Other Postemployment Benefit Liability which decreased by just under \$1.5 million due to the changes in deferred outflows and deferred inflows related to the OPEB liability obligations.

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

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

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

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

The taxable assessed valuation for the County increased by \$69.7 million dollars or 4.38% from the previous year for a new total of \$1,660,407,024. This increase was mainly due to an overall rise in residential and farmland assessments as well as new construction throughout the county. While there was still growth in the EAV all through the county, the EAV on the Byron station remained unchanged from the 2018 tax year. Any future decreases in the Byron station's EAV will set a precedence on PTAB rulings for the prior years.

The 2019 property taxes that were payable in 2020 accounted for 35.7% of the General Fund revenue. The Byron station accounted for 30.3% of the total EAV, which equated to over 10% of the County's property tax revenues. This highlights the importance of the Byron station to the County.

The landfill operations (host fees) collected by the County are vital for future building projects and repayment of current bond debt. This year the fees generated about \$256k less than budgeted for a total of \$2.85 million. With the construction of the jail completed and bond debt acquired for the project, this continued revenue will be vital to repay the \$19.3 million in long term debt.

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

Due to the COVID-19 pandemic, the year 2020 brought many challenges to the County. In March through May, there were the closings of county buildings and staff reduction in offices to prevent the spread of COVID. Budgets were amended to prepare for the loss of revenue and to make adjustments on expenses. The CURE program was established in July to provide relief to the County for expenditures incurred due to COVID. The County was allocated \$955,833 for qualifying reimbursements and the Health department was allocated \$99.1k for the Local CURE grant plus an additional grant for contact tracing was also awarded to the Health Department. The COVID pandemic impacted the county clerk's office with many new requirements in regards to elections. The clerk was offered grants to reimburse additional expenses incurred for the election.

As of this writing, the 2021 financial year is well underway. Due to the pandemic, the American Rescue Plan act has been adopted and will bring additional funds to the County to provide relief of reduced revenues and aid in the public health emergency. At this time the full allocated amount has not been finalized but may reach up to \$9.8 million with half being distributed in 2021. The next budget to be developed will be the 2022 budget. It will begin discussion in the mid-summer of 2021 for the fiscal year beginning December 1, 2021. The problems that were faced with the 2020 budget are anticipated to be at the forefront of the 2021 budget as well. The Board feels that the operation budget needs to adjust to have revenues exceeding expenditures. Discussions have centered on cutting expenditures and raising revenue to achieve this goal. The Board will continue to review the finances and adjust budgets to realize this objective.

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

## **IX. Request for Information**

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

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION**

November 30, 2020

	<b>Primary Government Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 26,681,997
Investments	5,218,312
Property tax receivable	12,832,630
Accounts receivable	3,282,614
Accrued interest receivable	20,227
Prepaid expenses	5,201
Capital assets	
Not depreciated	31,309,061
Depreciated (net of accumulated depreciation)	<u>58,090,437</u>
Total assets	<u>137,440,479</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension items - IMRF - County	2,081,200
Pension items - IMRF - ECO	57,481
Pension items - IMRF - SLEP	2,048,000
Pension items - OPEB	<u>900,391</u>
Total deferred outflows of resources	<u>5,087,072</u>
<b>LIABILITIES</b>	
Accounts payable	2,095,263
Claims payable	129,437
Accrued interest payable	225,137
Noncurrent liabilities	
Due within one year	2,994,205
Due in more than one year	<u>25,899,028</u>
Total liabilities	<u>31,343,070</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension items - IMRF - County	2,051,318
Pension items - IMRF - ECO	326,862
Pension items - IMRF - SLEP	2,166,632
Deferred inflows of resources - OPEB	2,063,926
Deferred revenue - property taxes	<u>12,832,630</u>
Total deferred inflows of resources	<u>19,441,368</u>
<b>NET POSITION</b>	
Net investment in capital assets	70,281,394
Restricted for	
Retirement	2,581,834
Public safety	3,672,404
Judiciary and court related	991,834
Highways and streets	7,891,602
Insurance	855,836
Health and welfare	1,487,923
Specific purposes	1,400,304
Unrestricted	<u>2,579,982</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 91,743,113</u></u>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF ACTIVITIES**

For the Year Ended November 30, 2020

					Net (Expense) Revenue and Change in Net Position
					Primary
	Program Revenues				Government
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>					
<b>PRIMARY GOVERNMENT</b>					
Governmental activities					
General government	\$ 6,943,989	\$ 1,246,101	\$ 273,181	\$ -	\$ (5,424,707)
Public safety	8,340,896	621,819	1,310,189	-	(6,408,888)
Judiciary and court related	4,838,245	1,034,241	1,010,628	-	(2,793,376)
Highways and streets	10,223,983	63,794	6,072,026	315,458	(3,772,705)
Health and welfare	3,309,015	2,688,670	1,511,409	-	891,064
Interest	440,404	-	-	-	(440,404)
Total governmental activities	34,096,532	5,654,625	10,177,433	315,458	(17,949,016)
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 34,096,532</b>	<b>\$ 5,654,625</b>	<b>\$ 10,177,433</b>	<b>\$ 315,458</b>	<b>(17,949,016)</b>
		General revenues			
		Taxes			
		Property			12,507,784
		Replacement			422,702
		Sales			1,267,445
		Local use			983,006
		Other			58,514
		Shared income taxes			2,515,360
		Investment income			327,623
		Miscellaneous			221,481
		Gain on sale of capital assets			79,554
		Total			18,383,469
		CHANGE IN NET POSITION			434,453
		NET POSITION, DECEMBER 1			89,835,584
		Change in accounting principle			1,317,193
		Prior period adjustment			155,883
		NET POSITION, DECEMBER 1, AS RESTATED			91,308,660
		<b>NET POSITION, NOVEMBER 30</b>			<b>\$ 91,743,113</b>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

BALANCE SHEET  
GOVERNMENTAL FUNDS

November 30, 2020

	<b>General</b>	<b>County Highway</b>	<b>Illinois Municipal Retirement</b>	<b>Solid Waste</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 802,576	\$ 1,228,100	\$ 2,861,008	\$ 921,589
Investments	-	-	-	1,908,808
Property taxes receivable	4,640,000	1,717,000	1,800,000	-
Accounts receivable	1,316,994	5,689	-	423,477
Accrued interest receivable	-	-	-	1,582
Prepaid items	5,201	-	-	-
Advances to other funds	-	-	-	1,416,404
Due from other funds	43,531	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,808,302</b>	<b>\$ 2,950,789</b>	<b>\$ 4,661,008</b>	<b>\$ 4,671,860</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 231,474	\$ 9,651	\$ 186,989	\$ -
Advances from other funds	541,670	-	1,000,000	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>773,144</b>	<b>9,651</b>	<b>1,186,989</b>	<b>-</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	4,640,000	1,717,000	1,800,000	-
<b>Total deferred inflows of resources</b>	<b>4,640,000</b>	<b>1,717,000</b>	<b>1,800,000</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable - prepaid items	5,201	-	-	-
Restricted for retirement	-	-	1,674,019	-
Restricted for public safety	-	-	-	-
Restricted for judiciary and court related	-	-	-	-
Restricted for highways and streets	-	1,224,138	-	-
Restricted for insurance	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for capital projects	-	-	-	-
Restricted for specific purposes	-	-	-	-
Unrestricted				
Assigned for capital projects	-	-	-	-
Assigned for health and welfare	-	-	-	4,671,860
Assigned for debt service	-	-	-	-
Unassigned	1,389,957	-	-	-
<b>Total fund balances</b>	<b>1,395,158</b>	<b>1,224,138</b>	<b>1,674,019</b>	<b>4,671,860</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,808,302</b>	<b>\$ 2,950,789</b>	<b>\$ 4,661,008</b>	<b>\$ 4,671,860</b>

Long Range Capital Improvement	911 Emergency	Federal Aid Matching	2018 Jail Expenditure	2019 Jail Expenditure	2020 Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ 4,262,568	\$ 1,856,683	\$ 803,403	\$ -	\$ -	\$ 1,734,791	\$ 10,890,913	\$ 25,361,631
-	1,429,745	-	-	-	-	1,879,759	5,218,312
-	-	858,000	-	-	-	3,817,630	12,832,630
169,000	216,579	-	-	-	-	1,150,875	3,282,614
-	1,885	-	-	-	-	16,760	20,227
-	-	-	-	-	-	-	5,201
-	-	-	-	-	-	125,266	1,541,670
-	-	-	-	-	-	-	43,531
<b>\$ 4,431,568</b>	<b>\$ 3,504,892</b>	<b>\$ 1,661,403</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,734,791</b>	<b>\$ 17,881,203</b>	<b>\$ 48,305,816</b>
\$ 14,962	\$ -	\$ -	\$ -	\$ -	\$ 1,534,895	\$ 117,292	\$ 2,095,263
-	-	-	-	-	-	-	1,541,670
-	41,747	-	-	-	-	1,784	43,531
<b>14,962</b>	<b>41,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,534,895</b>	<b>119,076</b>	<b>3,680,464</b>
-	-	858,000	-	-	-	3,817,630	12,832,630
-	-	858,000	-	-	-	3,817,630	12,832,630
-	-	-	-	-	-	-	5,201
-	-	-	-	-	-	907,815	2,581,834
-	3,463,145	-	-	-	-	209,259	3,672,404
-	-	-	-	-	-	991,834	991,834
-	-	803,403	-	-	-	5,864,061	7,891,602
-	-	-	-	-	-	855,836	855,836
-	-	-	-	-	-	1,487,923	1,487,923
-	-	-	-	-	199,896	-	199,896
-	-	-	-	-	-	1,400,304	1,400,304
4,416,606	-	-	-	-	-	126,801	4,543,407
-	-	-	-	-	-	-	4,671,860
-	-	-	-	-	-	2,100,664	2,100,664
-	-	-	-	-	-	-	1,389,957
<b>4,416,606</b>	<b>3,463,145</b>	<b>803,403</b>	<b>-</b>	<b>-</b>	<b>199,896</b>	<b>13,944,497</b>	<b>31,792,722</b>
<b>\$ 4,431,568</b>	<b>\$ 3,504,892</b>	<b>\$ 1,661,403</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,734,791</b>	<b>\$ 17,881,203</b>	<b>\$ 48,305,816</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, 2020

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	<b>\$ 31,792,722</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	89,399,498
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - County are recognized as deferred outflows and inflows of resources on the statement of net position	29,882
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - ECO are recognized as deferred outflows and inflows of resources on the statement of net position	(269,381)
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - SLEP plan are recognized as deferred outflows and inflows of resources on the statement of net position	(118,632)
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the OPEB plan are recognized as deferred outflows and inflows of resources on the statement of net position	(1,163,535)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(930,649)
Total OPEB liability	(5,126,010)
Net pension liability - IMRF - County	(2,728,136)
Net pension liability - IMRF - SLEP	(272,367)
Net pension liability - IMRF - ECO	(518,071)
Bonds payable	(19,318,000)
Interest payable	(225,137)

The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>1,190,929</u>
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<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u><u>\$ 91,743,113</u></u></b>
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See accompanying notes to financial statements.



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>General</b>	<b>County Highway</b>	<b>Illinois Municipal Retirement</b>	<b>Solid Waste</b>
<b>REVENUES</b>				
Taxes	\$ 9,690,582	\$ 1,654,967	\$ 1,794,154	\$ -
Fines and fees	1,798,172	-	-	2,299,432
Intergovernmental	1,902,306	393,113	-	68,773
Charges for services	-	-	-	-
Investment income	8,260	4,588	16,871	34,263
Miscellaneous	43,910	-	-	-
Total revenues	13,443,230	2,052,668	1,811,025	2,402,468
<b>EXPENDITURES</b>				
Current				
General government	4,565,260	-	220,565	-
Public safety	6,056,993	-	45,191	-
Judiciary and court related	3,586,106	-	673,998	-
Highways and streets	-	1,471,737	248,068	-
Health and welfare	-	-	194,170	337,395
Capital outlay	-	393,750	-	-
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	14,208,359	1,865,487	1,381,992	337,395
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(765,129)	187,181	429,033	2,065,073
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,116,117	-	-	-
Transfers (out)	(102,770)	(4,588)	(16,871)	(2,275,484)
Issuance of bonds	-	-	-	-
Proceeds from the sale of capital assets	66,554	-	-	-
Total other financing sources (uses)	1,079,901	(4,588)	(16,871)	(2,275,484)
NET CHANGE IN FUND BALANCES	314,772	182,593	412,162	(210,411)
FUND BALANCES, DECEMBER 1	924,503	1,041,545	1,261,857	4,882,271
Change in accounting principle	-	-	-	-
Prior period adjustment	155,883	-	-	-
FUND BALANCES, DECEMBER 1, AS RESTATED	1,080,386	1,041,545	1,261,857	4,882,271
FUND BALANCES, NOVEMBER 30	\$ 1,395,158	\$ 1,224,138	\$ 1,674,019	\$ 4,671,860

Long Range Capital Improvement	911 Emergency	Federal Aid Matching	2018 Jail Expenditure	2019 Jail Expenditure	2020 Jail Expenditure	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ 827,490	\$ -	\$ -	\$ -	\$ 6,801,259	\$ 20,768,452
-	-	-	-	-	-	559,395	4,656,999
169,000	903,757	-	-	-	-	4,027,206	7,464,155
-	-	-	-	-	-	1,012,721	1,012,721
20,186	38,476	2,067	85,640	24,815	4,519	87,938	327,623
-	3,193	-	-	-	-	174,378	221,481
189,186	945,426	829,557	85,640	24,815	4,519	12,662,897	34,451,431
249,574	-	-	-	-	-	1,279,680	6,315,079
-	500,795	-	69,820	-	-	636,479	7,309,278
-	-	-	-	-	-	425,975	4,686,079
-	-	76,288	-	-	-	3,984,751	5,780,844
-	-	-	-	-	-	2,674,263	3,205,828
286,343	639,802	450,598	2,377,129	4,784,815	6,304,623	989,959	16,227,019
-	-	-	-	-	-	1,670,000	1,670,000
-	-	-	-	-	23,000	305,148	328,148
535,917	1,140,597	526,886	2,446,949	4,784,815	6,327,623	11,966,255	45,522,275
(346,731)	(195,171)	302,671	(2,361,309)	(4,760,000)	(6,323,104)	696,642	(11,070,844)
2,202,445	-	-	-	-	-	2,435,965	5,754,527
(2,227,171)	-	-	-	-	-	(1,127,643)	(5,754,527)
-	-	-	-	4,760,000	6,523,000	-	11,283,000
-	-	-	-	-	-	13,000	79,554
(24,726)	-	-	-	4,760,000	6,523,000	1,321,322	11,362,554
(371,457)	(195,171)	302,671	(2,361,309)	-	199,896	2,017,964	291,710
4,788,063	3,658,316	500,732	2,361,309	-	-	10,609,340	30,027,936
-	-	-	-	-	-	1,317,193	1,317,193
-	-	-	-	-	-	-	155,883
4,788,063	3,658,316	500,732	2,361,309	-	-	11,926,533	31,501,012
\$ 4,416,606	\$ 3,463,145	\$ 803,403	\$ -	\$ -	\$ 199,896	\$ 13,944,497	\$ 31,792,722

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

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<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 291,710</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	15,038,270
Some expenses associated with capital assets do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds Depreciation	(4,699,671)
Proceeds from the disposal of capital assets are recognized in governmental funds but the gain (loss) is recognized on the statement of activities	(20,600)
Some expenses associated with long-term obligations do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds Change in compensated absences Change in accrued interest payable Change in the total OPEB liability	18,939 (112,256) 1,497,228
The issuance of long-term bonds payable is reported as an other financing source in governmental funds but as an increase of principal outstanding in the statement of activities	(11,283,000)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	1,670,000
The change in the IMRF - County net pension liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(245,106)
The change in the IMRF - ECO net pension liability and deferred outflows of resources is not a source or use of a financial resource	3,203
The change in the IMRF - SLEP plan net pension liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(169,543)
The change in the total OPEB liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(1,598,745)
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>44,024</u>
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 434,453</u></b>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

November 30, 2020

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	<b>Governmental Activities Internal Service Funds</b>
	<hr/>
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	<hr/> \$ 1,320,366
Total current assets	<hr/> 1,320,366
<b>CURRENT LIABILITIES</b>	
Claims payable	<hr/> 129,437
Total current liabilities	<hr/> 129,437
<b>NET POSITION</b>	
Unrestricted	<hr/> 1,190,929
<b>TOTAL NET POSITION</b>	<hr/> <hr/> \$ 1,190,929

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Governmental Activities Internal Service Funds</b>
<b>OPERATING REVENUES</b>	
Charges for services	
Employee contributions	\$ 827,495
Employer contributions	2,353,338
Retirees and other contributions	515,040
Total operating revenues	3,695,873
<b>OPERATING EXPENSES</b>	
Operations	3,736,069
<b>OPERATING (LOSS)</b>	(40,196)
<b>NON-OPERATING REVENUES</b>	
Investment income	138
Other income	84,082
Total non-operating revenues	84,220
<b>CHANGE IN NET POSITION</b>	44,024
<b>NET POSITION, DECEMBER 1</b>	1,146,905
<b>NET POSITION, NOVEMBER 30</b>	\$ 1,190,929

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended November 30, 2020

	<b>Governmental Activities Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from interfund service transactions	\$ 2,353,338
Receipts from plan participants	1,342,535
Payments to suppliers	(3,748,572)
Payments to employees	(48,718)
Net cash from operating activities	(101,417)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Other income	84,082
Net cash from noncapital financing activities	84,082
<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	138
Net cash from investing activities	138
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	(17,197)
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	1,337,563
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	<u><u>\$ 1,320,366</u></u>

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

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	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating (loss)	\$ (40,196)
Adjustments to reconcile operating income to net cash from operating activities	
Effects of changes in operating assets and liabilities	
Claims payable	<u>(61,221)</u>
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u><u>\$ (101,417)</u></u>

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION  
FIDUCIARY FUNDS**

November 30, 2020

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	<u><b>Custodial</b></u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 526,171
Investments	<u>500,000</u>
Total assets	<u>1,026,171</u>
<b>LIABILITIES</b>	
Amounts due to others	<u>890,730</u>
Total liabilities	<u>890,730</u>
<b>NET POSITION</b>	
Restricted	
Individuals, organizations and other governments	81,672
Fund participants	<u>53,769</u>
<b>TOTAL NET POSITION</b>	<u><u>\$ 135,441</u></u>

See accompanying notes to financial statements.



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<u><b>Custodial</b></u>
<b>ADDITIONS</b>	
Property taxes and related item collections	
for other governments	\$ 126,229,843
Fines and fees collected for others	2,889,164
Amounts collected pending court disposition	432,991
Fund participant deposits	<u>547,083</u>
 Total additions	 <u>130,099,081</u>
<b>DEDUCTIONS</b>	
Payments of property taxes and related items	
to other governments	126,229,843
Payments of fines and fees to others	2,889,164
Payments of amounts released by courts	508,496
Reimbursement to or on behalf of fund participants	<u>639,633</u>
 Total deductions	 <u>130,267,136</u>
 NET (DECREASE)	  (168,055)
<b>RESTRICTED NET POSITION</b>	
 December 1, as restated	 <u>303,496</u>
 November 30	 <u><u>\$ 135,441</u></u>

See accompanying notes to financial statements.

# OGLE COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

November 30, 2020

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### a. Reporting Entity

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

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

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

#### b. Fund Accounting

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

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

**b. Fund Accounting (Continued)**

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

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

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

The Solid Waste Fund, a capital projects fund, accounts for the collection of transfer host fees from a local landfill. The County has elected to report this fund as a major fund.

The Long Range Capital Improvement Fund, a capital projects fund, accounts for the long range capital projects of the County. The County has elected to report this fund as a major fund.

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

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

The 2018 Jail Expenditure Fund, a capital projects fund, accounts for the 2018 General Obligation Alternate Revenue Source bond proceeds for the construction of the County jail. The County has elected to report this fund as a major fund.

The 2019 Jail Expenditure Fund, a capital projects fund, accounts for the 2019 General Obligation Alternate Revenue Source bond proceeds for the construction of the County jail.

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

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

The 2020 Jail Expenditure Fund, a capital projects fund, accounts for the 2020 General Obligation Alternate Revenue Source bond proceeds for the construction of the County jail.

The County reports the following internal service funds:

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

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

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

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

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

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

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

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

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

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

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

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

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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

i. Capital Assets

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

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

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

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

i. Capital Assets (Continued)

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

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

j. Compensated Absences

Regular full-time and regular part-time employees earn vacation time according to their years of service. Vacation time cannot be accumulated and must be used in the year it was granted based on the employee's anniversary date. The County does not pay employees if vacation time is not taken during the year. Compensatory time is allowed for certain employees and can be carried over past year end to certain limits. As of November 30, 2020, employees have earned vacation days and compensatory time that would be paid upon the employee's retirement and do not lapse until their anniversary date. Earned sick days can accumulate to a maximum of 240 days for retirement credit but employees are not paid for unused accumulated sick time. Therefore, in accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2020, but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Vested or accumulated vacation/compensatory time is recorded as an expense and liability of the governmental activities at the government-wide level as the benefits accrue to employees.

k. Long-Term Obligations

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



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

k. Long-Term Obligations (Continued)

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

l. Fund Balances/Net Position

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

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

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

m. Interfund Transactions

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

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

n. Accounting Estimates

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

o. Deferred Outflows/Inflows of Resources

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

**2. DEPOSITS AND INVESTMENTS**

The County categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The County held no investments subject to fair value measurement at November 30, 2020.

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

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

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

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

**a. Deposits with Financial Institutions**

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County’s deposits may not be returned to it. The County’s investment policy states that it is the discretion of the County Treasurer to determine whether pledging of collateral is required. At all times, deposits in excess of 35% of the capital and surplus of a financial institution is required to be collateralized. When collateral is required the policy requires pledging of collateral with a fair value of 110% for all bank balances in excess of federal depository insurance with the collateral held by a third party acting as the agent of the County. One of the County’s banks pledges collateral to a single institution collateral pool whereby collateral is pooled in one account at a separate bank acting for all public entity deposits in that bank. The carrying value of deposits with this financial institution was \$2,243,977 at November 30, 2020. None of the County’s deposits are uninsured or uncollateralized at November 30, 2020.

**b. Investments**

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

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

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

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

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

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

**3. RECEIVABLES - PROPERTY TAXES**

Property taxes for 2019 attached as an enforceable lien on January 1, 2019, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2020 and were payable in two installments on or about June 1, 2020 and September 1, 2020. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2020 tax levy (adopted in November 2020) has been recorded as receivable and unavailable/deferred revenue on the financial statements.

**4. CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2020 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 1,349,145	\$ -	\$ 5,000	\$ 1,344,145
Construction in progress	9,231,651	13,944,455	94,750	23,081,356
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	17,464,356	13,944,455	99,750	31,309,061
Capital assets being depreciated				
Roads	122,690,971	474,712	-	123,165,683
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	37,736,919	-	42,000	37,694,919
Equipment and vehicles	11,736,662	713,853	485,145	11,965,370
Total capital assets being depreciated	182,997,776	1,188,565	527,145	183,659,196
Less accumulated depreciation for				
Roads	96,900,692	3,059,899	-	99,960,591
Bridges	5,465,065	209,123	-	5,674,188
Buildings and improvements	10,137,383	741,633	27,790	10,851,226
Equipment and vehicles	8,877,493	689,016	483,755	9,082,754
Total accumulated depreciation	121,380,633	4,699,671	511,545	125,568,759
Total capital assets being depreciated, net	61,617,143	(3,511,106)	15,600	58,090,437
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 79,081,499</b>	<b>\$ 10,433,349</b>	<b>\$ 115,350</b>	<b>\$ 89,399,498</b>

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

**4. CAPITAL ASSETS (Continued)**

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

**GOVERNMENTAL ACTIVITIES**

General government	\$ 601,026
Public safety	445,759
Judicial and court related	7,649
Highways and streets	3,598,130
Health and welfare	47,107

<b>TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES</b>	<b>\$ 4,699,671</b>
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**5. LONG-TERM DEBT**

**a. Changes in Long-Term Liabilities**

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

	Balances December 1	Additions	Reductions	Balances November 30	Current Portion
2018 Series General Obligation					
Alternate Revenue Source Bonds	\$ 9,705,000	\$ -	\$ 1,670,000	\$ 8,035,000	\$ 1,765,000
2019 Series General Obligation					
Alternate Revenue Source Bonds	-	4,760,000	-	4,760,000	-
2020 Series General Obligation					
Alternate Revenue Source Bonds	-	6,523,000	-	6,523,000	-
Compensated absences*	949,588	930,649	949,588	930,649	930,649
Net pension liability - IMRF - County*	6,274,826	-	3,546,690	2,728,136	-
Net pension liability - IMRF - SLEP*	2,459,175	-	1,941,104	518,071	-
Net pension liability - IMRF - ECO*	946,483	-	674,116	272,367	-
Other postemployment benefit liability*	6,623,238	-	1,497,228	5,126,010	298,556
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 26,958,310</b>	<b>\$ 12,213,649</b>	<b>\$ 10,278,726</b>	<b>\$ 28,893,233</b>	<b>\$ 2,994,205</b>

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

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

a. Changes in Long-Term Liabilities (Continued)

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

In 2019, the County issued the Series 2018 General Obligation Alternate Revenue Source Bonds. The bond ordinance requires the County to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The total interest and principal remaining to be paid on the bonds is \$8,965,476, with the pledge expiring January 1, 2028, when the bonds are paid off. During the current fiscal year, the pledge of tipping and host fees of \$1,921,961 was 83.67% of the total tipping and host fees of \$2,297,107.

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

In 2020, the County issued the Series 2019 General Obligation Alternate Revenue Source Bonds. The bond ordinance requires the County to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The total interest and principal remaining to be paid on the bonds is \$5,107,899, with the pledge expiring January 1, 2026, when the bonds are paid off. During the current fiscal year, the pledge of tipping and host fees of \$53,187 was 2.32% of the total tipping and host fees of \$2,297,107.

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

In 2020, the County issued the Series 2020 General Obligation Alternate Revenue Source Bonds. The bond ordinance requires the County to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The total interest and principal remaining to be paid on the bonds is \$7,550,767, with the pledge expiring January 1, 2028, when the bonds are paid off. During the current fiscal year, there was no pledge amount of the total tipping and host fees of \$2,297,107.

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

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

b. Long-Term Debt Service to Maturity

2018 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2018 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ 1,765,000	\$ 211,385
2022	855,000	178,564
2023	880,000	155,263
2024	805,000	131,531
2025	935,000	105,780
2026-2028	2,795,000	147,953
TOTAL	<u>\$ 8,035,000</u>	<u>\$ 930,476</u>

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

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

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

2019 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2019 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ -	\$ 99,726
2022	960,000	90,558
2023	975,000	71,640
2024	1,100,000	50,340
2025	1,025,000	27,515
2026	700,000	8,120
TOTAL	\$ 4,760,000	\$ 347,899



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

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

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

2020 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2020 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2021	\$ -	\$ 196,750
2022	508,000	178,667
2023	523,000	163,975
2024	532,000	148,941
2025	538,000	133,694
2026-2028	4,422,000	205,742
TOTAL	\$ 6,523,000	\$ 1,027,769

c. Legal Debt Margin

2019 assessed valuation (latest information available)	<u>\$ 1,660,407,024</u>
Legal debt limit - 2.875% of assessed valuation	\$ 47,736,702
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 47,736,702</u>

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

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**6. INTERFUND ACTIVITY**

a. Due From/To Other Funds

Individual fund interfund receivables/payables are as follows:

Receivable Fund	Payable Fund	Amount
General	911 Emergency Fund	\$ 41,747
General	Nonmajor Governmental	<u>1,784</u>
TOTAL		<u>\$ 43,531</u>

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

- \$41,747 due from the 911 Emergency Fund to the General Fund to cover payroll expenditures originally paid out of the General Fund. Repayment is expected within one year.
- \$1,784 due from the nonmajor governmental (ESDA Fund) to the General Fund to cover cash deficits. Repayment is expected within one year.

b. Advances From/To Other Funds

Advances from/to other funds at November 30, 2020 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 125,266
Solid Waste	Illinois Municipal Retirement	1,000,000
Solid Waste	General	<u>416,404</u>
TOTAL		<u>\$ 1,541,670</u>

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

- \$125,266 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.
- \$1,000,000 advance from the Solid Waste Fund to the Illinois Municipal Retirement Fund to fund accelerated payments made by the County.
- \$416,404 advance from the Solid Waste Fund to the General Fund for operational purposes.

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

**6. INTERFUND ACTIVITY (Continued)**

c. Transfers From/To Other Funds

Transfers from/to other funds at November 30, 2020, consisted of the following:

	Transfer In	Transfer Out
General		
Long Range Capital Improvement	\$ 22,317	\$ -
IMRF	16,871	-
Solid Waste	73,039	-
County Highway	4,588	-
Nonmajor Governmental	999,302	102,770
IMRF		
General	-	16,871
Solid Waste		
General	-	73,039
Long Range Capital Improvement	-	2,202,445
Long Range Capital Improvement		
General	-	22,317
Solid Waste	2,202,445	-
Nonmajor Governmental	-	2,204,854
County Highway		
General	-	4,588
Nonmajor Governmental		
General	102,770	999,302
Long Range Capital Improvement	2,204,854	-
Nonmajor Governmental	128,341	128,341
TOTAL	<u>\$ 5,754,527</u>	<u>\$ 5,754,527</u>

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

- \$2,202,445 - This transfer was made from the Solid Waste Fund the Long Range Capital Improvement Fund to transfer host fees for capital projects and future uses. This transfer will not be repaid.
- \$2,204,854 - This transfer was made from the Long Range Capital Improvement Fund to the nonmajor governmental (GOARS, Series 2018 Debt Service Fund) for future debt service payments. This transfer will not be repaid.
- \$781,855 - This transfer was made from the nonmajor governmental (Revolving Vehicle Fund) to the General Fund to cover the shortage of jail boarding revenue. This transfer will not be repaid.

**7. RISK MANAGEMENT**

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

In addition, the County is partially self-insured for health care benefits provided to its own employees. The purpose of this program is to pay medical insurance claims of county employees and covered dependents and minimize the total costs of annual insurance to the County. Annual claims are paid from accumulated premium payments and claims exceeding accumulated premium payments are paid by the private insurance carrier. Employee and dependent coverage is partially funded by charges to employees and the remainder by the County. Under the program, the County is self-insured for the first \$100,000 of covered charges per individual per year and approximately \$3,929,426 of covered charges in aggregate. Claims over the group specific retention amount are not covered under the aggregate stop loss. Commercial insurance is carried for amounts in excess of the self-insured amounts. The County's self-insurance activities are reported in the Self Insurance Fund, an Internal Service Fund.

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

	2019	2020
CLAIMS PAYABLE, BEGINNING OF YEAR	\$ 186,593	\$ 190,658
Claims incurred and changes in estimate	3,091,528	3,187,277
Claims paid	<u>(3,087,463)</u>	<u>(3,248,498)</u>
CLAIMS PAYABLE, END OF YEAR	<u>\$ 190,658</u>	<u>\$ 129,437</u>

**8. COMMITMENTS AND CONTINGENCIES**

**a. Litigation**

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

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

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

b. Grants

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

c. Construction Commitments

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

Contract Name	Purpose	Expended to Date	Total Remaining Commitment
Ogle County Adult Detention Center	Construction of new County jail	\$ 22,349,167	\$ 1,162,037
County Roads	General bridge repairs	58,065	75,632
CACHE Program and EMD Hardware Software	Call handling software upgrade	53,730	53,730
Zuercher Suite	CAD upgrade	509,339	127,335

**9. DEFINED BENEFIT PENSION PLANS**

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

The table below is a summary for all IMRF pension plans as of and for the year ended November 30, 2020:

	IMRF County	IMRF SLEP	IMRF ECO	Total
Net pension liability	\$ 2,728,136	\$ 518,071	\$ 272,367	\$ 3,518,574
Deferred outflows of resources	2,081,200	2,048,000	57,481	4,186,681
Deferred inflows of resources	2,051,318	2,166,632	326,862	4,544,812
Pension expense	1,082,143	697,577	54,279	1,833,999

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Plan Administration*

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

*Plan Membership*

At December 31, 2019 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	205
Inactive employees entitled to but not yet receiving benefits	239
Active employees	<u>161</u>
 TOTAL	 <u><u>605</u></u>

*Benefits Provided*

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

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Contributions*

Participating members are required to contribute 4.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contributions for the fiscal year ending November 30, 2020, was 10.36% of covered payroll.

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2019 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

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

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Discount Rate*

The discount rate at December 31, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Changes in the Net Pension Liability*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 47,337,346	\$ 41,062,520	\$ 6,274,826
Changes for the period			
Service cost	754,707	-	754,707
Interest	3,372,504	-	3,372,504
Difference between expected and actual experience	1,317,623	-	1,317,623
Changes in assumptions	-	-	-
Employer contributions	-	662,558	(662,558)
Employee contributions	-	368,018	(368,018)
Net investment income	-	7,724,490	(7,724,490)
Benefit payments and refunds	(2,394,797)	(2,394,797)	-
Administrative/other (net transfer)	-	236,458	(236,458)
Net changes	3,050,037	6,596,727	(3,546,690)
BALANCES AT DECEMBER 31, 2019	\$ 50,387,383	\$ 47,659,247	\$ 2,728,136



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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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

For the year ended November 30, 2020, the County recognized pension expense of \$1,082,143. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 842,507	\$ 4,285
Changes in assumption	458,206	103,269
Net difference between projected and actual earnings on pension plan investments	-	1,943,764
Contributions made after measurement date	780,487	-
TOTAL	<u>\$ 2,081,200</u>	<u>\$ 2,051,318</u>

\$780,487 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending November 30,</u>	
2021	\$ 286,960
2022	(260,791)
2023	180,893
2024	<u>(957,667)</u>
TOTAL	<u>\$ (750,605)</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 7.25% as well as what the County's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 9,134,898	\$ 2,728,136	\$ (2,468,033)

Illinois Municipal Retirement Fund - Elected County Officials

*Plan Administration*

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

*Plan Membership*

At December 31, 2019 (most recent available), IMRF-ECO membership consisted of:

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Benefits Provided*

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

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

*Contributions*

Participating members are required to contribute 7.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contributions for fiscal year ending November 30, 2020, was 0.00% of covered payroll.

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2019 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the actuarial methods and assumptions on the next page.

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Actuarial Assumptions (Continued)*

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

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

*Discount Rate*

The discount rate at December 31, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Changes in the Net Pension Liability*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 6,178,684	\$ 5,232,201	\$ 946,483
Changes for the period			
Service cost	-	-	-
Interest	429,352	-	429,352
Difference between expected and actual experience	84,249	-	84,249
Changes in assumptions	-	-	-
Employer contributions	-	-	-
Employee contributions	-	-	-
Net investment income	-	1,132,650	(1,132,650)
Benefit payments and refunds	(513,181)	(513,181)	-
Administrative/other (net transfer)	-	55,067	(55,067)
Net changes	420	674,536	(674,116)
BALANCES AT DECEMBER 31, 2019	\$ 6,179,104	\$ 5,906,737	\$ 272,367

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

For the year ended November 30, 2020, the County recognized pension expense of \$54,279. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 326,862
Contributions made after measurement date	57,481	-
TOTAL	\$ 57,481	\$ 326,862

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

\$57,481 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending November 30,</u>	
2020	\$ (94,125)
2021	(103,956)
2022	25,205
2023	<u>(153,986)</u>
 TOTAL	 <u>\$ (326,862)</u>

*Discount Rate Sensitivity*

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 890,727	\$ 272,367	\$ (251,172)

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

*Plan Membership*

At December 31, 2019 (most recent available), IMRF-SLEP membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	48
Inactive employees entitled to but not yet receiving benefits	19
Active employees	48
<b>TOTAL</b>	<b>115</b>

*Plan Administration*

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

*Benefits Provided*

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

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

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

a. Plan Descriptions (Continued)

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

*Contributions*

Participating members are required to contribute 7.50% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contributions for fiscal year ending November 30, 2020, was 13.99% of covered payroll.

*Actuarial Assumptions*

The County's net pension liability was measured as of December 31, 2019 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

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



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

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

a. Plan Descriptions (Continued)

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

*Discount Rate*

The discount rate at December 31, 2019, used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

*Changes in the Net Pension Liability*

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2019	\$ 29,941,103	\$ 27,481,928	\$ 2,459,175
Changes for the period			
Service cost	688,873	-	688,873
Interest	2,151,083	-	2,151,083
Difference between expected and actual experience	1,209,398	-	1,209,398
Changes in assumptions	-	-	-
Employer contributions	-	481,240	(481,240)
Employee contributions	-	297,222	(297,222)
Net investment income	-	5,169,251	(5,169,251)
Benefit payments and refunds	(1,230,855)	(1,230,855)	-
Administrative/other (net transfer)	-	42,745	(42,745)
Net changes	2,818,499	4,759,603	(1,941,104)
BALANCES AT DECEMBER 31, 2019	\$ 32,759,602	\$ 32,241,531	\$ 518,071

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

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

a. Plan Descriptions (Continued)

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

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

For the year ended November 30, 2020, the County recognized pension expense of \$697,577. At November 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 991,264	\$ 855,565
Changes in assumption	560,426	65,599
Net difference between projected and actual earnings on pension plan investments	-	1,245,468
Contributions made after measurement date	496,310	-
<b>TOTAL</b>	<b>\$ 2,048,000</b>	<b>\$ 2,166,632</b>

\$496,310 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending November 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending  
November 30,

2021	\$ (250,309)
2022	(306,340)
2023	398,758
2024	(457,051)
<b>TOTAL</b>	<b>\$ (614,942)</b>

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

a. Plan Descriptions (Continued)

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

*Discount Rate Sensitivity*

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 5,208,349	\$ 518,071	\$ (3,301,948)

**10. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

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

b. Benefits Provided

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

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

c. Membership

At November 30, 2020, membership consisted of:

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

d. Total OPEB Liability

The County's total OPEB liability of \$5,126,010 was measured as of November 30, 2020 and was determined by an actuarial valuation as of December 1, 2020.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at November 30, 2020, as determined by an actuarial valuation as of December 1, 2020, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Fair value
Inflation	2.50%
Discount rate	2.21%
Healthcare cost trend rates	8.80% in fiscal year 2020, to an ultimate trend rate of 5.00%

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at November 30, 2020.

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

e. Actuarial Assumptions and Other Inputs (Continued)

Active IMRF mortality rates use the RP-2014 study with Blue Collar Adjustment and MP-2016 Improvement Rates, weighted per IMRF Experience Study dated November 8, 2017. All mortality rates are adjusted for retirement status. Spouses use the same mortality tables as retirees.

Disability IMRF rates are based on rates from IMRF Experience Study dated November 8, 2017.

The actuarial assumptions used in the December 1, 2020, valuation are based on 100% participation assumed (IMRF and SLEP) at retirement if hired on or before July 16, 2019 and 30% participation assumed (IMRF and SLEP) at retirement if hired after July 16, 2019. If an employee has waived active medical coverage, it is assumed they will elect coverage in the retiree medical plan at one-third the rate of active employees currently with coverage. Of those employees assumed to elect coverage, 50% are assumed to elect spousal coverage.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT DECEMBER 1, 2019	<u>\$ 6,623,238</u>
Changes for the period	
Service cost	316,703
Interest	179,329
Changes of benefit terms	(10,610)
Differences between expected and actual experience	(2,028,667)
Changes in assumptions	344,573
Benefit payments	<u>(298,556)</u>
Net changes	<u>(1,497,228)</u>
BALANCES AT NOVEMBER 30, 2020	<u><u>\$ 5,126,010</u></u>

Changes in assumptions related to the discount rate, healthcare cost trend rates, mortality rates, disability rates, and active employee participation continuation from the active medical plan into the retiree medical plan were made since the prior measurement date.

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

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

g. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 2.21% as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.21%) or 1 percentage point higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB liability	\$ 5,549,494	\$ 5,126,010	\$ 4,735,208

The table below presents the total OPEB liability of the County calculated using the healthcare rate of 5.00% to 8.80% as well as what the County's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (4.00% to 7.80%) or 1 percentage point higher (6.00% to 9.80%) than the current rate:

	1% Decrease (4.00% to 7.80%)	Current Healthcare Rate (5.00% to 8.80%)	1% Increase (6.00% to 9.80%)
Total OPEB liability	\$ 4,600,261	\$ 5,126,010	\$ 5,743,800

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

For the year ended November 30, 2020, the County recognized OPEB expense of \$101,517. At November 30, 2020, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,862,926
Changes in assumptions	900,391	201,000
TOTAL	\$ 900,391	\$ 2,063,926

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

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

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

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

<u>Year Ending November 30,</u>	
2021	\$ (85,349)
2022	(85,349)
2023	(85,349)
2024	(85,349)
2025	(85,349)
Thereafter	<u>(736,790)</u>
 TOTAL	 <u>\$ (1,163,535)</u>

**11. LEASES**

Operating Lease - Rochelle Health Department Building

The County entered into a lease for building space to be used by their Rochelle location Health Department, which commenced on January 1, 2011. It is a ten-year contract with monthly payments ranging from \$2,500 to \$4,050. The last payment will be in fiscal year 2021. The total amount of the cost to the County for the lease is \$409,500. The amount paid in the fiscal year ended November 30, 2020, was \$48,490. The following is the schedule of annual payments for the remaining balance:

	<u>Total</u>
2021	<u>\$ 4,050</u>
 TOTAL	 <u>\$ 4,050</u>

**12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT**

For the fiscal year ended November 30, 2020, the County implemented GASB Statement No. 84, *Fiduciary Activities*. With the implementation, the County is required to record the beginning net position of custodial funds and agency funds reclassified as special revenue funds.

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

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**12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT  
(Continued)**

The beginning net position of the governmental activities has been restated to reflect the new guidance and restatement and for the prior period adjustment to correct revenue recognition as follows:

GOVERNMENTAL ACTIVITIES

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ 89,835,584</u>
Record Net Position of Special Revenue Funds	1,317,193
To Correct Revenue Recognition	<u>155,883</u>
Total Restatement	<u>1,473,076</u>
BEGINNING NET POSITION, AS RESTATED	<u><u>\$ 91,308,660</u></u>

GENERAL FUND

BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	<u>\$ 924,503</u>
To Correct Revenue Recognition	<u>155,883</u>
Total Restatement	<u>155,883</u>
BEGINNING FUND BALANCE, AS RESTATED	<u><u>\$ 1,080,386</u></u>

The beginning fund balance of the governmental funds has been restated to reflect the new guidance as follows:

AGGREGATE REMAINING FUND INFORMATION

BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	<u>\$ 10,609,340</u>
To Record Fund Balance of Special Revenue Funds	<u>1,317,193</u>
Total Restatement	<u>1,317,193</u>
BEGINNING FUND BALANCE, AS RESTATED	<u><u>\$ 11,926,533</u></u>



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

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**12. CHANGE IN ACCOUNTING PRINCIPLE/PRIOR PERIOD ADJUSTMENT  
(Continued)**

The beginning net position of the fiduciary funds has been restated to reflect the new guidance and restatement as follows:

**FIDUCIARY FUNDS - CUSTODIAL FUNDS**

BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	<u>\$ -</u>
Record Net Position of Custodial Fund	<u>303,496</u>
Total Restatement	<u>303,496</u>
BEGINNING NET POSITION, AS RESTATED	<u><u>\$ 303,496</u></u>

## **REQUIRED SUPPLEMENTARY INFORMATION**

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes	\$ 9,631,000	\$ 9,631,000	\$ 9,652,885	\$ 21,885
Fines and fees	1,934,331	814,331	1,804,736	990,405
Intergovernmental	1,681,286	1,681,286	1,917,276	235,990
Investment income	-	-	8,260	8,260
Miscellaneous income	16,000	16,000	43,910	27,910
Total revenues	13,262,617	12,142,617	13,427,067	1,284,450
<b>EXPENDITURES</b>				
Current				
General government	5,624,834	4,708,968	4,590,498	(118,470)
Public safety	5,794,289	6,196,191	6,080,449	(115,742)
Judiciary and court related	3,665,494	3,622,531	3,586,107	(36,424)
Total expenditures	15,084,617	14,527,690	14,257,054	(270,636)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,822,000)	(2,385,073)	(829,987)	1,555,086
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,755,000	2,667,000	1,116,117	(1,550,883)
Transfers (out)	(83,000)	(83,000)	(102,770)	(19,770)
Proceeds from the sale of capital assets	-	-	66,554	66,554
Total other financing sources (uses)	1,672,000	2,584,000	1,079,901	(1,504,099)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (150,000)</u>	<u>\$ 198,927</u>	<u>249,914</u>	<u>\$ 50,987</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior fiscal year accounts payable			43,587	
Reverse prior year advance from Revolving Vehicle Purchase Fund			167,021	
Reverse prior fiscal year due from 911 Emergency Fund			(44,862)	
Reverse prior fiscal year accounts receivable			(1,300,831)	
Accrue current fiscal year accounts payable			(33,532)	
Accrue current fiscal year advance from Revolving Vehicle Purchase Fund			(125,266)	
Accrue current fiscal year due from 911 Emergency Fund			41,747	
Accrue current fiscal year accounts receivable			1,316,994	
Total adjustments to GAAP basis			64,858	
NET CHANGE IN FUND BALANCE - GAAP BASIS			314,772	
FUND BALANCE, DECEMBER 1			924,503	
Prior period adjustment			155,883	
FUND BALANCES, DECEMBER 1, AS RESTATED			1,080,386	
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 1,395,158</u>	

(See independent auditor's report.)

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

For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes - property	\$ 1,668,000	\$ 1,668,000	\$ 1,654,967	\$ (13,033)
Intergovernmental	241,250	241,250	387,424	146,174
Investment income	-	-	4,588	4,588
Total revenues	1,909,250	1,909,250	2,046,979	137,729
<b>EXPENDITURES</b>				
Current				
Highways and streets				
Personal	541,000	541,000	508,346	(32,654)
Contractual services	1,493,800	1,493,800	541,985	(951,815)
Commodities	524,450	524,450	428,741	(95,709)
Capital outlay	307,000	307,000	393,750	86,750
Total expenditures	2,866,250	2,866,250	1,872,822	(993,428)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(957,000)	(957,000)	174,157	1,131,157
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)	-	-	(4,588)	(4,588)
Total other financing sources (uses)	-	-	(4,588)	(4,588)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (957,000)</b>	<b>\$ (957,000)</b>	<b>169,569</b>	<b>\$ 1,126,569</b>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior year accounts payable			16,986	
Accrue current year accounts receivable			5,689	
Accrue current year accounts payable			(9,651)	
Total adjustments to GAAP basis			13,024	
NET CHANGE IN FUND BALANCE - GAAP BASIS			182,593	
FUND BALANCE, DECEMBER 1			1,041,545	
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 1,224,138</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, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes - property	\$ 1,800,000	\$ 1,800,000	\$ 1,794,154	\$ (5,846)
Investment income	10,000	10,000	16,871	6,871
Total revenues	1,810,000	1,810,000	1,811,025	1,025
<b>EXPENDITURES</b>				
Current				
General government	497,250	550,953	216,604	(334,349)
Public safety	1,050,500	1,163,954	44,380	(1,119,574)
Judiciary and court related	610,000	675,880	661,894	(13,986)
Highways and streets	200,250	221,877	243,613	21,736
Health and welfare	142,000	157,336	190,683	33,347
Total expenditures	2,500,000	2,770,000	1,357,174	(1,412,826)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(690,000)	(960,000)	453,851	1,413,851
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)	(10,000)	(10,000)	(516,871)	(506,871)
Total other financing sources (uses)	(10,000)	(10,000)	(516,871)	(506,871)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (700,000)</u>	<u>\$ (970,000)</u>	<u>(63,020)</u>	<u>\$ 906,980</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior year accounts payable			162,173	
Reverse prior year advances from other funds			(1,000,000)	
Accrue current year accounts payable			(186,991)	
Accrue current year advances from other funds			1,500,000	
Total adjustments to GAAP basis			475,182	
NET CHANGE IN FUND BALANCE - GAAP BASIS			412,162	
FUND BALANCE, DECEMBER 1			1,261,857	
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 1,674,019</u>	

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 976,322	\$ 976,322
Investment income	-	-	42,707	42,707
Miscellaneous revenue	-	-	3,193	3,193
Total revenues	-	-	1,022,222	1,022,222
<b>EXPENDITURES</b>				
Current				
Public safety				
Personal services	497,000	497,000	386,193	(110,807)
Contractual services	604,400	604,400	80,417	(523,983)
Commodities	6,500	6,500	37,300	30,800
Capital outlay	1,095,000	1,095,000	639,802	(455,198)
Total expenditures	2,202,900	2,202,900	1,143,712	(1,059,188)
NET CHANGE IN FUND BALANCE	<u>\$ (2,202,900)</u>	<u>\$ (2,202,900)</u>	(121,490)	<u>\$ 2,081,410</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior fiscal year accounts receivable			(289,143)	
Reverse prior fiscal year due to other funds			44,862	
Reverse prior year interest receivable			(6,117)	
Accrue current year due to other funds			(41,747)	
Accrue current year accounts receivable			216,579	
Accrue current year interest receivable			1,885	
Total adjustments to GAAP basis			<u>(73,681)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(195,171)	
FUND BALANCE, DECEMBER 1			<u>3,658,316</u>	
FUND BALANCE, NOVEMBER 30			<u>\$ 3,463,145</u>	

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes - property	\$ 834,000	\$ 834,000	\$ 827,490	\$ (6,510)
Investment income	500	500	2,067	1,567
Total revenues	834,500	834,500	829,557	(4,943)
<b>EXPENDITURES</b>				
Current				
Highways and streets				
Contractual services	85,000	85,000	76,288	(8,712)
Capital outlay	1,234,500	1,234,500	450,598	(783,902)
Total expenditures	1,319,500	1,319,500	526,886	(792,614)
NET CHANGE IN FUND BALANCE	\$ (485,000)	\$ (485,000)	302,671	\$ 787,671
<b>ADJUSTMENTS TO GAAP BASIS</b>				
None			-	
Total adjustments to GAAP basis			-	
NET CHANGE IN FUND BALANCE - GAAP BASIS			302,671	
FUND BALANCE, DECEMBER 1			500,732	
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 803,403</u>	

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

Last Six Fiscal Years

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

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 24 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)



# OGLE COUNTY, ILLINOIS

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

Last Six Fiscal Years

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

### Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 24 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL**

Last Six Fiscal Years

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

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 24 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

Last Six Calendar Years

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

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

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

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

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

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

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

2017***	2018****	2019
\$ 776,292	\$ 742,454	\$ 754,707
3,221,195	3,265,134	3,372,504
275,877	(12,477)	1,317,623
(1,394,148)	1,334,148	-
(2,241,296)	(2,311,601)	(2,394,797)
637,920	3,017,658	3,050,037
43,681,768	44,319,688	47,337,346
\$ 44,319,688	\$ 47,337,346	\$ 50,387,383
\$ 839,665	\$ 845,186	\$ 662,558
365,551	392,779	368,018
6,777,195	(2,416,272)	7,724,490
(2,241,296)	(2,311,601)	(2,394,797)
(353,001)	657,001	236,458
5,388,114	(2,832,907)	6,596,727
38,507,313	43,895,427	41,062,520
\$ 43,895,427	\$ 41,062,520	\$ 47,659,247
\$ 424,261	\$ 6,274,826	\$ 2,728,136
99.00%	86.70%	94.60%
\$ 7,573,122	\$ 7,574,099	\$ 7,713,133
5.60%	82.80%	35.40%

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

Last Six Calendar Years

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

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

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

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

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

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

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

2017***	2018****	2019
\$ 17,892	\$ 13,302	\$ -
424,643	414,039	429,352
40,653	341,035	84,249
(154,978)	141,818	-
(443,812)	(490,769)	(513,181)
(115,602)	419,425	420
5,874,861	5,759,259	6,178,684
\$ 5,759,259	\$ 6,178,684	\$ 6,179,104
\$ 250,872	\$ 35,338	\$ -
6,533	3,591	-
1,023,097	(461,052)	1,132,650
(443,812)	(490,769)	(513,181)
(112,396)	240,975	55,067
724,294	(671,917)	674,536
5,179,824	5,904,118	5,232,201
\$ 5,904,118	\$ 5,232,201	\$ 5,906,737
\$ (144,859)	\$ 946,483	\$ 272,367
102.50%	84.70%	95.60%
\$ 87,108	\$ 47,883	\$ -
(166.30%)	1,976.70%	0.00%

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

Last Six Calendar Years

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

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

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

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

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

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

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

2017***	2018****	2019
\$ 700,525	\$ 679,341	\$ 688,873
2,059,722	2,090,724	2,151,083
(1,063,063)	(710,266)	1,209,398
(119,865)	933,937	-
(1,128,148)	(1,178,572)	(1,230,855)
449,171	1,815,164	2,818,499
27,676,768	28,125,939	29,941,103
<u>\$ 28,125,939</u>	<u>\$ 29,941,103</u>	<u>\$ 32,759,602</u>
\$ 664,643	\$ 583,614	\$ 481,240
285,454	349,383	297,222
4,298,357	(1,578,588)	5,169,251
(1,128,148)	(1,178,572)	(1,230,855)
(30,905)	272,738	42,745
4,089,401	(1,551,425)	4,759,603
24,943,952	29,033,353	27,481,928
<u>\$ 29,033,353</u>	<u>\$ 27,481,928</u>	<u>\$ 32,241,531</u>
<u>\$ (907,414)</u>	<u>\$ 2,459,175</u>	<u>\$ 518,071</u>
103.20%	91.80%	98.40%
\$ 3,691,175	\$ 3,620,440	\$ 3,893,529
(24.60%)	67.90%	13.30%

(See independent auditor's report.)



# OGLE COUNTY, ILLINOIS

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

Last Three Fiscal Years

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

### Notes to Required Supplementary Information

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

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

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

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

(See independent auditor's report.)

## OGLE COUNTY, ILLINOIS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2020

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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, 2020.

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

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

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

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

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 9,631,000	\$ 9,652,885	\$ 37,697	\$ 9,690,582
Fines and fees	814,331	1,804,736	(6,564)	1,798,172
Intergovernmental	1,681,286	1,917,276	(14,970)	1,902,306
Investment income	-	8,260	-	8,260
Miscellaneous income	16,000	43,910	-	43,910
Total revenues	<u>\$ 12,142,617</u>	<u>\$ 13,427,067</u>	<u>\$ 16,163</u>	<u>\$ 13,443,230</u>
<b>EXPENDITURES</b>				
Current				
General government				
County properties	\$ 852,704	\$ 862,684	\$ (4,010)	\$ 858,674
County Treasurer	215,100	199,990	-	199,990
H.E.W. Committee	40,000	40,000	-	40,000
County clerks and elections	533,619	508,912	(23,226)	485,686
Insurance committee	2,002,426	1,969,687	-	1,969,687
Finance committee	254,556	214,948	2,000	216,948
Assessor	197,875	185,993	(2)	185,991
Superintendent of schools	59,115	58,432	-	58,432
Zoning	158,410	153,893	(1)	153,892
Information technology	395,163	395,959	1	395,960
Public safety				
Sheriff	4,030,173	3,925,436	(13,473)	3,911,963
Coroner	256,331	246,146	1	246,147
Corrections	1,909,687	1,908,867	(9,984)	1,898,883
Judiciary and court related				
State's Attorney	653,682	653,607	(1)	653,606
Circuit Clerk	629,800	629,767	1	629,768
Judiciary	352,607	340,107	(1)	340,106
Probation	758,500	758,458	1	758,459
Focus House	1,227,942	1,204,168	(1)	1,204,167
Total expenditures	<u>\$ 14,527,690</u>	<u>\$ 14,257,054</u>	<u>\$ (48,695)</u>	<u>\$ 14,208,359</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 2,667,000	\$ 1,116,117	\$ -	\$ 1,116,117
Transfers (out)	(83,000)	(102,770)	-	(102,770)
Proceeds from the sale of capital assets	-	66,554	-	66,554
Total other financing sources (uses)	<u>\$ 2,584,000</u>	<u>\$ 1,079,901</u>	<u>\$ -</u>	<u>\$ 1,079,901</u>

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 1,668,000	\$ 1,654,967	\$ -	\$ 1,654,967
Intergovernmental	241,250	387,424	5,689	393,113
Investment income	-	4,588	-	4,588
Total revenues	<u>\$ 1,909,250</u>	<u>\$ 2,046,979</u>	<u>\$ 5,689</u>	<u>\$ 2,052,668</u>
<b>EXPENDITURES</b>				
Current				
Highways and streets	\$ 2,559,250	\$ 1,479,072	\$ (7,335)	\$ 1,471,737
Capital outlay	307,000	393,750	-	393,750
Total expenditures	<u>\$ 2,866,250</u>	<u>\$ 1,872,822</u>	<u>\$ (7,335)</u>	<u>\$ 1,865,487</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)	\$ -	\$ (4,588)	\$ -	\$ (4,588)
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ (4,588)</u>	<u>\$ -</u>	<u>\$ (4,588)</u>

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS****NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
ADJUSTMENT TO GAAP BASIS -  
ILLINOIS MUNICIPAL RETIREMENT FUND**

For the Year Ended November 30, 2020

	<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	\$ 1,800,000	\$ 1,794,154	\$ -	\$ 1,794,154
Investment income	10,000	16,871	-	16,871
Total revenues	<u>\$ 1,810,000</u>	<u>\$ 1,811,025</u>	<u>\$ -</u>	<u>\$ 1,811,025</u>
<b>EXPENDITURES</b>				
Current				
General government	\$ 550,953	\$ 216,604	\$ 3,961	\$ 220,565
Public safety	1,163,954	44,380	811	45,191
Judiciary and court related	675,880	661,894	12,104	673,998
Highways and streets	221,877	243,613	4,455	248,068
Health and welfare	157,336	190,683	3,487	194,170
Total expenditures	<u>\$ 2,770,000</u>	<u>\$ 1,357,174</u>	<u>\$ 24,818</u>	<u>\$ 1,381,992</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer (out)	\$ (10,000)	\$ (516,871)	\$ 500,000	\$ (16,871)
Total other financing sources (uses)	<u>\$ (10,000)</u>	<u>\$ (516,871)</u>	<u>\$ 500,000</u>	<u>\$ (16,871)</u>

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ 976,322	\$ (72,565)	\$ 903,757
Investment income	-	42,707	(4,231)	38,476
Miscellaneous income	-	3,193	-	3,193
Total revenues	\$ -	\$ 1,022,222	\$ (76,796)	\$ 945,426
<b>EXPENDITURES</b>				
Current				
Public safety	\$ 1,107,900	\$ 503,910	\$ (3,115)	\$ 500,795
Capital outlay	1,095,000	639,802	-	639,802
Total expenditures	\$ 2,202,900	\$ 1,143,712	\$ (3,115)	\$ 1,140,597

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
<b>REVENUES</b>				
Taxes - property	\$ 834,000	\$ 827,490	\$ -	\$ 827,490
Investment income	500	2,067	-	2,067
Total revenues	\$ 834,500	\$ 829,557	\$ -	\$ 829,557
<b>EXPENDITURES</b>				
Current				
Highways and streets	\$ 85,000	\$ 76,288	\$ -	\$ 76,288
Capital outlay	1,234,500	450,598	-	450,598
Total expenditures	\$ 1,319,500	\$ 526,886	\$ -	\$ 526,886

(See independent auditor's report.)

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



## **MAJOR GOVERNMENTAL FUNDS**

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>TAXES</b>				
Property taxes	\$ 4,475,000	\$ 4,475,000	\$ 4,468,418	\$ (6,582)
State income tax	2,500,000	2,500,000	2,515,360	15,360
State sales tax	1,450,000	1,450,000	1,286,798	(163,202)
Local use tax	775,000	775,000	927,695	152,695
Replacement taxes	410,000	410,000	422,702	12,702
Cannabis use taxes	-	-	12,334	12,334
Other taxes	21,000	21,000	19,578	(1,422)
<b>Total taxes</b>	<b>9,631,000</b>	<b>9,631,000</b>	<b>9,652,885</b>	<b>21,885</b>
<b>FINES AND FEES</b>				
Police vehicle fee	8,000	8,000	1,154	(6,846)
Public defender fee	2,500	2,500	458	(2,042)
Computer rent	5,600	5,600	7,300	1,700
Fingerprinting	600	600	380	(220)
Take bond fee	20,000	20,000	18,450	(1,550)
Arrest agency fee	-	45,000	37,653	(7,347)
Jail boarding	950,000	100,000	129,184	29,184
Tower rent	17,500	17,500	16,550	(950)
Building rent	11,400	11,400	12,350	950
Licenses (liquor, recreation and other)	82,231	82,231	48,489	(33,742)
Cable TV	98,000	98,000	96,687	(1,313)
Administrative court fee	1,000	1,000	-	(1,000)
Indemnity cost	6,500	6,500	6,480	(20)
Restitution	1,500	1,500	-	(1,500)
Sheriff sale fee	-	-	12,600	12,600
DUI education fee	-	-	2,242	2,242
Criminal fines	100,000	75,000	54,083	(20,917)
Traffic fines	380,000	180,000	189,793	9,793
Bailiff fee	100,000	150,000	131,685	(18,315)
County traffic fee	140,000	-	3,846	3,846
County officers monthly charges	-	-	862,249	862,249
County officers fees and penalties	-	-	155,883	155,883
Treasurer held deposits	-	-	4,792	4,792
Copy fees	9,500	9,500	12,428	2,928
<b>Total fines and fees</b>	<b>1,934,331</b>	<b>814,331</b>	<b>1,804,736</b>	<b>990,405</b>
<b>INTERGOVERNMENTAL</b>				
Public defender reimbursement	44,110	44,110	44,000	(110)
Foster care reimbursements	400,000	400,000	183,930	(216,070)
State portion probation officers salary	631,759	631,759	827,074	195,315
State portion supervisor of assessments salary	43,103	43,103	33,354	(9,749)
Sheriff's department grants	50,000	50,000	59,134	9,134
State portion states attorney salary	151,914	151,914	154,163	2,249
State victim reimbursement	25,000	25,000	31,250	6,250
School reimbursements	258,400	258,400	206,900	(51,500)
Alternative to suspension	5,000	5,000	2,100	(2,900)
Federal coronavirus grants	-	-	366,541	366,541
Illinois juvenile contract	72,000	72,000	8,830	(63,170)
<b>Total intergovernmental</b>	<b>1,681,286</b>	<b>1,681,286</b>	<b>1,917,276</b>	<b>235,990</b>

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>INVESTMENT INCOME</b>	\$ -	\$ -	\$ 8,260	\$ 8,260
<b>MISCELLANEOUS</b>	16,000	16,000	43,910	27,910
Total revenues	13,262,617	12,142,617	13,427,067	1,284,450
<b>TRANSFERS IN (OUT)</b>				
Long range capital improvement	275,000	275,000	-	(275,000)
OEMA	40,000	40,000	-	(40,000)
County officers	1,350,000	1,350,000	100,831	(1,249,169)
Document storage	45,000	52,500	52,500	-
County automation - circuit	45,000	52,500	52,500	-
County ordinance	-	85,000	85,000	-
Solid waste	-	30,000	29,800	(200)
Public health	-	-	13,730	13,730
Revolving vehicle purchase	-	782,000	781,756	(244)
Probation services	-	-	(20,965)	(20,965)
Board of health	(83,000)	(83,000)	(81,805)	1,195
Total transfers in (out)	1,672,000	2,584,000	1,013,347	(1,570,653)
<b>TOTAL REVENUES AND TRANSFERS</b>	<b>\$ 14,934,617</b>	<b>\$ 14,726,617</b>	<b>\$ 14,440,414</b>	<b>\$ (286,203)</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, 2020

	<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	\$ 305,904	\$ 320,304	\$ 321,777	\$ 1,473
Total personnel	305,904	320,304	321,777	1,473
Commodities				
Copy paper	10,000	10,000	8,579	(1,421)
Janitor supplies	17,000	17,000	16,457	(543)
Uniforms	2,000	2,000	1,800	(200)
Total commodities	29,000	29,000	26,836	(2,164)
Contractual				
Disposal	8,000	8,000	10,352	2,352
Electricity	180,000	180,000	218,134	38,134
Fuel	60,000	57,500	53,273	(4,227)
Telephone, cell phones and pagers	57,500	56,300	57,418	1,118
Water service	40,000	37,600	32,278	(5,322)
Gasoline	4,000	4,000	5,608	1,608
Vehicle maintenance	5,000	5,000	1,823	(3,177)
Repairs and maintenance	105,000	105,000	100,891	(4,109)
Repairs and maintenance - Planned	10,000	10,000	-	(10,000)
Repairs and maintenance - Weld Park	6,500	6,500	6,500	-
Less overhead costs charged to Other departments and funds	(25,000)	(25,000)	(15,000)	10,000
Total contractual	451,000	444,900	471,277	26,377
Capital outlay				
Computer maintenance	58,000	58,000	42,794	(15,206)
Equipment purchases	500	500	-	(500)
Total capital outlay	58,500	58,500	42,794	(15,706)
Total county properties	844,404	852,704	862,684	9,980
County Treasurer				
Personnel				
Treasurer's office salaries	131,300	131,300	133,468	2,168
Part time/extra time	40,000	40,000	24,816	(15,184)
Total personnel	171,300	171,300	158,284	(13,016)
Commodities				
Official publications	1,300	1,300	906	(394)
Office supplies	10,000	10,000	7,620	(2,380)
Postage	15,500	15,500	14,777	(723)
COVID-19, CARES and CURE supplies	-	-	1,174	1,174
Total commodities	26,800	26,800	24,477	(2,323)

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>GENERAL GOVERNMENT (Continued)</b>				
County Treasurer (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 2,000	\$ -	\$ 429	\$ 429
Maintenance - office equipment	1,000	1,000	869	(131)
Software maintenance	16,000	16,000	15,931	(69)
Total contractual	19,000	17,000	17,229	229
Total county treasurer	217,100	215,100	199,990	(15,110)
H.E.W. Committee				
Contractual				
Soil and water conservation district	40,000	40,000	40,000	-
Total contractual	40,000	40,000	40,000	-
Total H.E.W. Committee	40,000	40,000	40,000	-
County Clerk and Elections				
Personnel				
County Clerk's office salaries	295,219	295,219	276,040	(19,179)
Part time/extra time	5,000	5,000	12,042	7,042
Election's office salaries	65,000	65,000	55,581	(9,419)
COVID-19 pay	-	-	32,451	32,451
Total personnel	365,219	365,219	376,114	10,895
Commodities				
Office supplies	10,000	3,900	4,371	471
COVID-19, CARES and CURE supplies	-	-	19,075	19,075
Election publications	20,000	20,000	8,958	(11,042)
Election supplies	76,000	76,000	62,571	(13,429)
Voter registration	18,000	18,000	179	(17,821)
Total commodities	124,000	117,900	95,154	(22,746)
Contractual				
Travel expense, dues and seminars	2,500	1,100	1,554	454
Software maintenance	49,400	49,400	36,090	(13,310)
Total contractual	51,900	50,500	37,644	(12,856)
Total county clerk and elections	541,119	533,619	508,912	(24,707)
Insurance committee				
Contractual				
Hospital and medical insurance	2,039,200	2,002,426	1,969,687	(32,739)
Total contractual	2,039,200	2,002,426	1,969,687	(32,739)
Total insurance committee	2,039,200	2,002,426	1,969,687	(32,739)

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 110,000	\$ 110,000	\$ 86,500	\$ (23,500)
Part time/extra time	25,000	-	-	-
Administrative hearing officer	2,500	-	-	-
Personnel committee	5,000	5,000	3,006	(1,994)
Total personnel	142,500	115,000	89,506	(25,494)
Commodities				
Office publications	100	100	48	(52)
Office supplies	2,500	2,500	2,029	(471)
COVID-19, CARES and CURE supplies	-	-	2,789	2,789
Total commodities	2,600	2,600	4,866	2,266
Contractual				
Enterprize zone administration	8,000	8,000	7,743	(257)
Auditing county office	57,000	57,000	54,429	(2,571)
Association dues	27,000	22,000	17,011	(4,989)
Contingencies	853,363	22,756	16,224	(6,532)
Postage meter and rental	5,400	5,400	5,337	(63)
Economic development	14,500	14,500	12,313	(2,187)
N.W. Illinois Criminal Justice System	4,300	4,300	4,519	219
Total contractual	969,563	133,956	117,576	(16,380)
Capital outlay				
Other capital improvements	3,000	3,000	3,000	-
Total capital outlay	3,000	3,000	3,000	-
Total finance committee	1,117,663	254,556	214,948	(39,608)
Assessor				
Personnel				
Assessments office salaries	188,540	151,040	137,584	(13,456)
Part time/extra time	-	-	95	95
Board of Review salaries and expense	10,815	10,815	10,724	(91)
Total personnel	199,355	161,855	148,403	(13,452)
Commodities				
Office publications - assessments office	4,000	4,000	2,982	(1,018)
Office supplies - assessment office	10,500	9,000	3,964	(5,036)
Purchase of office equipment	2,110	2,110	1,865	(245)
Board of Review official publications	300	300	-	(300)
COVID-19, CARES and CURES supplies	-	-	13,994	13,994
Total commodities	16,910	15,410	22,805	7,395

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Travel expense, dues and seminars	1,000	1,000	835	(165)
Mapping	2,500	2,500	900	(1,600)
Software maintenance	12,810	12,810	12,811	1
Professional services	3,000	3,000	-	(3,000)
Maintenance - office equipment	300	300	239	(61)
Total contractual	20,610	20,610	14,785	(5,825)
Total assessor	236,875	197,875	185,993	(11,882)
Superintendent of Schools				
Personnel				
Salary - clerk	34,115	34,115	34,115	-
Total personnel	34,115	34,115	34,115	-
Commodities				
Office supplies	-	-	5,485	5,485
Total commodities	-	-	5,485	5,485
Contractual				
Rent	8,000	8,000	6,667	(1,333)
Contractual services	10,000	10,000	8,583	(1,417)
Travel expense	7,000	7,000	3,582	(3,418)
Total contractual	25,000	25,000	18,832	(6,168)
Total superintendent of schools	59,115	59,115	58,432	(683)
Zoning				
Personnel				
Zoning office salaries	143,405	140,710	124,814	(15,896)
Total personnel	143,405	140,710	124,814	(15,896)
Commodities				
Publications	1,000	1,000	788	(212)
Office equipment	1,000	1,000	1,112	112
Office supplies	3,500	3,500	1,441	(2,059)
COVID-19, CARES and CURES supplies	-	-	17,787	17,787
Total commodities	5,500	5,500	21,128	15,628
Contractual				
Hearings - Board of Appeals	3,625	2,250	2,567	317
Regional planning commission	3,780	3,150	1,575	(1,575)
Seminars, dues and travel expense	5,500	4,500	2,329	(2,171)

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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 maintenance	\$ 1,200	\$ 700	\$ 266	\$ (434)
Maintenance - office equipment	1,600	1,600	1,214	(386)
Total contractual	15,705	12,200	7,951	(4,249)
Total zoning	164,610	158,410	153,893	(4,517)
Information Technology				
Personnel				
Information technology salaries	148,880	138,880	119,885	(18,995)
Total personnel	148,880	138,880	119,885	(18,995)
Commodities				
Office supplies	500	500	1,766	1,266
COVID-19, CARES and CURES supplies	-	40,415	54,834	14,419
Total commodities	500	40,915	56,600	15,685
Contractual				
IT/network administration	26,340	26,340	18,491	(7,849)
Internet service	12,560	12,560	8,732	(3,828)
Website maintenance	3,460	3,460	3,263	(197)
Training expenses	4,000	4,000	-	(4,000)
Mileage	1,000	1,000	236	(764)
Vehicle maintenance	700	700	158	(542)
Computer hardware and software	46,800	46,800	79,099	32,299
Software maintenance	65,974	65,974	45,656	(20,318)
Hardware maintenance	54,534	54,534	63,839	9,305
Total contractual	215,368	215,368	219,474	4,106
Total information technology	364,748	395,163	395,959	796
Total general government	\$ 5,624,834	\$ 4,708,968	\$ 4,590,498	\$ (118,470)
<b>PUBLIC SAFETY</b>				
Sheriff				
Personnel				
Sheriff's department salaries	\$ 2,123,423	\$ 2,241,450	\$ 2,241,364	\$ (86)
Bailiff's salaries	217,158	247,558	247,507	(51)
School training and personnel expense	2,500	2,500	1,642	(858)
Part time/extra time	60,000	5,270	8,870	3,600
Overtime	112,612	149,386	148,775	(611)
Holidays	86,000	86,000	90,117	4,117
E.S.D.A. salaries	63,298	63,298	62,839	(459)
Emergency communications salaries	642,046	680,746	682,333	1,587
Less personnel costs charged to other funds	(152,087)	(152,087)	(166,638)	(14,551)
Total personnel	3,154,950	3,324,121	3,316,809	(7,312)

(This schedule is continued on the following pages.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 16,800	\$ 16,800	\$ 16,912	\$ 112
Uniforms	20,200	13,000	14,630	1,630
Weapons and ammunition	25,500	25,500	25,871	371
Office equipment	2,500	2,500	771	(1,729)
COVID-19, CARES and CURES supplies	-	244,515	247,106	2,591
Total commodities	65,000	302,315	305,290	2,975
Contractual				
Training	30,000	30,000	31,135	1,135
Contingencies	-	90,094	-	(90,094)
Squad car maintenance	45,000	85,098	85,098	-
Maintenance of copiers	7,000	7,000	2,162	(4,838)
Maintenance of computers	33,000	33,000	28,561	(4,439)
Maintenance of police radios	54,500	54,500	58,108	3,608
E.S.D.A.	113,100	78,100	79,585	1,485
Total contractual	282,600	377,792	284,649	(93,143)
Capital outlay				
Computers	25,765	25,765	18,508	(7,257)
Vehicle	78,256	180	180	-
Total capital outlay	104,021	25,945	18,688	(7,257)
Total sheriff	3,606,571	4,030,173	3,925,436	(104,737)
Coroner				
Personnel				
Coroner salaries	205,531	205,531	205,385	(146)
Total personnel	205,531	205,531	205,385	(146)
Commodities				
COVID-19, CARES and CURES supplies	-	-	5,846	5,846
Total commodities	-	-	5,846	5,846
Contractual				
Autopsies	36,000	36,000	25,959	(10,041)
Lab fees	12,000	12,000	6,801	(5,199)
Petroleum products	2,800	2,800	2,155	(645)
Total contractual	50,800	50,800	34,915	(15,885)
Total coroner	256,331	256,331	246,146	(10,185)

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 1,545,987	\$ 1,568,287	\$ 1,606,091	\$ 37,804
Total personnel	1,545,987	1,568,287	1,606,091	37,804
Commodities				
Office supplies	32,500	22,500	23,305	805
Petroleum products	4,400	4,400	5,832	1,432
Food for county prisoners	150,000	126,000	95,288	(30,712)
Uniforms	7,000	7,000	4,803	(2,197)
Weapons and ammunition	7,500	7,500	5,469	(2,031)
Total commodities	201,400	167,400	134,697	(32,703)
Contractual				
Training expense	16,000	10,000	10,502	502
Out of state travel	5,500	5,500	5,263	(237)
Medical expense	120,000	120,000	117,855	(2,145)
Prisoner mental health	15,000	15,000	15,000	-
Vehicle maintenance	2,000	-	532	532
Computer hardware and software	1,000	1,000	-	(1,000)
Computer maintenance	19,000	19,000	16,204	(2,796)
Office equipment maintenance	5,500	3,500	2,723	(777)
Total contractual	184,000	174,000	168,079	(5,921)
Total corrections	1,931,387	1,909,687	1,908,867	(820)
Total public safety	\$ 5,794,289	\$ 6,196,191	\$ 6,080,449	\$ (115,742)
<b>JUDICIARY AND COURT RELATED</b>				
State's attorney				
Personnel				
State attorney's office salaries	\$ 559,740	\$ 547,740	\$ 535,129	\$ (12,611)
State witnesses - fees	42,442	42,442	42,441	(1)
Illinois state's attorney and appellate prosecutor	22,000	22,000	22,000	-
Total personnel	624,182	612,182	599,570	(12,612)
Commodities				
Office supplies - state's attorney	15,000	14,000	13,200	(800)
Legal materials and books	16,500	16,500	14,760	(1,740)
Office equipment	500	500	-	(500)
COVID-19, CARES and CURES supplies	-	-	23,381	23,381
Total commodities	32,000	31,000	51,341	20,341

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 3,000	\$ 1,500	\$ -	\$ (1,500)
Travel expenses, seminars and dues	8,000	6,500	1,446	(5,054)
Printing appeals and transcripts	3,000	2,000	773	(1,227)
Telephone, cell phones, and pagers	-	-	153	153
Maintenance - office equipment	500	500	324	(176)
Total contractual	14,500	10,500	2,696	(7,804)
Total state's attorney	670,682	653,682	653,607	(75)
Circuit Clerk				
Personnel				
Circuit clerk office salaries	573,000	604,300	563,368	(40,932)
Total personnel	573,000	604,300	563,368	(40,932)
Commodities				
Juvenile publications	1,000	1,000	870	(130)
Jury commission supplies	5,000	5,000	5,000	-
Office supplies	4,000	4,000	2,719	(1,281)
COVID-19, CARES and CURES supplies	-	-	42,546	42,546
Total commodities	10,000	10,000	51,135	41,135
Contractual				
CASA	5,000	5,000	5,000	-
Travel expenses, seminars and dues	500	500	345	(155)
Postage	10,000	10,000	9,919	(81)
Total contractual	15,500	15,500	15,264	(236)
Total circuit clerk	598,500	629,800	629,767	(33)
Judiciary				
Personnel				
Judges reimbursement salary	2,440	2,440	2,419	(21)
Public defenders on contract	198,500	198,500	198,501	1
Administrative assistant salary	49,422	49,422	49,422	-
Total personnel	250,362	250,362	250,342	(20)
Commodities				
Office supplies	3,000	2,500	18,190	15,690
Law library materials	13,000	13,000	20,557	7,557
Purchase - office equipment	3,500	3,500	10,050	6,550
COVID-19, CARES and CURES supplies	-	-	1,020	1,020
Total commodities	19,500	19,000	49,817	30,817

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 44,000	\$ 39,000	\$ 30,083	\$ (8,917)
Expert witness	2,000	2,000	-	(2,000)
Interpreter	16,000	7,000	348	(6,652)
Seminars	5,000	5,000	2,737	(2,263)
Psychiatric cases	8,000	7,000	5,100	(1,900)
Jurors circuit court - per diem and mileage	22,745	19,745	1,441	(18,304)
Maintenance - office equipment	3,500	3,500	239	(3,261)
Total contractual	101,245	83,245	39,948	(43,297)
Total judiciary	371,107	352,607	340,107	(12,500)
Probation				
Personnel				
Salaries	656,000	733,500	724,963	(8,537)
Part time/extra time	25,420	-	-	-
Total personnel	681,420	733,500	724,963	(8,537)
Commodities				
COVID-19, CARES and CURES supplies	-	-	12,418	12,418
Total commodities	-	-	12,418	12,418
Contractual				
Juvenile detention fees	25,000	25,000	21,077	(3,923)
Total contractual	25,000	25,000	21,077	(3,923)
Total probation	706,420	758,500	758,458	(42)
Focus House				
Personnel				
Salaries	866,422	866,422	916,465	50,043
Part time/extra time	243,170	173,055	155,446	(17,609)
Tuition reimbursement	1,000	1,000	500	(500)
Total personnel	1,110,592	1,040,477	1,072,411	31,934
Commodities				
Supplies	10,500	10,500	18,650	8,150
Total commodities	10,500	10,500	18,650	8,150
Contractual				
Electricity	33,000	33,000	17,598	(15,402)
Gas	5,000	5,000	3,894	(1,106)
Cable TV	2,500	2,500	2,468	(32)
CASA	12,500	12,500	12,500	-
Auditing	10,000	-	-	-
Telephone	3,500	3,500	2,107	(1,393)

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<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	\$ 10,000	\$ 10,000	\$ 2,416	\$ (7,584)
Sex offender/polygraph service	27,000	17,000	6,544	(10,456)
Counseling	-	-	364	364
Repair and maintenance	15,000	15,000	17,928	2,928
Food for county prisoners	45,000	30,000	29,133	(867)
Uniforms	1,000	1,000	987	(13)
Transportation and conferences	10,000	7,500	5,040	(2,460)
Computer hardware and software	3,000	3,000	1,372	(1,628)
Safety equipment	2,000	2,000	1,278	(722)
Electronic monitoring/GPS	500	500	-	(500)
Office equipment maintenance	-	-	95	95
Medical expenses and personal care	13,500	13,500	9,383	(4,117)
Total contractual	193,500	156,000	113,107	(42,893)
Capital outlay				
Vehicle	4,193	20,965	-	(20,965)
Total capital outlay	4,193	20,965	-	(20,965)
Total focus house	1,318,785	1,227,942	1,204,168	(23,774)
Total judiciary and court related	3,665,494	3,622,531	3,586,107	(36,424)
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,084,617</b>	<b>\$ 14,527,690</b>	<b>\$ 14,257,054</b>	<b>\$ (270,636)</b>

(See independent auditor's report.)

**NONMAJOR GOVERNMENTAL FUNDS**

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,974,038	\$ 55,518	\$ 1,195,160	\$ 50,501	\$ 476,545
Investments	-	-	-	-	-
Property taxes receivable	858,000	-	-	34,080	985,000
Accounts receivable	-	-	106,369	11,424	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,832,038</b>	<b>\$ 55,518</b>	<b>\$ 1,301,529</b>	<b>\$ 96,005</b>	<b>\$ 1,461,545</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 79,063	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	79,063	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	858,000	-	-	34,080	985,000
Total deferred inflows of resources	858,000	-	-	34,080	985,000
<b>FUND BALANCES</b>					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	1,894,975	55,518	1,301,529	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	61,925	476,545
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	1,894,975	55,518	1,301,529	61,925	476,545
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,832,038</b>	<b>\$ 55,518</b>	<b>\$ 1,301,529</b>	<b>\$ 96,005</b>	<b>\$ 1,461,545</b>

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution		
\$ 439,065	\$ 3,922	\$ 73,455	\$ 15,673	\$ 16,626	\$ -	\$ 25,312	\$ 907,815		
-	-	-	-	-	-	-	-		
-	-	-	-	270,550	80,000	-	875,000		
394,246	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
<u>\$ 833,311</u>	<u>\$ 3,922</u>	<u>\$ 73,455</u>	<u>\$ 15,673</u>	<u>\$ 287,176</u>	<u>\$ 80,000</u>	<u>\$ 25,312</u>	<u>\$ 1,782,815</u>		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	270,550	80,000	-	875,000		
-	-	-	-	270,550	80,000	-	875,000		
-	-	-	-	-	-	-	907,815		
-	3,922	-	-	-	-	25,312	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
833,311	-	73,455	15,673	16,626	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
<u>833,311</u>	<u>3,922</u>	<u>73,455</u>	<u>15,673</u>	<u>16,626</u>	<u>-</u>	<u>25,312</u>	<u>907,815</u>		
<u>\$ 833,311</u>	<u>\$ 3,922</u>	<u>\$ 73,455</u>	<u>\$ 15,673</u>	<u>\$ 287,176</u>	<u>\$ 80,000</u>	<u>\$ 25,312</u>	<u>\$ 1,782,815</u>		

(This statement is continued on the following pages.)



OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Cooperative Extension Service	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library
<b>ASSETS</b>					
Cash and cash equivalents	\$ 141,943	\$ 18,227	\$ 3,697	\$ 3,332	\$ 6,160
Investments	-	-	-	65,377	-
Property taxes receivable	140,000	-	-	-	-
Accounts receivable	-	-	-	-	1,710
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 281,943</b>	<b>\$ 18,227</b>	<b>\$ 3,697</b>	<b>\$ 68,709</b>	<b>\$ 7,870</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	140,000	-	-	-	-
Total deferred inflows of resources	140,000	-	-	-	-
<b>FUND BALANCES</b>					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	3,697	-	-
Judiciary and court related	-	18,227	-	-	7,870
Highways and streets	-	-	-	68,709	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	141,943	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	141,943	18,227	3,697	68,709	7,870
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 281,943</b>	<b>\$ 18,227</b>	<b>\$ 3,697</b>	<b>\$ 68,709</b>	<b>\$ 7,870</b>

Special Revenue									
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance		
\$ 229,139	\$ 35,410	\$ -	\$ 8,376	\$ 373,494	\$ 725	\$ 4,247	\$ 42,813		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
8,954	-	30,089	-	14,340	-	-	8,709		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 238,093	\$ 35,410	\$ 30,089	\$ 8,376	\$ 387,834	\$ 725	\$ 4,247	\$ 51,522		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	1,784	-	-	-	-	-	-	-
-	-	1,784	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
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(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
<b>ASSETS</b>					
Cash and cash equivalents	\$ 345,559	\$ 5,769	\$ 6,346	\$ 6,076	\$ 6,561
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	18,825	840	-	1,227	758
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 364,384</b>	<b>\$ 6,609</b>	<b>\$ 6,346</b>	<b>\$ 7,303</b>	<b>\$ 7,319</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
<b>FUND BALANCES</b>					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	6,346	-	7,319
Judiciary and court related	-	6,609	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	364,384	-	-	7,303	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	364,384	6,609	6,346	7,303	7,319
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 364,384</b>	<b>\$ 6,609</b>	<b>\$ 6,346</b>	<b>\$ 7,303</b>	<b>\$ 7,319</b>

Special Revenue									
Arrestee's Medical Cost	Recorder's GIS	Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration		
\$ 86,194	\$ 120,465	\$ 67,667	\$ 1,064	\$ 496,859	\$ 246,370	\$ 15,172	\$ 45,490		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
553	20,064	847	-	-	8,929	671	2,346		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
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86,747	-	-	-	-	-	-	-		
-	-	-	-	-	255,299	15,843	47,836		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	140,529	68,514	1,064	496,859	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
86,747	140,529	68,514	1,064	496,859	255,299	15,843	47,836		
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836		

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	Special Revenue				
	Federal/State Grants	Coroner's Fee	Insurance Premium Levy	E-Citation Circuit Clerk	E-Citation Sheriff
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,522	\$ 10,388	\$ 855,836	\$ 3,122	\$ 13,368
Investments	-	-	-	-	-
Property taxes receivable	-	-	575,000	-	-
Accounts receivable	30,622	-	-	2,828	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 33,144</b>	<b>\$ 10,388</b>	<b>\$ 1,430,836</b>	<b>\$ 5,950</b>	<b>\$ 13,368</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	-	-	575,000	-	-
Total deferred inflows of resources	-	-	575,000	-	-
<b>FUND BALANCES</b>					
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	13,368
Judiciary and court related	-	-	-	5,950	-
Highways and streets	-	-	-	-	-
Insurance	-	-	855,836	-	-
Health and welfare	-	10,388	-	-	-
Specific purpose	33,144	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	33,144	10,388	855,836	5,950	13,368
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>	<b>\$ 33,144</b>	<b>\$ 10,388</b>	<b>\$ 1,430,836</b>	<b>\$ 5,950</b>	<b>\$ 13,368</b>

Special Revenue									
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Account	Education Account	Township MFT	Township Bridges		
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,678,923	\$ 15,467		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	151,315	335,209		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,830,238	\$ 350,676		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,229	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	38,229	-		
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10,756	29,743	-	-	7,850	3,717	-	-		
-	-	-	3,301	-	-	-	-		
-	-	-	-	-	-	1,792,009	350,676		
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-	-	31,327	-	-	-	-	-		
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10,756	29,743	31,327	3,301	7,850	3,717	1,792,009	350,676		
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,830,238	\$ 350,676		

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2020

	<u>Special Revenue</u>		<u>Capital Projects</u>		<u>Debt Service</u>	<u>Total</u>
	<u>Sheriff</u>		<u>Revolving</u>		<u>GOARS,</u>	<u>Nonmajor</u>
	<u>Civil Process</u>		<u>Vehicle</u>	<u>Thorpe Road</u>	<u>Series 2018</u>	<u>Governmental</u>
			<u>Purchase</u>	<u>Overpass</u>		<u>Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 2,106	\$ 1,535	\$ -	\$ 670,167	\$ 10,890,913	
Investments	-	-	400,645	1,413,737	1,879,759	
Property taxes receivable	-	-	-	-	3,817,630	
Accounts receivable	-	-	-	-	1,150,875	
Accrued interest receivable	-	-	-	16,760	16,760	
Due from other funds	-	-	-	-	-	
Advances to other funds	-	125,266	-	-	125,266	
<b>TOTAL ASSETS</b>	<b>\$ 2,106</b>	<b>\$ 126,801</b>	<b>\$ 400,645</b>	<b>\$ 2,100,664</b>	<b>\$ 17,881,203</b>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 117,292	
Due to other funds	-	-	-	-	1,784	
Total liabilities	-	-	-	-	119,076	
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	-	-	-	-	3,817,630	
Total deferred inflows of resources	-	-	-	-	3,817,630	
<b>FUND BALANCES</b>						
Restricted for						
Retirement	-	-	-	-	907,815	
Public safety	2,106	-	-	-	209,259	
Judiciary and court related	-	-	-	-	991,834	
Highways and streets	-	-	400,645	-	5,864,061	
Insurance	-	-	-	-	855,836	
Health and welfare	-	-	-	-	1,487,923	
Specific purpose	-	-	-	-	1,400,304	
Assigned						
Capital projects	-	126,801	-	-	126,801	
Debt service	-	-	-	2,100,664	2,100,664	
Total fund balances	2,106	126,801	400,645	2,100,664	13,944,497	
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,106</b>	<b>\$ 126,801</b>	<b>\$ 400,645</b>	<b>\$ 2,100,664</b>	<b>\$ 17,881,203</b>	

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
<b>REVENUES</b>					
Taxes	\$ 827,490	\$ -	\$ 1,239,074	\$ 33,921	\$ 980,410
Fines and fees	-	-	-	-	-
Intergovernmental	112,506	2,146	1,264,420	11,424	-
Charges for services	-	-	-	1,352	-
Investment income	10,952	106	1,882	-	855
Miscellaneous	-	-	-	-	-
Total revenues	950,948	2,252	2,505,376	46,697	981,265
<b>EXPENDITURES</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	157,333	2,470	1,357,336	-	-
Health and welfare	-	-	-	29,567	978,550
Capital outlay	500,374	-	285,000	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	657,707	2,470	1,642,336	29,567	978,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	293,241	(218)	863,040	17,130	2,715
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	(10,952)	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(10,952)	-	-	-	-
NET CHANGE IN FUND BALANCES	282,289	(218)	863,040	17,130	2,715
FUND BALANCES (DEFICIT), DECEMBER 1	1,612,686	55,736	438,489	44,795	473,830
Change in accounting principle	-	-	-	-	-
FUND BALANCES (DEFICIT), AS RESTATED	1,612,686	55,736	438,489	44,795	473,830
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 1,894,975</b>	<b>\$ 55,518</b>	<b>\$ 1,301,529</b>	<b>\$ 61,925</b>	<b>\$ 476,545</b>



Special Revenue							
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution
\$ -	\$ -	\$ -	\$ -	\$ 257,848	\$ 75,798	\$ -	\$ 872,168
-	-	160,101	-	-	-	-	-
1,003,665	-	939	-	-	-	766	-
217,931	-	-	21,234	-	-	-	-
2,426	-	333	-	-	-	-	2,862
28,005	3,368	-	-	-	-	-	2,486
1,252,027	3,368	161,373	21,234	257,848	75,798	766	877,516
-	-	-	-	-	-	-	105,442
-	2,529	-	-	-	-	-	377,035
-	-	-	-	-	-	-	221,131
-	-	-	-	-	-	-	87,645
1,084,580	-	168,594	13,616	256,250	75,798	-	58,269
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,084,580	2,529	168,594	13,616	256,250	75,798	-	849,522
167,447	839	(7,221)	7,618	1,598	-	766	27,994
81,805	-	-	770	-	-	-	-
(13,732)	-	-	(770)	-	-	-	(2,863)
-	-	-	-	-	-	-	-
68,073	-	-	-	-	-	-	(2,863)
235,520	839	(7,221)	7,618	1,598	-	766	25,131
597,791	3,083	80,676	8,055	15,028	-	24,546	882,684
-	-	-	-	-	-	-	-
597,791	3,083	80,676	8,055	15,028	-	24,546	882,684
\$ 833,311	\$ 3,922	\$ 73,455	\$ 15,673	\$ 16,626	\$ -	\$ 25,312	\$ 907,815

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Special Revenue</b>				
	<b>Cooperative Extension Service</b>	<b>State's Attorney Automation</b>	<b>Drug Traffic Prevention</b>	<b>Storm Water Management</b>	<b>Law Library</b>
<b>REVENUES</b>					
Taxes	\$ 142,001	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	3,332	-
Intergovernmental	-	-	-	-	-
Charges for services	-	4,141	-	-	19,880
Investment income	-	-	-	1,255	-
Miscellaneous	-	-	5,256	-	-
<b>Total revenues</b>	<b>142,001</b>	<b>4,141</b>	<b>5,256</b>	<b>4,587</b>	<b>19,880</b>
<b>EXPENDITURES</b>					
Current					
General government	142,500	-	-	-	-
Public safety	-	-	4,038	-	-
Judiciary and court related	-	-	-	-	18,240
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total expenditures</b>	<b>142,500</b>	<b>-</b>	<b>4,038</b>	<b>-</b>	<b>18,240</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(499)</b>	<b>4,141</b>	<b>1,218</b>	<b>4,587</b>	<b>1,640</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(499)</b>	<b>4,141</b>	<b>1,218</b>	<b>4,587</b>	<b>1,640</b>
<b>FUND BALANCES (DEFICIT), DECEMBER 1</b>	<b>142,442</b>	<b>14,086</b>	<b>2,479</b>	<b>64,122</b>	<b>6,230</b>
Change in accounting principle	-	-	-	-	-
<b>FUND BALANCES (DEFICIT), AS RESTATED</b>	<b>142,442</b>	<b>14,086</b>	<b>2,479</b>	<b>64,122</b>	<b>6,230</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 141,943</b>	<b>\$ 18,227</b>	<b>\$ 3,697</b>	<b>\$ 68,709</b>	<b>\$ 7,870</b>

Special Revenue							
Court Document Storage	Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	137,203	879	-	97,978
-	925	68,550	-	14,434	-	-	-
104,371	7,051	-	-	-	-	-	-
3,049	-	-	-	1,991	-	4	-
-	-	1,067	9,500	1,747	-	410	30,008
107,420	7,976	69,617	9,500	155,375	879	414	127,986
-	2,787	-	1,200	-	-	-	48,520
-	-	699	-	-	-	-	-
37,186	-	-	-	82,400	750	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	8,373	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
37,186	2,787	699	1,200	90,773	750	-	48,520
70,234	5,189	68,918	8,300	64,602	129	414	79,466
-	-	-	-	20,965	-	-	-
(52,500)	-	-	-	-	-	-	(85,000)
-	-	-	-	-	-	-	-
(52,500)	-	-	-	20,965	-	-	(85,000)
17,734	5,189	68,918	8,300	85,567	129	414	(5,534)
220,359	30,221	(40,613)	76	302,267	596	3,833	57,056
-	-	-	-	-	-	-	-
220,359	30,221	(40,613)	76	302,267	596	3,833	57,056
\$ 238,093	\$ 35,410	\$ 28,305	\$ 8,376	\$ 387,834	\$ 725	\$ 4,247	\$ 51,522

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Special Revenue</b>				
	<b>Recorder's Automation</b>	<b>Circuit Clerk Support and Maintenance</b>	<b>Medical Reimbursement</b>	<b>Hotel/ Motel Tax</b>	<b>DUI Equipment</b>
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 24,862	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	17,940	4,605	-	-	-
Charges for services	115,764	-	-	-	-
Investment income	682	33	-	-	-
Miscellaneous	-	-	-	-	43,722
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	134,386	4,638	-	24,862	43,722
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>					
Current					
General government	66,108	-	-	30,400	-
Public safety	-	-	-	-	60,978
Judiciary and court related	-	7,500	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	33,684
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	66,108	7,500	-	30,400	94,662
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	68,278	(2,862)	-	(5,538)	(50,940)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCES	68,278	(2,862)	-	(5,538)	(50,940)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES (DEFICIT), DECEMBER 1	296,106	9,471	6,346	12,841	58,259
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Change in accounting principle	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES (DEFICIT), AS RESTATED	296,106	9,471	6,346	12,841	58,259
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 364,384	\$ 6,609	\$ 6,346	\$ 7,303	\$ 7,319
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Special Revenue							
Arrestee's Medical Cost	Recorder's GIS	Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	590
-	237,696	10,557	3,934	63,794	103,570	8,633	30,951
-	49	-	123	7,147	-	-	-
9,830	-	-	-	50	-	624	-
9,830	237,745	10,557	4,057	70,991	103,570	9,257	31,541
-	-	-	5,249	232,809	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	11,528	620	9,860
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	7,584	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	5,249	232,809	19,112	620	9,860
9,830	237,745	10,557	(1,192)	(161,818)	84,458	8,637	21,681
-	-	-	-	127,571	-	-	-
-	(127,571)	-	-	-	(52,500)	-	-
-	-	-	-	-	-	-	-
-	(127,571)	-	-	127,571	(52,500)	-	-
9,830	110,174	10,557	(1,192)	(34,247)	31,958	8,637	21,681
76,917	30,355	57,957	2,256	531,106	223,341	7,206	26,155
-	-	-	-	-	-	-	-
76,917	30,355	57,957	2,256	531,106	223,341	7,206	26,155
\$ 86,747	\$ 140,529	\$ 68,514	\$ 1,064	\$ 496,859	\$ 255,299	\$ 15,843	\$ 47,836

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Special Revenue</b>				
	<b>Federal/State</b>	<b>Coroner's</b>	<b>Insurance</b>	<b>E-Citation</b>	<b>E-Citation</b>
	<b>Grants</b>	<b>Fee</b>	<b>Premium</b>	<b>Circuit Clerk</b>	<b>Sheriff</b>
			<b>Levy</b>		
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ 573,119	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	94,972	-	-	-	-
Charges for services	-	11,412	-	32,092	4,453
Investment income	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total revenues</b>	<b>94,972</b>	<b>11,412</b>	<b>573,119</b>	<b>32,092</b>	<b>4,453</b>
<b>EXPENDITURES</b>					
Current					
General government	98,856	-	545,809	-	-
Public safety	-	-	-	-	1,759
Judiciary and court related	-	-	-	36,760	-
Highways and streets	-	-	-	-	-
Health and welfare	-	9,039	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total expenditures</b>	<b>98,856</b>	<b>9,039</b>	<b>545,809</b>	<b>36,760</b>	<b>1,759</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,884)</b>	<b>2,373</b>	<b>27,310</b>	<b>(4,668)</b>	<b>2,694</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(3,884)</b>	<b>2,373</b>	<b>27,310</b>	<b>(4,668)</b>	<b>2,694</b>
<b>FUND BALANCES (DEFICIT), DECEMBER 1</b>	<b>37,028</b>	<b>8,015</b>	<b>828,526</b>	<b>10,618</b>	<b>10,674</b>
Change in accounting principle	-	-	-	-	-
<b>FUND BALANCES (DEFICIT), AS RESTATED</b>	<b>37,028</b>	<b>8,015</b>	<b>828,526</b>	<b>10,618</b>	<b>10,674</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 33,144</b>	<b>\$ 10,388</b>	<b>\$ 855,836</b>	<b>\$ 5,950</b>	<b>\$ 13,368</b>

Special Revenue								
Sex Offender Registration	Administrative Tow Fund	Sale in Error Fund	Public Defender Automation	Canine Fund	Education Fund	Township MFT	Township Bridges	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,774,568	\$ -	
7,115	152,787	-	-	-	-	-	-	
-	-	-	-	-	-	1,094,115	335,209	
-	-	11,181	2,724	-	-	-	-	
-	16	-	-	-	-	6,726	4	
-	7,935	-	-	326	3,238	-	-	
7,115	160,738	11,181	2,724	326	3,238	2,875,409	335,213	
-	-	-	-	-	-	-	-	
7,463	147,254	-	-	817	4,044	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	2,379,967	-	
-	-	-	-	-	-	-	-	
-	43,684	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
7,463	190,938	-	-	817	4,044	2,379,967	-	
(348)	(30,200)	11,181	2,724	(491)	(806)	495,442	335,213	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	13,000	-	-	-	-	-	-	
-	13,000	-	-	-	-	-	-	
(348)	(17,200)	11,181	2,724	(491)	(806)	495,442	335,213	
11,104	46,943	20,146	577	8,341	4,523	-	-	
-	-	-	-	-	-	1,296,567	15,463	
11,104	46,943	20,146	577	8,341	4,523	1,296,567	15,463	
\$ 10,756	\$ 29,743	\$ 31,327	\$ 3,301	\$ 7,850	\$ 3,717	\$ 1,792,009	\$ 350,676	

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	Special Revenue		Capital Projects		Debt Service	Total Nonmajor Governmental Funds
	Sheriff Civil Process	Revolving Vehicle Purchase	Thorpe Road Overpass	GOARS, Series 2018		
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	6,801,259
Fines and fees	-	-	-	-	-	559,395
Intergovernmental	-	-	-	-	-	4,027,206
Charges for services	-	-	-	-	-	1,012,721
Investment income	-	4,496	6,361	36,586	-	87,938
Miscellaneous	26,806	-	-	-	-	174,378
Total revenues	26,806	4,496	6,361	36,586	-	12,662,897
<b>EXPENDITURES</b>						
Current						
General government	-	-	-	-	-	1,279,680
Public safety	29,863	-	-	-	-	636,479
Judiciary and court related	-	-	-	-	-	425,975
Highways and streets	-	-	-	-	-	3,984,751
Health and welfare	-	-	-	-	-	2,674,263
Capital outlay	-	111,260	-	-	-	989,959
Debt service						
Principal	-	-	-	1,670,000	-	1,670,000
Interest and fiscal charges	-	-	-	305,148	-	305,148
Total expenditures	29,863	111,260	-	1,975,148	-	11,966,255
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,057)	(106,764)	6,361	(1,938,562)	-	696,642
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	2,204,854	-	2,435,965
Transfers (out)	-	(781,755)	-	-	-	(1,127,643)
Proceeds from sale of capital assets	-	-	-	-	-	13,000
Total other financing sources (uses)	-	(781,755)	-	2,204,854	-	1,321,322
NET CHANGE IN FUND BALANCES	(3,057)	(888,519)	6,361	266,292	-	2,017,964
FUND BALANCES (DEFICIT), DECEMBER 1	-	1,015,320	394,284	1,834,372	-	10,609,340
Change in accounting principle	5,163	-	-	-	-	1,317,193
FUND BALANCES (DEFICIT), AS RESTATED	5,163	1,015,320	394,284	1,834,372	-	11,926,533
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 2,106	\$ 126,801	\$ 400,645	\$ 2,100,664	\$ -	\$ 13,944,497

(See independent auditor's report.)



## **PROPRIETARY FUNDS**

**OGLE COUNTY, ILLINOIS**

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

November 30, 2020

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	<b>Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 1,302,334	\$ 18,032	\$ 1,320,366
Total current assets	1,302,334	18,032	1,320,366
Total assets	1,302,334	18,032	1,320,366
<b>CURRENT LIABILITIES</b>			
Claims payable	129,437	-	129,437
Total current liabilities	129,437	-	129,437
Total liabilities	129,437	-	129,437
<b>NET POSITION</b>			
Unrestricted	1,172,897	18,032	1,190,929
<b>TOTAL NET POSITION</b>	<u>\$ 1,172,897</u>	<u>\$ 18,032</u>	<u>\$ 1,190,929</u>

(See independent auditor's report.)

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

For the Year Ended November 30, 2020

	<b>Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Employee contributions	\$ 827,495	\$ -	\$ 827,495
Employer contributions	2,353,338	-	2,353,338
Retirees and other contributions	515,040	-	515,040
Total operating revenues	3,695,873	-	3,695,873
<b>OPERATING EXPENSES</b>			
Operations			
Personnel services	2,375	48,718	51,093
Contractual services	3,641,947	43,029	3,684,976
Total operating expenses	3,644,322	91,747	3,736,069
<b>OPERATING INCOME (LOSS)</b>	51,551	(91,747)	(40,196)
<b>NON-OPERATING REVENUES</b>			
Investment income	7	131	138
Other income	-	84,082	84,082
Total non-operating revenues	7	84,213	84,220
<b>CHANGE IN NET POSITION</b>	51,558	(7,534)	44,024
<b>NET POSITION, DECEMBER 1</b>	1,121,339	25,566	1,146,905
<b>NET POSITION, NOVEMBER 30</b>	\$ 1,172,897	\$ 18,032	\$ 1,190,929

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2020

	<b>Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund service transactions	\$ 2,353,338	\$ -	\$ 2,353,338
Receipts from plan participants	1,342,535	-	1,342,535
Payments to suppliers	(3,705,543)	(43,029)	(3,748,572)
Payments to employees	-	(48,718)	(48,718)
Net cash from operating activities	(9,670)	(91,747)	(101,417)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Other income	-	84,082	84,082
Net cash from noncapital financing activities	-	84,082	84,082
<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	7	131	138
Net cash from investing activities	7	131	138
<b>NET (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(9,663)	(7,534)	(17,197)
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	1,311,997	25,566	1,337,563
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	\$ 1,302,334	\$ 18,032	\$ 1,320,366
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 51,551	\$ (91,747)	\$ (40,196)
Adjustments to reconcile operating income to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Claims payable	(61,221)	-	(61,221)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	\$ (9,670)	\$ (91,747)	\$ (101,417)

(See independent auditor's report.)

## **CUSTODIAL FUNDS**

**OGLE COUNTY, ILLINOIS**

COMBINING STATEMENT OF NET POSITION  
CUSTODIAL FUNDS

November 30, 2020

	<b>Condemnation</b>	<b>Sheriff Commissary</b>	<b>Circuit Clerk</b>	<b>Focus House Resident Trust</b>	<b>County Collector</b>	<b>Total</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 164,893	\$ 50,187	\$ 99,802	\$ 3,582	\$ 207,707	\$ 526,171
Investments	-	-	500,000	-	-	500,000
Total assets	164,893	50,187	599,802	3,582	207,707	1,026,171
<b>LIABILITIES</b>						
Amounts due to others	83,221	-	599,802	-	207,707	890,730
Total liabilities	83,221	-	599,802	-	207,707	890,730
<b>NET POSITION</b>						
Restricted						
Individuals, organizations and other governments	81,672	-	-	-	-	81,672
Fund participants	-	50,187	-	3,582	-	53,769
<b>TOTAL NET POSITION</b>	<b>\$ 81,672</b>	<b>\$ 50,187</b>	<b>\$ -</b>	<b>\$ 3,582</b>	<b>\$ -</b>	<b>\$ 135,441</b>

(See independent auditor's report.)

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

For the Year Ended November 30, 2020

	<b>Condemnation</b>	<b>Sheriff Commissary</b>	<b>Circuit Clerk</b>
<b>ADDITIONS</b>			
Property taxes and related item collections for other governments	\$ -	\$ -	\$ -
Fines and fees collected for others	-	-	2,889,164
Amounts collected pending court disposition	432,991	-	-
Fund participant deposits	-	538,069	-
Total additions	432,991	538,069	2,889,164
<b>DEDUCTIONS</b>			
Payments of property taxes and related items to other governments	-	-	-
Payments of fines and fees to others	-	-	2,889,164
Payments of amounts released by courts	508,496	-	-
Reimbursement to or on behalf of fund participants	-	629,714	-
Total deductions	508,496	629,714	2,889,164
NET INCREASE (DECREASE)	(75,505)	(91,645)	-
<b>RESTRICTED NET POSITION</b>			
December 1, AS RESTATED	157,177	141,832	-
November 30	\$ 81,672	\$ 50,187	\$ -

<hr/>			
<b>Focus House</b>			
<b>Resident</b>	<b>County</b>		
<b>Trust</b>	<b>Collector</b>	<b>Total</b>	
<hr/>			
\$ -	\$ 126,229,843	\$ 126,229,843	
-	-	2,889,164	
-	-	432,991	
9,014	-	547,083	
<hr/>			
9,014	126,229,843	130,099,081	
<hr/>			
-	126,229,843	126,229,843	
-	-	2,889,164	
-	-	508,496	
9,919	-	639,633	
<hr/>			
9,919	126,229,843	130,267,136	
<hr/>			
(905)	-	(168,055)	
<hr/>			
4,487	-	303,496	
<hr/>			
\$ 3,582	\$ -	\$ 135,441	
<hr/>			

(See independent auditor's report.)



## **SUPPLEMENTARY INFORMATION**

**OGLE COUNTY, ILLINOIS**

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

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2019</b>		<b>2018</b>		<b>2017</b>	
<b>ASSESSED VALUATION</b>	<u>\$ 1,660,407,024</u>		<u>\$ 1,590,755,924</u>		<u>\$ 1,622,186,851</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	\$ 4,483,099	0.27000	\$ 4,295,041	0.27000	\$ 4,379,905
County Highway	0.10000	1,660,407	0.10000	1,590,756	0.10000	1,622,187
County Bridge	0.05000	830,204	0.05000	795,378	0.05000	811,093
County Matching	0.05000	830,204	0.05000	795,378	0.05000	811,093
War Veteran's Assistance	0.00458	76,047	0.00409	65,062	0.00492	79,812
Mental Health	0.05924	983,625	0.05215	829,579	0.05209	844,997
Tuberculosis	0.00205	34,038	0.00214	34,042	0.00210	34,066
Illinois Municipal Retirement	0.10841	1,800,047	0.12573	2,000,057	0.13716	2,224,991
Cooperative Extension Education	0.00858	142,463	0.00896	142,532	0.00878	142,428
Liability Insurance	0.03463	574,999	0.03615	575,058	0.03390	549,921
Social Security Contribution	0.05270	875,035	0.05501	875,075	0.05548	899,989
Senior Citizen	0.01558	258,691	0.01550	246,567	0.01418	230,026
<b>TOTAL TAX RATES AND EXTENSIONS</b>	<u>0.75577</u>	<u>\$ 12,548,859</u>	<u>0.76973</u>	<u>\$ 12,244,525</u>	<u>0.77861</u>	<u>\$ 12,630,508</u>
<b>TAX COLLECTIONS</b>						
County General		\$ 4,468,418		\$ 4,292,499		\$ 4,374,930
County Highway		1,654,967		1,589,824		1,620,343
County Bridge		827,490		794,912		810,172
County Matching		827,490		794,912		810,172
War Veteran's Assistance		75,798		65,024		79,721
Mental Health		980,410		829,091		844,033
Tuberculosis		33,921		34,020		34,026
Illinois Municipal Retirement		1,794,154		1,998,882		2,222,462
Cooperative Extension Education		142,001		142,442		142,272
Liability Insurance		573,119		574,726		549,295
Social Security Contribution		872,168		874,565		898,964
Senior Citizen		257,848		246,423		229,765
<b>TOTAL TAX COLLECTIONS</b>		<u>\$ 12,507,784</u>		<u>\$ 12,237,320</u>		<u>\$ 12,616,155</u>
<b>PERCENTAGE COLLECTED</b>		<u>99.67%</u>		<u>99.94%</u>		<u>99.89%</u>

2016		2015		2014		2013	
\$ 1,575,947,131		\$ 1,488,237,046		\$ 1,465,454,581		\$ 1,506,284,634	
Rate*	Amount	Rate*	Amount	Rate*	Amount	Rate*	Amount
0.26873	\$ 4,235,043	0.27000	\$ 4,018,240	0.27000	\$ 3,956,727	0.27000	\$ 4,066,969
0.10000	1,575,947	0.10000	1,488,237	0.10000	1,465,455	0.10000	1,506,285
0.05000	787,974	0.05000	744,119	0.05000	732,727	0.05000	753,142
0.05000	787,974	0.05000	744,119	0.05000	732,727	0.05000	753,142
0.00514	81,004	0.00504	75,007	0.00512	75,031	0.00498	75,013
0.05298	834,937	0.05073	754,983	0.05561	814,939	0.05377	809,929
0.00216	34,040	0.00229	34,081	0.00233	34,145	0.00226	34,042
0.14436	2,275,037	0.15287	2,275,068	0.12931	1,894,979	0.12282	1,850,019
0.00920	144,987	0.00941	140,043	0.00955	139,951	0.00929	139,934
0.03331	524,948	0.03192	475,045	0.03241	474,954	0.03153	474,932
0.05711	900,023	0.05779	860,052	0.05630	825,051	0.05311	799,988
0.01421	223,942	0.01529	227,551	0.01447	212,051	0.01407	211,934
0.78720	\$ 12,405,856	0.79534	\$ 11,836,545	0.77510	\$ 11,358,737	0.76183	\$ 11,475,329
\$ 4,231,361		\$ 4,011,828		\$ 3,930,404		\$ 4,010,483	
1,574,581		1,485,851		1,455,719		1,485,365	
787,284		742,925		727,859		742,677	
787,284		742,925		727,859		742,677	
80,933		74,887		74,533		73,971	
834,212		753,774		809,527		798,679	
34,012		34,023		33,917		33,574	
2,273,054		2,271,426		1,882,383		1,824,322	
144,861		139,814		139,021		137,987	
524,497		474,288		471,797		468,333	
899,236		858,679		819,569		788,880	
223,743		227,182		210,647		208,994	
\$ 12,395,058		\$ 11,817,602		\$ 11,283,235		\$ 11,315,942	
99.91%		99.84%		99.34%		98.61%	

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

Last Ten Levy Years

<b>Tax Levy Year</b>	<b>2012</b>		<b>2011</b>		<b>2010</b>	
<b>ASSESSED VALUATION</b>	<u>\$ 1,522,222,278</u>		<u>\$ 1,527,920,875</u>		<u>\$ 1,522,437,946</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	0.26496	\$ 4,033,280	0.26398	\$ 4,033,405	0.26602	\$ 4,049,989
County Highway	0.10000	1,522,222	0.09713	1,484,070	0.10000	1,522,438
County Bridge	0.05000	761,111	0.04857	742,111	0.05000	761,219
County Matching	0.05000	761,111	0.04857	742,111	0.05000	761,219
War Veteran's Assistance	0.00631	96,052	0.00628	95,953	0.00631	96,066
Mental Health	0.05321	809,974	0.05301	809,951	0.05303	807,349
Tuberculosis	0.00224	34,098	0.00223	34,073	0.00224	34,103
Illinois Municipal Retirement	0.09920	1,510,044	0.09588	1,464,971	0.09623	1,465,042
Cooperative Extension Education	0.00985	149,939	0.00982	150,042	0.00985	149,960
Liability Insurance	0.03383	514,968	0.03272	499,936	0.03297	501,948
Social Security Contribution	0.05255	799,928	0.05236	800,019	0.05255	800,041
Senior Citizen	0.01478	224,984	0.01473	225,063	0.01507	229,431
<b>TOTAL TAX RATES AND EXTENSIONS</b>	0.73693	\$ 11,217,711	0.72528	\$ 11,081,705	0.73427	\$ 11,178,805
<b>TAX COLLECTIONS</b>						
County General		\$ 3,974,767		\$ 3,965,027		\$ 4,013,502
County Highway		1,500,140		1,458,916		1,508,733
County Bridge		750,070		729,529		754,366
County Matching		750,070		729,529		754,366
War Veteran's Assistance		94,653		94,327		95,193
Mental Health		798,226		796,221		800,075
Tuberculosis		33,607		33,499		33,799
Illinois Municipal Retirement		1,488,146		1,440,135		1,451,846
Cooperative Extension Education		147,761		147,503		148,613
Liability Insurance		507,501		491,466		497,431
Social Security Contribution		788,320		786,460		792,841
Senior Citizen		221,719		221,243		227,368
<b>TOTAL TAX COLLECTIONS</b>		<u>\$ 11,054,980</u>		<u>\$ 10,893,855</u>		<u>\$ 11,078,133</u>
<b>PERCENTAGE COLLECTED</b>		<u>98.55%</u>		<u>98.30%</u>		<u>99.10%</u>

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

(See independent auditor's report.)