

## **OGLE COUNTY, ILLINOIS**

---

### **MANAGEMENT LETTER**

**For the Year Ended November 30, 2021**



**SIKICH.COM**

1415 W. Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

**SIKICH.COM**

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, 2021, 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 1, 2022



## **SIGNIFICANT DEFICIENCY**

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

### **Segregation of Duties**

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

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

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

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

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**

### **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 Board is in the process of developing a procedure with department heads to review the expenditures in the various other funds not being brought to monthly committee meetings. This new practice would guarantee the validity of those expenses and improve our internal controls on cash disbursements.



## **OGLE COUNTY, ILLINOIS**

---

### **SINGLE AUDIT REPORT**

**For the Year Ended November 30, 2021**

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

**SIKICH.COM**



**OGLE COUNTY, ILLINOIS**  
**TABLE OF CONTENTS**

---

	<u>Page(s)</u>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	1-2
Independent Auditor's Report on Compliance for Each Federal Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards, Required by the Uniform Guidance .....	3-5
Schedule of Expenditures of Federal Awards .....	6-7
Notes to Schedule of Expenditures of Federal Awards .....	8
Schedule of Findings and Questioned Costs .....	9-15
Corrective Action Plan.....	16

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

**SIKICH.COM**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the fiduciary (agency) fund and the aggregate remaining fund information of Ogle County, Illinois (County), as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated April 1, 2021.

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2021-001 that we consider to be a significant deficiency.

### **Compliance and Other Matters**

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

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

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

### **Purpose of this Report**

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

*Sikich LLP*

Naperville, Illinois  
April 1, 2021



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

**SIKICH.COM**

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

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

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

We have audited Ogle County, Illinois (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2021.

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

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

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

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

## **Purpose of this Report**

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

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated April 1, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Sikich LLP*

Naperville, Illinois  
April 1, 2021



**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2021

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

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**

For the Year Ended November 30, 2021

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

\*Denotes a major program

## OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

---

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

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

#### **Note B - Subrecipients**

There were no payments to subrecipients related to federal awards noted during the year ended November 30, 2021.

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

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

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

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

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

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

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

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



# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2021

---

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?        yes   X   no

#### Federal Awards

Internal control over major federal programs:

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

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

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

Identification of major federal programs:

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

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

Auditee qualified as low-risk auditee?        yes   X   no

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2021

---

### Section II - Financial Statement Findings

#### Significant Deficiency

##### 2021-001: Segregation of Duties

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

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

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

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

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

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

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

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

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2021

---

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

#### Significant Deficiency (Continued)

##### 2021-001: Segregation of Duties (Continued)

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

This finding is repeated for the year ended November 30, 2021 and is also reported in Section IV - Prior Year Audit Findings as finding 2020-001.

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

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

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

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

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



# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2021

---

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

#### Significant Deficiency (Continued)

##### 2021-001: Segregation of Duties (Continued)

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

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

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

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

None

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2021

---

### Section IV - Prior Year Audit Findings

#### 2020-001: Segregation of Duties

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

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

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

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

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

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

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

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

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2021

---

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

#### Significant Deficiency (Continued)

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

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

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

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

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

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

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

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

# OGLE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2021

---

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

#### Significant Deficiency (Continued)

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

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

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

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

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



# OGLE COUNTY BOARD

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

### **2021-001: Segregation of Duties**

#### Condition Found

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

#### Corrective Action Plan

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 Board is in the process of developing a procedure with department heads to review the expenditures in the various other funds not being brought to monthly committee meetings. This new practice would guarantee the validity of those expenses and improve our internal controls on cash disbursements.

#### Responsible Person for Corrective Action Plan

Ogle County Sheriff, where the accounts are maintained per Ogle County Chairman, John Finfrock

#### Implementation Date of Corrective Action Plan

November 30, 2022



## **OGLE COUNTY, ILLINOIS**

---

### **ANNUAL FINANCIAL REPORT**

**For the Year Ended November 30, 2021**

The background of the lower half of the cover features a complex, abstract geometric pattern. It consists of numerous overlapping, semi-transparent planes and polygons in various shades of gray and teal, creating a sense of depth and architectural structure. The pattern resembles a stylized, modern building or a series of intersecting planes.

**SIKICH.COM**



**OGLE COUNTY, ILLINOIS**  
**TABLE OF CONTENTS**

---

Page(s)

**INTRODUCTORY SECTION**

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

**FINANCIAL SECTION**

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

**GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS**

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

**Basic Financial Statements**

**Government-Wide Financial Statements**

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

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

**Fund Financial Statements**

**Governmental Funds**

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

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

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

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

**Proprietary Funds**

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

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

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

**OGLE COUNTY, ILLINOIS**  
**TABLE OF CONTENTS**

---

Page(s)

**FINANCIAL SECTION (Continued)**

**GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)**

**Basic Financial Statements (Continued)**

**Fiduciary Funds**

Statement of Net Position .....	16
Statement of Changes in Fiduciary Net Position .....	17
Notes to Financial Statements .....	18-57

**Required Supplementary Information**

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Non-GAAP Budgetary Basis	
General Fund .....	58
County Highway Fund .....	59
Illinois Municipal Retirement Fund .....	60
911 Emergency Fund.....	61
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund - County .....	62
Illinois Municipal Retirement Fund - Elected County Officials.....	63
Sheriff's Law Enforcement Personnel .....	64
Schedule of Changes in the Employer's Net Pension Liability (Asset) and Related Ratios	
Illinois Municipal Retirement Fund - County .....	65-66
Illinois Municipal Retirement Fund - Elected County Officials.....	67-68
Sheriff's Law Enforcement Personnel .....	69-70
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios	
Other Postemployment Benefit Plan .....	71
Notes to Required Supplementary Information .....	72
Adjustment to GAAP Basis -	
General Fund .....	73
County Highway Fund .....	74
Illinois Municipal Retirement Fund .....	75
911 Emergency Fund.....	76

**OGLE COUNTY, ILLINOIS**  
**TABLE OF CONTENTS (Continued)**

---

Page(s)

**FINANCIAL SECTION (Continued)**

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

**MAJOR GOVERNMENTAL FUNDS**

Schedule of Revenues and Transfers - By Source - Budget and Actual - Non-GAAP Budgetary Basis General Fund .....	77-78
Schedule of Expenditures - Budget and Actual - Non-GAAP Budgetary Basis General Fund .....	79-88

**NONMAJOR GOVERNMENTAL FUNDS**

Combining Balance Sheet .....	89-98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	99-108

**PROPRIETARY FUNDS**

Internal Service Accounts	
Combining Schedule of Net Position .....	109
Combining Schedule of Revenues, Expenses and Changes in Net Position .....	110
Combining Schedule of Cash Flows .....	111

**CUSTODIAL FUNDS**

Combining Statement of Net Position.....	112-113
Combining Statement of Changes in Plan Net Position .....	114-115

**SUPPLEMENTARY INFORMATION**

Property Tax Assessed Valuation, Rates, Extensions and Collections .....	116-118
--	---------

## **INTRODUCTORY SECTION**

# OGLE COUNTY, ILLINOIS

## COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Ending November 30, 2021

---

### BOARD MEMBERS

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

### ELECTED OFFICIALS

Kimberly Stahl  
Circuit Clerk

Louis Finch IV  
Coroner

Laura Cook  
County Clerk

Brian VanVickle  
Sheriff

Mike Rock  
State's Attorney

Linda Beck  
Treasurer

## **FINANCIAL SECTION**



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, 2021, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

### **Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of November 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated April 1, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Sikich LLP*

Naperville, Illinois  
April 1, 2022

**GENERAL PURPOSE EXTERNAL  
FINANCIAL STATEMENTS**

**OGLE COUNTY GOVERNMENT  
OGLE COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**November 30, 2021**

The County Board Members and the Treasurer of Ogle County are pleased to present to readers of the financial statements of Ogle County this narrative overview and analysis of the financial activities of Ogle County for the year ended November 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

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

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

**I. Financial Highlights**

**A. Governmental Activities**

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

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

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

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

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

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

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

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

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

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



## **B. Fund Financial Statements**

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

### *1. Governmental Funds*

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

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

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

### *2. Proprietary Funds*

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

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

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

### *3. Fiduciary Funds*

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

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

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

### **D. Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including information concerning the County's progress in funding its obligations to provide benefits to its employees. Required supplementary information can be found on pages 58-76 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the major governmental fund report. Combining and individual fund statements and schedules can be found on pages 77-115 of this report.

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

Beyond presenting current year financial information in the government-wide and major individual fund formats, the County also presents comparative information from the prior year in this Management's Discussion and Analysis. By doing so, the County believes that it is providing the best means of analyzing its financial condition and position as of November 30, 2021.

## GOVERNMENT-WIDE STATEMENTS

## A. Net Position

The following table reflects the condensed Statement of Net Position:

**Table 1**  
**Statement of Net Position**  
**November 30, 2021**

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

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

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

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

The following table reflects the condensed Statement of Activities:

**Table 2**  
**Change in Net Position**  
**For the Fiscal Years Ended November 30, 2021 and 2020**

<b>Governmental Activities/Total Primary Government</b>		
	<b>2021</b>	<b>2020</b>
<b>Revenues</b>		
Program Revenues:		
Charges for Services	5,707,616	5,654,625
Operating Grants and Contributions	8,158,651	10,177,433
Capital Grants and Contributions	3,618,883	315,458
General Revenues:		
Property Taxes	12,793,185	12,507,784
Other Taxes	6,658,848	5,247,027
Other	511,880	628,658
<b>Total Revenues</b>	<b>37,449,063</b>	<b>34,530,985</b>
<b>Expenses</b>		
General Government	6,994,675	6,943,989
Public Safety	5,910,665	8,340,896
Judiciary and Court Related	4,144,168	4,838,245
Highway and Streets	11,184,639	10,223,983
Health and Welfare	3,324,179	3,309,015
Interest	480,806	440,404
<b>Total Expenses</b>	<b>32,039,132</b>	<b>34,096,532</b>
<b>Change in Net Position</b>	<b>5,409,931</b>	<b>434,453</b>
<b>Net Position, December 1st</b>	<b>91,743,113</b>	<b>89,835,584</b>
<b>Change in Accounting Principle</b>	<b>-</b>	<b>1,317,193</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>155,883</b>
<b>Net Position, December 1st Restated</b>	<b>91,743,113</b>	<b>91,308,660</b>
<b>Net Position, November 30th</b>	<b>97,153,044</b>	<b>91,743,113</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 \$2.9 million from 2020 which comprised of a \$3.3 million increase in Capital Grants and Contributions and a \$2 million decrease in Operating Grants and Contributions. The increase in Capital Grants revenue is primarily due to federal grants made available to the county due to the COVID-19 pandemic. The increase of 8.6% or \$1.58 million in General Revenue category was due to an increase in income tax as well as sales tax and local use tax that increased from last year's levels. State Income tax came in 2.15% or \$537k higher than projected. The County had some revenue sources that came in less than projected. Jail boarding revenue produced \$631k less than projected. Probation salary reimbursements came in \$72,124 more than budgeted due to the timing of payments from the state and the state having more in their budget for reimbursements in 2021.

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

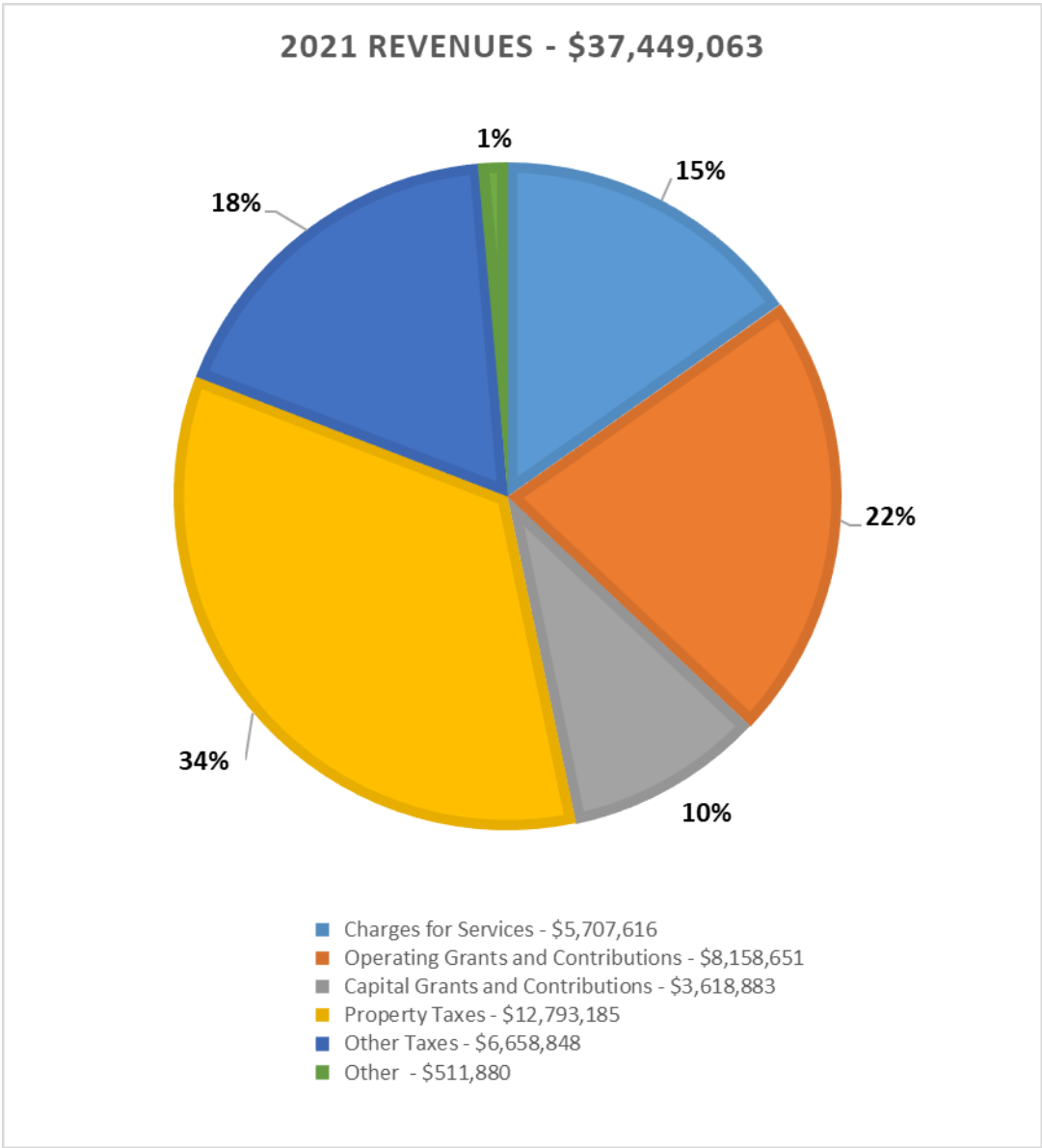
The change in net position for Governmental Activities for 2021 was primarily due to an increase of 8.5% or \$2.9 million in revenue and a 6% or \$2 million decrease in expenses.

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



2. Total County Revenues

The following chart summarizes total Ogle County revenues for 2021:



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

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

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

Property tax collections increased \$285,401 in 2021 due to the increase in the 2020 tax base or EAV of \$50.3 million. Property taxes support governmental activities including employee pension fund contributions.

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

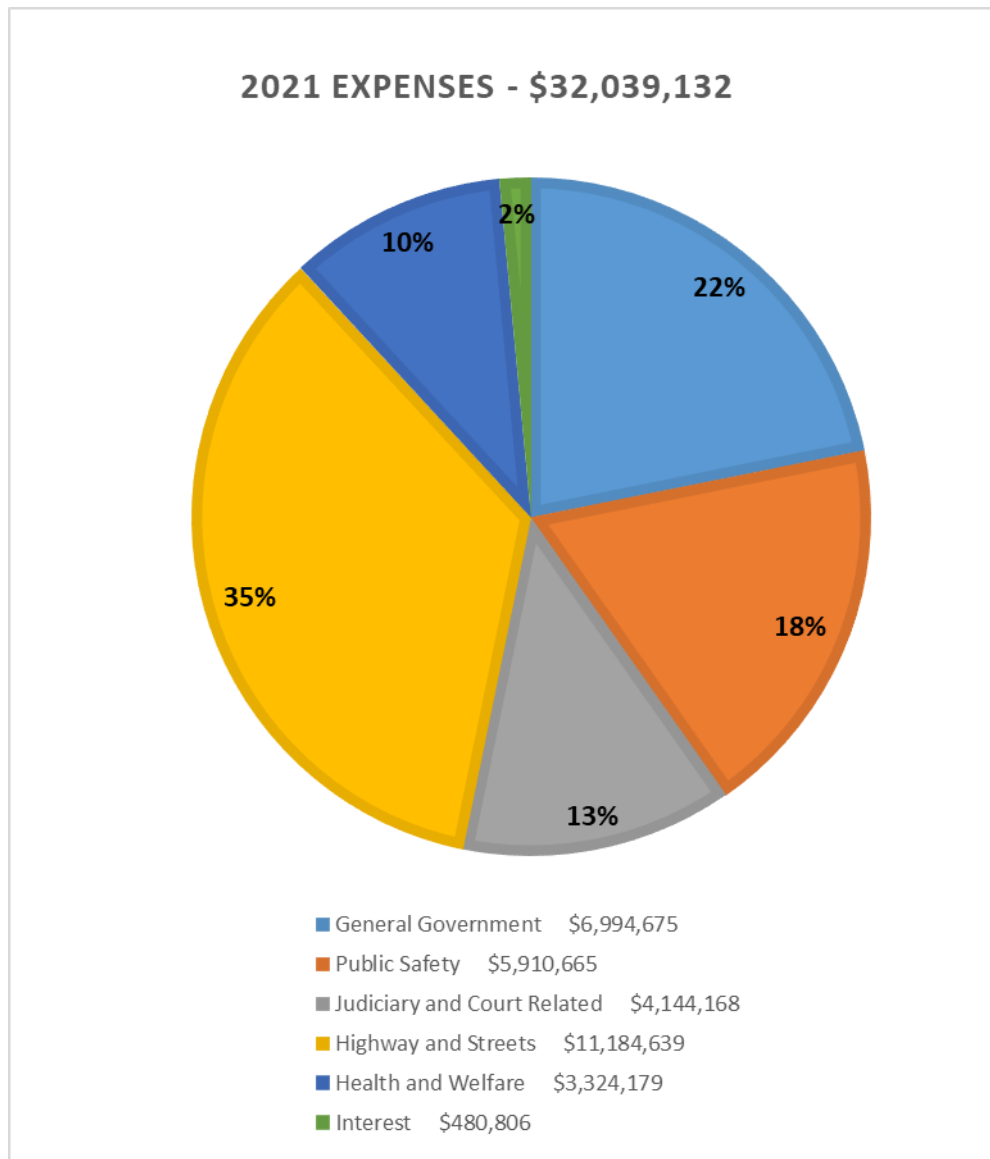
The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated area is 1.25 percent. If the business is located within an incorporated area, the percentage is 0.25 percent. State-shared sales tax revenues in 2021 totaled \$1.9 million which was a \$634k or 50% increase from 2020.

Income taxes are also shared by the State but on a per-capita basis and are therefore classified as intergovernmental revenue as well. Income tax revenue increased by approximately \$522k or 21% from 2020 to 2021 showing growth in the local and state economy.

Local use tax has shown immense growth over the last few years. The local use tax is a sales tax on purchases made outside the state of Illinois by residences of the County for taxable items used, stored or consumed within the County when no tax is collected in the state of purchase. From fiscal year 2018 to 2019, local use tax received was \$675k to \$780K. Local use tax revenue in 2021 totaled \$908k which was a \$75k or 7.6% decrease from \$983k received in 2020.

### 3. Total County Expenses

The following chart summarizes total Ogle County expenses for 2021:



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

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

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

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

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

Interest was an ongoing expense in 2021 due to the debt service on the payment of the bonds issued for the Judicial Center Annex.

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

As of November 30, 2020 the governmental funds had a combined fund balance total of \$34,026,473. This is an increase of \$2,233,751 in the combined fund balance from 2020. This increase is primarily due to a growth in the nonmajor government funds such as County Bridge, Township MFT and Board of Health. The General Fund revenues came in more than expenditures. This is primarily due to the increase in state income tax and sales tax received. Also, due to the reduced reserve balances an interfund loan was made to cash flow General Fund operations until the first property tax distribution.

Nonmajor governmental funds have combined fund balances of \$17,816,376 which is either restricted for various purposes (\$14,838,634) or assigned for capital projects and debt service purposes (\$2,977,742).

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

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

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

## V. General Fund Budgetary Highlights

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

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

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

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

General Fund expenditures and transfers out for 2021 were \$349,116 lower than the final budgeted amounts as all departments ended the fiscal year under their final budget amounts for the year.

## VI. Capital Assets

The following schedule reflects the County's capital asset balances as of November 30, 2021:

**Table 4**  
**Capital Assets**  
**November 30, 2021**

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

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

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

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

The following table summarizes the County's long-term debt as of November 30, 2021:

**Table 5**  
**Long-Term Debt**  
**November 30, 2021**

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

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

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



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

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

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

The taxable assessed valuation for the County increased by \$50.3 million dollars or 3.03% from the previous year for a new total of \$1,710,669,497. This increase was mainly due to an overall rise in residential and farmland assessments as well as new construction throughout the county. While there was still growth in the EAV all through the county, the EAV on the Byron station remained unchanged from the 2018 tax year. Any future decreases in the Byron station's EAV will set a precedence on PTAB rulings for the prior years.

The 2020 property taxes that were payable in 2021 accounted for 28.69% of the General Fund revenue. The Byron station accounted for 29.4% of the total EAV, which equated to over 29% of the County's property tax revenues. This highlights the importance of the Byron station to the County.

The landfill operations (host fees) collected by the County are vital for future building projects and repayment of current bond debt. This year the fees generated about \$224k less than budgeted for a total of \$1.918 million. With the construction of the jail completed and bond debt acquired for the project, this continued revenue will be vital to repay the remaining \$17.5 million in long term debt.

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

Due to the COVID-19 pandemic, the year 2020 brought challenges to the County that continued into 2021. Restrictions such as masks in buildings and zoom meetings to reduce exposure stayed in place to prevent the spread of COVID. Budgets were amended to prepare for the loss of revenue and to make adjustments on expenses. The CURE program was established in July 2020 to provide relief to the County for expenditures incurred due to COVID. The County was allocated \$955,833 for qualifying reimbursements and the Health department was allocated additional grants in 2021 for contact tracing.

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

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

## **IX. Request for Information**

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

OGLE COUNTY, ILLINOIS

STATEMENT OF NET POSITION

November 30, 2021

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

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF ACTIVITIES**

For the Year Ended November 30, 2021

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

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

BALANCE SHEET  
GOVERNMENTAL FUNDS

November 30, 2021

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

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

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

November 30, 2021

---

<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	<b>\$ 34,026,473</b>
--	----------------------

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	87,318,512
---	------------

Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - County are recognized as deferred outflows and inflows of resources on the statement of net position	(3,152,946)
--	-------------

Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - ECO are recognized as deferred outflows and inflows of resources on the statement of net position	(604,404)
---	-----------

Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - SLEP plan are recognized as deferred outflows and inflows of resources on the statement of net position	(2,356,191)
---	-------------

Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the OPEB plan are recognized as deferred outflows and inflows of resources on the statement of net position	(1,597,583)
--	-------------

Net pension assets are not financial resources and are not reported in governmental funds	
Net pension asset - IMRF - County	1,400,440
Net pension asset - IMRF - SLEP	2,749,351
Net pension asset - IMRF - ECO	294,904

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(871,250)
Total OPEB liability	(4,596,353)
Bonds payable	(17,553,000)
Interest payable	(198,082)

The net position of the internal service funds are included in the governmental activities in the statement of net position	2,293,173
---	-----------

---

<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ 97,153,044</b>
--	----------------------

---

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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



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

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

---

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

\$ 2,233,751

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

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

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

Some expenses associated with capital assets do not require the use of  
current financial resources and, therefore, are not reported as expenditures  
in governmental funds  
Depreciation (5,245,532)

Some expenses associated with long-term obligations do not require the use  
of current financial resources and, therefore, are not reported as expenditures  
in governmental funds  
Change in compensated absences 59,399  
Change in accrued interest payable 27,055  
Change in the total OPEB liability 529,657

The repayment of long-term debt is reported as an expenditure when due in  
governmental funds but as a reduction of principal outstanding in the  
statement of activities 1,765,000

The change in the IMRF - County net pension liability and deferred  
inflows/outflows of resources is not a source or use of a financial resource 945,748

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

The change in the IMRF - SLEP plan net pension liability and deferred  
inflows/outflows of resources is not a source or use of a financial resource 1,029,863

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

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

**CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES**

\$ 5,409,931

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

November 30, 2021

---

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

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended November 30, 2021

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from interfund service transactions	\$ 2,555,319
Receipts from plan participants	1,394,489
Receipts from other income	52,109
Payments to suppliers	(2,601,566)
Payments to employees	(11,636)
Net cash from operating activities	1,388,715
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers to other funds	(25,774)
Net cash from noncapital financing activities	(25,774)
<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	14
Net cash from investing activities	14
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	1,362,955
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	1,320,366
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	<u><u>\$ 2,683,321</u></u>

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

---

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

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION  
FIDUCIARY FUNDS**

November 30, 2021

---

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

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

See accompanying notes to financial statements.



# OGLE COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

November 30, 2021

---

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### a. Reporting Entity

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

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

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

#### b. Fund Accounting

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

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

**b. Fund Accounting (Continued)**

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

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

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

The County Highway Fund, a special revenue fund, accounts for tax monies and reimbursements restricted for county highway maintenance and construction. The County has elected to report this fund as a major fund.

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

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

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

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

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

The 2020 Jail Expenditure Fund, a capital projects fund, accounts for the 2020 General Obligation Alternate Revenue Source bond proceeds for the construction of the County jail. The County has elected to report this fund as a major fund.

The County reports the following internal service funds:

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

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

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

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

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

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

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

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

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

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

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

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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

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

---

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

i. Capital Assets

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

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

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

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

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

j. Compensated Absences

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

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

j. Compensated Absences (Continued)

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

k. Long-Term Obligations

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

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

l. Fund Balances/Net Position

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

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

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

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

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

**m. Interfund Transactions**

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

**n. Accounting Estimates**

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

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

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



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

p. Postponement of Implementation of Certain Authoritative Guidance

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

**2. DEPOSITS AND INVESTMENTS**

The County categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The County held no investments subject to fair value measurement at November 30, 2021.

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

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

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

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

a. Deposits with Financial Institutions

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

b. Investments

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

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

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

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

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

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

**3. RECEIVABLES - PROPERTY TAXES**

Property taxes for 2020 attached as an enforceable lien on January 1, 2020, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2021 and were payable in two installments on or about June 1, 2021 and September 1, 2021. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2021 tax levy (adopted in November 2021) has been recorded as receivable and unavailable/deferred revenue on the financial statements.

**4. CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2021 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 1,344,145	\$ -	\$ -	\$ 1,344,145
Construction in progress	23,081,356	1,603,896	24,237,584	447,668
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	31,309,061	1,603,896	24,237,584	8,675,373
Capital assets being depreciated				
Roads	123,165,683	759,199	-	123,924,882
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	37,694,919	23,583,160	-	61,278,079
Equipment and vehicles	11,965,370	1,455,875	13,500	13,407,745
Total capital assets being depreciated	183,659,196	25,798,234	13,500	209,443,930
Less accumulated depreciation for				
Roads	99,960,591	3,072,876	-	103,033,467
Bridges	5,674,188	208,667	-	5,882,855
Buildings and improvements	10,851,226	1,212,456	-	12,063,682
Equipment and vehicles	9,082,754	751,533	13,500	9,820,787
Total accumulated depreciation	125,568,759	5,245,532	13,500	130,800,791
Total capital assets being depreciated, net	58,090,437	20,552,702	-	78,643,139
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 89,399,498</b>	<b>\$ 22,156,598</b>	<b>\$ 24,237,584</b>	<b>\$ 87,318,512</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	\$ 569,348
Public safety	999,647
Highways and streets	3,631,566
Health and welfare	<u>44,971</u>

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

**5. LONG-TERM DEBT**

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

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

	Balances December 1	Additions	Reductions	Balances November 30	Current Portion
2018 Series General Obligation					
Alternate Revenue Source Bonds	\$ 8,035,000	\$ -	\$ 1,765,000	\$ 6,270,000	\$ 855,000
2019 Series General Obligation					
Alternate Revenue Source Bonds	4,760,000	-	-	4,760,000	960,000
2020 Series General Obligation					
Alternate Revenue Source Bonds	6,523,000	-	-	6,523,000	508,000
Compensated absences*	930,649	871,250	930,649	871,250	871,250
Net pension liability - IMRF - County*, **	2,728,136	-	2,728,136	-	-
Net pension liability - IMRF - SLEP*, **	518,071	-	518,071	-	-
Net pension liability - IMRF - ECO*, **	272,367	-	272,367	-	-
Other postemployment benefit liability*	<u>5,126,010</u>	<u>-</u>	<u>529,657</u>	<u>4,596,353</u>	<u>267,120</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u><b>\$ 28,893,233</b></u>	<u><b>\$ 871,250</b></u>	<u><b>\$ 6,743,880</b></u>	<u><b>\$ 23,020,603</b></u>	<u><b>\$ 3,461,370</b></u>

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

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

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

a. Changes in Long-Term Liabilities (Continued)

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

In 2019, the County issued the Series 2018 General Obligation Alternate Revenue Source Bonds. The bond ordinance requires the County to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The total interest and principal remaining to be paid on the bonds is \$8,965,476, with the pledge expiring January 1, 2028, when the bonds are paid off. During the current fiscal year, the pledge of tipping and host fees of \$1,976,385 was 104.45% of the total tipping and host fees of \$1,892,224.

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

In 2020, the County issued the Series 2019 General Obligation Alternate Revenue Source Bonds. The bond ordinance requires the County to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The total interest and principal remaining to be paid on the bonds is \$5,107,899, with the pledge expiring January 1, 2026, when the bonds are paid off. During the current fiscal year, the pledge of tipping and host fees of \$99,726 was 5.27% of the total tipping and host fees of \$1,892,224.

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

In 2020, the County issued the Series 2020 General Obligation Alternate Revenue Source Bonds. The bond ordinance requires the County to have 1.25 times the annual debt service on the bonds in order to abate the property tax that also secures the bonds. The total interest and principal remaining to be paid on the bonds is \$7,550,767, with the pledge expiring January 1, 2028, when the bonds are paid off. During the current fiscal year, the pledge of tipping and host fees of \$196,750 was 10.40% of the total tipping and host fees of \$1,892,224.

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

---

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

b. Long-Term Debt Service to Maturity

2018 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2018 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2022	\$ 855,000	\$ 178,564
2023	880,000	155,263
2024	805,000	131,531
2025	935,000	105,780
2026	765,000	79,536
2027-2028	2,030,000	68,417
TOTAL	<u>\$ 6,270,000</u>	<u>\$ 719,091</u>

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

---

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

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

2019 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2019 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2022	\$ 960,000	\$ 90,558
2023	975,000	71,640
2024	1,100,000	50,340
2025	1,025,000	27,515
2026	700,000	8,120
TOTAL	<u>\$ 4,760,000</u>	<u>\$ 248,173</u>

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

---

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

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

2020 General Obligation Alternate Revenue Source Bonds

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

Year Ending November 30,	2020 General Obligation Alternate Revenue Source Bonds	
	Principal	Interest
2022	\$ 508,000	\$ 178,667
2023	523,000	163,975
2024	532,000	148,941
2025	538,000	133,694
2026	1,100,000	110,352
2027-2028	3,322,000	95,390
TOTAL	<u>\$ 6,523,000</u>	<u>\$ 831,019</u>

c. Legal Debt Margin

2020 assessed valuation (latest information available)	<u>\$ 1,710,669,497</u>
Legal debt limit - 2.875% of assessed valuation	\$ 49,181,748
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 49,181,748</u>



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

---

**6. INTERFUND ACTIVITY**

a. Due From/To Other Funds

Individual fund interfund receivables/payables are as follows:

Receivable Fund	Payable Fund	Amount
General	911 Emergency Fund	\$ 36,891
General	Nonmajor Governmental	<u>18,402</u>
TOTAL		<u>\$ 55,293</u>

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

- \$36,891 due from the 911 Emergency Fund to the General Fund to cover payroll expenditures originally paid out of the General Fund. Repayment is expected within one year.
- \$18,402 due from the nonmajor governmental (ESDA Fund) to the General Fund to cover cash deficits. Repayment is expected within one year.

b. Advances From/To Other Funds

Advances from/to other funds at November 30, 2021 consisted of the following:

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

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

- \$325,562 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.
- \$141,404 advance from the Solid Waste Fund to the General Fund for operational purposes.

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

**6. INTERFUND ACTIVITY (Continued)**

c. Transfers From/To Other Funds

Transfers from/to other funds at November 30, 2021, consisted of the following:

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

**6. INTERFUND ACTIVITY (Continued)**

c. Transfers From/To Other Funds (Continued)

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

- \$3,501,765 - This transfer was made from the Solid Waste Fund the Long Range Capital Improvement Fund to transfer host fees for capital projects and future uses. This transfer will not be repaid.
- \$2,798,396 - This transfer was made from the Long Range Capital Improvement Fund to the nonmajor governmental (GOARS, Series 2018 Debt Service Fund) for future debt service payments. This transfer will not be repaid.
- \$275,000 - This transfer was made from the Long Range Capital Improvement Fund to the General Fund for operational purposes. This transfer will not be repaid.
- \$229,194 - This transfer was made from nonmajor governmental (Recorder's GIS Fund) to nonmajor governmental (GIS Committee Fund) to transfer recording fees. This transfer will not be repaid.

**7. RISK MANAGEMENT**

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

In addition, the County is partially self-insured for health care benefits provided to its own employees. The purpose of this program is to pay medical insurance claims of county employees and covered dependents and minimize the total costs of annual insurance to the County. Annual claims are paid from accumulated premium payments and claims exceeding accumulated premium payments are paid by the private insurance carrier. Employee and dependent coverage is partially funded by charges to employees and the remainder by the County. Under the program, the County is self-insured for the first \$100,000 of covered charges per individual per year and approximately \$3,863,320 of covered charges in aggregate. Claims over the group specific retention amount are not covered under the aggregate stop loss. Commercial insurance is carried for amounts in excess of the self-insured amounts. The County's self-insurance activities are reported in the Self Insurance Fund, an Internal Service Fund.

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

---

**7. RISK MANAGEMENT (Continued)**

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

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

**8. COMMITMENTS AND CONTINGENCIES**

a. Litigation

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

b. Grants

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

c. Construction Commitments

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

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

**9. DEFINED BENEFIT PENSION PLANS**

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF-County), Illinois Municipal Retirement Fund Elected County Officials (IMRF-ECO) and the Sheriff's Law Enforcement Personnel (IMRF-SLEP). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by ILCS and can only be amended by the Illinois General Assembly. IMRF issues a financial report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF online at [www.imrf.org](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, 2021:

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

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

*Plan Administration*

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

*Plan Membership*

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

Inactive employees or their beneficiaries currently receiving benefits	209
Inactive employees entitled to but not yet receiving benefits	242
Active employees	<u>169</u>
<b>TOTAL</b>	<u><u>620</u></u>

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Benefits Provided*

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

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

*Contributions*

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

*Actuarial Assumptions*

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Actuarial Assumptions (Continued)*

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

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

*Discount Rate*

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

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Changes in the Net Pension Liability (Asset)*

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

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



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

---

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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

For the year ended November 30, 2021, the County recognized pension income of \$16,874. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 390,388	\$ 189
Changes in assumption	20,235	322,505
Net difference between projected and actual earnings on pension plan investments	-	4,093,203
Contributions made after measurement date	852,328	-
	<hr/>	<hr/>
TOTAL	\$ 1,262,951	\$ 4,415,897

\$852,328 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending November 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending November 30,</u>	
2022	\$ (1,093,348)
2023	(599,722)
2024	(1,634,935)
2025	(677,269)
	<hr/>
TOTAL	\$ (4,005,274)

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

*Discount Rate Sensitivity*

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 4,846,274	\$ (1,400,440)	\$ (6,321,391)

Illinois Municipal Retirement Fund - Elected County Officials

*Plan Administration*

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

*Plan Membership*

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

Inactive employees or their beneficiaries currently receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	-
Active employees	-
TOTAL	<u>16</u>

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Benefits Provided*

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

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

*Contributions*

Participating members are required to contribute 7.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contributions for fiscal year ending November 30, 2021, was 0.00% of covered payroll.

*Actuarial Assumptions*

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Actuarial Assumptions (Continued)*

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

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

*Discount Rate*

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

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

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Changes in the Net Pension Liability (Asset)*

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

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

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

---

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

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

For the year ended November 30, 2021, the County recognized pension income of \$180,639. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 650,787
Contributions made after measurement date	46,383	-
<b>TOTAL</b>	<b>\$ 46,383</b>	<b>\$ 650,787</b>

\$46,383 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending November 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending November 30,</u>	
2022	\$ (208,468)
2023	(79,307)
2024	(258,498)
2025	(104,514)
<b>TOTAL</b>	<b>\$ (650,787)</b>

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

---

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

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

*Discount Rate Sensitivity*

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

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

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

*Plan Membership*

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

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

*Plan Administration*

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

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

a. Plan Descriptions (Continued)

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

*Benefits Provided*

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

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

*Contributions*

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

*Actuarial Assumptions*

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



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

a. Plan Descriptions (Continued)

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

*Actuarial Assumptions (Continued)*

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

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

*Discount Rate*

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

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

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

a. Plan Descriptions (Continued)

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

*Changes in the Net Pension Liability (Asset)*

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

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

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

---

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

a. Plan Descriptions (Continued)

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

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

For the year ended November 30, 2021, the County recognized pension income of \$431,638. At November 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 696,582	\$ 1,037,344
Changes in assumption	366,952	220,895
Net difference between projected and actual earnings on pension plan investments	-	2,712,695
Contributions made after measurement date	551,209	-
<b>TOTAL</b>	<b>\$ 1,614,743</b>	<b>\$ 3,970,934</b>

\$551,209 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ending November 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending November 30,</u>	
2022	\$ (957,327)
2023	(252,229)
2024	(1,108,038)
2025	(589,806)
<b>TOTAL</b>	<b>\$ (2,907,400)</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)	\$ 1,881,569	\$ (2,749,351)	\$ (6,523,264)

**10. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

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

b. Benefits Provided

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

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

---

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

c. Membership

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

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

d. Total OPEB Liability

The County's total OPEB liability of \$4,596,353 was measured as of November 30, 2021 and was determined by an actuarial valuation as of December 1, 2020.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at November 30, 2021, as determined by an actuarial valuation as of December 1, 2020, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updated procedures to November 30, 2021, including updating the discount rate at November 30, 2021, as noted below.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Fair value
Inflation	2.50%
Discount rate	2.11%
Healthcare cost trend rates	5.50% in fiscal year 2021, to an ultimate trend rate of 5.00%

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at November 30, 2021.

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

e. Actuarial Assumptions and Other Inputs (Continued)

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

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

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

f. Changes in the Total OPEB Liability

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

Changes in assumptions related to the discount rate, healthcare cost trend rates, mortality rates and disability rates were made since the prior measurement date.

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

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

g. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 2.11% as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.11%) or 1 percentage point higher (3.11%) than the current rate:

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

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

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

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

For the year ended November 30, 2021, the County recognized OPEB income of \$95,609. At November 30, 2021, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,697,185
Changes in assumptions	784,423	684,821
TOTAL	\$ 784,423	\$ 2,382,006

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

---

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

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

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

<u>Year Ending</u> <u>November 30,</u>	
2022	\$ (132,100)
2023	(132,100)
2024	(132,100)
2025	(132,100)
2026	(119,644)
Thereafter	<u>(949,539)</u>
 TOTAL	 <u>\$ (1,597,583)</u>

**11. LEASES**

Operating Lease - Rochelle Health Department Building

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

**12. LOAN RECEIVABLE**

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



## **REQUIRED SUPPLEMENTARY INFORMATION**

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Over (Under)</b>
<b>REVENUES</b>				
Taxes - property	\$ 1,717,000	\$ 1,717,000	\$ 1,709,797	\$ (7,203)
Intergovernmental	329,300	329,300	341,575	12,275
Investment income	-	-	526	526
<b>Total revenues</b>	<b>2,046,300</b>	<b>2,046,300</b>	<b>2,051,898</b>	<b>5,598</b>
<b>EXPENDITURES</b>				
Current				
Highways and streets				
Personal	552,000	552,000	533,456	(18,544)
Contractual services	1,491,100	1,491,100	667,411	(823,689)
Commodities	434,400	434,400	359,368	(75,032)
Capital outlay	459,000	459,000	401,466	(57,534)
<b>Total expenditures</b>	<b>2,936,500</b>	<b>2,936,500</b>	<b>1,961,701</b>	<b>(974,799)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(890,200)</b>	<b>(890,200)</b>	<b>90,197</b>	<b>980,397</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from the sale of capital assets	40,000	40,000	35,155	(4,845)
<b>Total other financing sources (uses)</b>	<b>40,000</b>	<b>40,000</b>	<b>35,155</b>	<b>(4,845)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (850,200)</b>	<b>\$ (850,200)</b>	<b>125,352</b>	<b>\$ 975,552</b>
<b>ADJUSTMENTS TO GAAP BASIS</b>				
Reverse prior year accounts payable			9,651	
Reverse prior year accounts receivable			(5,689)	
Accrue current year accounts payable			(23,016)	
<b>Total adjustments to GAAP basis</b>			<b>(19,054)</b>	
<b>NET CHANGE IN FUND BALANCE - GAAP BASIS</b>			<b>106,298</b>	
<b>FUND BALANCE, DECEMBER 1</b>			<b>1,224,138</b>	
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 1,330,436</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, 2021

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

Last Seven Fiscal Years

<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>	<b>2021</b>
Actuarially determined contribution	\$ 845,717	\$ 847,904	\$ 848,512	\$ 848,113	\$ 675,084	\$ 837,037	\$ 928,874
Contribution in relation to the actuarially determined contribution	845,717	847,904	848,512	848,113	675,084	837,037	928,874
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</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	\$ 8,554,188
Contributions as a percentage of covered payroll	11.42%	11.56%	11.19%	11.16%	8.80%	10.36%	10.86%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

# OGLE COUNTY, ILLINOIS

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

Last Seven Fiscal Years

<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>	<b>2021</b>
Actuarially determined contribution	\$ 376,944	\$ 304,630	\$ 256,231	\$ 54,721	\$ -	\$ 57,481	\$ 51,609
Contribution in relation to the actuarially determined contribution	376,944	304,630	256,231	54,721	-	57,481	51,609
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</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	N/A

### Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)

# OGLE COUNTY, ILLINOIS

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

Last Seven Fiscal Years

<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>	<b>2021</b>
Actuarially determined contribution	\$ 628,734	\$ 659,278	\$ 662,634	\$ 592,046	\$ 486,491	\$ 528,034	\$ 598,225
Contribution in relation to the actuarially determined contribution	628,734	659,278	662,634	592,046	486,491	528,034	598,225
<b>CONTRIBUTION DEFICIENCY (Excess)</b>	<b>\$ -</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	\$ 3,793,156
Contributions as a percentage of covered payroll	17.63%	17.87%	17.95%	16.28%	12.66%	13.99%	15.77%

### Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 23 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 3.50% compounded annually.

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

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**

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

Last Seven Calendar Years

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

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

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

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

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

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

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

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

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

Last Seven Calendar Years

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

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

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

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

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

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

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

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

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

Last Seven Calendar Years

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

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

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

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

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

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

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

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

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

Last Four Fiscal Years

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

Notes to Required Supplementary Information

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

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

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

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

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

(See independent auditor's report.)

## OGLE COUNTY, ILLINOIS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2021

---

#### **BUDGETS**

Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required. The County adopted a budget for all governmental funds during the year ended November 30, 2021.

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

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

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

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



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)

# OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)

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

## **MAJOR GOVERNMENTAL FUNDS**

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

	<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	\$ 1,000	\$ 1,000	\$ 834	\$ (166)
Maintenance - office equipment	1,000	1,000	1,397	397
Total contractual	2,000	2,000	2,231	231
Total county treasurer	221,675	221,675	216,555	(5,120)
H.E.W. Committee				
Contractual				
Soil and water conservation district	40,000	40,000	40,000	-
Total contractual	40,000	40,000	40,000	-
Total H.E.W. Committee	40,000	40,000	40,000	-
County Clerk and Elections				
Personnel				
County Clerk's office salaries	303,140	303,140	283,339	(19,801)
Part time/extra time	5,000	5,000	8,771	3,771
Election's office salaries	30,000	30,000	25,981	(4,019)
Total personnel	338,140	338,140	318,091	(20,049)
Commodities				
Office supplies	3,900	3,900	5,244	1,344
COVID-19, CARES and CURE supplies	-	-	43	43
Election publications	17,000	17,000	6,274	(10,726)
Election supplies	37,500	37,500	36,314	(1,186)
Voter registration	13,000	13,000	4,333	(8,667)
Total commodities	71,400	71,400	52,208	(19,192)
Contractual				
Travel expense, dues and seminars	1,100	1,100	2,748	1,648
Software maintenance	-	-	500	500
Total contractual	1,100	1,100	3,248	2,148
Total county clerk and elections	410,640	410,640	373,547	(37,093)
Insurance committee				
Contractual				
Hospital and medical insurance	2,327,200	2,148,512	2,138,668	(9,844)
Total contractual	2,327,200	2,148,512	2,138,668	(9,844)
Total insurance committee	2,327,200	2,148,512	2,138,668	(9,844)

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following pages.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)

**NONMAJOR GOVERNMENTAL FUNDS**

**OGLE COUNTY, ILLINOIS**

**COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS**

November 30, 2021

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

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

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

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

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

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
<b>ASSETS</b>					
Cash and cash equivalents	\$ 369,314	\$ 4,256	\$ 6,346	\$ 11,122	\$ 5,953
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	9,073	-	-	3,416	1,519
Advances to other funds	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 378,387</b>	<b>\$ 4,256</b>	<b>\$ 6,346</b>	<b>\$ 14,538</b>	<b>\$ 7,472</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	-	7,472
Judiciary and court related	-	4,256	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	378,387	-	-	14,538	-
Assigned					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Total fund balances	378,387	4,256	6,346	14,538	7,472
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 378,387</b>	<b>\$ 4,256</b>	<b>\$ 6,346</b>	<b>\$ 14,538</b>	<b>\$ 7,472</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		
\$ 96,910	\$ 57,641	\$ 68,350	\$ 3,414	\$ 320,324	\$ 271,118	\$ 25,027	\$ 56,702		
-	-	-	-	300,000	-	-	-		
-	-	-	-	-	-	-	-		
876	18,960	794	-	-	8,415	619	2,279		
-	-	-	-	-	-	-	-		
\$ 97,786	\$ 76,601	\$ 69,144	\$ 3,414	\$ 620,324	\$ 279,533	\$ 25,646	\$ 58,981		
\$ -	\$ -	\$ -	\$ -	\$ 4,696	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-		
-	-	-	-	4,696	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
97,786	-	-	-	-	-	-	-		
-	-	-	-	-	279,533	25,646	58,981		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	76,601	69,144	3,414	615,628	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
97,786	76,601	69,144	3,414	615,628	279,533	25,646	58,981		
\$ 97,786	\$ 76,601	\$ 69,144	\$ 3,414	\$ 620,324	\$ 279,533	\$ 25,646	\$ 58,981		

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

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

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

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2021

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

---

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

---

\$ -	\$	119,514
-		18,402
<hr/>		
-		137,916
<hr/>		
-		4,810,915
<hr/>		
-		4,810,915

---

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

---

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

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

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

	<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	\$ 139,855	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	700	-
Intergovernmental	-	-	-	-	-
Charges for services	-	4,118	-	-	20,420
Investment income (loss)	-	-	-	514	-
Miscellaneous	-	-	9,698	-	-
<b>Total revenues</b>	<b>139,855</b>	<b>4,118</b>	<b>9,698</b>	<b>1,214</b>	<b>20,420</b>
<b>EXPENDITURES</b>					
Current					
General government	141,943	-	-	-	-
Public safety	-	-	10,704	-	-
Judiciary and court related	-	-	-	-	23,043
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total expenditures</b>	<b>141,943</b>	<b>-</b>	<b>10,704</b>	<b>-</b>	<b>23,043</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(2,088)</b>	<b>4,118</b>	<b>(1,006)</b>	<b>1,214</b>	<b>(2,623)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	-
<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>(2,088)</b>	<b>4,118</b>	<b>(1,006)</b>	<b>1,214</b>	<b>(2,623)</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>141,943</b>	<b>18,227</b>	<b>3,697</b>	<b>68,709</b>	<b>7,870</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 139,855</b>	<b>\$ 22,345</b>	<b>\$ 2,691</b>	<b>\$ 69,923</b>	<b>\$ 5,247</b>



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

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

	Special Revenue				
	Recorder's Automation	Circuit Clerk Support and Maintenance	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment
<b>REVENUES</b>					
Taxes	\$ -	\$ -	\$ -	\$ 39,653	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	5,144	-	-	-
Charges for services	105,942	-	-	-	-
Investment income (loss)	294	3	-	-	-
Miscellaneous	-	-	-	-	21,893
Total revenues	106,236	5,147	-	39,653	21,893
<b>EXPENDITURES</b>					
Current					
General government	92,233	-	-	32,418	-
Public safety	-	-	-	-	20,940
Judiciary and court related	-	7,500	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	92,233	7,500	-	32,418	20,940
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,003	(2,353)	-	7,235	953
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(800)
Total other financing sources (uses)	-	-	-	-	(800)
NET CHANGE IN FUND BALANCES	14,003	(2,353)	-	7,235	153
FUND BALANCES, DECEMBER 1	364,384	6,609	6,346	7,303	7,319
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 378,387</b>	<b>\$ 4,256</b>	<b>\$ 6,346</b>	<b>\$ 14,538</b>	<b>\$ 7,472</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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	227,568	9,550	4,040	87,332	112,182	9,803	32,401	
-	76	-	102	323	-	-	-	
11,039	-	-	-	1,347	-	-	-	
11,039	227,644	9,550	4,142	89,002	112,182	9,803	32,401	
-	62,378	8,920	1,792	199,427	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	32,983	-	21,256	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	2,465	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	62,378	8,920	1,792	199,427	35,448	-	21,256	
11,039	165,266	630	2,350	(110,425)	76,734	9,803	11,145	
-	-	-	-	229,194	-	-	-	
-	(229,194)	-	-	-	(52,500)	-	-	
-	(229,194)	-	-	229,194	(52,500)	-	-	
11,039	(63,928)	630	2,350	118,769	24,234	9,803	11,145	
86,747	140,529	68,514	1,064	496,859	255,299	15,843	47,836	
\$ 97,786	\$ 76,601	\$ 69,144	\$ 3,414	\$ 615,628	\$ 279,533	\$ 25,646	\$ 58,981	

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

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

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

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

(See independent auditor's report.)

## **PROPRIETARY FUNDS**



**OGLE COUNTY, ILLINOIS**

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

November 30, 2021

---

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2021

	<b>Medical Insurance</b>	<b>Self Insurance Reserve</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund service transactions	\$ 2,555,319	\$ -	\$ 2,555,319
Receipts from plan participants	1,394,489	-	1,394,489
Receipts from other income	-	52,109	52,109
Payments to suppliers	(2,601,566)	-	(2,601,566)
Payments to employees	-	(11,636)	(11,636)
Net cash from operating activities	1,348,242	40,473	1,388,715
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers to other funds	-	(25,774)	(25,774)
Net cash from noncapital financing activities	-	(25,774)	(25,774)
<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	2	12	14
Net cash from investing activities	2	12	14
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	1,348,244	14,711	1,362,955
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	1,302,334	18,032	1,320,366
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	\$ 2,650,578	\$ 32,743	\$ 2,683,321
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 1,087,531	\$ (11,636)	\$ 1,075,895
Receipts from other income	-	52,109	52,109
Adjustments to reconcile operating income to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Claims payable	260,711	-	260,711
<b>NET CASH FROM OPERATING ACTIVITIES</b>	\$ 1,348,242	\$ 40,473	\$ 1,388,715

(See independent auditor's report.)

## **CUSTODIAL FUNDS**

**OGLE COUNTY, ILLINOIS**

**COMBINING STATEMENT OF NET POSITION  
CUSTODIAL FUNDS**

November 30, 2021

---

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

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

(See independent auditor's report.)

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

For the Year Ended November 30, 2021

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

---

<b>Focus House Resident Trust</b>	<b>County Collector</b>	<b>Total</b>
<hr/>		
\$ -	\$ 129,324,764	\$ 129,324,764
-	-	2,852,811
-	-	920,530
5,573	-	595,698
<hr/>		
5,573	129,324,764	133,693,803
<hr/>		
-	129,324,691	129,324,691
-	-	2,852,811
-	-	813,707
7,786	-	605,741
<hr/>		
7,786	129,324,691	133,596,950
<hr/>		
(2,213)	73	96,853
<hr/>		
3,582	-	135,441
<hr/>		
\$ 1,369	\$ 73	\$ 232,294
<hr/>		

(See independent auditor's report.)



## **SUPPLEMENTARY INFORMATION**

**OGLE COUNTY, ILLINOIS**

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

Last Ten Levy Years

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

-

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

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

Last Ten Levy Years

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

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

(See independent auditor's report.)