

**OGLE COUNTY, ILLINOIS**  
**ANNUAL FINANCIAL REPORT**

For the Year Ended  
November 30, 2014

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## **INTRODUCTORY SECTION**

# OGLE COUNTY, ILLINOIS

## COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Beginning December 1, 2014

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### BOARD MEMBERS

|                              |                    |
|------------------------------|--------------------|
| Kim Gouker, Chairman         | John Kenney        |
| John Finfrook, Vice Chairman | Bruce McKinney     |
| Dorothy Bowers               | John O'Brien       |
| Lee Meyers                   | Greg Sparrow       |
| Nick Bolin                   | Dan Janes          |
| Zachary Oltmanns             | Donald Griffin Jr. |
| Richard Petrizzo             | Martin Typer       |
| Gerald Brooks                | Richard Gronewold  |
| Patricia Nordman             | Ron Colson         |
| William Welty                | Lyle Hopkins       |
| Eleanor Colbert              | Marcia Heuer       |
| Ashley Simms                 | Patricia Saunders  |

### ELECTED OFFICIALS

Kimberly Stahl  
Circuit Clerk

Louis Finch IV  
Coroner

Rebecca Huntley  
County Clerk

Brian VanVickle  
Sheriff

Eric Morrow  
State's Attorney

John Coffman  
Treasurer

## **FINANCIAL SECTION**



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Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

## 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, 2014, 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, 2014, 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 the 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 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 March 24, 2015, 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.

A handwritten signature in black ink that reads "Seluck LLP". The signature is written in a cursive, flowing style.

Naperville, Illinois  
March 24, 2015

## **GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS**

# **OGLE COUNTY, ILLINOIS**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**November 30, 2014**

---

As management of Ogle County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of Ogle County, Illinois for the fiscal year ended November 30, 2014.

The management discussion and analysis is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2014 and the changes in financial position for the year. This summary should not be taken as a replacement for the financial statements, the notes to the financial statements and the required and other supplementary information.

### **USING THE FINANCIAL SECTION OF THE ANNUAL FINANCIAL REPORT**

The financial section of this report consists of four parts – independent auditor's reports, required supplementary information (including this MD&A), the basic financial statements and other supplementary information. The basic financial statements include two kinds of statements that present different views of the County.

#### **Government-Wide Financial Statements**

The first two statements are government-wide financial statements that provide both short term and long term information about the County's overall financial status, similar to a private sector business. In the government-wide financial statements the County's activities are shown in one category – governmental activities. The County's basic services are general government, public safety, public works, health sanitation and welfare, and judiciary and court related. These activities are largely financed with property taxes and state grants.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. To assess the overall health of the County, one must consider additional non-financial factors such as the condition of the County's buildings and facilities.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. The financial statements are prepared on the accrual basis of accounting, whereby revenues and assets are recognized when earned regardless of when the cash is received and expenditures/expenses and liabilities are recognized when incurred, regardless of when payment is made.

## **OGLE COUNTY, ILLINOIS MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

### **Fund Financial Statements**

Traditional users of governmental financial statements will find the fund financial statements to be more familiar. The fund financial statements provided more detailed information about the County’s funds – not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law, while others are established to control and manage money for particular purposes or to show that the County is properly using certain revenues.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for each. By doing so, readers may better understand the long-term impact of the County’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The County maintains fifty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund, County Highway Fund, Illinois Municipal Retirement Fund, Solid Waste Fund, Long Range Capital Improvement Fund and 911 Emergency Fund, all of which are considered to be “major” funds. Data from the other fifty governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual budget for many of its governmental funds. A budgetary comparison statement has been provided for the major governmental funds only, as required by GASB Statement No. 34.

The County is the trustee, or fiduciary, for assets that are held by County officials but belong to others. These funds are reported as fiduciary funds. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purpose and by those to whom the assets belong. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County’s own programs. The County’s fiduciary activities are reported in a separate statement of fiduciary net position.

### **Infrastructure Assets**

Historically, a government’s largest group of assets (infrastructure assets- roads, bridges, storm sewers, etc.) have not been reported nor depreciated in governmental financial statements. GASB Statement No. 34 requires that these assets be valued and reported within the Governmental column of the Government-wide Statements. Additionally, the government must elect to (1) depreciate the assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity (modified approach). The County has chosen to depreciate assets over their useful life. If a road project is considered maintenance-a recurring cost that does not extend the original useful life or expand its capacity-the cost of the project will be expensed. An “overlay” of a road will be considered maintenance whereas a “rebuild” of a road will be capitalized.

(See independent auditor’s report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide benefits to its employees. This information is presented as required supplementary information.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found in this section.

**Financial Analysis of the County as a Whole**

**GOVERNMENT-WIDE STATEMENTS**

**Net Position**

The following table reflects the condensed Statement of Net Position.

**Table 1**  
**Statement of Net Position**  
**As of November 30, 2014 and 2013**

|   | 2013                  | 2014                  |
|---|-----------------------|-----------------------|
| Current and other assets                          | \$ 36,488,900         | \$ 36,953,315         |
| Capital assets                                    | 82,015,914            | 82,499,730            |
| <b><i>Total Assets</i></b>                        | <b>118,504,814</b>    | <b>119,453,045</b>    |
| Current liabilities                               | 759,518               | 1,348,495             |
| Non-current liabilities                           | 2,564,831             | 3,028,877             |
| <b><i>Total Liabilities</i></b>                   | <b>3,324,349</b>      | <b>4,377,372</b>      |
| Unearned revenue – property taxes                 | 11,513,524            | 11,564,112            |
| <b><i>Total deferred inflows of resources</i></b> | <b>11,513,524</b>     | <b>11,564,112</b>     |
| Net position:                                     |                       |                       |
| Net investment in capital assets                  | 81,925,831            | 82,421,496            |
| Restricted  | 13,030,503            | 13,398,890            |
| Unrestricted                                      | 8,710,607             | 7,691,175             |
| <b><i>Total Net Position</i></b>                  | <b>\$ 103,666,941</b> | <b>\$ 103,511,561</b> |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Current assets consist of cash, investments, receivables and prepaid items. The County's largest asset group is its capital assets. This includes land and land improvements, buildings, equipment and infrastructure. Current liabilities consists of accounts payable, deferred revenue, retainage payable, and claims payable and accrued interest payable. Long term liabilities include general obligation bonds, installment contracts payable and compensated absences payable. Deferred inflows of resources include unearned property taxes to be used finance the fiscal year 2014 budget. The County's net position consist of net investment in capital assets, restricted net position and unrestricted net position.

**Activities**

The following table summarizes the revenue and expenses of the County.

**Table 2**  
**Changes in Net Position**  
**For the Fiscal Year Ended November 30, 2014 and 2013**

|  | 2013                  | 2014                  |
|--|-----------------------|-----------------------|
| <b>Revenues</b>                            |                       |                       |
| Program revenues:                          |                       |                       |
| Charges for services                       | \$ 8,475,912          | \$ 8,220,734          |
| Operating grants and contributions         | 3,890,078             | 3,850,789             |
| Capital grants and contributions           | 403,365               | 396,570               |
| General revenues:                          |                       |                       |
| Property taxes                             | 11,054,981            | 11,315,941            |
| Other taxes                                | 4,118,442             | 4,373,664             |
| Other                                      | 202,609               | 177,242               |
| <b>Total Revenues</b>                      | <u>28,145,387</u>     | <u>28,334,940</u>     |
| <b>EXPENSES</b>                            |                       |                       |
| General government                         | 6,347,063             | 6,092,842             |
| Public safety                              | 7,624,019             | 8,017,521             |
| Judiciary and court related                | 4,146,823             | 3,956,495             |
| Highways and streets                       | 7,875,219             | 7,550,858             |
| Health and welfare                         | 2,892,737             | 2,869,452             |
| Interest on long-term debt                 | 85,159                | 3,152                 |
| <b>Total Expenses</b>                      | <u>28,971,020</u>     | <u>28,490,320</u>     |
| Revenues over (under) expenses             | (825,633)             | (155,380)             |
| Special item                               | (487,955)             | -                     |
| <b>Change in Net Position</b>              | (1,313,588)           | (155,380)             |
| <b>Net Position, December 1, restated</b>  | <u>104,980,529</u>    | <u>103,666,941</u>    |
| <b>Net Position, November 30, restated</b> | <u>\$ 103,666,941</u> | <u>\$ 103,511,561</u> |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Major sources of operating revenues for the County include property and state taxes, state and federal grants, charges for services, fines and fees and investment income.

**Management's Analysis of the District's Overall Financial Position and Results of Operations**

All the fund budgets are prepared on the cash basis of accounting, which is the same basis used in internal financial reporting. For the purposes of this discussion, references to the County General fund will cover this fund only. Other statements in this report that were prepared by the auditors will include the County Officer's fund and various other funds to comprise the County General fund numbers.

The County's total fund balance increased \$762,615 on a cash basis. This result was in line with expectations. Since the County's outstanding bonds were paid off last year, we anticipate that our total fund balance will grow going forward. The largest growth will probably be in Long Range Capital Improvement funds. Operating fund revenue will hopefully keep pace with expenditures. Our Insurance Hospital Medical Fund stabilized after last year's bad claims year. Its balance increased \$281,621 County General was flat showing a decrease of \$21,396. The 8 Highway related funds netted an increased balance of around \$492,000. They made up the bulk of the change this year. Other funds increased and decreased to lesser degrees, making up the balance of the difference.

Overall, County finances remained stable again this year. The Board continues to monitor our fund balances closely, especially the General Fund. As in past years, some of the fluctuations of cash fund balances are due to the timing of payments and reimbursements. The County will continue to monitor the economy and these fluctuations to maintain financial stability.

**General Fund Budgetary Comparison**

The County adopted the budget in November 2013. The General Fund revenues were budgeted at \$13,744,456. Expenses were budgeted at \$13,695,066. Revenues and expenses both came in less than budgeted resulting in a net loss of \$21,396.

When the year ended General Fund revenues came in \$1,254,848 less than budgeted. We had several revenue sources that were less than projected. The transfer from Long Range was \$353,000 lower than budgeted. The projects associated with the \$353,000 transfer from Long Range were not completed therefore that money was not needed on either the revenue or expense side. Jail boarding came in \$581,800 less than projected. Traffic fines were also lower than projected in the amount of \$322,242. On the positive side, income tax and sales tax receipts were respectively \$165,608 and \$142,964 more than budgeted, primarily because of a slightly improved economy. As has been the case, timing of payments continues to be an issue, even though the State made some progress on reimbursements.

At the end of the year the General fund showed that \$1,184,062 was unspent, which equates to 9%. There was \$474,568 unspent in the Building & Grounds budget with the bulk remaining from planned maintenance that was not preformed in FY 2013. Another \$278,000 was unspent

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

in the Sheriff and Correction budgets. The departmental contingencies line items, including the finance contingency were budgeted at \$347,500. Of that amount about \$270,784 was unspent. As has been the case for several years, some General Fund budget pressure was eased by transferring Long Range funds for infrastructure expenditures.

The Board was generally satisfied with this year's results. They would like to reduce the transfers for maintenance and infrastructure in the future. The County Board continues to review the finances on an ongoing basis.

**Capital assets/Long-term debt**

In 2003 & 2004 the County issued \$15 million of general obligation bonds, payable over 20 years, to construct the new Judicial Center and to upgrade the Pines Road Annex. The bonds were to be repaid from monies generated from landfill host fees in excess of the Solid Waste annual operating budget. Payments were being made as prescribed by the payment schedule. During the FY 2011 the County also called and retired all the then callable bonds. Those called were the 2012 and 2013 bonds from the 2004 Series which amounted to \$395,000.

All the outstanding bonds became callable in FY 2013. At the end of FY 2012, the Board called all of the remaining 2003 and 2004 series bonds at their earliest call date of February 1, 2013. Principal of \$10,305,000 was paid to retire those bonds. No new debt was incurred. See note 5 on pages 27 and 28 for further information on long term debt.

The County started building a new Sheriff's and Coroner's administrative building in FY 2014 with an estimated cost of \$4.1 million. It should be completed in early FY 2015. Also constructed in FY 2014 was a \$1 million storage building project at the Highway Department. 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 pages 26 and 27 for further information on capital assets.

Another project on the horizon is a new jail. There have been very preliminary discussions about the status of our jail and its possible replacement. If this project is constructed, it will be a number of years in the future.

**Factors or Conditions Impacting Future Periods**

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 old agreement on assessment of the Byron generating station ended with 2004 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 last 2 year's assessment have been appealed to PTAB. Subsequent year's assessments will probably be appealed to PTAB unless another settlement is reached. If PTAB hears the case(s) and sets a lower value there could be significant refunds to the taxpayer.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

The 2013 property taxes that were payable in 2014 accounted for 29.6% of General Fund revenue. The Byron station accounted for 33.8% of the total EAV, which equated to about 10.0% of our General Fund revenues. This highlights the importance of the Byron station to the County.

The host fees collected by the County are vital for future building projects. This revenue source was designated to fund the new Sheriff's and Coroner's administrative building and for the storage building at the Highway department. This year the fees again exceeded the amount projected. With the Board paying off the outstanding bonds February 1, 2013 prior year's warnings of the tax implications to service the bonds if this revenue source failed was negated.

The Intermodal rail hub in Rochelle and the potential for associated new businesses coupled with possible development of the I-39 corridor are seen as additional sources of revenue and property taxes for the County. The NITT (Northern Illinois Technology Triangle) which loops fiber from Chicago to Rochelle along Route 88 then to Rockford along Route 39 then back to Chicago along Route 90 has potential to bring technology and other companies to the County. Allstate Insurance and Northern Trust have built data centers in the Rochelle technology park as a direct result of the NITT project. Nippon Sharyo has also constructed and subsequently expanded their rail car manufacturing plant in Rochelle. We anticipate more businesses like this to locate there in the future.

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers and customers with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Ogle County Treasurer's Office, P.O. Box 40, Oregon, IL 61061.

**OGLE COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
November 30, 2014

|   | <b>Primary<br/>Government<br/>Governmental<br/>Activities</b> |
|---|---|
| <b>ASSETS</b>                                 |   |
| Cash and cash equivalents                     | \$ 13,414,645   |
| Investments                                   | 9,160,888   |
| Property tax receivable                       | 11,564,112  |
| Accounts receivable                           | 2,709,128   |
| Other receivable                              | 33,845  |
| Prepaid expenses                              | 70,697  |
| Capital assets                                |   |
| Not depreciated                               | 11,025,439  |
| Depreciated (net of accumulated depreciation) | 71,474,291  |
| Total assets                                  | <u>119,453,045</u>  |
| <b>LIABILITIES</b>                            |   |
| Accounts payable                              | 1,071,950   |
| Accrued payroll                               | 89,377  |
| Claims payable                                | 180,967   |
| Unearned grant revenue                        | 6,201   |
| Noncurrent liabilities                        |   |
| Due within one year                           | 1,034,288   |
| Due in more than one year                     | 1,994,589   |
| Total liabilities                             | <u>4,377,372</u>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>          |   |
| Deferred revenue - property taxes             | <u>11,564,112</u>   |
| Total deferred inflows of resources           | <u>11,564,112</u>   |
| <b>NET POSITION</b>                           |   |
| Net investment in capital assets              | 82,421,496  |
| Restricted for                                |   |
| Retirement                                    | 1,342,211   |
| Public safety                                 | 3,690,074   |
| Judiciary and court related                   | 659,739   |
| Highways and streets                          | 4,906,149   |
| Insurance                                     | 713,697   |
| Health and welfare                            | 1,010,500   |
| Specific purposes                             | 1,076,520   |
| Unrestricted                                  | 7,691,175   |
| <b>TOTAL NET POSITION</b>                     | <u><u>\$ 103,511,561</u></u>                                  |

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF ACTIVITIES**

For the Year Ended November 30, 2014

|                                  | Program Revenues     |                         |   |   | Net (Expense)<br>Revenue and<br>Change in<br>Net Position |
|----------------------------------|----------------------|-------------------------|---|---|---|
|                                  | Expenses             | Charges<br>for Services | Operating<br>Grants<br>and<br>Contributions | Capital<br>Grants<br>and<br>Contributions | Primary<br>Government                                     |
|                                  |                      |                         |   |   | Governmental<br>Activities                                |
| <b>FUNCTIONS/PROGRAMS</b>        |                      |                         |   |   |   |
| <b>PRIMARY GOVERNMENT</b>        |                      |                         |   |   |   |
| Governmental activities          |                      |                         |   |   |   |
| General government               | \$ 6,092,842         | \$ 749,623              | \$ 53,528                                   | \$ -                                      | \$ (5,289,691)  |
| Public safety                    | 8,017,521            | 1,276,001               | 407,408                                     | 8,895                                     | (6,325,217)   |
| Judiciary and court related      | 3,956,495            | 1,582,327               | 683,783                                     | -   | (1,690,385)   |
| Highways and streets             | 7,550,858            | 45,422                  | 1,414,356                                   | 387,675                                   | (5,703,405)   |
| Health and welfare               | 2,869,452            | 4,567,361               | 1,291,714                                   | -   | 2,989,623   |
| Interest                         | 3,152                | -                       | -   | -   | (3,152)   |
| Total governmental activities    | 28,490,320           | 8,220,734               | 3,850,789                                   | 396,570                                   | (16,022,227)  |
| <b>TOTAL PRIMARY GOVERNMENT</b>  | <b>\$ 28,490,320</b> | <b>\$ 8,220,734</b>     | <b>\$ 3,850,789</b>                         | <b>\$ 396,570</b>                         | <b>(16,022,227)</b>                                       |
| General revenues                 |                      |                         |   |   |   |
| Taxes                            |                      |                         |   |   |   |
| Property                         |                      |                         |   |   | 11,315,941  |
| Replacement                      |                      |                         |   |   | 416,502   |
| Sales                            |                      |                         |   |   | 1,248,425   |
| Local use                        |                      |                         |   |   | 443,016   |
| Other                            |                      |                         |   |   | 43,777  |
| Shared income taxes              |                      |                         |   |   | 2,221,944   |
| Investment income                |                      |                         |   |   | 58,340  |
| Gain on sale of capital assets   |                      |                         |   |   | 17,527  |
| Miscellaneous                    |                      |                         |   |   | 101,375   |
| Total                            |                      |                         |   |   | 15,866,847  |
| CHANGE IN NET POSITION           |                      |                         |   |   | (155,380)   |
| NET POSITION, DECEMBER 1         |                      |                         |   |   | 103,666,941   |
| <b>NET POSITION, NOVEMBER 30</b> |                      |                         |   |   | <b>\$ 103,511,561</b>                                     |

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

November 30, 2014

|   | <b>General</b>      | <b>County<br/>Highway</b> | <b>Illinois<br/>Municipal<br/>Retirement</b> |
|---|---------------------|---------------------------|--|
| <b>ASSETS</b>   |                     |                           |  |
| Cash and cash equivalents   | \$ 2,344,274        | \$ 783,870                | \$ 991,327                                   |
| Investments   | -                   | -                         | -  |
| Property taxes receivable   | 4,055,000           | 1,519,016                 | 1,895,000                                    |
| Accounts receivable   | 1,364,346           | 8,152                     | -  |
| Prepaid items   | 5,505               | -                         | -  |
| Due from other funds  | -                   | -                         | -  |
| <b>TOTAL ASSETS</b>   | <b>\$ 7,769,125</b> | <b>\$ 2,311,038</b>       | <b>\$ 2,886,327</b>                          |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                     |                           |  |
| <b>LIABILITIES</b>  |                     |                           |  |
| Accounts payable  | \$ 38,927           | \$ 32,349                 | \$ 196,580                                   |
| Accrued payroll   | 89,377              | -                         | -  |
| Unearned grant revenue  | -                   | -                         | -  |
| Due to other funds  | -                   | -                         | -  |
| Total liabilities   | 128,304             | 32,349                    | 196,580                                      |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                     |                           |  |
| Unavailable revenue - property taxes  | 4,055,000           | 1,519,016                 | 1,895,000                                    |
| Total deferred inflows of resources   | 4,055,000           | 1,519,016                 | 1,895,000                                    |
| <b>FUND BALANCES</b>  |                     |                           |  |
| Nonspendable - prepaid items  | 5,505               | -                         | -  |
| Restricted for retirement   | -                   | -                         | 794,747                                      |
| Restricted for public safety  | -                   | -                         | -  |
| Restricted for judiciary and court related                                    | -                   | -                         | -  |
| Restricted for highways and streets   | -                   | 759,673                   | -  |
| Restricted for insurance  | -                   | -                         | -  |
| Restricted for health and welfare   | -                   | -                         | -  |
| Restricted for specific purposes  | -                   | -                         | -  |
| Unrestricted  |                     |                           |  |
| Assigned for capital projects   | -                   | -                         | -  |
| Assigned for health and welfare   | -                   | -                         | -  |
| Unassigned  |                     |                           |  |
| General Fund  | 3,580,316           | -                         | -  |
| Total fund balances   | 3,585,821           | 759,673                   | 794,747                                      |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 7,769,125</b> | <b>\$ 2,311,038</b>       | <b>\$ 2,886,327</b>                          |

| <b>Solid<br/>Waste</b> | <b>Long Range<br/>Capital<br/>Improvement</b> | <b>911<br/>Emergency</b> | <b>Nonmajor<br/>Governmental</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|------------------------|---|--------------------------|----------------------------------|---|
| \$ 563,703             | \$ 1,671,759                                  | \$ 669,874               | \$ 5,462,230                     | \$ 12,487,037                           |
| 3,040,006              | 600,605                                       | 2,600,066                | 2,820,211                        | 9,060,888                               |
| -                      | -   | -                        | 4,095,096                        | 11,564,112                              |
| 772,121                | -   | 36,149                   | 495,360                          | 2,676,128                               |
| -                      | -   | 4,783                    | 60,409                           | 70,697                                  |
| -                      | -   | -                        | 6,479                            | 6,479                                   |
| <u>\$ 4,375,830</u>    | <u>\$ 2,272,364</u>                           | <u>\$ 3,310,872</u>      | <u>\$ 12,939,785</u>             | <u>\$ 35,865,341</u>                    |
| \$ -                   | \$ 718,528                                    | \$ 12,378                | \$ 73,188                        | \$ 1,071,950                            |
| -                      | -   | -                        | -                                | 89,377                                  |
| -                      | -   | -                        | 6,201                            | 6,201                                   |
| -                      | -   | -                        | 6,479                            | 6,479                                   |
| -                      | 718,528                                       | 12,378                   | 85,868                           | 1,174,007                               |
| -                      | -   | -                        | 4,095,096                        | 11,564,112                              |
| -                      | -   | -                        | 4,095,096                        | 11,564,112                              |
| -                      | -   | 4,783                    | 60,409                           | 70,697                                  |
| -                      | -   | -                        | 547,464                          | 1,342,211                               |
| -                      | -   | 3,293,711                | 396,363                          | 3,690,074                               |
| -                      | -   | -                        | 659,739                          | 659,739                                 |
| -                      | -   | -                        | 4,146,476                        | 4,906,149                               |
| -                      | -   | -                        | 713,697                          | 713,697                                 |
| -                      | -   | -                        | 1,010,500                        | 1,010,500                               |
| -                      | -   | -                        | 1,076,520                        | 1,076,520                               |
| -                      | 1,553,836                                     | -                        | 147,653                          | 1,701,489                               |
| 4,375,830              | -   | -                        | -                                | 4,375,830                               |
| -                      | -   | -                        | -                                | 3,580,316                               |
| <u>4,375,830</u>       | <u>1,553,836</u>                              | <u>3,298,494</u>         | <u>8,758,821</u>                 | <u>23,127,222</u>                       |
| <u>\$ 4,375,830</u>    | <u>\$ 2,272,364</u>                           | <u>\$ 3,310,872</u>      | <u>\$ 12,939,785</u>             | <u>\$ 35,865,341</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, 2014

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|  |                                     |
|--|-------------------------------------|
| <b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>   | <b>\$ 23,127,222</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                    | 82,499,730                          |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds |                                     |
| Installment contracts payable  | (78,235)                            |
| Compensated absences payable   | (1,009,039)                         |
| Net other postemployment benefit obligation  | (1,591,937)                         |
| Net pension obligation - IMRF  | (162,104)                           |
| Net pension obligation - SLEP  | (187,562)                           |
| The net position of the internal service funds are included in the governmental activities in the statement of net position                              | <u>913,486</u>                      |
| <b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>   | <b><u><u>\$ 103,511,561</u></u></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, 2014

|  | <b>General</b> | <b>County<br/>Highway</b> | <b>Illinois<br/>Municipal<br/>Retirement</b> |
|--|----------------|---------------------------|--|
| <b>REVENUES</b>                                      |                |                           |  |
| Taxes  | \$ 8,340,599   | \$ 1,485,365              | \$ 1,824,322                                 |
| Fines and fees                                       | 2,704,708      | -                         | -  |
| Intergovernmental                                    | 846,013        | 170,857                   | -  |
| Charges for services                                 | -              | -                         | -  |
| Investment income                                    | 6,281          | 660                       | 838  |
| Miscellaneous  | 49,809         | -                         | -  |
| Total revenues                                       | 11,947,410     | 1,656,882                 | 1,825,160                                    |
| <b>EXPENDITURES</b>                                  |                |                           |  |
| Current  |                |                           |  |
| General government                                   | 4,061,446      | -                         | 441,522                                      |
| Public safety  | 5,372,888      | -                         | 760,359                                      |
| Judiciary and court related                          | 3,057,334      | -                         | 359,913                                      |
| Highways and streets                                 | -              | 1,806,380                 | 144,942                                      |
| Health and welfare                                   | -              | -                         | 102,781                                      |
| Debt service   |                |                           |  |
| Principal  | -              | -                         | -  |
| Interest and fiscal charges                          | -              | -                         | -  |
| Capital outlay                                       | -              | 232,451                   | -  |
| Total expenditures                                   | 12,491,668     | 2,038,831                 | 1,809,517                                    |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (544,258)      | (381,949)                 | 15,643                                       |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                |                           |  |
| Transfers in   | 386,810        | -                         | 2,048  |
| Transfers (out)                                      | (126,090)      | -                         | -  |
| Proceeds from the sale of capital assets             | 3,600          | 34,000                    | -  |
| Total other financing sources (uses)                 | 264,320        | 34,000                    | 2,048  |
| NET CHANGE IN FUND BALANCES                          | (279,938)      | (347,949)                 | 17,691                                       |
| FUND BALANCES, DECEMBER 1                            | 3,865,759      | 1,107,622                 | 777,056                                      |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | \$ 3,585,821   | \$ 759,673                | \$ 794,747                                   |



| <b>Solid<br/>Waste</b> | <b>Long Range<br/>Capital<br/>Improvement</b> | <b>911<br/>Emergency</b> | <b>Nonmajor<br/>Governmental</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|------------------------|---|--------------------------|----------------------------------|---|
| \$ -                   | \$ -  | \$ -                     | \$ 4,870,331                     | \$ 16,520,617                           |
| 4,072,170              | -   | -                        | 582,605                          | 7,359,483                               |
| 54,707                 | -   | 308,901                  | 2,146,206                        | 3,526,684                               |
| -                      | -   | 204,403                  | 434,633                          | 639,036                                 |
| 20,361                 | 6,399   | 11,160                   | 12,641                           | 58,340                                  |
| 221                    | 800   | 99                       | 162,324                          | 213,253                                 |
| 4,147,459              | 7,199   | 524,563                  | 8,208,740                        | 28,317,413                              |
| -                      | 175,642                                       | -                        | 1,068,062                        | 5,746,672                               |
| -                      | -   | 303,517                  | 934,338                          | 7,371,102                               |
| -                      | -   | -                        | 418,044                          | 3,835,291                               |
| -                      | -   | -                        | 1,985,905                        | 3,937,227                               |
| 435,619                | -   | -                        | 2,284,728                        | 2,823,128                               |
| -                      | -   | -                        | 11,848                           | 11,848                                  |
| -                      | -   | -                        | 3,152                            | 3,152                                   |
| -                      | 3,889,989                                     | 56,124                   | 1,005,684                        | 5,184,248                               |
| 435,619                | 4,065,631                                     | 359,641                  | 7,711,761                        | 28,912,668                              |
| 3,711,840              | (4,058,432)                                   | 164,922                  | 496,979                          | (595,255)                               |
| -                      | 3,667,680                                     | 696                      | 471,149                          | 4,528,383                               |
| (3,566,662)            | (551,443)                                     | (100,974)                | (183,214)                        | (4,528,383)                             |
| -                      | -   | -                        | -                                | 37,600                                  |
| (3,566,662)            | 3,116,237                                     | (100,278)                | 287,935                          | 37,600                                  |
| 145,178                | (942,195)                                     | 64,644                   | 784,914                          | (557,655)                               |
| 4,230,652              | 2,496,031                                     | 3,233,850                | 7,973,907                        | 23,684,877                              |
| \$ 4,375,830           | \$ 1,553,836                                  | \$ 3,298,494             | \$ 8,758,821                     | \$ 23,127,222                           |

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, 2014

---

|   |                     |
|---|---------------------|
| <b>NET CHANGE IN FUND BALANCES -<br/>TOTAL GOVERNMENTAL FUNDS</b> | <b>\$ (557,655)</b> |
|---|---------------------|

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

|  |           |
|--|-----------|
| Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities | 4,809,502 |
|--|-----------|

|  |          |
|--|----------|
| Proceeds from the disposal of capital assets are recognized in governmental funds but the gain (loss) is recognized on the statement of activities | (20,073) |
|--|----------|

|  |             |
|--|-------------|
| Some expenses associated with capital assets do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds: |             |
| Depreciation   | (4,305,613) |

|  |        |
|--|--------|
| The repayment of the principal portion 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 |        |
| Installment contracts  | 11,848 |

|   |           |
|---|-----------|
| 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: |           |
| Increase in compensated absences  | (131,104) |
| Increase in net other postemployment benefit obligation   | (271,095) |
| Decrease in net pension obligation - IMRF   | 7,597     |
| Decrease in net pension obligation - SLEP   | 8,791     |

|   |         |
|---|---------|
| The change in net position of certain activities of internal service funds is reported with governmental activities | 292,422 |
|---|---------|

|   |                     |
|---|---------------------|
| <b>CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b> | <b>\$ (155,380)</b> |
|---|---------------------|

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

November 30, 2014

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|                            | <b>Governmental<br/>Activities</b> |
|----------------------------|------------------------------------|
|                            | <b>Internal<br/>Service Funds</b>  |
| <b>CURRENT ASSETS</b>      |                                    |
| Cash and cash equivalents  | \$ 927,608                         |
| Investments                | 100,000                            |
| Accounts receivable        | 33,000                             |
| Other receivable           | 33,845                             |
|                            | <hr/>                              |
| Total current assets       | 1,094,453                          |
|                            | <hr/>                              |
| <b>CURRENT LIABILITIES</b> |                                    |
| Claims payable             | 180,967                            |
|                            | <hr/>                              |
| Total current liabilities  | 180,967                            |
|                            | <hr/>                              |
| <b>NET POSITION</b>        |                                    |
| Unrestricted               | 913,486                            |
|                            | <hr/>                              |
| <b>TOTAL NET POSITION</b>  | <u><u>\$ 913,486</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, 2014

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
|  | <b>Internal<br/>Service Funds</b>  |
| <b>OPERATING REVENUES</b>                |                                    |
| Charges for services                     | \$ 2,951,827                       |
| <b>OPERATING EXPENSES</b>                |                                    |
| Operations                               | <u>2,671,677</u>                   |
| <b>OPERATING INCOME</b>                  | <u>280,150</u>                     |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                                    |
| Investment income                        | 617                                |
| Other income                             | <u>11,655</u>                      |
| Total non-operating revenues (expenses)  | <u>12,272</u>                      |
| <b>CHANGE IN NET POSITION</b>            | 292,422                            |
| <b>NET POSITION, DECEMBER 1</b>          | <u>621,064</u>                     |
| <b>NET POSITION, NOVEMBER 30</b>         | <u><u>\$ 913,486</u></u>           |

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended November 30, 2014

|   | <b>Governmental<br/>Activities<br/>Internal<br/>Service Funds</b> |
|---|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                         |   |
| Receipts from interfund service transactions                        | \$ 2,620,839  |
| Receipts from plan participants                                     | 444,143   |
| Payments to suppliers   | (2,792,279)   |
| Payments to employees   | <u>(52,507)</u>   |
| Net cash from operating activities                                  | <u>220,196</u>  |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>          |   |
| Other income  | <u>11,655</u>   |
| Net cash from noncapital financing activities                       | <u>11,655</u>   |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b> |   |
| None  | <u>-</u>  |
| Net cash from capital and related financing activities              | <u>-</u>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                         |   |
| Proceeds from sale of investments                                   | 75,000  |
| Interest received   | <u>617</u>  |
| Net cash from investing activities                                  | <u>75,617</u>   |
| <b>NET INCREASE IN CASH AND<br/>CASH EQUIVALENTS</b>                | 307,468   |
| <b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>                        | <u>620,140</u>  |
| <b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>                       | <u><u>\$ 927,608</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, 2014

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|   | <b>Governmental<br/>Activities</b> |
|---|------------------------------------|
|   | <b>Internal<br/>Service Funds</b>  |
|   |                                    |
| <b>RECONCILIATION OF OPERATING INCOME TO<br/>NET CASH FLOWS FROM OPERATING ACTIVITIES</b> |                                    |
| Operating income  | \$ 280,150                         |
| Adjustments to reconcile operating income to<br>net cash from operating activities        |                                    |
| Effects of changes in operating assets and liabilities                                    |                                    |
| Accounts receivable   | (4,000)                            |
| Other receivable  | 117,155                            |
| Claims payable  | (173,109)                          |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>   | <b>\$ 220,196</b>                  |

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION**

November 30, 2014

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|                           | <b>Agency<br/>Funds</b>         |
|---------------------------|---------------------------------|
|                           | <hr/>                           |
| <b>ASSETS</b>             |                                 |
| Cash and cash equivalents | \$ 1,880,354                    |
| Investments               | 785,406                         |
| Inventory                 | <hr/> 27,326                    |
| <b>TOTAL ASSETS</b>       | <hr/> <b>\$ 2,693,086</b> <hr/> |
| <b>LIABILITIES</b>        |                                 |
| Due to others             | <hr/> \$ 2,693,086              |
| <b>TOTAL LIABILITIES</b>  | <hr/> <b>\$ 2,693,086</b> <hr/> |

See accompanying notes to financial statements.

# OGLE COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

November 30, 2014

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

The County Highway Fund accounts for tax monies and reimbursements restricted for county highway maintenance and construction.

The Illinois Municipal Retirement Fund (IMRF) accounts for tax monies and reimbursements for the funding of the County IMRF retirement system.

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

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

The 911 Emergency Fund, a special revenue fund, accounts for the intergovernmental cooperation association organized to provide enhanced 9-1-1 System communications for local governments within Ogle County. The County has elected to report this fund as a major fund. A budget is not adopted for the fund.

The County reports the following internal service fund:

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

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

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

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

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

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

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and motor fuel taxes, collected and held by the state at year end on behalf of the County also are 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 greater than one year at time of purchase, if any, are stated at fair value if an active market exists. Non-negotiable certificates of deposit are reported at cost.

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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

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

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

i. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges and storm sewer), are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the County as individual assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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:

| <u>Assets</u>              | <u>Years</u> |
|----------------------------|--------------|
| 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, 2014, employees have earned vacation days and compensatory time that would be paid upon the employee's retirement and do not lapse until their anniversary date. Earned sick days can accumulate to a maximum of 240 days for retirement credit but employees are not paid for unused accumulated sick time. Therefore, in accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2014 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 proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

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

**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's Board of Trustees, which is considered the County's highest level of decision-making authority. Formal actions include resolutions and ordinances approved by the Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Committee. Any residual fund balance in the General Fund and deficit balances in other funds are reported as unassigned.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned and then unassigned funds.

The County's Reserve Fund Balance Policy states that the County should strive to maintain a minimum fund balance in the General Fund of 25% of the General Fund budgeted expenditures.

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

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

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 accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

o. Deferred Outflows/Inflows of Resources

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

**2. DEPOSITS AND INVESTMENTS**

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

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

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

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

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County’s deposits may not be returned to it. The County’s investment policy states that it is the discretion of the County Treasurer to determine whether pledging of collateral is required. At all times, deposits in excess of 35% of the capital and surplus of a financial institution is required to be collateralized. When collateral is required the policy requires pledging of collateral with a fair value of 110% for all bank balances in excess of federal depository insurance.

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.

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in Illinois Funds. The County’s investment policy does not address credit risk. Illinois Funds is rated AAA.

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. Illinois Funds are not subject to 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 2013 attached as an enforceable lien on January 1, 2013, 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, 2014, and were payable in two installments on or about June 1, 2014 and September 1, 2014. 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 2014 tax levy (adopted in November 2014) has been recorded as receivable and unavailable revenue on the financial statements.

**4. CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2014 was as follows:

|   | Balances<br>December 1 | Increases         | Decreases        | Balances<br>November 30 |
|---|------------------------|-------------------|------------------|-------------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>              |                        |                   |                  |                         |
| Capital assets not being depreciated        |                        |                   |                  |                         |
| Land  | \$ 1,081,164           | \$ -              | \$ -             | \$ 1,081,164            |
| Construction in Progress                    | 83,629                 | 2,977,086         | -                | 3,060,715               |
| Right of way                                | 6,883,560              | -                 | -                | 6,883,560               |
| Total capital assets not being depreciated  | 8,048,353              | 2,977,086         | -                | 11,025,439              |
| Capital assets being depreciated            |                        |                   |                  |                         |
| Roads                                       | 120,033,877            | -                 | -                | 120,033,877             |
| Bridges                                     | 10,746,037             | 87,187            | -                | 10,833,224              |
| Buildings and improvements                  | 29,324,074             | 1,164,673         | -                | 30,488,747              |
| Equipment and vehicles                      | 9,234,379              | 580,556           | 266,506          | 9,548,429               |
| Total capital assets being depreciated      | 169,338,367            | 1,832,416         | 266,506          | 170,904,277             |
| Less accumulated depreciation for           |                        |                   |                  |                         |
| Roads                                       | 78,827,715             | 2,962,360         | -                | 81,790,075              |
| Bridges                                     | 4,203,817              | 211,872           | -                | 4,415,689               |
| Buildings and improvements                  | 5,929,371              | 607,856           | -                | 6,537,227               |
| Equipment and vehicles                      | 6,409,903              | 523,525           | 246,433          | 6,686,995               |
| Total accumulated depreciation              | 95,370,806             | 4,305,613         | 246,433          | 99,429,986              |
| Total capital assets being depreciated, net | 73,967,561             | (2,473,197)       | 20,073           | 71,474,291              |
| <b>GOVERNMENTAL ACTIVITIES</b>              |                        |                   |                  |                         |
| <b>CAPITAL ASSETS, NET</b>                  | <b>\$ 82,015,914</b>   | <b>\$ 503,889</b> | <b>\$ 20,073</b> | <b>\$ 82,499,730</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         | \$ 527,427 |
| Public safety              | 252,854    |
| Judicial and court related | 13,329     |
| Highways and streets       | 3,462,654  |
| Health and welfare         | 49,349     |

**TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES** \$ 4,305,613

**5. LONG-TERM DEBT**

**a. Installment Contract Payable**

The County has issued installment contracts payable to provide funds for the acquisition of capital assets. The installment contracts payable currently outstanding are as follows:

| Issue   | Fund Debt Retired by | Balance December 1 | Issuances   | Retirements      | Balance November 30 | Current Portion  |
|---|----------------------|--------------------|-------------|------------------|---------------------|------------------|
| \$78,235 Note Payable, dated November 1, 2014, 3.25% interest bearing contract, due in annual installments including interest each November 1. The note payable is unsecured. | Dependent Children   | \$ 90,083          | \$ -        | \$ 11,848        | \$ 78,235           | \$ 25,249        |
| <b>TOTAL</b>  |                      | <u>\$ 90,083</u>   | <u>\$ -</u> | <u>\$ 11,848</u> | <u>\$ 78,235</u>    | <u>\$ 25,249</u> |

**b. Debt Service Requirements to Maturity**

Annual debt service requirements to maturity are as follows:

| Fiscal Year Ending November 30, | Installment Contracts Payable from Governmental Activities |                 |
|---------------------------------|--|-----------------|
|                                 | Principal  | Interest        |
| 2015                            | \$ 25,249  | \$ 2,543        |
| 2016                            | 26,069   | 1,722           |
| 2017                            | 26,917   | 875             |
|                                 | <u>\$ 78,235</u>   | <u>\$ 5,140</u> |

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

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

c. Changes in Long-Term Liabilities

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

|   | Balances<br>December 1 | Additions           | Reductions        | Balances<br>November 30 | Current<br>Portion  |
|---|------------------------|---------------------|-------------------|-------------------------|---------------------|
| Installment contracts                           | \$ 90,083              | \$ -                | \$ 11,848         | \$ 78,235               | \$ 25,249           |
| Compensated absences*                           | 877,935                | 1,009,039           | 877,935           | 1,009,039               | 1,009,039           |
| Net pension obligation - IMRF*                  | 169,701                | -                   | 7,597             | 162,104                 | -                   |
| Net pension obligation - IMRF<br>SLEP*          | 196,353                | -                   | 8,791             | 187,562                 | -                   |
| Net other postemployment<br>benefit obligation* | 1,320,842              | 271,095             | -                 | 1,591,937               | -                   |
| <b>TOTAL GOVERNMENTAL<br/>ACTIVITIES</b>        | <b>\$ 2,654,914</b>    | <b>\$ 1,280,134</b> | <b>\$ 906,171</b> | <b>\$ 3,028,877</b>     | <b>\$ 1,034,288</b> |

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

d. Legal Debt Margin

|  |                             |
|--|-----------------------------|
| 2013 assessed valuation (latest information available) | <u>\$ 1,506,284,634</u>     |
| Legal debt limit - 2.875% of assessed valuation        | \$ 43,305,683               |
| Amount of debt applicable to debt limit                | <u>-</u>                    |
| <b>LEGAL DEBT MARGIN</b>                               | <u><b>\$ 43,305,683</b></u> |

**6. INTERFUND ACTIVITY**

Due from/to other funds at November 30, 2014 consist of the following:

|                       | Due<br>From            | Due<br>To              |
|-----------------------|------------------------|------------------------|
| Nonmajor Governmental | \$ 6,479               | \$ 6,479               |
| <b>TOTAL</b>          | <u><b>\$ 6,479</b></u> | <u><b>\$ 6,479</b></u> |

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

**6. INTERFUND ACTIVITY (Continued)**

Transfers from/to other funds at November 30, 2014 consist of the following:

|                                     | Transfer<br>From    | Transfer<br>To      |
|-------------------------------------|---------------------|---------------------|
| General                             |                     |                     |
| Long Range Capital Improvement      | \$ 301,443          | \$ 44               |
| 911 Emergency                       | -                   | 696                 |
| Nonmajor Governmental               | 85,367              | 125,350             |
| IMRF                                |                     |                     |
| Nonmajor Governmental               | 2,048               | -                   |
| Solid Waste                         |                     |                     |
| Long Range Capital Improvement      | -                   | 3,566,662           |
| Long Range Capital Improvement      |                     |                     |
| General                             | 44                  | 301,443             |
| Solid Waste                         | 3,566,662           | -                   |
| 911 Emergency                       | 100,974             | -                   |
| Nonmajor Governmental               | -                   | 250,000             |
| 911 Emergency                       |                     |                     |
| General                             | 696                 | -                   |
| Long Range Capital Improvement      | -                   | 100,974             |
| Nonmajor Governmental               |                     |                     |
| General                             | 125,350             | 85,367              |
| IMRF                                | -                   | 2,048               |
| Long Range Capital Improvement Fund | 250,000             | -                   |
| Nonmajor Governmental               | 95,799              | 95,799              |
| TOTAL                               | <u>\$ 4,528,383</u> | <u>\$ 4,528,383</u> |

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

- \$301,443 - This transfer was made from the Long Range Capital Improvement Fund to the General Fund to fund long range capital expenditures. This transfer will not be repaid.
- \$3,566,662 - This transfer was made from the Solid Waste Fund to the Long Range Capital Improvement Fund to transfer host fees for bond payments, capital projects and future uses. This transfer will not be repaid.

**6. INTERFUND ACTIVITY (Continued)**

- \$100,974 - This transfer was made from 911 Emergency Fund to Long Range Capital Improvement Fund to fund a portion of a capital project. This transfer will not be repaid.
- \$250,000 - This transfer was made from Long Range Capital Improvement Fund to Revolving Vehicle Purchase Fund (Nonmajor Governmental Fund) to set aside funds to be used for vehicle replacement. 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. The County participated in the Illinois Public Risk Fund for its workers' compensation insurance coverage through December 31, 2013. The Illinois Public Risk Fund is a self-funded workers' compensation pool for public entities with a transfer of risk. 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 \$75,000 of covered charges per individual per year and approximately \$2,391,083 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:

|   | 2014              | 2013              |
|---|-------------------|-------------------|
| CLAIMS PAYABLE, BEGINNING OF YEAR       | \$ 354,076        | \$ 234,552        |
| Claims incurred and changes in estimate | 2,105,296         | 2,994,611         |
| Claims paid                             | (2,278,405)       | (2,875,087)       |
| CLAIMS PAYABLE, END OF YEAR             | <u>\$ 180,967</u> | <u>\$ 354,076</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 for the construction or renovation of various facilities as follows:

| Contract Name                                       | Purpose   | Expended<br>to Date | Total<br>Commitment |
|---|---|---------------------|---------------------|
| County Sheriff and Coroner<br>Administration Center | Renovation of Sheriff and<br>Coroner facilities | \$ 2,838,353        | \$ 1,158,441        |

**9. EMPLOYEE RETIREMENT SYSTEMS**

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 (SLEP) (also administered by IMRF). 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).

a. Plan Descriptions

Illinois Municipal Retirement Fund - County (IMRF - County)

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 was 11.78% of covered payroll which was equal to the annual required contribution rate of 11.78%.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after 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.

Illinois Municipal Retirement Fund - Elected County Officials (IMRF - ECO)

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

**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (IMRF - County) (Continued)

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. Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 was 237.94% of covered payroll which was equal to the annual required contribution rate of 237.94%.

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.

Sheriff's Law Enforcement Personnel (SLEP)

Sheriff's Law Enforcement Personnel 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



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

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**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (SLEP) (Continued)

under age 55. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS. Participating members are required to contribute 6.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2014 was 19.32% of covered payroll which was equal to the annual required contribution rate of 19.32%.

b. Annual Pension Costs

Employer contributions have been determined as follows:

|   | Illinois<br>Municipal<br>Retirement<br>(County) | Illinois<br>Municipal<br>Retirement<br>(Elected County<br>Officials) | Sheriff's<br>Law<br>Enforcement<br>Personnel |
|---|---|--|--|
| Actuarial valuation date                                      | December 31, 2011                               | December 31, 2011  | December 31, 2011                            |
| Actuarial cost method   | Entry-Age Normal                                | Entry-Age Normal   | Entry-Age Normal                             |
| Asset valuation method  | 5 Year<br>Smoothed Market                       | 5 Year<br>Smoothed Market  | 5 Year<br>Smoothed Market                    |
| Amortization method   | Level Percentage<br>of Payroll                  | Level Percentage<br>of Payroll                                       | Level Percentage<br>of Payroll               |
| Amortization period   | 30 Years, Open                                  | 30 Years, Open   | 30 Years, Open                               |
| Significant actuarial assumptions                             |   |  |  |
| a) Rate of return on present<br>and future assets             | 7.50%<br>Compounded<br>Annually                 | 7.50%<br>Compounded<br>Annually                                      | 7.50%<br>Compounded<br>Annually              |
| b) Projected salary increase -<br>attributable to inflation   | 4.00%<br>Compounded<br>Annually                 | 4.00%<br>Compounded<br>Annually                                      | 4.00%<br>Compounded<br>Annually              |
| c) Additional projected salary<br>increases - seniority/merit | .40% to 10.00%                                  | .40% to 10.00%   | .40% to 10.00%                               |

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

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**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

b. Annual Pension Costs (Continued)

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

|                               | Fiscal<br>Year | Illinois<br>Municipal<br>Retirement<br>(County) | Illinois<br>Municipal<br>Retirement<br>(Elected<br>County<br>Officials) | Sheriff's<br>Law<br>Enforcement<br>Personnel |
|-------------------------------|----------------|---|---|--|
| Annual pension cost (APC)     | 2012           | \$ 829,377                                      | \$ 88,593   | \$ 582,411                                   |
|                               | 2013           | 858,718   | 283,765   | 608,169                                      |
|                               | 2014           | 853,122   | 362,859   | 614,099                                      |
| Actual contribution           | 2012           | \$ 824,723                                      | \$ 88,593   | \$ 548,924                                   |
|                               | 2013           | 865,902   | 283,765   | 614,276                                      |
|                               | 2014           | 860,719   | 362,859   | 622,890                                      |
| Percentage of APC contributed | 2012           | 99.44%  | 100.00%   | 84.30%                                       |
|                               | 2013           | 100.84%   | 100.00%   | 101.00%                                      |
|                               | 2014           | 100.89%   | 100.00%   | 101.43%                                      |
| NPO                           | 2012           | \$ 176,885                                      | \$ -  | \$ 202,460                                   |
|                               | 2013           | 169,701   | -   | 196,353                                      |
|                               | 2014           | 162,104   | -   | 187,562                                      |

c. Funded Status

The funded status of the plans as of November 30, 2014, is based on actuarial valuations performed as of December 31, 2013 for the Illinois Municipal Retirement (County and Elected County Officials) and Sheriff's Law Enforcement Personnel and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note 9b.

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

**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

c. Funded Status (Continued)

|  | Illinois<br>Municipal<br>Retirement<br>(County) | Illinois<br>Municipal<br>Retirement<br>(Elected<br>County<br>Officials) | Sheriff's<br>Law<br>Enforcement<br>Personnel |
|--|---|---|--|
| Actuarial Accrued Liability (AAL)                    | \$ 23,243,510                                   | \$ 1,290,475  | \$ 13,905,639                                |
| Actuarial Value of Plan Assets                       | 19,357,298                                      | (1,683,473)   | 11,248,696                                   |
| Unfunded Actuarial Accrued Liability<br>(UAAL)       | 3,886,212                                       | 2,973,948   | 2,656,943                                    |
| Funded Ratio (Actuarial Value of Plan<br>Assets/AAL) | 83.28%  | (130.45)%   | 80.89%                                       |
| Covered Payroll (Active Plan Members)                | \$ 7,308,463                                    | \$ 128,375  | \$ 3,108,212                                 |
| UAAL as a Percentage of Covered Payroll              | 53.17%  | 2,316.61%   | 85.48%                                       |

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

d. Net Pension Obligation

The net pension obligation as of November 30, 2014 was calculated as follows:

|  | IMRF - County | SLEP       |
|--|---------------|------------|
| Annual required contribution               | \$ 860,719    | \$ 622,890 |
| Interest on net pension obligation         | 12,728        | 14,726     |
| Adjustment to annual required contribution | (20,325)      | (23,517)   |
| Annual pension cost                        | 853,122       | 614,099    |
| Contributions made                         | 860,719       | 622,890    |
| Increase in net pension obligation         | (7,597)       | (8,791)    |
| Net pension obligation, beginning of year  | 169,701       | 196,353    |
| NET PENSION OBLIGATION, END OF YEAR        | \$ 162,104    | \$ 187,562 |

**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. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the County's governmental and business-type 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.

c. Membership

At November 30, 2012 (most recent information available) membership consisted of:

|  |                       |
|--|-----------------------|
| Retirees and beneficiaries currently receiving benefits              | 9                     |
| Terminated employees entitled to benefits but not yet receiving them | -                     |
| Active employees   | <u>198</u>            |
| <br>TOTAL  | <br><u><u>207</u></u> |
| <br>Participating employers  | <br><u><u>1</u></u>   |

d. Funding Policy

The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.

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

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

e. Annual OPEB Costs and Net OPEB Obligation

The County's annual OPEB cost (expense) of \$288,017 was determined as part of the November 30, 2013 actuarial valuation (the most recent actuarial valuation). The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2012, 2013 and 2014 was as follows:

| Fiscal<br>Year<br>Ended | Annual<br>OPEB<br>Cost | Employer<br>Contributions | Percentage of<br>Annual OPEB<br>Cost<br>Contributed | Net OPEB<br>Obligation |
|-------------------------|------------------------|---------------------------|---|------------------------|
| November 30, 2012       | \$ 249,949             | \$ 16,922                 | 6.8%  | \$ 904,628             |
| November 30, 2013       | 433,136                | 16,922                    | 3.9%  | 1,320,842              |
| November 30, 2014       | 288,017                | 16,922                    | 3.9%  | 1,591,937              |

The net OPEB obligation as of November 30, 2014 was calculated as follows:

|  |                     |
|--|---------------------|
| Annual required contribution               | \$ 267,514          |
| Interest on net OPEB obligation            | 52,834              |
| Adjustment to annual required contribution | <u>(32,331)</u>     |
| Annual OPEB cost                           | 288,017             |
| Contributions made                         | <u>16,922</u>       |
| Increase in net OPEB obligation            | 271,095             |
| Net OPEB obligation, beginning of year     | <u>1,320,842</u>    |
| NET OPEB OBLIGATION, END OF YEAR           | <u>\$ 1,591,937</u> |

Funded Status and Funding Progress. The funded status of the Plan as of November 30, 2012 (the most recent actuarial valuation) was as follows:

|   |              |
|---|--------------|
| Actuarial accrued liability (AAL)                 | \$ 4,468,884 |
| Actuarial value of plan assets                    | -            |
| Unfunded actuarial accrued liability (UAAL)       | 4,468,884    |
| Funded ratio (actuarial value of plan assets/AAL) | 0.00%        |
| Covered payroll (active plan members)             | \$ 9,938,316 |
| UAAL as a percentage of covered payroll           | 44.97%       |

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

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2012 actuarial valuation (the most recent actuarial valuation), the entry-age normal actuarial cost method was used. The actuarial assumptions included no investment rate of return and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption and 4% wage inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at November 30, 2012 was 30 years.

## **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, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------------|--------------------------------------|
| <b>REVENUES</b>                                      |                            |                         |                     |                                      |
| Taxes  | \$ 8,043,000               | \$ 8,043,000            | \$ 8,275,787        | \$ 232,787                           |
| Fines and fees                                       | 2,708,036                  | 2,708,036               | 2,808,869           | 100,833                              |
| Intergovernmental                                    | 814,701                    | 814,701                 | 838,872             | 24,171                               |
| Investment income                                    | -                          | -                       | 6,281               | 6,281                                |
| Miscellaneous income                                 | 24,000                     | 24,000                  | 52,809              | 28,809                               |
| Total revenues                                       | 11,589,737                 | 11,589,737              | 11,982,618          | 392,881                              |
| <b>EXPENDITURES</b>                                  |                            |                         |                     |                                      |
| Current  |                            |                         |                     |                                      |
| General government                                   | 4,763,757                  | 4,756,257               | 4,061,857           | (694,400)                            |
| Public safety  | 5,601,967                  | 5,601,967               | 5,284,871           | (317,096)                            |
| Judiciary and court related                          | 3,244,342                  | 3,251,842               | 3,044,957           | (206,885)                            |
| Total expenditures                                   | 13,610,066                 | 13,610,066              | 12,391,685          | (1,218,381)                          |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (2,020,329)                | (2,020,329)             | (409,067)           | 1,611,262                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                     |                                      |
| Prior year budgeted surplus                          | 250,000                    | 250,000                 | -                   | (250,000)                            |
| Transfers in   | 1,879,719                  | 1,879,719               | 386,810             | (1,492,909)                          |
| Transfers (out)                                      | (85,000)                   | (85,000)                | (126,090)           | (41,090)                             |
| Proceeds from sale of capital assets                 | 25,000                     | 25,000                  | 3,600               | (21,400)                             |
| Total other financing sources (uses)                 | 2,069,719                  | 2,069,719               | 264,320             | (1,805,399)                          |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <b>\$ 49,390</b>           | <b>\$ 49,390</b>        | <b>(144,747)</b>    | <b>\$ (194,137)</b>                  |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                     |                            |                         |                     |                                      |
| Reverse prior fiscal year accounts payable           |                            |                         | 27,098              |                                      |
| Reverse prior year prepaid items                     |                            |                         | (4,282)             |                                      |
| Reverse prior fiscal year accounts receivable        |                            |                         | (1,399,554)         |                                      |
| Accrue current year accounts payable                 |                            |                         | (38,927)            |                                      |
| Accrue current year prepaid items                    |                            |                         | 5,505               |                                      |
| Accrue current year accounts receivable              |                            |                         | 1,364,346           |                                      |
| Accrue current year accrued payroll                  |                            |                         | (89,377)            |                                      |
| Total adjustments to GAAP basis                      |                            |                         | (135,191)           |                                      |
| NET CHANGE IN FUND BALANCE - GAAP BASIS              |                            |                         | (279,938)           |                                      |
| FUND BALANCE, DECEMBER 1                             |                            |                         | 3,865,759           |                                      |
| <b>FUND BALANCE, NOVEMBER 30</b>                     |                            |                         | <b>\$ 3,585,821</b> |                                      |

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>     | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|-------------------|--------------------------------------|
| <b>REVENUES</b>                                      |                            |                         |                   |                                      |
| Taxes - property                                     | \$ 1,522,222               | \$ 1,522,222            | \$ 1,485,365      | \$ (36,857)                          |
| Intergovernmental                                    | 220,200                    | 220,200                 | 240,427           | 20,227                               |
| Investment income                                    | 200                        | 200                     | 660               | 460                                  |
| Total revenues                                       | 1,742,622                  | 1,742,622               | 1,726,452         | (16,170)                             |
| <b>EXPENDITURES</b>                                  |                            |                         |                   |                                      |
| Current  |                            |                         |                   |                                      |
| Highways and streets                                 |                            |                         |                   |                                      |
| Personal   | 489,500                    | 489,500                 | 489,610           | 110                                  |
| Contractual services                                 | 1,600,778                  | 1,600,778               | 834,753           | (766,025)                            |
| Commodities  | 404,350                    | 404,350                 | 462,878           | 58,528                               |
| Capital outlay                                       | 342,200                    | 342,200                 | 232,451           | (109,749)                            |
| Total expenditures                                   | 2,836,828                  | 2,836,828               | 2,019,692         | (817,136)                            |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (1,094,206)                | (1,094,206)             | (293,240)         | 800,966                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                   |                                      |
| Proceeds from the sale of capital assets             | 20,000                     | 20,000                  | 34,000            | 14,000                               |
| Total other financing sources (uses)                 | 20,000                     | 20,000                  | 34,000            | 14,000                               |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <u>\$ (1,074,206)</u>      | <u>\$ (1,074,206)</u>   | <u>(259,240)</u>  | <u>\$ 814,966</u>                    |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                     |                            |                         |                   |                                      |
| Reverse prior fiscal year accounts payable           |                            |                         | 13,210            |                                      |
| Reverse prior fiscal year accounts receivable        |                            |                         | (77,722)          |                                      |
| Accrue current year accounts payable                 |                            |                         | (32,349)          |                                      |
| Accrue current year accounts receivable              |                            |                         | 8,152             |                                      |
| Total adjustments to GAAP basis                      |                            |                         | (88,709)          |                                      |
| NET CHANGE IN FUND BALANCE - GAAP BASIS              |                            |                         | (347,949)         |                                      |
| FUND BALANCE, DECEMBER 1                             |                            |                         | 1,107,622         |                                      |
| <b>FUND BALANCE, NOVEMBER 30</b>                     |                            |                         | <u>\$ 759,673</u> |                                      |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>     | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|-------------------|--------------------------------------|
| <b>REVENUES</b>                                      |                            |                         |                   |                                      |
| Taxes - property                                     | \$ 1,850,000               | \$ 1,850,000            | \$ 1,824,322      | \$ (25,678)                          |
| Investment income                                    | 2,000                      | 2,000                   | 838               | (1,162)                              |
| Miscellaneous income                                 | 2,000                      | 2,000                   | -                 | (2,000)                              |
| Total revenues                                       | 1,854,000                  | 1,854,000               | 1,825,160         | (28,840)                             |
| <b>EXPENDITURES</b>                                  |                            |                         |                   |                                      |
| Current  |                            |                         |                   |                                      |
| General government                                   | 377,910                    | 377,910                 | 442,978           | 65,068                               |
| Public safety  | 798,380                    | 798,380                 | 762,844           | (35,536)                             |
| Judiciary and court related                          | 463,600                    | 463,600                 | 361,199           | (102,401)                            |
| Highways and streets                                 | 152,190                    | 152,190                 | 145,438           | (6,752)                              |
| Health and welfare                                   | 107,920                    | 107,920                 | 103,173           | (4,747)                              |
| Total expenditures                                   | 1,900,000                  | 1,900,000               | 1,815,632         | (84,368)                             |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (46,000)                   | (46,000)                | 9,528             | 55,528                               |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                   |                                      |
| Transfer in  | -                          | -                       | 2,048             | 2,048                                |
| Total other financing sources (uses)                 | -                          | -                       | 2,048             | 2,048                                |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <u>\$ (46,000)</u>         | <u>\$ (46,000)</u>      | <u>11,576</u>     | <u>\$ 57,576</u>                     |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                     |                            |                         |                   |                                      |
| Reverse prior year accounts payable                  |                            |                         | 202,695           |                                      |
| Accrue current year accounts payable                 |                            |                         | (196,580)         |                                      |
| Total adjustments to GAAP basis                      |                            |                         | 6,115             |                                      |
| NET CHANGE IN FUND BALANCE - GAAP BASIS              |                            |                         | 17,691            |                                      |
| FUND BALANCE, DECEMBER 1                             |                            |                         | 777,056           |                                      |
| <b>FUND BALANCE, NOVEMBER 30</b>                     |                            |                         | <u>\$ 794,747</u> |                                      |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2014

| <b>Actuarial<br/>Valuation<br/>Date<br/>December 31,</b> | <b>(1)<br/>Actuarial<br/>Value of<br/>Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>Entry-Age</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1) / (2)</b> | <b>(4)<br/>Unfunded<br/>AAL<br/>(UAAL)<br/>(2) - (1)</b> | <b>(5)<br/>Covered<br/>Payroll</b> | <b>UAAL<br/>As a<br/>Percentage<br/>of Covered<br/>Payroll<br/>(4) / (5)</b> |
|--|--|--|---|--|------------------------------------|--|
| 2008   | \$ 13,654,499                                    | \$ 17,238,221  | 79.21%  | \$ 3,583,722   | \$ 7,251,168                       | 49.42%   |
| 2009   | 14,486,025                                       | 18,291,650   | 79.19%  | 3,805,625  | 7,336,881                          | 51.87%   |
| 2010   | 15,209,212                                       | 19,546,375   | 77.81%  | 4,337,163  | 7,419,099                          | 58.46%   |
| 2011   | 16,334,614                                       | 20,793,481   | 78.56%  | 4,458,867  | 7,201,920                          | 61.91%   |
| 2012   | 17,433,379                                       | 21,830,557   | 79.86%  | 4,397,178  | 7,194,064                          | 61.12%   |
| 2013   | 19,357,298                                       | 23,243,510   | 83.28%  | 3,886,212  | 7,308,463                          | 53.17%   |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

November 30, 2014

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| <b>Actuarial<br/>Valuation<br/>Date<br/>December 31,</b> | <b>(1)<br/>Actuarial<br/>Value of<br/>Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>Entry-Age</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1) / (2)</b> | <b>(4)<br/>Unfunded<br/>AAL<br/>(UAAL)<br/>(2) - (1)</b> | <b>(5)<br/>Covered<br/>Payroll</b> | <b>UAAL<br/>As a<br/>Percentage<br/>of Covered<br/>Payroll<br/>(4) / (5)</b> |
|--|--|--|---|--|------------------------------------|--|
| 2008   | \$ 27,813  | \$ 2,513,083   | 1.11%   | \$ 2,485,270   | \$ 215,425                         | 1153.66%   |
| 2009   | 239,175  | 2,869,159  | 8.34%   | 2,629,984  | 221,725                            | 1186.15%   |
| 2010   | 355,257  | 3,222,168  | 11.03%  | 2,866,911  | 152,146                            | 1884.32%   |
| 2011   | (1,958,416)                                      | 1,161,340  | (168.63%)                                     | 3,119,756  | 74,000                             | 4215.89%   |
| 2012   | (1,978,381)                                      | 1,264,640  | (156.44%)                                     | 3,243,021  | 77,733                             | 4172.00%   |
| 2013   | (1,683,473)                                      | 1,290,475  | (130.45%)                                     | 2,973,946  | 128,375                            | 2316.61%   |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF FUNDING PROGRESS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL**

November 30, 2014

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| <b>Actuarial<br/>Valuation<br/>Date<br/>December 31,</b> | <b>(1)<br/>Actuarial<br/>Value of<br/>Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>Entry-Age</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1) / (2)</b> | <b>(4)<br/>Unfunded<br/>AAL<br/>(UAAL)<br/>(2) - (1)</b> | <b>(5)<br/>Covered<br/>Payroll</b> | <b>UAAL<br/>As a<br/>Percentage<br/>of Covered<br/>Payroll<br/>(4) / (5)</b> |
|--|--|--|---|--|------------------------------------|--|
| 2008   | \$ 7,343,490                                     | \$ 10,490,519  | 70.00%  | \$ 3,147,029   | \$ 3,106,100                       | 101.32%  |
| 2009   | 8,187,706  | 11,519,404   | 71.08%  | 3,331,698  | 3,373,550                          | 98.76%   |
| 2010   | 7,201,229  | 11,045,998   | 65.19%  | 3,844,769  | 3,300,503                          | 116.49%  |
| 2011   | 8,112,784  | 11,579,887   | 70.06%  | 3,467,103  | 2,967,529                          | 116.83%  |
| 2012   | 9,470,333  | 12,700,171   | 74.57%  | 3,229,838  | 2,999,353                          | 107.68%  |
| 2013   | 11,248,696                                       | 13,905,639   | 80.89%  | 2,656,943  | 3,108,212                          | 85.48%   |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**SCHEDULE OF FUNDING PROGRESS**  
**OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS**

November 30, 2014

| <b>Actuarial<br/>Valuation<br/>Date<br/>November 30,</b> | <b>(1)<br/>Actuarial<br/>Value of<br/>Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>Entry-Age</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1) / (2)</b> | <b>(4)<br/>Unfunded<br/>AAL<br/>(UAAL)<br/>(2) - (1)</b> | <b>(5)<br/>Covered<br/>Payroll</b> | <b>UAAL<br/>As a<br/>Percentage<br/>of Covered<br/>Payroll<br/>(4) / (5)</b> |
|--|--|--|---|--|------------------------------------|--|
| 2009   | \$ -   | \$ 2,265,247   | 0.00%   | \$ 2,265,247   | \$ 10,871,748                      | 20.84%   |
| 2010   | N/A  | N/A  | N/A   | N/A  | N/A                                | N/A  |
| 2011   | N/A  | N/A  | N/A   | N/A  | N/A                                | N/A  |
| 2012   | -  | 4,468,884  | 0.00%   | 4,468,884  | 9,938,316                          | 44.97%   |
| 2013   | N/A  | N/A  | N/A   | N/A  | N/A                                | N/A  |
| 2014   | N/A  | N/A  | N/A   | N/A  | N/A                                | N/A  |

N/A - Information not available, valuation performed every three years as required by GASB Statement No. 45.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

November 30, 2014

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| <b>Fiscal<br/>Year<br/>Ended<br/>November 30,</b> | <b>Employer<br/>Contributions</b> | <b>Annual<br/>Required<br/>Contribution<br/>(ARC)</b> | <b>Percentage<br/>Contributed</b> |
|---|-----------------------------------|---|-----------------------------------|
| 2009  | \$ 716,080                        | \$ 716,080  | 100.00%                           |
| 2010  | 706,298                           | 827,230   | 85.38%                            |
| 2011  | 753,791                           | 810,504   | 93.00%                            |
| 2012  | 824,723                           | 837,088   | 98.52%                            |
| 2013  | 865,902                           | 866,637   | 99.92%                            |
| 2014  | 860,719                           | 860,719   | 100.00%                           |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

November 30, 2014

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| <b>Fiscal<br/>Year<br/>Ended<br/>November 30,</b> | <b>Employer<br/>Contributions</b> | <b>Annual<br/>Required<br/>Contribution<br/>(ARC)</b> | <b>Percentage<br/>Contributed</b> |
|---|-----------------------------------|---|-----------------------------------|
| 2009  | \$ 197,934                        | \$ 197,934  | 100.00%                           |
| 2010  | 115,388                           | 115,388   | 100.00%                           |
| 2011  | 57,890                            | 57,890  | 100.00%                           |
| 2012  | 88,593                            | 88,593  | 100.00%                           |
| 2013  | 283,765                           | 283,765   | 100.00%                           |
| 2014  | 362,859                           | 362,859   | 100.00%                           |

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**

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

November 30, 2014

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| <b>Fiscal<br/>Year<br/>Ended<br/>November 30,</b> | <b>Employer<br/>Contributions</b> | <b>Annual<br/>Required<br/>Contribution<br/>(ARC)</b> | <b>Percentage<br/>Contributed</b> |
|---|-----------------------------------|---|-----------------------------------|
| 2009  | \$ 480,393                        | \$ 480,393  | 100.00%                           |
| 2010  | 506,297                           | 597,721   | 84.70%                            |
| 2011  | 453,917                           | 535,883   | 84.70%                            |
| 2012  | 548,924                           | 589,667   | 93.09%                            |
| 2013  | 614,276                           | 617,232   | 99.52%                            |
| 2014  | 622,890                           | 622,890   | 100.00%                           |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS**

November 30, 2014

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| <b>Fiscal<br/>Year<br/>Ended<br/>November 30,</b> | <b>Employer<br/>Contributions</b> | <b>Annual<br/>Required<br/>Contribution<br/>(ARC)</b> | <b>Percentage<br/>Contributed</b> |
|---|-----------------------------------|---|-----------------------------------|
| 2009  | \$ 16,922                         | \$ 242,689  | 6.97%                             |
| 2010  | 18,482                            | 242,689   | 7.62%                             |
| 2011  | 23,844                            | 245,472   | 9.71%                             |
| 2012  | 16,922                            | 245,472   | 6.89%                             |
| 2013  | 16,922                            | 267,514   | 6.33%                             |
| 2014  | 16,922                            | 267,514   | 6.33%                             |

(See independent auditor's report.)

## OGLE COUNTY, ILLINOIS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2014

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#### BUDGETS

Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required. The County adopted a budget for all governmental funds during the year ended November 30, 2014. 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 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. 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, 2014

|                                       | <b>Final<br/>Budget</b> | <b>Actual on<br/>Cash Basis</b> | <b>Adjustments<br/>to GAAP</b> | <b>Actual on<br/>GAAP Basis</b> |
|---------------------------------------|-------------------------|---------------------------------|--------------------------------|---------------------------------|
| <b>REVENUES</b>                       |                         |                                 |                                |                                 |
| Taxes                                 | \$ 8,043,000            | \$ 8,275,787                    | \$ 64,812                      | \$ 8,340,599                    |
| Fines and fees                        | 2,708,036               | 2,808,869                       | (104,161)                      | 2,704,708                       |
| Intergovernmental                     | 814,701                 | 838,872                         | 7,141                          | 846,013                         |
| Investment income                     | -                       | 6,281                           | -                              | 6,281                           |
| Miscellaneous income                  | 24,000                  | 52,809                          | (3,000)                        | 49,809                          |
| Total revenues                        | <u>\$ 11,589,737</u>    | <u>\$ 11,982,618</u>            | <u>\$ (35,208)</u>             | <u>\$ 11,947,410</u>            |
| <b>EXPENDITURES</b>                   |                         |                                 |                                |                                 |
| Current                               |                         |                                 |                                |                                 |
| General government                    |                         |                                 |                                |                                 |
| County properties                     | \$ 1,408,918            | \$ 934,350                      | \$ (4,238)                     | \$ 930,112                      |
| County treasurer                      | 191,282                 | 182,179                         | -                              | 182,179                         |
| H.E.W. Committee                      | 24,800                  | 24,800                          | -                              | 24,800                          |
| County clerks and elections           | 517,122                 | 469,650                         | -                              | 469,650                         |
| Insurance committee                   | 1,661,454               | 1,627,511                       | -                              | 1,627,511                       |
| Finance committee                     | 474,796                 | 372,213                         | 3,827                          | 376,040                         |
| Assessor                              | 247,350                 | 235,955                         | -                              | 235,955                         |
| Superintendent of schools             | 60,515                  | 60,515                          | -                              | 60,515                          |
| Zoning                                | 170,020                 | 154,684                         | -                              | 154,684                         |
| Public safety                         |                         |                                 |                                |                                 |
| Sheriff                               | 3,556,697               | 3,289,348                       | 56,820                         | 3,346,168                       |
| Coroner                               | 195,192                 | 179,458                         | -                              | 179,458                         |
| Corrections                           | 1,850,078               | 1,816,065                       | 31,197                         | 1,847,262                       |
| Judiciary and court related           |                         |                                 |                                |                                 |
| State's Attorney                      | 724,172                 | 624,468                         | -                              | 624,468                         |
| Circuit clerk                         | 582,449                 | 569,027                         | -                              | 569,027                         |
| Judiciary                             | 322,218                 | 322,123                         | 12,376                         | 334,499                         |
| Probation                             | 645,104                 | 569,424                         | -                              | 569,424                         |
| Focus House                           | 977,899                 | 959,915                         | 1                              | 959,916                         |
| Total expenditures                    | <u>\$ 13,610,066</u>    | <u>\$ 12,391,685</u>            | <u>\$ 99,983</u>               | <u>\$ 12,491,668</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b> |                         |                                 |                                |                                 |
| Transfers in                          | \$ 1,879,719            | \$ 386,810                      | \$ -                           | \$ 386,810                      |
| Transfers (out)                       | (85,000)                | (126,090)                       | -                              | (126,090)                       |
| Proceeds from sale of capital assets  | 25,000                  | 3,600                           | -                              | 3,600                           |
| Total other financing sources (uses)  | <u>\$ 1,819,719</u>     | <u>\$ 264,320</u>               | <u>\$ -</u>                    | <u>\$ 264,320</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, 2014

|  | Final<br>Budget | Actual on<br>Cash Basis | Adjustments<br>to GAAP | Actual on<br>GAAP Basis |
|--|-----------------|-------------------------|------------------------|-------------------------|
| <b>REVENUES</b>                          |                 |                         |                        |                         |
| Taxes - property                         | \$ 1,522,222    | \$ 1,485,365            | \$ -                   | \$ 1,485,365            |
| Intergovernmental                        | 220,200         | 240,427                 | (69,570)               | 170,857                 |
| Investment income                        | 200             | 660                     | -                      | 660                     |
|  | <hr/>           |                         |                        |                         |
| Total revenues                           | \$ 1,742,622    | \$ 1,726,452            | \$ (69,570)            | \$ 1,656,882            |
| <hr/>                                    |                 |                         |                        |                         |
| <b>EXPENDITURES</b>                      |                 |                         |                        |                         |
| Current                                  |                 |                         |                        |                         |
| Highways and streets                     | \$ 2,494,628    | \$ 1,787,241            | \$ 19,139              | \$ 1,806,380            |
| Capital outlay                           | 342,200         | 232,451                 | -                      | 232,451                 |
|  | <hr/>           |                         |                        |                         |
| Total expenditures                       | \$ 2,836,828    | \$ 2,019,692            | \$ 19,139              | \$ 2,038,831            |
| <hr/>                                    |                 |                         |                        |                         |
| <b>OTHER FINANCING SOURCES (USES)</b>    |                 |                         |                        |                         |
| Proceeds from the sale of capital assets | \$ 20,000       | \$ 34,000               | \$ -                   | \$ 34,000               |
|  | <hr/>           |                         |                        |                         |
| Total other financing sources (uses)     | \$ 20,000       | \$ 34,000               | \$ -                   | \$ 34,000               |
|  | <hr/>           |                         |                        |                         |

(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, 2014

|  | <b>Final<br/>Budget</b> | <b>Actual on<br/>Cash Basis</b> | <b>Adjustments<br/>to GAAP</b> | <b>Actual on<br/>GAAP Basis</b> |
|--|-------------------------|---------------------------------|--------------------------------|---------------------------------|
| <b>REVENUES</b>                                      |                         |                                 |                                |                                 |
| Taxes - property                                     | \$ 1,850,000            | \$ 1,824,322                    | \$ -                           | \$ 1,824,322                    |
| Investment income                                    | 2,000                   | 838                             | -                              | 838                             |
| Miscellaneous income                                 | 2,000                   | -                               | -                              | -                               |
| Total revenues                                       | <u>\$ 1,854,000</u>     | <u>\$ 1,825,160</u>             | <u>\$ -</u>                    | <u>\$ 1,825,160</u>             |
| <b>EXPENDITURES</b>                                  |                         |                                 |                                |                                 |
| Current  |                         |                                 |                                |                                 |
| General government                                   | \$ 377,910              | \$ 442,978                      | \$ (1,456)                     | \$ 441,522                      |
| Public safety  | 798,380                 | 762,844                         | (2,485)                        | 760,359                         |
| Judiciary and court related                          | 463,600                 | 361,199                         | (1,286)                        | 359,913                         |
| Highways and streets                                 | 152,190                 | 145,438                         | (496)                          | 144,942                         |
| Health and welfare                                   | 107,920                 | 103,173                         | (392)                          | 102,781                         |
| Total expenditures                                   | <u>\$ 1,900,000</u>     | <u>\$ 1,815,632</u>             | <u>\$ (6,115)</u>              | <u>\$ 1,809,517</u>             |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>\$ (46,000)</u>      | <u>\$ 9,528</u>                 | <u>\$ 6,115</u>                | <u>\$ 15,643</u>                |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                         |                                 |                                |                                 |
| Transfer in  | -                       | 2,048                           | -                              | 2,048                           |
| Total other financing sources (uses)                 | <u>-</u>                | <u>2,048</u>                    | <u>-</u>                       | <u>2,048</u>                    |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <u>\$ (46,000)</u>      | <u>\$ 11,576</u>                | <u>\$ 6,115</u>                | <u>\$ 17,691</u>                |

(See independent auditor's report.)

**COMBINING AND INDIVIDUAL  
FUND 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, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>TAXES</b>                                   |                            |                         |               |                                      |
| Property taxes                                 | \$ 4,073,000               | \$ 4,073,000            | \$ 4,010,483  | \$ (62,517)                          |
| State income tax                               | 2,050,000                  | 2,050,000               | 2,215,608     | 165,608                              |
| State sales tax                                | 1,135,000                  | 1,135,000               | 1,211,824     | 76,824                               |
| Local use tax                                  | 355,000                    | 355,000                 | 421,140       | 66,140                               |
| Replacement taxes                              | 425,000                    | 425,000                 | 416,502       | (8,498)                              |
| Other taxes                                    | 5,000                      | 5,000                   | 230           | (4,770)                              |
| Total taxes                                    | 8,043,000                  | 8,043,000               | 8,275,787     | 232,787                              |
| <b>FINES AND FEES</b>                          |                            |                         |               |                                      |
| Bailiff fee                                    | 105,000                    | 105,000                 | 96,792        | (8,208)                              |
| Police vehicle fee                             | 8,000                      | 8,000                   | 9,564         | 1,564                                |
| Public defender fee                            | 500                        | 500                     | 615           | 115                                  |
| Computer rent                                  | 3,000                      | 3,000                   | 6,100         | 3,100                                |
| Fingerprinting                                 | 600                        | 600                     | 612           | 12                                   |
| Take bond fee                                  | 15,000                     | 15,000                  | 14,355        | (645)                                |
| Jail boarding                                  | 1,300,000                  | 1,300,000               | 718,200       | (581,800)                            |
| Tower rent                                     | 16,000                     | 16,000                  | 16,317        | 317                                  |
| Licenses (liquor, recreation and other)        | 62,500                     | 62,500                  | 61,462        | (1,038)                              |
| Cable TV                                       | 92,186                     | 92,186                  | 88,239        | (3,947)                              |
| Administrative court fee                       | 5,500                      | 5,500                   | 350           | (5,150)                              |
| Restitution                                    | 1,500                      | 1,500                   | 990           | (510)                                |
| False alarm fee                                | -                          | -                       | 100           | 100                                  |
| Criminal fines                                 | 100,000                    | 100,000                 | 107,733       | 7,733                                |
| Traffic fines                                  | 630,000                    | 630,000                 | 465,120       | (164,880)                            |
| County traffic fee                             | 355,000                    | 355,000                 | 197,638       | (157,362)                            |
| County officers monthly charges                | -                          | -                       | 844,091       | 844,091                              |
| County officers fees and penalties             | -                          | -                       | 172,011       | 172,011                              |
| Copy fees                                      | 13,250                     | 13,250                  | 8,580         | (4,670)                              |
| Total fines and fees                           | 2,708,036                  | 2,708,036               | 2,808,869     | 100,833                              |
| <b>INTERGOVERNMENTAL</b>                       |                            |                         |               |                                      |
| Public defender reimbursement                  | 30,000                     | 30,000                  | 36,639        | 6,639                                |
| State portion probation officers salary        | 372,796                    | 372,796                 | 416,758       | 43,962                               |
| State portion supervisor of assessments salary | 27,500                     | 27,500                  | 34,764        | 7,264                                |
| Sheriff's department grants                    | 60,000                     | 60,000                  | 63,461        | 3,461                                |
| State portion states attorney salary           | 160,000                    | 160,000                 | 144,677       | (15,323)                             |
| State victim reimbursement                     | 29,355                     | 29,355                  | 37,123        | 7,768                                |
| Illinois juvenile contract                     | 135,050                    | 135,050                 | 105,450       | (29,600)                             |
| Total intergovernmental                        | 814,701                    | 814,701                 | 838,872       | 24,171                               |
| INVESTMENT INCOME                              | -                          | -                       | 6,281         | 6,281                                |
| MISCELLANEOUS                                  | 24,000                     | 24,000                  | 52,809        | 28,809                               |
| TOTAL REVENUES                                 | 11,589,737                 | 11,589,737              | 11,982,618    | 392,881                              |

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                     | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Variance<br/>Over<br/>(Under)</b> |
|-------------------------------------|----------------------------|-------------------------|----------------------|--------------------------------------|
| <b>TRANSFERS</b>                    |                            |                         |                      |                                      |
| County Officers                     | \$ 1,135,000               | \$ 1,135,000            | \$ -                 | \$ (1,135,000)                       |
| Long Range Capital Improvement      | 654,719                    | 654,719                 | 301,443              | (353,276)                            |
| County Ordinance                    | 10,000                     | 10,000                  | -                    | (10,000)                             |
| OEMA                                | 30,000                     | 30,000                  | 25,367               | (4,633)                              |
| Document Storage                    | 25,000                     | 25,000                  | 25,000               | -                                    |
| County Automation - Circuit         | 25,000                     | 25,000                  | 25,000               | -                                    |
| Probation Services                  | -                          | -                       | 4,000                |                                      |
| Board of Health                     | -                          | -                       | 5,880                | 5,880                                |
| Tuberculosis                        | -                          | -                       | 120                  | 120                                  |
| Revolving Vehicle Purchase Fund     | -                          | -                       | (37,500)             | (37,500)                             |
| Probation Services                  | -                          | -                       | (2,850)              | (2,850)                              |
| 911 Emergency                       | -                          | -                       | (696)                | -                                    |
| Long Range Capital Improvement      | -                          | -                       | (44)                 | -                                    |
| Board of Health                     | (85,000)                   | (85,000)                | (85,000)             | -                                    |
| <b>TOTAL TRANSFERS</b>              | <b>1,794,719</b>           | <b>1,794,719</b>        | <b>260,720</b>       | <b>(1,537,259)</b>                   |
| <b>TOTAL TRANSFERS AND REVENUES</b> | <b>\$ 13,384,456</b>       | <b>\$ 13,384,456</b>    | <b>\$ 12,243,338</b> | <b>\$ (1,144,378)</b>                |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT</b>                    |                            |                         |               |                                      |
| County Properties                            |                            |                         |               |                                      |
| Personnel                                    |                            |                         |               |                                      |
| Maintenance salaries                         | \$ 281,268                 | \$ 281,268              | \$ 259,632    | \$ (21,636)                          |
| Total personnel                              | 281,268                    | 281,268                 | 259,632       | (21,636)                             |
| Commodities                                  |                            |                         |               |                                      |
| Copy paper                                   | 12,000                     | 12,000                  | 6,213         | (5,787)                              |
| Janitor supplies                             | 22,500                     | 22,500                  | 16,466        | (6,034)                              |
| Uniforms                                     | 2,000                      | 2,000                   | 1,800         | (200)                                |
| Total commodities                            | 36,500                     | 36,500                  | 24,479        | (12,021)                             |
| Contractual                                  |                            |                         |               |                                      |
| Disposal                                     | 9,000                      | 9,000                   | 7,658         | (1,342)                              |
| Electricity                                  | 187,000                    | 187,000                 | 148,911       | (38,089)                             |
| Fuel   | 40,000                     | 40,000                  | 54,976        | 14,976                               |
| Telephone, cell phones and pagers            | 70,000                     | 70,000                  | 62,921        | (7,079)                              |
| Water service                                | 45,000                     | 45,000                  | 40,688        | (4,312)                              |
| Contingencies                                | 20,000                     | 20,000                  | -             | (20,000)                             |
| Gasoline                                     | 7,000                      | 7,000                   | 4,557         | (2,443)                              |
| Vehicle maintenance                          | 3,500                      | 3,500                   | 780           | (2,720)                              |
| Repairs and maintenance                      | 100,000                    | 100,000                 | 78,516        | (21,484)                             |
| Repairs and maintenance - Facilities planned | 485,000                    | 485,000                 | 159,026       | (325,974)                            |
| Repairs and maintenance - Weld Park          | 6,500                      | 6,500                   | 6,500         | -                                    |
| Total contractual                            | 973,000                    | 973,000                 | 564,533       | (408,467)                            |
| Capital outlay                               |                            |                         |               |                                      |
| Computer maintenance                         | 115,150                    | 115,150                 | 85,706        | (29,444)                             |
| Equipment purchases                          | 3,000                      | 3,000                   | -             | (3,000)                              |
| Total capital outlay                         | 118,150                    | 118,150                 | 85,706        | (32,444)                             |
| Total county properties                      | 1,408,918                  | 1,408,918               | 934,350       | (474,568)                            |
| County Treasurer                             |                            |                         |               |                                      |
| Personnel                                    |                            |                         |               |                                      |
| Treasurer's office salaries                  | 110,932                    | 110,932                 | 110,950       | 18                                   |
| Part time/extra time                         | 36,000                     | 36,000                  | 31,612        | (4,388)                              |
| Total personnel                              | 146,932                    | 146,932                 | 142,562       | (4,370)                              |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                       | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|---------------------------------------|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b> |                            |                         |               |                                      |
| County Treasurer (Continued)          |                            |                         |               |                                      |
| Commodities                           |                            |                         |               |                                      |
| Official publications                 | \$ 1,600                   | \$ 1,600                | \$ 1,001      | \$ (599)                             |
| Office supplies                       | 22,000                     | 22,000                  | 20,589        | (1,411)                              |
| Contingencies                         | 2,000                      | 2,000                   | -             | (2,000)                              |
| Total commodities                     | 25,600                     | 25,600                  | 21,590        | (4,010)                              |
| Contractual                           |                            |                         |               |                                      |
| Travel expense, dues and seminars     | 2,500                      | 2,500                   | 2,209         | (291)                                |
| Maintenance - office equipment        | 900                        | 900                     | 784           | (116)                                |
| Software maintenance                  | 15,350                     | 15,350                  | 14,920        | (430)                                |
| Other                                 | -                          | -                       | 114           | 114                                  |
| Total contractual                     | 18,750                     | 18,750                  | 18,027        | (723)                                |
| Total county treasurer                | 191,282                    | 191,282                 | 182,179       | (9,103)                              |
| H.E.W. Committee                      |                            |                         |               |                                      |
| Contractual                           |                            |                         |               |                                      |
| Soil and water conservation district  | 24,800                     | 24,800                  | 24,800        | -                                    |
| Total contractual                     | 24,800                     | 24,800                  | 24,800        | -                                    |
| Total H.E.W. committee                | 24,800                     | 24,800                  | 24,800        | -                                    |
| County Clerk and Elections            |                            |                         |               |                                      |
| Personnel                             |                            |                         |               |                                      |
| County Clerk's office salaries        | 312,000                    | 312,000                 | 311,982       | (18)                                 |
| Part time/extra time                  | 4,000                      | 4,000                   | 1,900         | (2,100)                              |
| Election's office salaries            | 60,000                     | 60,000                  | 54,818        | (5,182)                              |
| Total personnel                       | 376,000                    | 376,000                 | 368,700       | (7,300)                              |
| Commodities                           |                            |                         |               |                                      |
| Office supplies                       | 8,000                      | 8,000                   | 7,997         | (3)                                  |
| Election publications                 | 14,000                     | 14,000                  | 9,560         | (4,440)                              |
| Contingencies                         | 4,500                      | 4,500                   | -             | (4,500)                              |
| Election supplies                     | 52,600                     | 52,600                  | 28,705        | (23,895)                             |
| Voter registration                    | 10,000                     | 10,000                  | 6,004         | (3,996)                              |
| Total commodities                     | 89,100                     | 89,100                  | 52,266        | (36,834)                             |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b>  |                            |                         |               |                                      |
| County Clerk and Elections (Continued) |                            |                         |               |                                      |
| Contractual                            |                            |                         |               |                                      |
| Travel expense, dues and seminars      | \$ 4,000                   | \$ 4,000                | \$ 2,388      | \$ (1,612)                           |
| Software maintenance                   | 48,022                     | 48,022                  | 46,296        | (1,726)                              |
| Total contractual                      | 52,022                     | 52,022                  | 48,684        | (3,338)                              |
| Total county clerk and elections       | 517,122                    | 517,122                 | 469,650       | (47,472)                             |
| Insurance Committee                    |                            |                         |               |                                      |
| Contractual                            |                            |                         |               |                                      |
| Hospital and medical insurance         | 1,661,454                  | 1,661,454               | 1,627,511     | (33,943)                             |
| Total contractual                      | 1,661,454                  | 1,661,454               | 1,627,511     | (33,943)                             |
| Total insurance committee              | 1,661,454                  | 1,661,454               | 1,627,511     | (33,943)                             |
| Finance Committee                      |                            |                         |               |                                      |
| Personnel                              |                            |                         |               |                                      |
| County Board salary and mileage        | 85,000                     | 85,000                  | 86,728        | 1,728                                |
| Administrative hearing officer         | 5,500                      | 5,500                   | 1,400         | (4,100)                              |
| Information technology salary          | 51,660                     | 51,660                  | 51,661        | 1                                    |
| Total personnel                        | 142,160                    | 142,160                 | 139,789       | (2,371)                              |
| Commodities                            |                            |                         |               |                                      |
| Office publications                    | 500                        | 500                     | 48            | (452)                                |
| Office supplies                        | 3,000                      | 3,000                   | 2,564         | (436)                                |
| Total commodities                      | 3,500                      | 3,500                   | 2,612         | (888)                                |
| Contractual                            |                            |                         |               |                                      |
| Auditing county office                 | 50,000                     | 50,000                  | 48,080        | (1,920)                              |
| Association dues                       | 20,000                     | 20,000                  | 26,355        | 6,355                                |
| Contingencies                          | 160,000                    | 152,500                 | 54,216        | (98,284)                             |
| IT and network administration          | 9,100                      | 9,100                   | 13,880        | 4,780                                |
| Health insurance                       | -                          | -                       | 940           | 940                                  |
| Website development                    | 6,000                      | 6,000                   | -             | (6,000)                              |
| Postage meter and rental               | 3,500                      | 3,500                   | 3,651         | 151                                  |
| Economic Development Program           | 12,317                     | 12,317                  | 12,313        | (4)                                  |
| N.W. Illinois Criminal Justice System  | 3,000                      | 3,000                   | 3,476         | 476                                  |
| Total contractual                      | 263,917                    | 256,417                 | 162,911       | (93,506)                             |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b>    |                            |                         |               |                                      |
| Finance Committee (Continued)            |                            |                         |               |                                      |
| Capital outlay                           |                            |                         |               |                                      |
| Computer                                 | \$ 69,719                  | \$ 69,719               | \$ 63,901     | \$ (5,818)                           |
| Other capital improvements               | 3,000                      | 3,000                   | 3,000         | -                                    |
| Total capital outlay                     | 72,719                     | 72,719                  | 66,901        | (5,818)                              |
| Total finance committee                  | 482,296                    | 474,796                 | 372,213       | (102,583)                            |
| Assessor                                 |                            |                         |               |                                      |
| Personnel                                |                            |                         |               |                                      |
| Assessments office salaries              | 197,550                    | 197,550                 | 198,741       | 1,191                                |
| Board of Review salaries and expense     | 10,500                     | 10,500                  | 10,620        | 120                                  |
| Total personnel                          | 208,050                    | 208,050                 | 209,361       | 1,311                                |
| Commodities                              |                            |                         |               |                                      |
| Office publications - assessments office | 4,000                      | 4,000                   | 2,439         | (1,561)                              |
| Office supplies - assessment office      | 7,500                      | 7,500                   | 4,655         | (2,845)                              |
| Purchase of office equipment             | 2,500                      | 2,500                   | 2,473         | (27)                                 |
| Board of Review official publications    | 300                        | 300                     | -             | (300)                                |
| Office supplies - Board of Review        | 3,000                      | 3,000                   | 1,547         | (1,453)                              |
| Total commodities                        | 17,300                     | 17,300                  | 11,114        | (6,186)                              |
| Contractual                              |                            |                         |               |                                      |
| Assessor's school per diem and mileage   | 750                        | 750                     | -             | (750)                                |
| Travel expense, dues and seminars        | 750                        | 750                     | 730           | (20)                                 |
| Contingencies                            | 2,000                      | 2,000                   | -             | (2,000)                              |
| Mapping                                  | 6,000                      | 6,000                   | 2,500         | (3,500)                              |
| Software maintenance                     | 12,250                     | 12,250                  | 12,250        | -                                    |
| Maintenance - office equipment           | 250                        | 250                     | -             | (250)                                |
| Total contractual                        | 22,000                     | 22,000                  | 15,480        | (6,520)                              |
| Total assessor                           | 247,350                    | 247,350                 | 235,955       | (11,395)                             |
| Superintendent of Schools                |                            |                         |               |                                      |
| Personnel                                |                            |                         |               |                                      |
| Salary - clerk                           | 28,422                     | 28,422                  | 28,422        | -                                    |
| Total personnel                          | 28,422                     | 28,422                  | 28,422        | -                                    |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                       | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|---------------------------------------|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b> |                            |                         |               |                                      |
| Superintendent of Schools (Continued) |                            |                         |               |                                      |
| Commodities                           |                            |                         |               |                                      |
| Office supplies                       | \$ 975                     | \$ 975                  | \$ 1,031      | \$ 56                                |
| Total commodities                     | 975                        | 975                     | 1,031         | 56                                   |
| Contractual                           |                            |                         |               |                                      |
| Rent                                  | 16,500                     | 16,500                  | 16,500        | -                                    |
| Contractual services                  | 9,118                      | 9,118                   | 10,175        | 1,057                                |
| Travel expense                        | 5,000                      | 5,000                   | 3,887         | (1,113)                              |
| Office equipment maintenance          | 500                        | 500                     | 500           | -                                    |
| Total contractual                     | 31,118                     | 31,118                  | 31,062        | (56)                                 |
| Total superintendent of schools       | 60,515                     | 60,515                  | 60,515        | -                                    |
| Zoning                                |                            |                         |               |                                      |
| Personnel                             |                            |                         |               |                                      |
| Zoning office salaries                | 143,820                    | 143,820                 | 138,015       | (5,805)                              |
| Total personnel                       | 143,820                    | 143,820                 | 138,015       | (5,805)                              |
| Commodities                           |                            |                         |               |                                      |
| Publications                          | 1,000                      | 1,000                   | 86            | (914)                                |
| Office equipment                      | 1,500                      | 1,500                   | 1,827         | 327                                  |
| Office supplies                       | 4,500                      | 4,500                   | 3,119         | (1,381)                              |
| Total commodities                     | 7,000                      | 7,000                   | 5,032         | (1,968)                              |
| Contractual                           |                            |                         |               |                                      |
| Hearings - Board of Appeals           | 4,200                      | 4,200                   | 2,135         | (2,065)                              |
| Regional planning commission          | 4,000                      | 4,000                   | 2,660         | (1,340)                              |
| Seminars, dues and travel expense     | 4,500                      | 4,500                   | 4,111         | (389)                                |
| Contingencies                         | 2,500                      | 2,500                   | -             | (2,500)                              |
| Vehicle maintenance                   | 2,000                      | 2,000                   | 1,105         | (895)                                |
| Maintenance - office equipment        | 2,000                      | 2,000                   | 1,626         | (374)                                |
| Total contractual                     | 19,200                     | 19,200                  | 11,637        | (7,563)                              |
| Total zoning                          | 170,020                    | 170,020                 | 154,684       | (15,336)                             |
| Total general government              | \$ 4,763,757               | \$ 4,756,257            | \$ 4,061,857  | \$ (694,400)                         |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                       | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|---------------------------------------|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>PUBLIC SAFETY</b>                  |                            |                         |               |                                      |
| Sheriff                               |                            |                         |               |                                      |
| Personnel                             |                            |                         |               |                                      |
| Sheriff's department salaries         | \$ 1,957,798               | \$ 1,957,798            | \$ 1,926,524  | \$ (31,274)                          |
| Bailiff's salaries                    | 189,496                    | 189,496                 | 239,185       | 49,689                               |
| School training and personnel expense | 2,500                      | 2,500                   | 3,596         | 1,096                                |
| Overtime                              | 50,000                     | 50,000                  | 56,343        | 6,343                                |
| Holidays                              | 90,000                     | 90,000                  | 61,183        | (28,817)                             |
| E.S.D.A. salaries                     | 51,000                     | 51,000                  | 49,047        | (1,953)                              |
| Emergency communications salaries     | 568,873                    | 568,873                 | 508,763       | (60,110)                             |
| Total personnel                       | 2,909,667                  | 2,909,667               | 2,844,641     | (65,026)                             |
| Commodities                           |                            |                         |               |                                      |
| Office and jail supplies              | 17,300                     | 17,300                  | 11,680        | (5,620)                              |
| Uniforms                              | 17,800                     | 17,800                  | 20,794        | 2,994                                |
| Contingencies                         | 1,500                      | 1,500                   | -             | (1,500)                              |
| Weapons and ammunition                | 8,000                      | 8,000                   | 8,208         | 208                                  |
| Office equipment                      | 2,500                      | 2,500                   | -             | (2,500)                              |
| Total commodities                     | 47,100                     | 47,100                  | 40,682        | (6,418)                              |
| Contractual                           |                            |                         |               |                                      |
| Training                              | 7,115                      | 7,115                   | 1,883         | (5,232)                              |
| Squad car maintenance                 | 85,000                     | 85,000                  | 86,316        | 1,316                                |
| Maintenance of copiers                | 7,000                      | 7,000                   | 5,411         | (1,589)                              |
| Maintenance of computers              | 39,000                     | 39,000                  | 28,363        | (10,637)                             |
| Maintenance of police radios          | 64,500                     | 64,500                  | 50,049        | (14,451)                             |
| Contingencies                         | 95,000                     | 95,000                  | -             | (95,000)                             |
| E.S.D.A.                              | 171,050                    | 171,050                 | 141,817       | (29,233)                             |
| Total contractual                     | 468,665                    | 468,665                 | 313,839       | (154,826)                            |
| Capital outlay                        |                            |                         |               |                                      |
| Computers                             | 43,765                     | 43,765                  | 39,278        | (4,487)                              |
| Vehicle                               | 87,500                     | 87,500                  | 50,908        | (36,592)                             |
| Total capital outlay                  | 131,265                    | 131,265                 | 90,186        | (41,079)                             |
| Total sheriff                         | 3,556,697                  | 3,556,697               | 3,289,348     | (267,349)                            |
| Coroner                               |                            |                         |               |                                      |
| Personnel                             |                            |                         |               |                                      |
| Coroner salaries                      | 149,984                    | 149,984                 | 149,984       | -                                    |
| Total personnel                       | 149,984                    | 149,984                 | 149,984       | -                                    |

(This schedule is continued on the following pages.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|----------------------------------|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>PUBLIC SAFETY (Continued)</b> |                            |                         |               |                                      |
| Coroner (Continued)              |                            |                         |               |                                      |
| Contractual                      |                            |                         |               |                                      |
| Autopsies                        | \$ 36,808                  | \$ 36,808               | \$ 23,570     | \$ (13,238)                          |
| Lab fees                         | 6,000                      | 6,000                   | 4,557         | (1,443)                              |
| Petroleum products               | 2,400                      | 2,400                   | 1,347         | (1,053)                              |
| Total contractual                | 45,208                     | 45,208                  | 29,474        | (15,734)                             |
| Total coroner                    | 195,192                    | 195,192                 | 179,458       | (15,734)                             |
| Corrections                      |                            |                         |               |                                      |
| Personnel                        |                            |                         |               |                                      |
| Corrections salaries             | 1,414,878                  | 1,414,878               | 1,368,192     | (46,686)                             |
| Total personnel                  | 1,414,878                  | 1,414,878               | 1,368,192     | (46,686)                             |
| Commodities                      |                            |                         |               |                                      |
| Contingencies                    | 15,500                     | 15,500                  | -             | (15,500)                             |
| Office supplies                  | 32,500                     | 32,500                  | 31,484        | (1,016)                              |
| Petroleum products               | 4,000                      | 4,000                   | 3,485         | (515)                                |
| Food for county prisoners        | 190,000                    | 190,000                 | 205,597       | 15,597                               |
| Uniforms                         | 7,000                      | 7,000                   | 7,800         | 800                                  |
| Weapons and ammunition           | 1,200                      | 1,200                   | 1,200         | -                                    |
| Total commodities                | 250,200                    | 250,200                 | 249,566       | (634)                                |
| Contractual                      |                            |                         |               |                                      |
| Training expense                 | 2,000                      | 2,000                   | 2,000         | -                                    |
| Out of state travel              | 5,500                      | 5,500                   | 7,826         | 2,326                                |
| Medical expense                  | 135,000                    | 135,000                 | 158,837       | 23,837                               |
| Prisoner mental health           | 15,000                     | 15,000                  | 15,000        | -                                    |
| Vehicle maintenance              | 2,000                      | 2,000                   | 385           | (1,615)                              |
| Computer hardware and software   | 1,000                      | 1,000                   | -             | (1,000)                              |
| Computer maintenance             | 19,000                     | 19,000                  | 9,628         | (9,372)                              |
| Office equipment maintenance     | 5,500                      | 5,500                   | 4,631         | (869)                                |
| Total contractual                | 185,000                    | 185,000                 | 198,307       | 13,307                               |
| Total corrections                | 1,850,078                  | 1,850,078               | 1,816,065     | (34,013)                             |
| Total public safety              | \$ 5,601,967               | \$ 5,601,967            | \$ 5,284,871  | \$ (317,096)                         |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>JUDICIARY AND COURT RELATED</b>                 |                            |                         |               |                                      |
| State's attorney                                   |                            |                         |               |                                      |
| Personnel  |                            |                         |               |                                      |
| State attorney's office salaries                   | \$ 629,230                 | \$ 629,230              | \$ 546,019    | \$ (83,211)                          |
| State witnesses - fees                             | 34,942                     | 34,942                  | 32,230        | (2,712)                              |
| Part time/extra time                               | 4,000                      | 4,000                   | -             | (4,000)                              |
| Illinois state's attorney and appellate prosecutor | 15,000                     | 15,000                  | 15,000        | -                                    |
| Total personnel                                    | 683,172                    | 683,172                 | 593,249       | (89,923)                             |
| Commodities  |                            |                         |               |                                      |
| Contingencies                                      | 6,500                      | 6,500                   | -             | (6,500)                              |
| Office supplies - state's attorney                 | 10,000                     | 10,000                  | 11,590        | 1,590                                |
| Legal materials and books                          | 14,000                     | 14,000                  | 15,244        | 1,244                                |
| Total commodities                                  | 30,500                     | 30,500                  | 26,834        | (3,666)                              |
| Contractual  |                            |                         |               |                                      |
| Expert witnesses                                   | 1,500                      | 1,500                   | -             | (1,500)                              |
| Travel expenses, seminars and dues                 | 6,000                      | 6,000                   | 2,557         | (3,443)                              |
| Printing appeals and transcripts                   | 2,000                      | 2,000                   | 709           | (1,291)                              |
| Maintenance - office equipment                     | 1,000                      | 1,000                   | 1,119         | 119                                  |
| Total contractual                                  | 10,500                     | 10,500                  | 4,385         | (6,115)                              |
| Total state's attorney                             | 724,172                    | 724,172                 | 624,468       | (99,704)                             |
| Circuit Clerk                                      |                            |                         |               |                                      |
| Personnel  |                            |                         |               |                                      |
| Circuit clerk office salaries                      | 548,949                    | 548,949                 | 544,379       | (4,570)                              |
| Total personnel                                    | 548,949                    | 548,949                 | 544,379       | (4,570)                              |
| Commodities  |                            |                         |               |                                      |
| Juvenile publications                              | 1,500                      | 1,500                   | 1,011         | (489)                                |
| Contingencies                                      | 5,000                      | 5,000                   | -             | (5,000)                              |
| Jury commission supplies                           | 2,000                      | 2,000                   | 1,928         | (72)                                 |
| Office supplies                                    | 7,000                      | 7,000                   | 4,878         | (2,122)                              |
| Total commodities                                  | 15,500                     | 15,500                  | 7,817         | (7,683)                              |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>JUDICIARY AND COURT RELATED (Continued)</b> |                            |                         |               |                                      |
| Circuit Clerk (Continued)                      |                            |                         |               |                                      |
| Contractual                                    |                            |                         |               |                                      |
| Travel expenses, seminars and dues             | \$ 2,000                   | \$ 2,000                | \$ 1,832      | \$ (168)                             |
| Postage  | 15,000                     | 15,000                  | 14,999        | (1)                                  |
| Maintenance - office equipment                 | 1,000                      | 1,000                   | -             | (1,000)                              |
| Total contractual                              | 18,000                     | 18,000                  | 16,831        | (1,169)                              |
| Total circuit clerk                            | 582,449                    | 582,449                 | 569,027       | (13,422)                             |
| Judiciary                                      |                            |                         |               |                                      |
| Personnel                                      |                            |                         |               |                                      |
| Judges reimbursement salary                    | 2,400                      | 2,400                   | 2,439         | 39                                   |
| Public defenders on contract                   | 165,433                    | 165,433                 | 165,468       | 35                                   |
| Administrative assistant salary                | 39,885                     | 39,885                  | 39,885        | -                                    |
| Total personnel                                | 207,718                    | 207,718                 | 207,792       | 74                                   |
| Commodities                                    |                            |                         |               |                                      |
| Office supplies                                | 3,000                      | 3,000                   | 1,000         | (2,000)                              |
| Purchase - office equipment                    | 3,500                      | 3,500                   | 3,497         | (3)                                  |
| Total commodities                              | 6,500                      | 6,500                   | 4,497         | (2,003)                              |
| Contractual                                    |                            |                         |               |                                      |
| CASA   | 5,000                      | 5,000                   | 5,000         | -                                    |
| Appointed attorneys                            | 35,000                     | 39,400                  | 40,779        | 1,379                                |
| Expert witness                                 | 6,000                      | 6,000                   | 1,000         | (5,000)                              |
| Interpreter                                    | 10,000                     | 21,000                  | 21,002        | 2                                    |
| Seminars                                       | 4,000                      | 4,000                   | 4,400         | 400                                  |
| Psychiatric cases                              | 7,000                      | 7,000                   | 13,650        | 6,650                                |
| Jurors circuit court - per diem and mileage    | 15,000                     | 22,100                  | 22,037        | (63)                                 |
| Contingencies                                  | 15,000                     | -                       | -             | -                                    |
| Maintenance - office equipment                 | 3,500                      | 3,500                   | 1,966         | (1,534)                              |
| Total contractual                              | 100,500                    | 108,000                 | 109,834       | 1,834                                |
| Total judiciary                                | 314,718                    | 322,218                 | 322,123       | (95)                                 |
| Probation                                      |                            |                         |               |                                      |
| Personnel                                      |                            |                         |               |                                      |
| Salaries                                       | 607,104                    | 607,104                 | 538,098       | (69,006)                             |
| Total personnel                                | 607,104                    | 607,104                 | 538,098       | (69,006)                             |

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|----------------------|--------------------------------------|
| <b>JUDICIARY AND COURT RELATED (Continued)</b> |                            |                         |                      |                                      |
| Probation (Continued)                          |                            |                         |                      |                                      |
| Contractual                                    |                            |                         |                      |                                      |
| Juvenile detention fees                        | \$ 30,000                  | \$ 30,000               | \$ 31,326            | \$ 1,326                             |
| Total contractual                              | 30,000                     | 30,000                  | 31,326               | 1,326                                |
| Commodities                                    |                            |                         |                      |                                      |
| Contingencies                                  | 8,000                      | 8,000                   | -                    | (8,000)                              |
| Total commodities                              | 8,000                      | 8,000                   | -                    | (8,000)                              |
| Total probation                                | 645,104                    | 645,104                 | 569,424              | (75,680)                             |
| Focus House                                    |                            |                         |                      |                                      |
| Personnel                                      |                            |                         |                      |                                      |
| Salaries                                       | 795,549                    | 795,549                 | 783,525              | (12,024)                             |
| Part time/extra time                           | 153,500                    | 153,500                 | 164,365              | 10,865                               |
| Total personnel                                | 949,049                    | 949,049                 | 947,890              | (1,159)                              |
| Commodities                                    |                            |                         |                      |                                      |
| Contingencies                                  | 10,000                     | 10,000                  | -                    | (10,000)                             |
| Supplies                                       | 4,500                      | 4,500                   | 4,461                | (39)                                 |
| Total commodities                              | 14,500                     | 14,500                  | 4,461                | (10,039)                             |
| Contractual                                    |                            |                         |                      |                                      |
| Transportation and conferences                 | 11,500                     | 11,500                  | 5,028                | (6,472)                              |
| Personal care and hygiene                      | 1,100                      | 1,100                   | 972                  | (128)                                |
| Medical expenses and personal care             | 1,750                      | 1,750                   | 1,564                | (186)                                |
| Total contractual                              | 14,350                     | 14,350                  | 7,564                | (6,786)                              |
| Total Focus House                              | 977,899                    | 977,899                 | 959,915              | (17,984)                             |
| Total judiciary and court related              | \$ 3,244,342               | \$ 3,251,842            | \$ 3,044,957         | \$ (206,885)                         |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 13,610,066</b>       | <b>\$ 13,610,066</b>    | <b>\$ 12,391,685</b> | <b>\$ (1,218,381)</b>                |

(See independent auditor's report.)

**NONMAJOR GOVERNMENTAL FUNDS**

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

|   | Special Revenue            |                     |                                  |                             |                  |
|---|----------------------------|---------------------|----------------------------------|-----------------------------|------------------|
|   | Federal<br>Aid<br>Matching | County<br>Bridge    | County<br>Highway<br>Engineering | County<br>Motor<br>Fuel Tax | Tuberculosis     |
| <b>ASSETS</b>   |                            |                     |                                  |                             |                  |
| Cash and cash equivalents   | \$ 126,642                 | \$ 917,558          | \$ 55,168                        | \$ 459,380                  | \$ 31,768        |
| Investments   | 2,100,000                  | -                   | -                                | -                           | -                |
| Property taxes receivable   | 759,508                    | 759,508             | -                                | -                           | 34,080           |
| Accounts receivable   | -                          | 56,603              | -                                | 72,676                      | -                |
| Prepaid items   | -                          | -                   | -                                | -                           | -                |
| Due from other funds  | -                          | -                   | -                                | -                           | -                |
| <b>TOTAL ASSETS</b>   | <b>\$ 2,986,150</b>        | <b>\$ 1,733,669</b> | <b>\$ 55,168</b>                 | <b>\$ 532,056</b>           | <b>\$ 65,848</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                            |                     |                                  |                             |                  |
| <b>LIABILITIES</b>  |                            |                     |                                  |                             |                  |
| Accounts payable  | \$ -                       | \$ 61,978           | \$ -                             | \$ -                        | \$ -             |
| Unearned grant revenue  | -                          | -                   | -                                | -                           | -                |
| Due to other funds  | -                          | -                   | -                                | -                           | -                |
| Total liabilities   | -                          | 61,978              | -                                | -                           | -                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                            |                     |                                  |                             |                  |
| Unavailable revenue - property taxes  | 759,508                    | 759,508             | -                                | -                           | 34,080           |
| Total deferred inflows of resources   | 759,508                    | 759,508             | -                                | -                           | 34,080           |
| <b>FUND BALANCES</b>  |                            |                     |                                  |                             |                  |
| Nonspendable - prepaid items  | -                          | -                   | -                                | -                           | -                |
| Restricted for  |                            |                     |                                  |                             |                  |
| Retirement  | -                          | -                   | -                                | -                           | -                |
| Public safety   | -                          | -                   | -                                | -                           | -                |
| Judiciary and court related   | -                          | -                   | -                                | -                           | -                |
| Highways and streets  | 2,226,642                  | 912,183             | 55,168                           | 532,056                     | -                |
| Insurance   | -                          | -                   | -                                | -                           | -                |
| Health and welfare  | -                          | -                   | -                                | -                           | 31,768           |
| Specific purpose  | -                          | -                   | -                                | -                           | -                |
| Assigned  |                            |                     |                                  |                             |                  |
| Capital projects  | -                          | -                   | -                                | -                           | -                |
| Total fund balances   | 2,226,642                  | 912,183             | 55,168                           | 532,056                     | 31,768           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 2,986,150</b>        | <b>\$ 1,733,669</b> | <b>\$ 55,168</b>                 | <b>\$ 532,056</b>           | <b>\$ 65,848</b> |

| Special Revenue |                 |                    |                |                |                       |                          |                 |                              |         |
|-----------------|-----------------|--------------------|----------------|----------------|-----------------------|--------------------------|-----------------|------------------------------|---------|
| Mental Health   | Board of Health | Dependent Children | Animal Control | Pet Population | Senior Social Service | War Veteran's Assistance | Drug Assistance | Social Security Contribution |         |
| \$ 457,135      | \$ 41,067       | \$ 119,814         | \$ 218,857     | \$ 5,240       | \$ 6,522              | \$ -                     | \$ 19,737       | \$ 547,464                   |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| 815,000         | -               | -                  | -              | -              | 212,000               | 75,000                   | -               | 825,000                      |         |
| -               | 257,017         | 67,467             | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| \$ 1,272,135    | \$ 298,084      | \$ 187,281         | \$ 218,857     | \$ 5,240       | \$ 218,522            | \$ 75,000                | \$ 19,737       | \$ 1,372,464                 |         |
| \$ -            | \$ -            | \$ -               | \$ 3,679       | \$ 1,752       | \$ -                  | \$ -                     | \$ -            | \$ -                         |         |
| -               | 6,201           | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | 6,201           | -                  | 3,679          | 1,752          | -                     | -                        | -               | -                            |         |
| 815,000         | -               | -                  | -              | -              | 212,000               | 75,000                   | -               | 825,000                      |         |
| 815,000         | -               | -                  | -              | -              | 212,000               | 75,000                   | -               | 825,000                      |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | 187,281            | -              | -              | -                     | -                        | 19,737          | -                            | 547,464 |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| 457,135         | 291,883         | -                  | 215,178        | 3,488          | 6,522                 | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| 457,135         | 291,883         | 187,281            | 215,178        | 3,488          | 6,522                 | -                        | 19,737          | 547,464                      |         |
| \$ 1,272,135    | \$ 298,084      | \$ 187,281         | \$ 218,857     | \$ 5,240       | \$ 218,522            | \$ 75,000                | \$ 19,737       | \$ 1,372,464                 |         |

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

|   | Special Revenue                     |                                |                               |                              |                 |
|---|-------------------------------------|--------------------------------|-------------------------------|------------------------------|-----------------|
|   | Cooperative<br>Extension<br>Service | State's Attorney<br>Automation | Drug<br>Traffic<br>Prevention | Storm<br>Water<br>Management | Law<br>Library  |
| <b>ASSETS</b>   |                                     |                                |                               |                              |                 |
| Cash and cash equivalents   | \$ 137,987                          | \$ 4,552                       | \$ 26,534                     | \$ 216                       | \$ 2,320        |
| Investments   | -                                   | -                              | -                             | 60,848                       | -               |
| Property taxes receivable   | 140,000                             | -                              | -                             | -                            | -               |
| Accounts receivable   | -                                   | -                              | -                             | -                            | 1,854           |
| Prepaid items   | -                                   | -                              | -                             | -                            | -               |
| Due from other funds  | -                                   | -                              | -                             | -                            | -               |
| <b>TOTAL ASSETS</b>   | <b>\$ 277,987</b>                   | <b>\$ 4,552</b>                | <b>\$ 26,534</b>              | <b>\$ 61,064</b>             | <b>\$ 4,174</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                                     |                                |                               |                              |                 |
| <b>LIABILITIES</b>  |                                     |                                |                               |                              |                 |
| Accounts payable  | \$ -                                | \$ -                           | \$ -                          | \$ -                         | \$ -            |
| Unearned grant revenue  | -                                   | -                              | -                             | -                            | -               |
| Due to other funds  | -                                   | -                              | -                             | -                            | -               |
| Total liabilities   | -                                   | -                              | -                             | -                            | -               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                                     |                                |                               |                              |                 |
| Unavailable revenue - property taxes  | 140,000                             | -                              | -                             | -                            | -               |
| Total deferred inflows of resources   | 140,000                             | -                              | -                             | -                            | -               |
| <b>FUND BALANCES</b>  |                                     |                                |                               |                              |                 |
| Nonspendable - prepaid items  | -                                   | -                              | -                             | -                            | -               |
| Restricted for  |                                     |                                |                               |                              |                 |
| Retirement  | -                                   | -                              | -                             | -                            | -               |
| Public safety   | -                                   | -                              | 26,534                        | -                            | -               |
| Judiciary and court related   | -                                   | 4,552                          | -                             | -                            | 4,174           |
| Highways and streets  | -                                   | -                              | -                             | 61,064                       | -               |
| Insurance   | -                                   | -                              | -                             | -                            | -               |
| Health and welfare  | -                                   | -                              | -                             | -                            | -               |
| Specific purpose  | 137,987                             | -                              | -                             | -                            | -               |
| Assigned  |                                     |                                |                               |                              |                 |
| Capital projects  | -                                   | -                              | -                             | -                            | -               |
| Total fund balances   | 137,987                             | 4,552                          | 26,534                        | 61,064                       | 4,174           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 277,987</b>                   | <b>\$ 4,552</b>                | <b>\$ 26,534</b>              | <b>\$ 61,064</b>             | <b>\$ 4,174</b> |



| Special Revenue        |                     |                   |           |                    |               |          |                  |                       |  |  |
|------------------------|---------------------|-------------------|-----------|--------------------|---------------|----------|------------------|-----------------------|--|--|
| Court Document Storage | Tax Sale Automation | ESDA Distribution | EOC       | Probation Services | Victim Impact | Marriage | County Ordinance | Recorder's Automation |  |  |
| \$ 266,058             | \$ 16,811           | \$ 44,054         | \$ 20,565 | \$ 142,561         | \$ 890        | \$ 2,892 | \$ 37,633        | \$ 147,792            |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| 4,331                  | -                   | 2,233             | -         | 10,882             | -             | -        | 3,287            | 1,971                 |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| \$ 270,389             | \$ 16,811           | \$ 46,287         | \$ 20,565 | \$ 153,443         | \$ 890        | \$ 2,892 | \$ 40,920        | \$ 149,763            |  |  |
|                        |                     |                   |           |                    |               |          |                  |                       |  |  |
| \$ -                   | \$ -                | \$ -              | \$ -      | \$ -               | \$ -          | \$ -     | \$ -             | \$ -                  |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| 270,389                | -                   | 46,287            | 20,565    | 153,443            | 890           | 2,892    | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | 16,811              | -                 | -         | -                  | -             | -        | 40,920           | 149,763               |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| 270,389                | 16,811              | 46,287            | 20,565    | 153,443            | 890           | 2,892    | 40,920           | 149,763               |  |  |
| \$ 270,389             | \$ 16,811           | \$ 46,287         | \$ 20,565 | \$ 153,443         | \$ 890        | \$ 2,892 | \$ 40,920        | \$ 149,763            |  |  |

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

|   | Special Revenue                             |                          |                        |                  |                               |
|---|---|--------------------------|------------------------|------------------|-------------------------------|
|   | Circuit Clerk<br>Support and<br>Maintenance | Medical<br>Reimbursement | Hotel/<br>Motel<br>Tax | DUI<br>Equipment | Arrestee's<br>Medical<br>Cost |
| <b>ASSETS</b>   |   |                          |                        |                  |                               |
| Cash and cash equivalents   | \$ 19,148                                   | \$ 6,346                 | \$ 7,561               | \$ 11,045        | \$ 30,925                     |
| Investments   | -   | -                        | -                      | -                | -                             |
| Property taxes receivable   | -   | -                        | -                      | -                | -                             |
| Accounts receivable   | 1,647                                       | -                        | 3,506                  | -                | -                             |
| Prepaid items   | -   | -                        | -                      | -                | -                             |
| Due from other funds  | -   | -                        | -                      | -                | -                             |
| <b>TOTAL ASSETS</b>   | <b>\$ 20,795</b>                            | <b>\$ 6,346</b>          | <b>\$ 11,067</b>       | <b>\$ 11,045</b> | <b>\$ 30,925</b>              |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |   |                          |                        |                  |                               |
| <b>LIABILITIES</b>  |   |                          |                        |                  |                               |
| Accounts payable  | \$ -  | \$ -                     | \$ -                   | \$ -             | \$ -                          |
| Unearned grant revenue  | -   | -                        | -                      | -                | -                             |
| 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>  |   |                          |                        |                  |                               |
| Nonspendable - prepaid items  | -   | -                        | -                      | -                | -                             |
| Restricted for  |   |                          |                        |                  |                               |
| Retirement  | -   | -                        | -                      | -                | -                             |
| Public safety   | -   | 6,346                    | -                      | 11,045           | 30,925                        |
| Judiciary and court related   | 20,795                                      | -                        | -                      | -                | -                             |
| Highways and streets  | -   | -                        | -                      | -                | -                             |
| Insurance   | -   | -                        | -                      | -                | -                             |
| Health and welfare  | -   | -                        | -                      | -                | -                             |
| Specific purpose  | -   | -                        | 11,067                 | -                | -                             |
| Assigned  |   |                          |                        |                  |                               |
| Capital projects  | -   | -                        | -                      | -                | -                             |
| Total fund balances   | 20,795                                      | 6,346                    | 11,067                 | 11,045           | 30,925                        |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 20,795</b>                            | <b>\$ 6,346</b>          | <b>\$ 11,067</b>       | <b>\$ 11,045</b> | <b>\$ 30,925</b>              |

|                   | Special Revenue               |                                |                  |                     |                         |  |                         |           |       |  |
|-------------------|-------------------------------|--------------------------------|------------------|---------------------|-------------------------|--|-------------------------|-----------|-------|--|
| Recorder's<br>GIS | Recorder's<br>Special<br>Fund | Vital<br>Records<br>Automation | GIS<br>Committee | Court<br>Automation | Juvenile<br>Restitution | Circuit Clerk<br>Operation and<br>Administration | Federal/State<br>Grants | Coroner's |       |  |
| \$ 51,768         | \$ 67,402                     | \$ 1,993                       | \$ 175,052       | \$ 173,631          | \$ 577                  | \$ 16,360  | \$ 9,219                | \$ 4,526  |       |  |
| -                 | -                             | -                              | 300,000          | -                   | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| 7,560             | -                             | -                              | -                | 4,326               | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | 6,479            | -                   | -                       | -  | -                       | -         | -     |  |
| \$ 59,328         | \$ 67,402                     | \$ 1,993                       | \$ 481,531       | \$ 177,957          | \$ 577                  | \$ 16,360  | \$ 9,219                | \$ 4,526  |       |  |
|                   |                               |                                |                  |                     |                         |  |                         |           |       |  |
| \$ -              | \$ 5,779                      | \$ -                           | \$ -             | \$ -                | \$ -                    | \$ -   | \$ -                    | \$ -      |       |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| 6,479             | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| 6,479             | 5,779                         | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| 52,849            | 61,623                        | 1,993                          | 481,531          | -                   | -                       | -  | 9,219                   | -         | 4,526 |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         | -     |  |
| 52,849            | 61,623                        | 1,993                          | 481,531          | 177,957             | 577                     | 16,360   | 9,219                   | -         | 4,526 |  |
| \$ 59,328         | \$ 67,402                     | \$ 1,993                       | \$ 481,531       | \$ 177,957          | \$ 577                  | \$ 16,360  | \$ 9,219                | \$ 4,526  |       |  |

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

|  | Special Revenue   |                              |                             |                       |                              |
|--|-------------------|------------------------------|-----------------------------|-----------------------|------------------------------|
|  | IFiber            | Insurance<br>Premium<br>Levy | E-Citation<br>Circuit Clerk | E-Citation<br>Sheriff | Sex Offender<br>Registration |
| <b>ASSETS</b>  |                   |                              |                             |                       |                              |
| Cash and cash equivalents  | \$ 112,757        | \$ 713,697                   | \$ 7,710                    | \$ 2,275              | \$ 6,914                     |
| Investments  | -                 | -                            | -                           | -                     | -                            |
| Property taxes receivable  | -                 | 475,000                      | -                           | -                     | -                            |
| Accounts receivable  | -                 | -                            | -                           | -                     | -                            |
| Prepaid items  | -                 | 60,409                       | -                           | -                     | -                            |
| Due from other funds   | -                 | -                            | -                           | -                     | -                            |
| <b>TOTAL ASSETS</b>  | <b>\$ 112,757</b> | <b>\$ 1,249,106</b>          | <b>\$ 7,710</b>             | <b>\$ 2,275</b>       | <b>\$ 6,914</b>              |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>      |                   |                              |                             |                       |                              |
| <b>LIABILITIES</b>   |                   |                              |                             |                       |                              |
| Accounts payable   | \$ -              | \$ -                         | \$ -                        | \$ -                  | \$ -                         |
| Unearned grant revenue   | -                 | -                            | -                           | -                     | -                            |
| Due to other funds   | -                 | -                            | -                           | -                     | -                            |
| Total liabilities  | -                 | -                            | -                           | -                     | -                            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                   |                              |                             |                       |                              |
| Unavailable revenue - property taxes   | -                 | 475,000                      | -                           | -                     | -                            |
| Total deferred inflows of resources  | -                 | 475,000                      | -                           | -                     | -                            |
| <b>FUND BALANCES</b>   |                   |                              |                             |                       |                              |
| Nonspendable - prepaid items   | -                 | 60,409                       | -                           | -                     | -                            |
| Restricted for   |                   |                              |                             |                       |                              |
| Retirement   | -                 | -                            | -                           | -                     | -                            |
| Public safety  | -                 | -                            | -                           | 2,275                 | 6,914                        |
| Judiciary and court related  | -                 | -                            | 7,710                       | -                     | -                            |
| Highways and streets   | -                 | -                            | -                           | -                     | -                            |
| Insurance  | -                 | 713,697                      | -                           | -                     | -                            |
| Health and welfare   | -                 | -                            | -                           | -                     | -                            |
| Specific purpose   | 112,757           | -                            | -                           | -                     | -                            |
| Assigned   |                   |                              |                             |                       |                              |
| Capital projects   | -                 | -                            | -                           | -                     | -                            |
| Total fund balances  | 112,757           | 774,106                      | 7,710                       | 2,275                 | 6,914                        |
| <b>TOTAL LIABILITIES, DEFERRED INFLOW OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 112,757</b> | <b>\$ 1,249,106</b>          | <b>\$ 7,710</b>             | <b>\$ 2,275</b>       | <b>\$ 6,914</b>              |

| <u>Special Revenue</u> |                         | <u>Capital Projects</u> |               | <u>Total</u>        |
|------------------------|-------------------------|-------------------------|---------------|---------------------|
| <u>Administrative</u>  | <u>Revolving</u>        | <u>Thorpe Road</u>      |               | <u>Nonmajor</u>     |
| <u>Tow Fund</u>        | <u>Vehicle Purchase</u> | <u>Overpass</u>         |               | <u>Governmental</u> |
|                        |                         |                         |               | <u>Funds</u>        |
| \$ 38,454              | \$ 147,653              | \$ -                    | \$ 5,462,230  |                     |
| -                      | -                       | 359,363                 | 2,820,211     |                     |
| -                      | -                       | -                       | 4,095,096     |                     |
| -                      | -                       | -                       | 495,360       |                     |
| -                      | -                       | -                       | 60,409        |                     |
| -                      | -                       | -                       | 6,479         |                     |
| \$ 38,454              | \$ 147,653              | \$ 359,363              | \$ 12,939,785 |                     |

|           |            |            |               |  |
|-----------|------------|------------|---------------|--|
| \$ -      | \$ -       | \$ -       | \$ 73,188     |  |
| -         | -          | -          | 6,201         |  |
| -         | -          | -          | 6,479         |  |
| -         | -          | -          | 85,868        |  |
|           | -          | -          | 4,095,096     |  |
| -         | -          | -          | 4,095,096     |  |
| -         | -          | -          | 60,409        |  |
| -         | -          | -          | 547,464       |  |
| 38,454    | -          | -          | 396,363       |  |
| -         | -          | -          | 659,739       |  |
| -         | -          | 359,363    | 4,146,476     |  |
| -         | -          | -          | 713,697       |  |
| -         | -          | -          | 1,010,500     |  |
| -         | -          | -          | 1,076,520     |  |
| -         | 147,653    | -          | 147,653       |  |
| 38,454    | 147,653    | 359,363    | 8,758,821     |  |
| \$ 38,454 | \$ 147,653 | \$ 359,363 | \$ 12,939,785 |  |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Special Revenue</b>              |                          |   |                                      |                     |
|--|-------------------------------------|--------------------------|---|--------------------------------------|---------------------|
|  | <b>Federal<br/>Aid<br/>Matching</b> | <b>County<br/>Bridge</b> | <b>County<br/>Highway<br/>Engineering</b> | <b>County<br/>Motor<br/>Fuel Tax</b> | <b>Tuberculosis</b> |
| <b>REVENUES</b>                                      |                                     |                          |   |                                      |                     |
| Taxes  | \$ 742,677                          | \$ 742,677               | \$ -                                      | \$ 831,012                           | \$ 33,574           |
| Fines and fees                                       | -                                   | -                        | -   | -                                    | -                   |
| Intergovernmental                                    | 36,919                              | 208,328                  | 47  | 554,867                              | -                   |
| Charges for services                                 | -                                   | -                        | -   | -                                    | 3,938               |
| Investment income                                    | 5,852                               | 1,081                    | 49  | 1,145                                | -                   |
| Miscellaneous  | -                                   | -                        | -   | -                                    | -                   |
| Total revenues                                       | 785,448                             | 952,086                  | 96  | 1,387,024                            | 37,512              |
| <b>EXPENDITURES</b>                                  |                                     |                          |   |                                      |                     |
| Current  |                                     |                          |   |                                      |                     |
| General government                                   | -                                   | -                        | -   | -                                    | -                   |
| Public safety  | -                                   | -                        | -   | -                                    | -                   |
| Judiciary and court related                          | -                                   | -                        | -   | -                                    | -                   |
| Highways and streets                                 | 68,937                              | 323,664                  | -   | 1,508,246                            | -                   |
| Health and welfare                                   | -                                   | -                        | -   | -                                    | 35,725              |
| Debt service   |                                     |                          |   |                                      |                     |
| Principal  | -                                   | -                        | -   | -                                    | -                   |
| Interest and fiscal charges                          | -                                   | -                        | -   | -                                    | -                   |
| Capital outlay                                       | 477,948                             | 260,694                  | -   | 96,964                               | -                   |
| Total expenditures                                   | 546,885                             | 584,358                  | -   | 1,605,210                            | 35,725              |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | 238,563                             | 367,728                  | 96  | (218,186)                            | 1,787               |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                                     |                          |   |                                      |                     |
| Transfers in   | -                                   | -                        | -   | -                                    | -                   |
| Transfers (out)                                      | -                                   | -                        | -   | -                                    | (120)               |
| Total other financing sources (uses)                 | -                                   | -                        | -   | -                                    | (120)               |
| NET CHANGE IN FUND BALANCES                          | 238,563                             | 367,728                  | 96  | (218,186)                            | 1,667               |
| FUND BALANCES, DECEMBER 1                            | 1,988,079                           | 544,455                  | 55,072                                    | 750,242                              | 30,101              |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | <b>\$ 2,226,642</b>                 | <b>\$ 912,183</b>        | <b>\$ 55,168</b>                          | <b>\$ 532,056</b>                    | <b>\$ 31,768</b>    |

| Special Revenue |                 |                    |                |                |                       |                          |                 |                              |  |
|-----------------|-----------------|--------------------|----------------|----------------|-----------------------|--------------------------|-----------------|------------------------------|--|
| Mental Health   | Board of Health | Dependent Children | Animal Control | Pet Population | Senior Social Service | War Veteran's Assistance | Drug Assistance | Social Security Contribution |  |
| \$ 798,679      | \$ -            | \$ -               | \$ -           | \$ -           | \$ 208,994            | \$ 73,971                | \$ -            | \$ 788,880                   |  |
| -               | 189,945         | -                  | 158,273        | -              | -                     | -                        | -               | -                            |  |
| -               | 583,881         | 683,223            | -              | -              | -                     | -                        | 1,744           | -                            |  |
| -               | 29,689          | 12,867             | -              | 19,865         | -                     | -                        | -               | -                            |  |
| 498             | -               | 43                 | -              | -              | -                     | -                        | -               | 970                          |  |
| -               | 69,734          | 15,615             | 310            | -              | -                     | -                        | 636             | 4,534                        |  |
| 799,177         | 873,249         | 711,748            | 158,583        | 19,865         | 208,994               | 73,971                   | 2,380           | 794,384                      |  |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | 113,983                      |  |
| -               | -               | 557,852            | -              | -              | -                     | -                        | -               | 307,006                      |  |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | 197,847                      |  |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | 85,058                       |  |
| 807,567         | 902,802         | -                  | 158,883        | 29,540         | 208,700               | 73,971                   | -               | 61,707                       |  |
| -               | -               | 11,848             | -              | -              | -                     | -                        | -               | -                            |  |
| -               | -               | 3,152              | -              | -              | -                     | -                        | -               | -                            |  |
| -               | -               | 3,084              | -              | -              | -                     | -                        | -               | -                            |  |
| 807,567         | 902,802         | 575,936            | 158,883        | 29,540         | 208,700               | 73,971                   | -               | 765,601                      |  |
| (8,390)         | (29,553)        | 135,812            | (300)          | (9,675)        | 294                   | -                        | 2,380           | 28,783                       |  |
| -               | 85,000          | -                  | -              | -              | -                     | -                        | -               | -                            |  |
| -               | (5,880)         | (12,281)           | -              | -              | -                     | -                        | -               | (2,048)                      |  |
| -               | 79,120          | (12,281)           | -              | -              | -                     | -                        | -               | (2,048)                      |  |
| (8,390)         | 49,567          | 123,531            | (300)          | (9,675)        | 294                   | -                        | 2,380           | 26,735                       |  |
| 465,525         | 242,316         | 63,750             | 215,478        | 13,163         | 6,228                 | -                        | 17,357          | 520,729                      |  |
| \$ 457,135      | \$ 291,883      | \$ 187,281         | \$ 215,178     | \$ 3,488       | \$ 6,522              | \$ -                     | \$ 19,737       | \$ 547,464                   |  |

(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, 2014

|  | <b>Special Revenue</b>                       |  |  |                                       |                        |
|--|--|--|--|---------------------------------------|------------------------|
|  | <b>Cooperative<br/>Extension<br/>Service</b> | <b>State's Attorney<br/>Automation</b> | <b>Drug<br/>Traffic<br/>Prevention</b> | <b>Storm<br/>Water<br/>Management</b> | <b>Law<br/>Library</b> |
| <b>REVENUES</b>                                      |  |  |  |                                       |                        |
| Taxes  | \$ 137,987                                   | \$ -                                   | \$ -                                   | \$ -                                  | \$ -                   |
| Fines and fees                                       | -  | -                                      | -                                      | 216                                   | -                      |
| Intergovernmental                                    | -  | -                                      | -                                      | -                                     | -                      |
| Charges for services                                 | -  | 2,828                                  | -                                      | -                                     | 24,453                 |
| Investment income                                    | -  | -                                      | -                                      | 165                                   | -                      |
| Miscellaneous  | -  | -                                      | 21,304                                 | -                                     | -                      |
| Total revenues                                       | 137,987                                      | 2,828                                  | 21,304                                 | 381                                   | 24,453                 |
| <b>EXPENDITURES</b>                                  |  |  |  |                                       |                        |
| Current  |  |  |  |                                       |                        |
| General government                                   | 147,761                                      | -                                      | -                                      | -                                     | -                      |
| Public safety  | -  | -                                      | 2,584                                  | -                                     | -                      |
| Judiciary and court related                          | -  | -                                      | -                                      | -                                     | 25,251                 |
| Highways and streets                                 | -  | -                                      | -                                      | -                                     | -                      |
| Health and welfare                                   | -  | -                                      | -                                      | -                                     | -                      |
| Debt service   |  |  |  |                                       |                        |
| Principal  | -  | -                                      | -                                      | -                                     | -                      |
| Interest and fiscal charges                          | -  | -                                      | -                                      | -                                     | -                      |
| Capital outlay                                       | -  | -                                      | -                                      | -                                     | -                      |
| Total expenditures                                   | 147,761                                      | -                                      | 2,584                                  | -                                     | 25,251                 |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (9,774)                                      | 2,828                                  | 18,720                                 | 381                                   | (798)                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                |  |  |  |                                       |                        |
| Transfers in   | -  | -                                      | -                                      | -                                     | -                      |
| Transfers (out)                                      | -  | -                                      | -                                      | -                                     | -                      |
| Total other financing sources (uses)                 | -  | -                                      | -                                      | -                                     | -                      |
| NET CHANGE IN FUND BALANCES                          | (9,774)                                      | 2,828                                  | 18,720                                 | 381                                   | (798)                  |
| FUND BALANCES, DECEMBER 1                            | 147,761                                      | 1,724                                  | 7,814                                  | 60,683                                | 4,972                  |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | <b>\$ 137,987</b>                            | <b>\$ 4,552</b>                        | <b>\$ 26,534</b>                       | <b>\$ 61,064</b>                      | <b>\$ 4,174</b>        |



| Special Revenue        |                     |                   |           |                    |               |          |                  |                       |  |
|------------------------|---------------------|-------------------|-----------|--------------------|---------------|----------|------------------|-----------------------|--|
| Court Document Storage | Tax Sale Automation | ESDA Distribution | EOC       | Probation Services | Victim Impact | Marriage | County Ordinance | Recorder's Automation |  |
| \$ -                   | \$ -                | \$ -              | \$ -      | \$ -               | \$ -          | \$ -     | \$ -             | \$ -                  |  |
| -                      | -                   | -                 | -         | 169,340            | 2,732         | -        | 38,386           | -                     |  |
| -                      | -                   | 29,031            | -         | -                  | -             | -        | 8,223            | -                     |  |
| 61,832                 | 4,830               | -                 | -         | -                  | -             | -        | -                | 27,954                |  |
| 403                    | -                   | -                 | -         | 97                 | -             | 6        | -                | 87                    |  |
| -                      | -                   | -                 | 15,000    | 5,091              | -             | 580      | -                | -                     |  |
| 62,235                 | 4,830               | 29,031            | 15,000    | 174,528            | 2,732         | 586      | 46,609           | 28,041                |  |
| -                      | -                   | -                 | 712       | -                  | -             | -        | 50,925           | 5,291                 |  |
| -                      | -                   | 22,511            | -         | -                  | -             | -        | -                | -                     |  |
| 11,796                 | -                   | -                 | -         | 126,320            | 2,240         | 275      | -                | -                     |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |
| -                      | 1,608               | -                 | 1,391     | 2,608              | -             | -        | -                | -                     |  |
| 11,796                 | 1,608               | 22,511            | 2,103     | 128,928            | 2,240         | 275      | 50,925           | 5,291                 |  |
| 50,439                 | 3,222               | 6,520             | 12,897    | 45,600             | 492           | 311      | (4,316)          | 22,750                |  |
| -                      | -                   | -                 | -         | 2,850              | -             | -        | -                | -                     |  |
| (25,000)               | -                   | (25,367)          | -         | (4,000)            | -             | -        | -                | -                     |  |
| (25,000)               | -                   | (25,367)          | -         | (1,150)            | -             | -        | -                | -                     |  |
| 25,439                 | 3,222               | (18,847)          | 12,897    | 44,450             | 492           | 311      | (4,316)          | 22,750                |  |
| 244,950                | 13,589              | 65,134            | 7,668     | 108,993            | 398           | 2,581    | 45,236           | 127,013               |  |
| \$ 270,389             | \$ 16,811           | \$ 46,287         | \$ 20,565 | \$ 153,443         | \$ 890        | \$ 2,892 | \$ 40,920        | \$ 149,763            |  |

(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, 2014

|  | <b>Special Revenue</b>                               |                                  |                                 |                          |  |
|--|--|----------------------------------|---------------------------------|--------------------------|--|
|  | <b>Circuit Clerk<br/>Support and<br/>Maintenance</b> | <b>Medical<br/>Reimbursement</b> | <b>Hotel/<br/>Motel<br/>Tax</b> | <b>DUI<br/>Equipment</b> | <b>Arrestee's<br/>Medical<br/>Cost</b> |
| <b>REVENUES</b>                                      |  |                                  |                                 |                          |  |
| Taxes  | \$ -   | \$ -                             | \$ 43,547                       | \$ -                     | \$ -                                   |
| Fines and fees                                       | -  | -                                | -                               | -                        | -                                      |
| Intergovernmental                                    | 13,175   | -                                | -                               | -                        | -                                      |
| Charges for services                                 | 132  | -                                | -                               | -                        | -                                      |
| Investment income                                    | -  | -                                | -                               | -                        | -                                      |
| Miscellaneous  | -  | -                                | -                               | 8,895                    | 10,442                                 |
| Total revenues                                       | 13,307   | -                                | 43,547                          | 8,895                    | 10,442                                 |
| <b>EXPENDITURES</b>                                  |  |                                  |                                 |                          |  |
| Current  |  |                                  |                                 |                          |  |
| General government                                   | -  | -                                | 39,681                          | -                        | -                                      |
| Public safety  | -  | -                                | -                               | 4,003                    | -                                      |
| Judiciary and court related                          | 7,500  | -                                | -                               | -                        | -                                      |
| Highways and streets                                 | -  | -                                | -                               | -                        | -                                      |
| Health and welfare                                   | -  | -                                | -                               | -                        | -                                      |
| Debt service   |  |                                  |                                 |                          |  |
| Principal  | -  | -                                | -                               | -                        | -                                      |
| Interest and fiscal charges                          | -  | -                                | -                               | -                        | -                                      |
| Capital outlay                                       | -  | -                                | -                               | -                        | -                                      |
| Total expenditures                                   | 7,500  | -                                | 39,681                          | 4,003                    | -                                      |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | 5,807  | -                                | 3,866                           | 4,892                    | 10,442                                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                |  |                                  |                                 |                          |  |
| Transfers in   | -  | -                                | -                               | -                        | -                                      |
| Transfers (out)                                      | -  | -                                | -                               | -                        | -                                      |
| Total other financing sources (uses)                 | -  | -                                | -                               | -                        | -                                      |
| NET CHANGE IN FUND BALANCES                          | 5,807  | -                                | 3,866                           | 4,892                    | 10,442                                 |
| FUND BALANCES, DECEMBER 1                            | 14,988   | 6,346                            | 7,201                           | 6,153                    | 20,483                                 |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | \$ 20,795  | \$ 6,346                         | \$ 11,067                       | \$ 11,045                | \$ 30,925                              |

| Special Revenue   |                               |                                |                  |                     |                         |  |                         |           |  |
|-------------------|-------------------------------|--------------------------------|------------------|---------------------|-------------------------|--|-------------------------|-----------|--|
| Recorder's<br>GIS | Recorder's<br>Special<br>Fund | Vital<br>Records<br>Automation | GIS<br>Committee | Court<br>Automation | Juvenile<br>Restitution | Circuit Clerk<br>Operation and<br>Administration | Federal/State<br>Grants | Coroner's |  |
| \$ -              | \$ -                          | \$ -                           | \$ -             | \$ -                | \$ -                    | \$ -   | \$ -                    | \$ -      |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | 26,768                  | -         |  |
| 96,919            | 7,211                         | 2,866                          | 45,206           | 61,778              | 8,305                   | 6,917  | -                       | 10,750    |  |
| 101               | -                             | 77                             | 1,421            | 122                 | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | 4,347            | -                   | -                       | -  | -                       | 16        |  |
| 97,020            | 7,211                         | 2,943                          | 50,974           | 61,900              | 8,305                   | 6,917  | 26,768                  | 10,766    |  |
| 28,749            | 17,864                        | 3,203                          | 212,545          | -                   | -                       | -  | 32,161                  | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | 23,411              | 20,760                  | 2,644  | -                       | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | 5,833     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | 20,873              | -                       | -  | -                       | 432       |  |
| 28,749            | 17,864                        | 3,203                          | 212,545          | 44,284              | 20,760                  | 2,644  | 32,161                  | 6,265     |  |
| 68,271            | (10,653)                      | (260)                          | (161,571)        | 17,616              | (12,455)                | 4,273  | (5,393)                 | 4,501     |  |
| -                 | -                             | -                              | 83,518           | -                   | 12,281                  | -  | -                       | -         |  |
| (83,518)          | -                             | -                              | -                | (25,000)            | -                       | -  | -                       | -         |  |
| (83,518)          | -                             | -                              | 83,518           | (25,000)            | 12,281                  | -  | -                       | -         |  |
| (15,247)          | (10,653)                      | (260)                          | (78,053)         | (7,384)             | (174)                   | 4,273  | (5,393)                 | 4,501     |  |
| 68,096            | 72,276                        | 2,253                          | 559,584          | 185,341             | 751                     | 12,087   | 14,612                  | 25        |  |
| \$ 52,849         | \$ 61,623                     | \$ 1,993                       | \$ 481,531       | \$ 177,957          | \$ 577                  | \$ 16,360  | \$ 9,219                | \$ 4,526  |  |

(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, 2014

|  | Special Revenue   |                              |                             |                       |                              |
|--|-------------------|------------------------------|-----------------------------|-----------------------|------------------------------|
|  | IFiber            | Insurance<br>Premium<br>Levy | E-Citation<br>Circuit Clerk | E-Citation<br>Sheriff | Sex Offender<br>Registration |
| <b>REVENUES</b>                                      |                   |                              |                             |                       |                              |
| Taxes  | \$ -              | \$ 468,333                   | \$ -                        | \$ -                  | \$ -                         |
| Fines and fees                                       | -                 | -                            | -                           | -                     | 6,180                        |
| Intergovernmental                                    | -                 | -                            | -                           | -                     | -                            |
| Charges for services                                 | -                 | -                            | 5,213                       | 1,080                 | -                            |
| Investment income                                    | 289               | -                            | -                           | -                     | -                            |
| Miscellaneous  | -                 | 5,820                        | -                           | -                     | -                            |
| Total revenues                                       | 289               | 474,153                      | 5,213                       | 1,080                 | 6,180                        |
| <b>EXPENDITURES</b>                                  |                   |                              |                             |                       |                              |
| Current  |                   |                              |                             |                       |                              |
| General government                                   | 4,200             | 410,987                      | -                           | -                     | -                            |
| Public safety  | -                 | -                            | -                           | -                     | 4,154                        |
| Judiciary and court related                          | -                 | -                            | -                           | -                     | -                            |
| Highways and streets                                 | -                 | -                            | -                           | -                     | -                            |
| Health and welfare                                   | -                 | -                            | -                           | -                     | -                            |
| Debt service   |                   |                              |                             |                       |                              |
| Principal  | -                 | -                            | -                           | -                     | -                            |
| Interest and fiscal charges                          | -                 | -                            | -                           | -                     | -                            |
| Capital outlay                                       | -                 | -                            | -                           | -                     | -                            |
| Total expenditures                                   | 4,200             | 410,987                      | -                           | -                     | 4,154                        |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (3,911)           | 63,166                       | 5,213                       | 1,080                 | 2,026                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                   |                              |                             |                       |                              |
| Transfers in   | -                 | -                            | -                           | -                     | -                            |
| Transfers (out)                                      | -                 | -                            | -                           | -                     | -                            |
| Total other financing sources (uses)                 | -                 | -                            | -                           | -                     | -                            |
| NET CHANGE IN FUND BALANCES                          | (3,911)           | 63,166                       | 5,213                       | 1,080                 | 2,026                        |
| FUND BALANCES, DECEMBER 1                            | 116,668           | 710,940                      | 2,497                       | 1,195                 | 4,888                        |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | <b>\$ 112,757</b> | <b>\$ 774,106</b>            | <b>\$ 7,710</b>             | <b>\$ 2,275</b>       | <b>\$ 6,914</b>              |

| Special Revenue            |          | Capital Projects              |                         | Total<br>Nonmajor<br>Governmental<br>Funds |
|----------------------------|----------|-------------------------------|-------------------------|--|
| Administrative<br>Tow Fund |          | Revolving<br>Vehicle Purchase | Thorpe Road<br>Overpass |  |
| \$                         | -        | \$                            | -                       | \$   |
|                            | 17,533   |                               | -                       | 4,870,331                                  |
|                            | -        |                               | -                       | 582,605                                    |
|                            | -        |                               | -                       | 2,146,206                                  |
|                            | -        |                               | -                       | 434,633                                    |
|                            | -        | 235                           | -                       | 12,641                                     |
|                            | -        | -                             | -                       | 162,324                                    |
|                            | 17,533   | 235                           | -                       | 8,208,740                                  |
|                            | -        | -                             | -                       | 1,068,062                                  |
|                            | 36,228   | -                             | -                       | 934,338                                    |
|                            | -        | -                             | -                       | 418,044                                    |
|                            | -        | -                             | -                       | 1,985,905                                  |
|                            | -        | -                             | -                       | 2,284,728                                  |
|                            | -        | -                             | -                       | 11,848                                     |
|                            | -        | -                             | -                       | 3,152                                      |
|                            | -        | 140,082                       | -                       | 1,005,684                                  |
|                            | 36,228   | 140,082                       | -                       | 7,711,761                                  |
|                            | (18,695) | (139,847)                     | -                       | 496,979                                    |
|                            | -        | 287,500                       | -                       | 471,149                                    |
|                            | -        | -                             | -                       | (183,214)                                  |
|                            | -        | 287,500                       | -                       | 287,935                                    |
|                            | (18,695) | 147,653                       | -                       | 784,914                                    |
|                            | 57,149   | -                             | 359,363                 | 7,973,907                                  |
| \$                         | 38,454   | \$                            | 147,653                 | \$   |
|                            |          |                               | 359,363                 |  |
|                            |          |                               |                         | 8,758,821                                  |

(See independent auditor's report.)

## **PROPRIETARY FUNDS**

**OGLE COUNTY, ILLINOIS**

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

November 30, 2014

|                            | <b>Hospital<br/>and Medical<br/>Insurance</b> | <b>Self<br/>Insurance<br/>Reserve</b> | <b>Total</b>      |
|----------------------------|---|---------------------------------------|-------------------|
| <b>CURRENT ASSETS</b>      |   |                                       |                   |
| Cash and cash equivalents  | \$ 844,925                                    | \$ 82,683                             | \$ 927,608        |
| Investments                | -   | 100,000                               | 100,000           |
| Accounts receivable        | 33,000  | -                                     | 33,000            |
| Other receivable           | 33,845  | -                                     | 33,845            |
| Total current assets       | 911,770                                       | 182,683                               | 1,094,453         |
| Total assets               | 911,770                                       | 182,683                               | 1,094,453         |
| <b>CURRENT LIABILITIES</b> |   |                                       |                   |
| Claims payable             | 180,967                                       | -                                     | 180,967           |
| Total current liabilities  | 180,967                                       | -                                     | 180,967           |
| Total liabilities          | 180,967                                       | -                                     | 180,967           |
| <b>NET POSITION</b>        |   |                                       |                   |
| Unrestricted               | 730,803                                       | 182,683                               | 913,486           |
| <b>TOTAL NET POSITION</b>  | <b>\$ 730,803</b>                             | <b>\$ 182,683</b>                     | <b>\$ 913,486</b> |

(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, 2014

|  | <b>Hospital<br/>and Medical<br/>Insurance</b> | <b>Self<br/>Insurance<br/>Reserve</b> | <b>Total</b>      |
|--|---|---------------------------------------|-------------------|
| <b>OPERATING REVENUES</b>                |   |                                       |                   |
| Charges for services                     | \$ 2,951,827                                  | \$ -                                  | \$ 2,951,827      |
| <b>OPERATING EXPENSES</b>                |   |                                       |                   |
| Operations                               |   |                                       |                   |
| Personnel services                       | 2,500   | 52,507                                | 55,007            |
| Supplies                                 | 48  | 854                                   | 902               |
| Capital outlay                           | -   | 8,061                                 | 8,061             |
| Contractual services                     | 2,607,707                                     | -                                     | 2,607,707         |
| Total operating expenses                 | 2,610,255                                     | 61,422                                | 2,671,677         |
| OPERATING INCOME (LOSS)                  | 341,572                                       | (61,422)                              | 280,150           |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |   |                                       |                   |
| Investment income                        | 3   | 614                                   | 617               |
| Other income                             | -   | 11,655                                | 11,655            |
| Total non-operating revenues (expenses)  | 3   | 12,269                                | 12,272            |
| CHANGE IN NET POSITION                   | 341,575                                       | (49,153)                              | 292,422           |
| NET POSITION, DECEMBER 1                 | 389,228                                       | 231,836                               | 621,064           |
| <b>NET POSITION, NOVEMBER 30</b>         | <b>\$ 730,803</b>                             | <b>\$ 182,683</b>                     | <b>\$ 913,486</b> |

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Hospital<br/>and Medical<br/>Insurance</b> | <b>Self<br/>Insurance<br/>Reserve</b> | <b>Total</b> |
|--|---|---------------------------------------|--------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |   |                                       |              |
| Receipts from interfund service transactions   | \$ 2,620,839                                  | \$ -                                  | \$ 2,620,839 |
| Receipts from plan participants  | 444,143                                       | -                                     | 444,143      |
| Payments to suppliers  | (2,783,364)                                   | (8,915)                               | (2,792,279)  |
| Payments to employees  | -   | (52,507)                              | (52,507)     |
| Net cash from operating activities   | 281,618                                       | (61,422)                              | 220,196      |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>   |   |                                       |              |
| Other income   | -   | 11,655                                | 11,655       |
| Net cash from noncapital financing activities  | -   | 11,655                                | 11,655       |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES</b>                                  |   |                                       |              |
| None   | -   | -                                     | -            |
| Net cash from capital and related financing activities   | -   | -                                     | -            |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |   |                                       |              |
| Proceeds from sale of investments  | -   | 75,000                                | 75,000       |
| Interest received  | 3   | 614                                   | 617          |
| Net cash from investing activities   | 3   | 75,614                                | 75,617       |
| <b>NET INCREASE IN CASH AND<br/>CASH EQUIVALENTS</b>   | 281,621                                       | 25,847                                | 307,468      |
| <b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>   | 563,304                                       | 56,836                                | 620,140      |
| <b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>  | \$ 844,925                                    | \$ 82,683                             | \$ 927,608   |
| <b>RECONCILIATION OF OPERATING INCOME<br/>(LOSS) TO NET CASH FLOWS FROM<br/>OPERATING ACTIVITIES</b> |   |                                       |              |
| Operating income (loss)  | \$ 341,572                                    | \$ (61,422)                           | \$ 280,150   |
| Adjustments to reconcile operating income (loss)<br>to net cash from operating activities            |   |                                       |              |
| Effects of changes in operating assets and liabilities   |   |                                       |              |
| Accounts receivable  | (4,000)                                       | -                                     | (4,000)      |
| Other receivable   | 117,155                                       | -                                     | 117,155      |
| Claims payable   | (173,109)                                     | -                                     | (173,109)    |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>  | \$ 281,618                                    | \$ (61,422)                           | \$ 220,196   |

(See independent auditor's report.)

## **FIDUCIARY FUNDS**

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                   | <b>Balances<br/>December 1</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Balances<br/>November 30</b> |
|-----------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------------|
| <b>Total All Agency Funds</b>     |                                |                       |                       |                                 |
| <b>ASSETS</b>                     |                                |                       |                       |                                 |
| Cash and cash equivalents         | \$ 2,718,242                   | \$ 124,960,809        | \$ 125,798,697        | \$ 1,880,354                    |
| Investments                       | 784,893                        | 513                   | -                     | 785,406                         |
| Inventory                         | 48,975                         | -                     | 21,649                | 27,326                          |
| <b>TOTAL ASSETS</b>               | <b>\$ 3,552,110</b>            | <b>\$ 124,961,322</b> | <b>\$ 125,820,346</b> | <b>\$ 2,693,086</b>             |
| <b>LIABILITIES</b>                |                                |                       |                       |                                 |
| Due to others                     | \$ 3,552,110                   | \$ 124,961,322        | \$ 125,820,346        | \$ 2,693,086                    |
| <b>TOTAL LIABILITIES</b>          | <b>\$ 3,552,110</b>            | <b>\$ 124,961,322</b> | <b>\$ 125,820,346</b> | <b>\$ 2,693,086</b>             |
| <b>1. Township Motor Fuel Tax</b> |                                |                       |                       |                                 |
| <b>ASSETS</b>                     |                                |                       |                       |                                 |
| Cash and cash equivalents         | \$ 733,745                     | \$ 1,637,830          | \$ 1,349,252          | \$ 1,022,323                    |
| <b>TOTAL ASSETS</b>               | <b>\$ 733,745</b>              | <b>\$ 1,637,830</b>   | <b>\$ 1,349,252</b>   | <b>\$ 1,022,323</b>             |
| <b>LIABILITIES</b>                |                                |                       |                       |                                 |
| Due to others                     | \$ 733,745                     | \$ 1,637,830          | \$ 1,349,252          | \$ 1,022,323                    |
| <b>TOTAL LIABILITIES</b>          | <b>\$ 733,745</b>              | <b>\$ 1,637,830</b>   | <b>\$ 1,349,252</b>   | <b>\$ 1,022,323</b>             |
| <b>2. Township Bridge</b>         |                                |                       |                       |                                 |
| <b>ASSETS</b>                     |                                |                       |                       |                                 |
| Cash and cash equivalents         | \$ 186,339                     | \$ 265,264            | \$ 288,805            | \$ 162,798                      |
| <b>TOTAL ASSETS</b>               | <b>\$ 186,339</b>              | <b>\$ 265,264</b>     | <b>\$ 288,805</b>     | <b>\$ 162,798</b>               |
| <b>LIABILITIES</b>                |                                |                       |                       |                                 |
| Due to others                     | \$ 186,339                     | \$ 265,264            | \$ 288,805            | \$ 162,798                      |
| <b>TOTAL LIABILITIES</b>          | <b>\$ 186,339</b>              | <b>\$ 265,264</b>     | <b>\$ 288,805</b>     | <b>\$ 162,798</b>               |

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                             | <b>Balances<br/>December 1</b> | <b>Additions</b> | <b>Deductions</b> | <b>Balances<br/>November 30</b> |
|-----------------------------|--------------------------------|------------------|-------------------|---------------------------------|
| <b>3. Treasurer's Trust</b> |                                |                  |                   |                                 |
| <b>ASSETS</b>               |                                |                  |                   |                                 |
| Cash and cash equivalents   | \$ 7,801                       | \$ 2,419         | \$ -              | \$ 10,220                       |
| <b>TOTAL ASSETS</b>         | <b>\$ 7,801</b>                | <b>\$ 2,419</b>  | <b>\$ -</b>       | <b>\$ 10,220</b>                |
| <b>LIABILITIES</b>          |                                |                  |                   |                                 |
| Due to others               | \$ 7,801                       | \$ 2,419         | \$ -              | \$ 10,220                       |
| <b>TOTAL LIABILITIES</b>    | <b>\$ 7,801</b>                | <b>\$ 2,419</b>  | <b>\$ -</b>       | <b>\$ 10,220</b>                |
| <b>4. Take Bond Fee</b>     |                                |                  |                   |                                 |
| <b>ASSETS</b>               |                                |                  |                   |                                 |
| Cash and cash equivalents   | \$ -                           | \$ 12,330        | \$ 12,330         | \$ -                            |
| <b>TOTAL ASSETS</b>         | <b>\$ -</b>                    | <b>\$ 12,330</b> | <b>\$ 12,330</b>  | <b>\$ -</b>                     |
| <b>LIABILITIES</b>          |                                |                  |                   |                                 |
| Due to others               | \$ -                           | \$ 12,330        | \$ 12,330         | \$ -                            |
| <b>TOTAL LIABILITIES</b>    | <b>\$ -</b>                    | <b>\$ 12,330</b> | <b>\$ 12,330</b>  | <b>\$ -</b>                     |
| <b>5. Indemnity Cost</b>    |                                |                  |                   |                                 |
| <b>ASSETS</b>               |                                |                  |                   |                                 |
| Cash and cash equivalents   | \$ 22,700                      | \$ 8,205         | \$ -              | \$ 30,905                       |
| Investments                 | 284,893                        | 513              | -                 | 285,406                         |
| <b>TOTAL ASSETS</b>         | <b>\$ 307,593</b>              | <b>\$ 8,718</b>  | <b>\$ -</b>       | <b>\$ 316,311</b>               |
| <b>LIABILITIES</b>          |                                |                  |                   |                                 |
| Due to others               | \$ 307,593                     | \$ 8,718         | \$ -              | \$ 316,311                      |
| <b>TOTAL LIABILITIES</b>    | <b>\$ 307,593</b>              | <b>\$ 8,718</b>  | <b>\$ -</b>       | <b>\$ 316,311</b>               |

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                 | <b>Balances<br/>December 1</b> | <b>Additions</b>    | <b>Deductions</b>   | <b>Balances<br/>November 30</b> |
|---------------------------------|--------------------------------|---------------------|---------------------|---------------------------------|
| <b>6. Sheriff Civil Process</b> |                                |                     |                     |                                 |
| <b>ASSETS</b>                   |                                |                     |                     |                                 |
| Cash and cash equivalents       | \$ 884,986                     | \$ 730,936          | \$ 1,614,946        | \$ 976                          |
| <b>TOTAL ASSETS</b>             | <b>\$ 884,986</b>              | <b>\$ 730,936</b>   | <b>\$ 1,614,946</b> | <b>\$ 976</b>                   |
| <b>LIABILITIES</b>              |                                |                     |                     |                                 |
| Due to others                   | \$ 884,986                     | \$ 730,936          | \$ 1,614,946        | \$ 976                          |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 884,986</b>              | <b>\$ 730,936</b>   | <b>\$ 1,614,946</b> | <b>\$ 976</b>                   |
| <b>7. Jail Commissary</b>       |                                |                     |                     |                                 |
| <b>ASSETS</b>                   |                                |                     |                     |                                 |
| Cash and cash equivalents       | \$ 224,316                     | \$ 877,334          | \$ 891,111          | \$ 210,539                      |
| <b>TOTAL ASSETS</b>             | <b>\$ 224,316</b>              | <b>\$ 877,334</b>   | <b>\$ 891,111</b>   | <b>\$ 210,539</b>               |
| <b>LIABILITIES</b>              |                                |                     |                     |                                 |
| Due to others                   | \$ 224,316                     | \$ 877,334          | \$ 891,111          | \$ 210,539                      |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 224,316</b>              | <b>\$ 877,334</b>   | <b>\$ 891,111</b>   | <b>\$ 210,539</b>               |
| <b>8. Circuit Clerk</b>         |                                |                     |                     |                                 |
| <b>ASSETS</b>                   |                                |                     |                     |                                 |
| Cash and cash equivalents       | \$ 250,770                     | \$ 3,087,848        | \$ 3,227,334        | \$ 111,284                      |
| Investments                     | 500,000                        | -                   | -                   | 500,000                         |
| <b>TOTAL ASSETS</b>             | <b>\$ 750,770</b>              | <b>\$ 3,087,848</b> | <b>\$ 3,227,334</b> | <b>\$ 611,284</b>               |
| <b>LIABILITIES</b>              |                                |                     |                     |                                 |
| Due to others                   | \$ 750,770                     | \$ 3,087,848        | \$ 3,227,334        | \$ 611,284                      |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 750,770</b>              | <b>\$ 3,087,848</b> | <b>\$ 3,227,334</b> | <b>\$ 611,284</b>               |

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                      | <b>Balances</b>   |                  |                   |           | <b>Balances</b>    |
|--------------------------------------|-------------------|------------------|-------------------|-----------|--------------------|
|                                      | <b>December 1</b> | <b>Additions</b> | <b>Deductions</b> |           | <b>November 30</b> |
| <hr/>                                |                   |                  |                   |           |                    |
| <b>9. Focus House Resident Trust</b> |                   |                  |                   |           |                    |
| <b>ASSETS</b>                        |                   |                  |                   |           |                    |
| Cash and cash equivalents            | \$ 7,811          | \$ 13,684        | \$ 17,137         | \$        | 4,358              |
| <b>TOTAL ASSETS</b>                  | <u>\$ 7,811</u>   | <u>\$ 13,684</u> | <u>\$ 17,137</u>  | <u>\$</u> | <u>4,358</u>       |
| <b>LIABILITIES</b>                   |                   |                  |                   |           |                    |
| Due to others                        | \$ 7,811          | \$ 13,684        | \$ 17,137         | \$        | 4,358              |
| <b>TOTAL LIABILITIES</b>             | <u>\$ 7,811</u>   | <u>\$ 13,684</u> | <u>\$ 17,137</u>  | <u>\$</u> | <u>4,358</u>       |
| <b>10. County Clerk</b>              |                   |                  |                   |           |                    |
| <b>ASSETS</b>                        |                   |                  |                   |           |                    |
| Cash and cash equivalents            | \$ 198,061        | \$ -             | \$ 57,263         | \$        | 140,798            |
| Inventory                            | 48,975            | -                | 21,649            | \$        | 27,326             |
| <b>TOTAL ASSETS</b>                  | <u>\$ 247,036</u> | <u>\$ -</u>      | <u>\$ 78,912</u>  | <u>\$</u> | <u>168,124</u>     |
| <b>LIABILITIES</b>                   |                   |                  |                   |           |                    |
| Due to others                        | \$ 247,036        | \$ -             | \$ 78,912         | \$        | 168,124            |
| <b>TOTAL LIABILITIES</b>             | <u>\$ 247,036</u> | <u>\$ -</u>      | <u>\$ 78,912</u>  | <u>\$</u> | <u>168,124</u>     |
| <b>11. Check Offenders</b>           |                   |                  |                   |           |                    |
| <b>ASSETS</b>                        |                   |                  |                   |           |                    |
| Cash and cash equivalents            | \$ 6,381          | \$ -             | \$ -              | \$        | 6,381              |
| <b>TOTAL ASSETS</b>                  | <u>\$ 6,381</u>   | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$</u> | <u>6,381</u>       |
| <b>LIABILITIES</b>                   |                   |                  |                   |           |                    |
| Due to others                        | \$ 6,381          | \$ -             | \$ -              | \$        | 6,381              |
| <b>TOTAL LIABILITIES</b>             | <u>\$ 6,381</u>   | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$</u> | <u>6,381</u>       |

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                     | <b>Balances</b>   |                       |                       |  | <b>Balances</b>    |
|-------------------------------------|-------------------|-----------------------|-----------------------|--|--------------------|
|                                     | <b>December 1</b> | <b>Additions</b>      | <b>Deductions</b>     |  | <b>November 30</b> |
| <hr/>                               |                   |                       |                       |  |                    |
| <b>12. County Collector</b>         |                   |                       |                       |  |                    |
| <b>ASSETS</b>                       |                   |                       |                       |  |                    |
| Cash and cash equivalents           | \$ 191,643        | \$ 118,324,958        | \$ 118,336,829        |  | \$ 179,772         |
| <b>TOTAL ASSETS</b>                 | <u>\$ 191,643</u> | <u>\$ 118,324,958</u> | <u>\$ 118,336,829</u> |  | <u>\$ 179,772</u>  |
| <b>LIABILITIES</b>                  |                   |                       |                       |  |                    |
| Due to others                       | \$ 191,643        | \$ 118,324,958        | \$ 118,336,829        |  | \$ 179,772         |
| <b>TOTAL LIABILITIES</b>            | <u>\$ 191,643</u> | <u>\$ 118,324,958</u> | <u>\$ 118,336,829</u> |  | <u>\$ 179,772</u>  |
| <br><b>13. Probation Conference</b> |                   |                       |                       |  |                    |
| <b>ASSETS</b>                       |                   |                       |                       |  |                    |
| Cash and cash equivalents           | \$ 3,689          | \$ 1                  | \$ 3,690              |  | \$ -               |
| <b>TOTAL ASSETS</b>                 | <u>\$ 3,689</u>   | <u>\$ 1</u>           | <u>\$ 3,690</u>       |  | <u>\$ -</u>        |
| <b>LIABILITIES</b>                  |                   |                       |                       |  |                    |
| Due to others                       | \$ 3,689          | \$ 1                  | \$ 3,690              |  | \$ -               |
| <b>TOTAL LIABILITIES</b>            | <u>\$ 3,689</u>   | <u>\$ 1</u>           | <u>\$ 3,690</u>       |  | <u>\$ -</u>        |

(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>2013</b>  |               | <b>2012</b>  |               | <b>2011</b>  |               |
|---------------------------------------|--------------|---------------|--------------|---------------|--------------|---------------|
| <b>ASSESSED VALUATION</b>             | \$           | 1,506,284,634 | \$           | 1,522,222,278 | \$           | 1,527,920,875 |
|                                       | <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>          | \$           | 11,315,942    | \$           | 11,054,980    | \$           | 10,893,855    |
| <b>PERCENTAGE COLLECTED</b>           |              | 98.61%        |              | 98.55%        |              | 98.30%        |

| 2010             |               | 2009             |               | 2008             |               | 2007             |               |
|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
| \$ 1,522,437,946 |               | \$ 1,516,429,662 |               | \$ 1,499,060,050 |               | \$ 1,447,268,417 |               |
| Rate*            | Amount        | Rate*            | Amount        | Rate*            | Amount        | Rate*            | Amount        |
| 0.26602          | \$ 4,049,989  | 0.26625          | \$ 4,037,494  | 0.26920          | \$ 4,035,471  | 0.27000          | \$ 3,907,625  |
| 0.10000          | 1,522,438     | 0.09958          | 1,510,061     | 0.09673          | 1,450,041     | 0.09578          | 1,386,194     |
| 0.05000          | 761,219       | 0.04979          | 755,030       | 0.05000          | 749,530       | 0.04789          | 693,097       |
| 0.05000          | 761,219       | 0.04979          | 755,030       | 0.05000          | 749,530       | 0.04789          | 693,097       |
| 0.00631          | 96,066        | 0.00445          | 67,481        | 0.00500          | 74,953        | 0.00518          | 74,969        |
| 0.05303          | 807,349       | 0.05324          | 807,347       | 0.05160          | 773,515       | 0.05531          | 800,484       |
| 0.00224          | 34,103        | 0.00225          | 34,120        | 0.00227          | 34,029        | 0.00235          | 34,011        |
| 0.09623          | 1,465,042     | 0.09661          | 1,465,023     | 0.09339          | 1,399,973     | 0.09328          | 1,350,012     |
| 0.00985          | 149,960       | 0.00989          | 149,975       | 0.01001          | 150,056       | 0.00000          | -             |
| 0.03297          | 501,948       | 0.03310          | 501,938       | 0.03349          | 502,035       | 0.03524          | 510,017       |
| 0.05255          | 800,041       | 0.05276          | 800,068       | 0.05003          | 749,980       | 0.04837          | 700,044       |
| 0.01507          | 229,431       | 0.01493          | 226,403       | 0.01488          | 223,060       | 0.00000          | -             |
| 0.73427          | \$ 11,178,805 | 0.73264          | \$ 11,109,970 | 0.72660          | \$ 10,892,173 | 0.70129          | \$ 10,149,550 |
| \$ 4,013,502     |               | \$ 4,011,519     |               | \$ 4,017,512     |               | \$ 3,885,298     |               |
| 1,508,733        |               | 1,500,344        |               | 1,443,589        |               | 1,378,270        |               |
| 754,366          |               | 750,178          |               | 746,198          |               | 689,130          |               |
| 754,366          |               | 750,178          |               | 746,197          |               | 689,130          |               |
| 95,193           |               | 67,048           |               | 74,616           |               | 74,536           |               |
| 800,075          |               | 802,158          |               | 770,076          |               | 795,909          |               |
| 33,799           |               | 33,899           |               | 33,876           |               | 33,817           |               |
| 1,451,846        |               | 1,455,605        |               | 1,393,740        |               | 1,342,294        |               |
| 148,613          |               | 149,009          |               | 149,383          |               | -                |               |
| 497,431          |               | 498,709          |               | 499,797          |               | 507,099          |               |
| 792,841          |               | 794,928          |               | 746,642          |               | 696,043          |               |
| 227,368          |               | 224,943          |               | 222,068          |               | -                |               |
| \$ 11,078,133    |               | \$ 11,038,518    |               | \$ 10,843,694    |               | \$ 10,091,526    |               |
| 99.10%           |               | 99.36%           |               | 99.55%           |               | 99.43%           |               |

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

Last Ten Levy Years

| <b>Tax Levy Year</b>                  | <b>2006</b>  |               | <b>2005</b>  |               | <b>2004</b>  |               |
|---------------------------------------|--------------|---------------|--------------|---------------|--------------|---------------|
| <b>ASSESSED VALUATION</b>             | \$           | 1,354,060,919 | \$           | 1,227,340,523 | \$           | 1,278,544,129 |
|                                       | <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                        | 0.25737      | \$ 3,484,947  | 0.27000      | \$ 3,313,819  | 0.26630      | \$ 3,408,982  |
| County Highway                        | 0.09516      | 1,288,524     | 0.10000      | 1,227,341     | 0.08940      | 1,143,018     |
| County Bridge                         | 0.04756      | 643,991       | 0.05000      | 613,670       | 0.04967      | 635,053       |
| County Matching                       | 0.04756      | 643,991       | 0.05000      | 613,670       | 0.04967      | 635,053       |
| War Veteran's Assistance              | 0.00975      | 132,021       | 0.00383      | 47,007        | 0.00274      | 35,032        |
| Mental Health                         | 0.05815      | 787,387       | 0.06415      | 787,339       | 0.06037      | 771,857       |
| Tuberculosis                          | 0.00252      | 34,122        | 0.00278      | 34,120        | 0.00133      | 17,005        |
| Illinois Municipal Retirement         | 0.09158      | 1,240,049     | 0.09288      | 1,139,954     | 0.07039      | 899,967       |
| Cooperative Extension Education       | 0.00554      | 75,015        | 0.01076      | 132,062       | 0.01032      | 131,946       |
| Liability Insurance                   | 0.04246      | 574,934       | 0.06416      | 787,462       | 0.00391      | 49,991        |
| Social Security Contribution          | 0.47270      | 640,065       | 0.04889      | 600,047       | 0.04536      | 579,948       |
| Senior Citizen                        | 0.01439      | 194,849       | 0.01553      | 190,606       | 0.01536      | 196,384       |
| <b>TOTAL TAX RATES AND EXTENSIONS</b> | 0.71931      | \$ 9,739,895  | 0.77298      | \$ 9,487,097  | 0.66515      | \$ 8,504,236  |
| <b>TAX COLLECTIONS</b>                |              |               |              |               |              |               |
| County General                        |              | 3,466,075     |              | 3,300,212     |              | 3,408,076     |
| County Highway                        |              | 1,281,540     |              | 1,222,295     |              | 1,142,717     |
| County Bridge                         |              | 640,504       |              | 611,152       |              | 634,885       |
| County Matching                       |              | 640,504       |              | 611,152       |              | 634,885       |
| War Veteran's Assistance              |              | 131,309       |              | 46,816        |              | 35,020        |
| Mental Health                         |              | 783,117       |              | 784,110       |              | 771,648       |
| Tuberculosis                          |              | 33,934        |              | 33,975        |              | 17,004        |
| Illinois Municipal Retirement         |              | 1,233,327     |              | 1,135,268     |              | 899,730       |
| Cooperative Extension Education       |              | 74,610        |              | 131,518       |              | 131,908       |
| Liability Insurance                   |              | 571,822       |              | 784,223       |              | 49,975        |
| Social Security Contribution          |              | 636,600       |              | 597,585       |              | 579,792       |
| Senior Citizen                        |              | 193,791       |              | 189,822       |              | 196,336       |
| <b>TOTAL TAX COLLECTIONS</b>          | \$           | 9,687,133     | \$           | 9,448,128     | \$           | 8,501,976     |
| <b>PERCENTAGE COLLECTED</b>           |              | 99.46%        |              | 99.59%        |              | 99.97%        |

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

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**SINGLE AUDIT REPORT**

For the Year Ended  
November 30, 2014

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the fiduciary (agency) fund and the aggregate remaining fund information of Ogle County, Illinois (County), as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 24, 2015.

**Internal Control Over Financial Reporting**

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

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 in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and 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 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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as items 2014-001 to be a material weakness.

A *significant deficiency* is a deficiency, or 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 deficiency described in the accompanying schedule of findings and questioned costs as item 2014-002 to be a significant deficiency.

### **Compliance and Other Matters**

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

We noted certain matters that we reported to management of Ogle County, Illinois in a separate letter dated March 24, 2015.

### **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.



Naperville, Illinois  
March 24, 2015





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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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 Circular A-133 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, 2014. 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 the requirements of laws, regulations, contracts and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2014.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2014-003. Our opinion on each major program is not modified with respect to this matter.

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

### **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 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 OMB Circular A-133, 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 preceding paragraph 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 were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance. As described in the accompanying schedule of findings and questions costs as Item 2014-003, that we consider to be a significant deficiency.

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

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

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, 2014, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated March 24, 2015, 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 OMB Circular A-133 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.

### **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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Naperville, Illinois  
March 24, 2015

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Year Ended November 30, 2014

| CFDA #  | Federal Grantor                         | Pass-Through Grantor                                 | Program Title  | Revenue          | Expenditures     |
|---------|---|--|--|------------------|------------------|
| 10.553  | Department of Agriculture               | Illinois Department of Education                     | School Breakfast Program - FY 14   | \$ 12,904        | \$ 12,904        |
| 10.555  | Department of Agriculture               | Illinois Department of Education                     | National School Lunch Program - FY 14  | 20,893           | 20,893           |
| 10.557* | Department of Agriculture               | Illinois Department of Human Services                | Special Supplemental Food Program<br>for Women, Infants and Children - FY 14<br>FY 15  | 68,982<br>80,913 | 68,982<br>80,913 |
| 10.557* | Department of Agriculture               | Illinois Department of Human Services                | Special Supplemental Food Program<br>for Women, Infants and Children - Noncash - FY 14 | 413,147          | 413,147          |
|         |   |  | Total 10.557   | 563,042          | 563,042          |
|         |   |  | Total Department of Agriculture  | 596,839          | 596,839          |
| 16.575  | Department of Justice                   | Illinois Criminal Justice Information Authority      | Victims of Crime Act Victim Assistance Program   | 15,440           | 15,440           |
| 16.606  | Department of Justice                   | N/A  | State Criminal Alien Assistance Program Grant  | 3,798            | 3,798            |
| 16.607  | Department of Justice                   | N/A  | Bulletproof Vest Partnership Program   | 2,986            | 2,986            |
|         |   |  | Total Department of Justice  | 19,238           | 22,224           |
| 20.205  | Department of Transportation            | Illinois Department of Transportation                | Highway Planning and Construction  | 9,663            | 9,663            |
|         |   |  | Total Department of Transportation   | 9,663            | 9,663            |
| 66.605  | Environmental Protection Agency         | Illinois Department of Public Health                 | Performance Partnership Grant  | 1,213            | 1,213            |
|         |   |  | Total Environmental Protection Agency  | 1,213            | 1,213            |
| 93.074  | Department of Health and Human Services | Illinois Department of Public Health                 | Bioterrorism Preparedness  | 55,408           | 55,408           |
| 93.268  | Department of Health and Human Services | Illinois Department of Public Health                 | Immunization Program - Noncash   | 149,042          | 149,042          |
| 93.563  | Department of Health and Human Services | Illinois Department of Healthcare and Human Services | Child Support Enforcement  | 8,696            | 8,696            |
| 93.617  | Department of Health and Human Services | Illinois Department of Human Services                | HAVA Grant   | 18,650           | 18,650           |

| CFDA #               | Federal Grantor                         | Pass-Through Grantor                                  | Program Title                                 | Revenue             | Expenditures        |
|----------------------|---|---|---|---------------------|---------------------|
| 93.778               | Department of Health and Human Services | Illinois Department of Healthcare and Family Services | Medical Assistance Program - FY13<br>FY 14    | \$ 35,369<br>25,954 | \$ 35,369<br>25,954 |
|                      |   |   | Total Department of Health and Human Services | 293,119             | 293,119             |
| 97.042               | Department of Homeland Security         | Illinois Emergency Management Agency                  | Emergency Management Performance Grant        | 29,031              | 29,031              |
|                      |   |   | Total Department of Homeland Security         | 29,031              | 29,031              |
| TOTAL FEDERAL AWARDS |   |   |   | \$ 952,089          | \$ 952,089          |

## **OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

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

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

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

There were no payments to subrecipients related to federal awards noted during the year ended November 30, 2014.

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

The County received \$149,042 of childhood immunization commodities from the U.S. Department of Health and Human Services passed through the Illinois Department of Public Health with a CFDA number of 93.268. Also, the County received \$413,147 from the supplemental nutrition program for women, infant and children from the U.S. Department of Health and Human Services passed through the Illinois Department of Human Services with a CFDA number of 10.557.

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

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

#### **Note E - Loans**

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2014.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2014

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

**Financial Statements**

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:

Material weakness(es) identified?   X   yes        no

Significant deficiency(ies) identified not considered to be material weaknesses?   X   yes        no

Noncompliance material to financial statements noted?        yes   X   no

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?        yes   X   no

Significant deficiency(ies) identified not considered to be material weaknesses?   X   yes        no

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

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?   X   yes        no

Identification of major programs:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

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, 2014

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#### Section II - Financial Statement Findings

##### **2014-001: Schedule of Expenditures of Federal Awards (SEFA)**

*Condition:* The County does not have an adequate system of controls in place in all departments to properly identify the Federal Funds received and expended or to properly identify the Federal programs by CFDA title and number. The health department grant revenues are generally grouped into one general ledger account rather than reported by major grant classifications, such as WIC, Family Case management, etc. Financial reporting and analysis of grant revenues is enhanced when these revenues are classified by individual grant for significant grants. These revenues can then be identified and classified as intergovernmental revenues in the County's financial statements.

*Criteria:* OMB Circular No. A-133, Subpart C, section 300 states, "the auditee shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity."

OMB Circular No. A-133, Subpart C, section 310 states, "the auditee shall also prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the auditee's financial statements."

*Cause:* The County did not properly identify all federal funds received and expended or properly identify the Federal program by CFDA title and number.

*Effect:* Federal funds received and expended could be improperly reported on the SEFA and financial statements.

*Recommendation:* We recommend the County Board continue to oversee administration of the County's Federal grants to ensure proper compliance with regulations and grant agreements. We also recommend the County identify an individual in each department to identify the Federal program by CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity. This information along with supporting documentation of expenditures (i.e., project worksheets, quarterly fiscal report forms, etc.) should be submitted to the Treasurer's office or another designated office or individual within a reasonable time frame after year end to ensure timely and accurate completion of the SEFA. Additionally, we recommend the County establish separate general ledger accounts and classify grant revenue by significant grants received.

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### **2014-001: Schedule of Expenditures of Federal Awards (SEFA) (Continued)**

###### *Corrective Action Plan:*

County departments have a large amount of digression in the operation of their offices. As such each department or their designee does the appropriate reporting as it relates to grants received. We are unaware of any lapse or problem with the required reporting. Departments provided copies of their grant agreements as part of the audit process. The County will continue to strive to have our departments report basic grant information to a central individual when they are received so as to have a central listing for the SEFA.

##### **2014-002: Segregation of Duties**

*Condition:* With a limited number of staff in the various offices of the County, proper segregation of duties is difficult to accomplish. 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 Treasurer can initiate and execute wire transfers. The bank confirms the legitimacy of the wire transfer with the Treasurer.

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



## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### **2014-002: Segregation of Duties (Continued)**

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

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

*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.

##### *Corrective Action Plan:*

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 work with the auditors and Board to better segregate duties as practicable.

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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#### Section III - Federal Award Findings and Questioned Costs (Continued)

##### Significant Deficiencies

##### **2014-003: Allowable Costs Requirement Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557**

*Condition:* The County did not comply with the requirements of OMB Circular A-87 for support of salaries and wages for the WIC program, as it was noted that for the employees that had time studies done, the allocation was not based on the time study for the year.

*Criteria:* OMB Circular A-87, Attachment B, Section 8h(3) states, "Where employees are expected to work solely on a single Federal award or cost objectives, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

OMB Circular A-87, Attachment B, Section 8h(4) states, "Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.(5)..."

The standards outlined in Section 8h (5) are as follows:

- (a) They must reflect an after-the-fact distribution of the actual activity of each employee,
- (b) They must account for the total activity, for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by the employee.
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
- (f) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;
  - (i) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the
  - (ii) Differences between budgeted and actual costs are less than ten percent; and
  - (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### Significant Deficiencies (Continued)

##### **2014-003: Allowable Costs Requirement Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557 (Continued)**

*Cause:* For the employees that had time studies done that allocation of payroll was not matched to the time study for the year.

*Effect:* The incorrect amounts could be charged to the grant programs.

*Recommendation:* We recommend that all employees for whom a portion of salary is charged to a Federal program, either directly or indirectly, complete regular time studies in accordance with OMB Circular A-87 and the payroll allocations be updated to reflect actual time distribution.

##### *Corrective Action Plan:*

The Ogle County Health Department had a change in personnel for both the Public Health Administrator and the Office Manager/Bookkeeper in July 2014. In November 2014, the department time card was modified to include all programs that department staff worked in. Direct costs by program are captured from the time card. The percentages by program are then applied to general administrative costs and the wage/salary of the Public Health Administrator and Office Manager/Bookkeeper. The department adopted the DeKalb County Health Department cost allocation methodology to assure accurate and consistent distribution of costs allocated to grants. Three fiscal policies were developed and modified in November 2014 with input from the County Treasurer and external auditors; Policy A2009 Grant Cost Allocation (Indirect Cost Plan), Policy A2010 Grant Unallowable Costs and Policy A2011 Grants and Grant Billing. The fiscal policies were presented to both the Board of Health (12/2/14) and the HEW & Solid Waste & Veterans Committee (12/9/14).

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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#### Section IV - Prior Year Audit Findings

##### Material Weakness

##### **2013-001: Controls Over Financial Statement Reporting**

*Condition:* The County does not have sufficient internal controls over the financial reporting process. While the County maintains controls over the processing and reconciling of accounting transactions, there are not sufficient controls over the preparation of financial statements by management or employees in the normal course of performing their assigned duties to prevent or detect financial statement misstatements and disclosure omissions. During the current fiscal year, there were prior period adjustments made to correct misstatements in the prior year related to revenue recognition, accruing compensated absences related to compensatory time and revising the classification of two County funds.

*Criteria:* The County is required to maintain internal controls over the preparation of financial statements in accordance with generally accepted accounting principles. The County's internal controls over financial reporting should include adequately trained personnel with the knowledge and expertise to prepare and/or thoroughly review the financial statements to ensure they are free of material misstatements and include all disclosures as required by the Governmental Accounting Standards Board.

*Cause:* The County does not have sufficient personnel that is knowledgeable and properly trained to provide adequate internal controls over the financial reporting for the County.

*Effect:* Management or employees in the normal course of performing their assigned functions may not prevent or detect financial statement misstatements and disclosure omissions in a timely manner.

*Recommendation:* We recommend the County implement a comprehensive preparation and/or review process to ensure that the financial statements, including disclosures, are complete and accurate. The procedures should be performed by a properly trained individual possessing a thorough understanding of applicable generally accepted accounting principles, GASB pronouncements, and knowledge of the County's activities and operations.

*Current Status:* This finding was not repeated for the year ended November 30, 2014.

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### Material Weakness (Continued)

##### **2013-002: Schedule of Expenditures of Federal Awards (SEFA)**

*Condition:* The County does not have an adequate system of controls in place in all departments to properly identify the Federal Funds received and expended or to properly identify the Federal programs by CFDA title and number.

*Criteria:* OMB Circular No. A-133, Subpart C, section 300 states, "the auditee shall identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity." OMB Circular No. A-133, Subpart C, section 310 states, "the auditee shall also prepare a schedule of expenditures of Federal awards (SEFA) for the period covered by the auditee's financial statements."

*Cause:* The County did not properly identify all federal funds received and expended or properly identify the Federal program by CFDA title and number.

*Effect:* Federal funds received and expended could be improperly reported on the SEFA and financial statements.

*Recommendation:* We recommend the County Board continue to oversee administration of the County's Federal grants to ensure proper compliance with regulations and grant agreements. We also recommend the County identify an individual in each department to identify the Federal program by CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity. This information along with supporting documentation of expenditures (i.e., project worksheets, quarterly fiscal report forms, etc.) should be submitted to the Treasurer's office or another designated office or individual within a reasonable time frame after year end to ensure timely and accurate completion of the SEFA.

*Current Status:* This finding is repeated for the year ended November 30, 2014 and is reported in Section II as Finding 2014-001.

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### Significant Deficiencies (Continued)

###### **2013-003: Segregation of Duties**

*Condition:* With a limited number of staff in the various offices of the County, proper segregation of duties is difficult to accomplish. 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.

In the County Clerk's office, the same individual can receive payments, prepares the deposit, makes the deposit at the bank and reconcile the related bank account.

The Chief Deputy Treasurer has the ability to change pay rates in the employee master file, enter payroll data into the software, print checks, and initiate direct deposits without approval by another independent employee. A compensating control exists in that an employee in the County Clerk's office runs a payroll report for each payroll and reconciles this to the underlying payroll information.

The Treasurer can initiate and execute wire transfers. The bank confirms the legitimacy of the wire transfer with the Treasurer.

The Administrative Assistant at Focus House can make deposits to the bank accounts and also reconciles the bank accounts. The bank reconciliations are not reviewed by another independent employee.

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

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### Significant Deficiencies (Continued)

###### **2013-003: Segregation of Duties (Continued)**

The activity for the Administrative Towing account maintained in the Sheriff's Department is recorded by the same employee who is an authorized check signer, receives the bank statements, and makes deposits. The Sheriff is the second authorized check signer and dual signatures are required on all checks. The account is reconciled by another employee, but this reconciliation is not reviewed for accuracy.

The activity for the Civil Process account maintained in the Sheriff's Department is recorded by the same employee who is an authorized check signer, receives the bank statements and prepares the bank reconciliations, and makes deposits.

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

*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.

*Current Status:* This finding is partially repeated for the year ending November 30, 2014 and is reported in Section II as Finding 2014-002.

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### Significant Deficiencies (Continued)

##### **2013-004: Allowable Costs Requirement Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557**

*Condition:* The County did not comply with the requirements of OMB Circular A-87 for support of salaries and wages for the WIC program, as it was noted that for the employees that have time studies done, the allocation is not based on the time study for the year.

*Criteria:* OMB Circular A-87, Attachment B, Section 8h(3) states, "Where employees are expected to work solely on a single Federal award or cost objectives, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

OMB Circular A-87, Attachment B, Section 8h(4) states, "Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.(5)..."

The standards outlined in Section 8h (5) are as follows:

- (a) They must reflect an after-the-fact distribution of the actual activity of each employee,
- (b) They must account for the total activity, for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by the employee.
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
- (f) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;
  - (i) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and
  - (ii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.



## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### Significant Deficiencies (Continued)

###### **2013-004: Allowable Cost Requirement Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557 (Continued)**

*Cause:* For the employees that have time studies done that allocation of payroll is not matched to the time study for the year.

*Effect:* The incorrect amounts could be charged to the grant programs.

*Recommendation:* We recommend that all employees for whom a portion of salary is charged to a Federal program, either directly or indirectly, complete regular time studies in accordance with OMB Circular A-87 and the payroll allocations be updated to reflect actual time distribution.

###### *Corrective Action Plan:*

The Ogle County Health Department had a change in personnel for both the Public Health Administrator and the Office Manager/Bookkeeper in July 2014. In November 2014, the department time card was modified to include all programs that department staff worked in. Direct costs by program are captured from the time card. The percentages by program are then applied to general administrative costs and the wage/salary of the Public Health Administrator and Office Manager/Bookkeeper. The department adopted the DeKalb County Health Department cost allocation methodology to assure accurate and consistent distribution of costs allocated to grants. Three fiscal policies were developed and modified in November 2014 with input from the County Treasurer and external auditor; Policy A2009 Grant Cost Allocation (Indirect Cost Plan), Policy A2010 Grant Unallowable Costs and Policy A2011 Grants and Grant Billing. The fiscal policies were presented to both the Board of Health (12/2/14) and the HEW & Solid Waste & Veterans Committee (12/9/14).

*Current Status:* This finding is repeated for the year ended November 30, 2014 and is reported in Section III as Finding 2014-003.

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### Significant Deficiencies (Continued)

##### **2013-005: Allowable Costs Requirement Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557 (Continued)**

*Condition:* The County did not comply with the requirements of OMB Circular A-87 for support of costs charged to the WIC program.

*Criteria:* OMB Circular A-87, Attachment E, Section C.2. states, “where a grantee agency's major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by (1) classifying the grantee agency's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to individual Federal awards. The rate should be expressed as the percentage which the total amount of allowable indirect costs bears to the base selected. This method should also be used where a governmental unit's department or agency has only one major function encompassing a number of individual projects or activities, and may be used where the level of Federal awards to that department or agency is relatively small.” All indirect costs must be allocated based on actual activities on a reasonable and consistent basis, and must be supported by formal accounting and other records.

*Cause:* The allocation of general expenditures tested were not supported by an allocation basis based on actual activities and were not supported by records to support the allocation basis. The expenditures were allocated based on the evaluation of the number of full-time equivalents in each program, physical space used for the program, number of staff in the program and number of clients served. Written documentation of this evaluation was not maintained to be tested.

*Effect:* The incorrect amounts could be charged to the grant programs.

*Recommendation:* We recommend the County develop and document plans to support the allocation of non-payroll expenditures in accordance with OMB Circular A-87 and the allocations be updated to reflect actual activities.

## OGLE COUNTY, ILLINOIS

### SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2014

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

##### Significant Deficiencies (Continued)

##### **2013-005: Allowable Costs Requirement Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557 (Continued)**

###### *Corrective Action Plan:*

As noted previously, the WIC grant was \$155,835. The grant almost covers direct expenses, but does not cover any indirect expenses. It would be cost prohibitive to secure accountant services for a formal accounting of indirect costs, when there are limited resources to cover that expense. Administrative staff have looked at expenses for the department based on FTE's, actual staff numbers, space used (an entire branch office in Rochelle, Il supports WIC services), and mileage paid.

*Current Status:* This finding was not repeated for the year ended November 30, 2014.

##### **2013-006: Food Instruments Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557**

*Condition:* For one of twenty-five clients tested, the stubs of food instruments issued were signed on one side but not initialed on the other side by the client.

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

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

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

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

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

For the Year Ended November 30, 2014

---

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

**Significant Deficiencies (Continued)**

**2013-006: Food Instruments Special Supplemental Food Program for Women, Infants and Children - CFDA #10.557 (Continued)**

*Corrective Action Plan:*

When food instruments are issued for WIC, clients sign on one side and initial on the other. Of the 25 food instruments reviewed, 1 (one) of them did not have the initials on the back side. We will remind staff to have clients initial the back side of food instruments.

*Current Status:* This finding was not repeated for the year ended November 30, 2014.

**OGLE COUNTY, ILLINOIS**  
**ANNUAL FINANCIAL REPORT**

For the Year Ended  
November 30, 2014

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

# OGLE COUNTY, ILLINOIS

## COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Beginning December 1, 2014

---

### BOARD MEMBERS

|                              |                    |
|------------------------------|--------------------|
| Kim Gouker, Chairman         | John Kenney        |
| John Finfrook, Vice Chairman | Bruce McKinney     |
| Dorothy Bowers               | John O'Brien       |
| Lee Meyers                   | Greg Sparrow       |
| Nick Bolin                   | Dan Janes          |
| Zachary Oltmanns             | Donald Griffin Jr. |
| Richard Petrizzo             | Martin Typer       |
| Gerald Brooks                | Richard Gronewold  |
| Patricia Nordman             | Ron Colson         |
| William Welty                | Lyle Hopkins       |
| Eleanor Colbert              | Marcia Heuer       |
| Ashley Simms                 | Patricia Saunders  |

### ELECTED OFFICIALS

Kimberly Stahl  
Circuit Clerk

Louis Finch IV  
Coroner

Rebecca Huntley  
County Clerk

Brian VanVickle  
Sheriff

Eric Morrow  
State's Attorney

John Coffman  
Treasurer

## **FINANCIAL SECTION**



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Naperville, Illinois 60563

630.566.8400 // [www.sikich.com](http://www.sikich.com)

Certified Public Accountants & Advisors  
Members of American Institute of Certified Public Accountants

## 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, 2014, 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, 2014, 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 the 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 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 March 24, 2015, 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.

A handwritten signature in black ink that reads "Seluck LLP". The signature is written in a cursive, flowing style.

Naperville, Illinois  
March 24, 2015

## **GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS**

# **OGLE COUNTY, ILLINOIS**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**November 30, 2014**

---

As management of Ogle County (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of Ogle County, Illinois for the fiscal year ended November 30, 2014.

The management discussion and analysis is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2014 and the changes in financial position for the year. This summary should not be taken as a replacement for the financial statements, the notes to the financial statements and the required and other supplementary information.

### **USING THE FINANCIAL SECTION OF THE ANNUAL FINANCIAL REPORT**

The financial section of this report consists of four parts – independent auditor's reports, required supplementary information (including this MD&A), the basic financial statements and other supplementary information. The basic financial statements include two kinds of statements that present different views of the County.

#### **Government-Wide Financial Statements**

The first two statements are government-wide financial statements that provide both short term and long term information about the County's overall financial status, similar to a private sector business. In the government-wide financial statements the County's activities are shown in one category – governmental activities. The County's basic services are general government, public safety, public works, health sanitation and welfare, and judiciary and court related. These activities are largely financed with property taxes and state grants.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. To assess the overall health of the County, one must consider additional non-financial factors such as the condition of the County's buildings and facilities.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. The financial statements are prepared on the accrual basis of accounting, whereby revenues and assets are recognized when earned regardless of when the cash is received and expenditures/expenses and liabilities are recognized when incurred, regardless of when payment is made.

(See independent auditor's report.)

MD&A 1



## **OGLE COUNTY, ILLINOIS MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)**

### **Fund Financial Statements**

Traditional users of governmental financial statements will find the fund financial statements to be more familiar. The fund financial statements provided more detailed information about the County’s funds – not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law, while others are established to control and manage money for particular purposes or to show that the County is properly using certain revenues.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for each. By doing so, readers may better understand the long-term impact of the County’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The County maintains fifty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and statement of revenues, expenditures, and changes in fund balances for the General Fund, County Highway Fund, Illinois Municipal Retirement Fund, Solid Waste Fund, Long Range Capital Improvement Fund and 911 Emergency Fund, all of which are considered to be “major” funds. Data from the other fifty governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual budget for many of its governmental funds. A budgetary comparison statement has been provided for the major governmental funds only, as required by GASB Statement No. 34.

The County is the trustee, or fiduciary, for assets that are held by County officials but belong to others. These funds are reported as fiduciary funds. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purpose and by those to whom the assets belong. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County’s own programs. The County’s fiduciary activities are reported in a separate statement of fiduciary net position.

### **Infrastructure Assets**

Historically, a government’s largest group of assets (infrastructure assets- roads, bridges, storm sewers, etc.) have not been reported nor depreciated in governmental financial statements. GASB Statement No. 34 requires that these assets be valued and reported within the Governmental column of the Government-wide Statements. Additionally, the government must elect to (1) depreciate the assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity (modified approach). The County has chosen to depreciate assets over their useful life. If a road project is considered maintenance-a recurring cost that does not extend the original useful life or expand its capacity-the cost of the project will be expensed. An “overlay” of a road will be considered maintenance whereas a “rebuild” of a road will be capitalized.

(See independent auditor’s report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

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.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide benefits to its employees. This information is presented as required supplementary information.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found in this section.

**Financial Analysis of the County as a Whole**

**GOVERNMENT-WIDE STATEMENTS**

**Net Position**

The following table reflects the condensed Statement of Net Position.

**Table 1**  
**Statement of Net Position**  
**As of November 30, 2014 and 2013**

|   | 2013                  | 2014                  |
|---|-----------------------|-----------------------|
| Current and other assets                          | \$ 36,488,900         | \$ 36,953,315         |
| Capital assets                                    | 82,015,914            | 82,499,730            |
| <b><i>Total Assets</i></b>                        | <b>118,504,814</b>    | <b>119,453,045</b>    |
| Current liabilities                               | 759,518               | 1,348,495             |
| Non-current liabilities                           | 2,564,831             | 3,028,877             |
| <b><i>Total Liabilities</i></b>                   | <b>3,324,349</b>      | <b>4,377,372</b>      |
| Unearned revenue – property taxes                 | 11,513,524            | 11,564,112            |
| <b><i>Total deferred inflows of resources</i></b> | <b>11,513,524</b>     | <b>11,564,112</b>     |
| Net position:                                     |                       |                       |
| Net investment in capital assets                  | 81,925,831            | 82,421,496            |
| Restricted  | 13,030,503            | 13,398,890            |
| Unrestricted                                      | 8,710,607             | 7,691,175             |
| <b><i>Total Net Position</i></b>                  | <b>\$ 103,666,941</b> | <b>\$ 103,511,561</b> |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Current assets consist of cash, investments, receivables and prepaid items. The County's largest asset group is its capital assets. This includes land and land improvements, buildings, equipment and infrastructure. Current liabilities consists of accounts payable, deferred revenue, retainage payable, and claims payable and accrued interest payable. Long term liabilities include general obligation bonds, installment contracts payable and compensated absences payable. Deferred inflows of resources include unearned property taxes to be used finance the fiscal year 2014 budget. The County's net position consist of net investment in capital assets, restricted net position and unrestricted net position.

**Activities**

The following table summarizes the revenue and expenses of the County.

**Table 2**  
**Changes in Net Position**  
**For the Fiscal Year Ended November 30, 2014 and 2013**

|  | 2013                  | 2014                  |
|--|-----------------------|-----------------------|
| <b>Revenues</b>                            |                       |                       |
| Program revenues:                          |                       |                       |
| Charges for services                       | \$ 8,475,912          | \$ 8,220,734          |
| Operating grants and contributions         | 3,890,078             | 3,850,789             |
| Capital grants and contributions           | 403,365               | 396,570               |
| General revenues:                          |                       |                       |
| Property taxes                             | 11,054,981            | 11,315,941            |
| Other taxes                                | 4,118,442             | 4,373,664             |
| Other                                      | 202,609               | 177,242               |
| <b>Total Revenues</b>                      | <u>28,145,387</u>     | <u>28,334,940</u>     |
| <b>EXPENSES</b>                            |                       |                       |
| General government                         | 6,347,063             | 6,092,842             |
| Public safety                              | 7,624,019             | 8,017,521             |
| Judiciary and court related                | 4,146,823             | 3,956,495             |
| Highways and streets                       | 7,875,219             | 7,550,858             |
| Health and welfare                         | 2,892,737             | 2,869,452             |
| Interest on long-term debt                 | 85,159                | 3,152                 |
| <b>Total Expenses</b>                      | <u>28,971,020</u>     | <u>28,490,320</u>     |
| Revenues over (under) expenses             | (825,633)             | (155,380)             |
| Special item                               | (487,955)             | -                     |
| <b>Change in Net Position</b>              | (1,313,588)           | (155,380)             |
| <b>Net Position, December 1, restated</b>  | <u>104,980,529</u>    | <u>103,666,941</u>    |
| <b>Net Position, November 30, restated</b> | <u>\$ 103,666,941</u> | <u>\$ 103,511,561</u> |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Major sources of operating revenues for the County include property and state taxes, state and federal grants, charges for services, fines and fees and investment income.

**Management's Analysis of the District's Overall Financial Position and Results of Operations**

All the fund budgets are prepared on the cash basis of accounting, which is the same basis used in internal financial reporting. For the purposes of this discussion, references to the County General fund will cover this fund only. Other statements in this report that were prepared by the auditors will include the County Officer's fund and various other funds to comprise the County General fund numbers.

The County's total fund balance increased \$762,615 on a cash basis. This result was in line with expectations. Since the County's outstanding bonds were paid off last year, we anticipate that our total fund balance will grow going forward. The largest growth will probably be in Long Range Capital Improvement funds. Operating fund revenue will hopefully keep pace with expenditures. Our Insurance Hospital Medical Fund stabilized after last year's bad claims year. Its balance increased \$281,621 County General was flat showing a decrease of \$21,396. The 8 Highway related funds netted an increased balance of around \$492,000. They made up the bulk of the change this year. Other funds increased and decreased to lesser degrees, making up the balance of the difference.

Overall, County finances remained stable again this year. The Board continues to monitor our fund balances closely, especially the General Fund. As in past years, some of the fluctuations of cash fund balances are due to the timing of payments and reimbursements. The County will continue to monitor the economy and these fluctuations to maintain financial stability.

**General Fund Budgetary Comparison**

The County adopted the budget in November 2013. The General Fund revenues were budgeted at \$13,744,456. Expenses were budgeted at \$13,695,066. Revenues and expenses both came in less than budgeted resulting in a net loss of \$21,396.

When the year ended General Fund revenues came in \$1,254,848 less than budgeted. We had several revenue sources that were less than projected. The transfer from Long Range was \$353,000 lower than budgeted. The projects associated with the \$353,000 transfer from Long Range were not completed therefore that money was not needed on either the revenue or expense side. Jail boarding came in \$581,800 less than projected. Traffic fines were also lower than projected in the amount of \$322,242. On the positive side, income tax and sales tax receipts were respectively \$165,608 and \$142,964 more than budgeted, primarily because of a slightly improved economy. As has been the case, timing of payments continues to be an issue, even though the State made some progress on reimbursements.

At the end of the year the General fund showed that \$1,184,062 was unspent, which equates to 9%. There was \$474,568 unspent in the Building & Grounds budget with the bulk remaining from planned maintenance that was not preformed in FY 2013. Another \$278,000 was unspent

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

in the Sheriff and Correction budgets. The departmental contingencies line items, including the finance contingency were budgeted at \$347,500. Of that amount about \$270,784 was unspent. As has been the case for several years, some General Fund budget pressure was eased by transferring Long Range funds for infrastructure expenditures.

The Board was generally satisfied with this year's results. They would like to reduce the transfers for maintenance and infrastructure in the future. The County Board continues to review the finances on an ongoing basis.

**Capital assets/Long-term debt**

In 2003 & 2004 the County issued \$15 million of general obligation bonds, payable over 20 years, to construct the new Judicial Center and to upgrade the Pines Road Annex. The bonds were to be repaid from monies generated from landfill host fees in excess of the Solid Waste annual operating budget. Payments were being made as prescribed by the payment schedule. During the FY 2011 the County also called and retired all the then callable bonds. Those called were the 2012 and 2013 bonds from the 2004 Series which amounted to \$395,000.

All the outstanding bonds became callable in FY 2013. At the end of FY 2012, the Board called all of the remaining 2003 and 2004 series bonds at their earliest call date of February 1, 2013. Principal of \$10,305,000 was paid to retire those bonds. No new debt was incurred. See note 5 on pages 27 and 28 for further information on long term debt.

The County started building a new Sheriff's and Coroner's administrative building in FY 2014 with an estimated cost of \$4.1 million. It should be completed in early FY 2015. Also constructed in FY 2014 was a \$1 million storage building project at the Highway Department. 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 pages 26 and 27 for further information on capital assets.

Another project on the horizon is a new jail. There have been very preliminary discussions about the status of our jail and its possible replacement. If this project is constructed, it will be a number of years in the future.

**Factors or Conditions Impacting Future Periods**

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 old agreement on assessment of the Byron generating station ended with 2004 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 last 2 year's assessment have been appealed to PTAB. Subsequent year's assessments will probably be appealed to PTAB unless another settlement is reached. If PTAB hears the case(s) and sets a lower value there could be significant refunds to the taxpayer.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

The 2013 property taxes that were payable in 2014 accounted for 29.6% of General Fund revenue. The Byron station accounted for 33.8% of the total EAV, which equated to about 10.0% of our General Fund revenues. This highlights the importance of the Byron station to the County.

The host fees collected by the County are vital for future building projects. This revenue source was designated to fund the new Sheriff's and Coroner's administrative building and for the storage building at the Highway department. This year the fees again exceeded the amount projected. With the Board paying off the outstanding bonds February 1, 2013 prior year's warnings of the tax implications to service the bonds if this revenue source failed was negated.

The Intermodal rail hub in Rochelle and the potential for associated new businesses coupled with possible development of the I-39 corridor are seen as additional sources of revenue and property taxes for the County. The NITT (Northern Illinois Technology Triangle) which loops fiber from Chicago to Rochelle along Route 88 then to Rockford along Route 39 then back to Chicago along Route 90 has potential to bring technology and other companies to the County. Allstate Insurance and Northern Trust have built data centers in the Rochelle technology park as a direct result of the NITT project. Nippon Sharyo has also constructed and subsequently expanded their rail car manufacturing plant in Rochelle. We anticipate more businesses like this to locate there in the future.

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers and customers with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact Ogle County Treasurer's Office, P.O. Box 40, Oregon, IL 61061.

**OGLE COUNTY, ILLINOIS**  
**STATEMENT OF NET POSITION**  
November 30, 2014

|   | <b>Primary<br/>Government<br/>Governmental<br/>Activities</b> |
|---|---|
| <b>ASSETS</b>                                 |   |
| Cash and cash equivalents                     | \$ 13,414,645   |
| Investments                                   | 9,160,888   |
| Property tax receivable                       | 11,564,112  |
| Accounts receivable                           | 2,709,128   |
| Other receivable                              | 33,845  |
| Prepaid expenses                              | 70,697  |
| Capital assets                                |   |
| Not depreciated                               | 11,025,439  |
| Depreciated (net of accumulated depreciation) | 71,474,291  |
| Total assets                                  | <u>119,453,045</u>  |
| <b>LIABILITIES</b>                            |   |
| Accounts payable                              | 1,071,950   |
| Accrued payroll                               | 89,377  |
| Claims payable                                | 180,967   |
| Unearned grant revenue                        | 6,201   |
| Noncurrent liabilities                        |   |
| Due within one year                           | 1,034,288   |
| Due in more than one year                     | 1,994,589   |
| Total liabilities                             | <u>4,377,372</u>  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>          |   |
| Deferred revenue - property taxes             | <u>11,564,112</u>   |
| Total deferred inflows of resources           | <u>11,564,112</u>   |
| <b>NET POSITION</b>                           |   |
| Net investment in capital assets              | 82,421,496  |
| Restricted for                                |   |
| Retirement                                    | 1,342,211   |
| Public safety                                 | 3,690,074   |
| Judiciary and court related                   | 659,739   |
| Highways and streets                          | 4,906,149   |
| Insurance                                     | 713,697   |
| Health and welfare                            | 1,010,500   |
| Specific purposes                             | 1,076,520   |
| Unrestricted                                  | 7,691,175   |
| <b>TOTAL NET POSITION</b>                     | <u><u>\$ 103,511,561</u></u>                                  |

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF ACTIVITIES**

For the Year Ended November 30, 2014

|                                  | Program Revenues     |                         |   |   | Net (Expense)<br>Revenue and<br>Change in<br>Net Position |
|----------------------------------|----------------------|-------------------------|---|---|---|
|                                  | Expenses             | Charges<br>for Services | Operating<br>Grants<br>and<br>Contributions | Capital<br>Grants<br>and<br>Contributions | Primary<br>Government                                     |
|                                  |                      |                         |   |   | Governmental<br>Activities                                |
| <b>FUNCTIONS/PROGRAMS</b>        |                      |                         |   |   |   |
| <b>PRIMARY GOVERNMENT</b>        |                      |                         |   |   |   |
| Governmental activities          |                      |                         |   |   |   |
| General government               | \$ 6,092,842         | \$ 749,623              | \$ 53,528                                   | \$ -                                      | \$ (5,289,691)  |
| Public safety                    | 8,017,521            | 1,276,001               | 407,408                                     | 8,895                                     | (6,325,217)   |
| Judiciary and court related      | 3,956,495            | 1,582,327               | 683,783                                     | -   | (1,690,385)   |
| Highways and streets             | 7,550,858            | 45,422                  | 1,414,356                                   | 387,675                                   | (5,703,405)   |
| Health and welfare               | 2,869,452            | 4,567,361               | 1,291,714                                   | -   | 2,989,623   |
| Interest                         | 3,152                | -                       | -   | -   | (3,152)   |
| Total governmental activities    | 28,490,320           | 8,220,734               | 3,850,789                                   | 396,570                                   | (16,022,227)  |
| <b>TOTAL PRIMARY GOVERNMENT</b>  | <b>\$ 28,490,320</b> | <b>\$ 8,220,734</b>     | <b>\$ 3,850,789</b>                         | <b>\$ 396,570</b>                         | <b>(16,022,227)</b>                                       |
| General revenues                 |                      |                         |   |   |   |
| Taxes                            |                      |                         |   |   |   |
| Property                         |                      |                         |   |   | 11,315,941  |
| Replacement                      |                      |                         |   |   | 416,502   |
| Sales                            |                      |                         |   |   | 1,248,425   |
| Local use                        |                      |                         |   |   | 443,016   |
| Other                            |                      |                         |   |   | 43,777  |
| Shared income taxes              |                      |                         |   |   | 2,221,944   |
| Investment income                |                      |                         |   |   | 58,340  |
| Gain on sale of capital assets   |                      |                         |   |   | 17,527  |
| Miscellaneous                    |                      |                         |   |   | 101,375   |
| Total                            |                      |                         |   |   | 15,866,847  |
| CHANGE IN NET POSITION           |                      |                         |   |   | (155,380)   |
| NET POSITION, DECEMBER 1         |                      |                         |   |   | 103,666,941   |
| <b>NET POSITION, NOVEMBER 30</b> |                      |                         |   |   | <b>\$ 103,511,561</b>                                     |

See accompanying notes to financial statements.



**OGLE COUNTY, ILLINOIS**

**BALANCE SHEET  
GOVERNMENTAL FUNDS**

November 30, 2014

|   | <b>General</b>      | <b>County<br/>Highway</b> | <b>Illinois<br/>Municipal<br/>Retirement</b> |
|---|---------------------|---------------------------|--|
| <b>ASSETS</b>   |                     |                           |  |
| Cash and cash equivalents   | \$ 2,344,274        | \$ 783,870                | \$ 991,327                                   |
| Investments   | -                   | -                         | -  |
| Property taxes receivable   | 4,055,000           | 1,519,016                 | 1,895,000                                    |
| Accounts receivable   | 1,364,346           | 8,152                     | -  |
| Prepaid items   | 5,505               | -                         | -  |
| Due from other funds  | -                   | -                         | -  |
| <b>TOTAL ASSETS</b>   | <b>\$ 7,769,125</b> | <b>\$ 2,311,038</b>       | <b>\$ 2,886,327</b>                          |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                     |                           |  |
| <b>LIABILITIES</b>  |                     |                           |  |
| Accounts payable  | \$ 38,927           | \$ 32,349                 | \$ 196,580                                   |
| Accrued payroll   | 89,377              | -                         | -  |
| Unearned grant revenue  | -                   | -                         | -  |
| Due to other funds  | -                   | -                         | -  |
| <b>Total liabilities</b>  | <b>128,304</b>      | <b>32,349</b>             | <b>196,580</b>                               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                     |                           |  |
| Unavailable revenue - property taxes  | 4,055,000           | 1,519,016                 | 1,895,000                                    |
| <b>Total deferred inflows of resources</b>                                    | <b>4,055,000</b>    | <b>1,519,016</b>          | <b>1,895,000</b>                             |
| <b>FUND BALANCES</b>  |                     |                           |  |
| Nonspendable - prepaid items  | 5,505               | -                         | -  |
| Restricted for retirement   | -                   | -                         | 794,747                                      |
| Restricted for public safety  | -                   | -                         | -  |
| Restricted for judiciary and court related                                    | -                   | -                         | -  |
| Restricted for highways and streets   | -                   | 759,673                   | -  |
| Restricted for insurance  | -                   | -                         | -  |
| Restricted for health and welfare   | -                   | -                         | -  |
| Restricted for specific purposes  | -                   | -                         | -  |
| Unrestricted  |                     |                           |  |
| Assigned for capital projects   | -                   | -                         | -  |
| Assigned for health and welfare   | -                   | -                         | -  |
| Unassigned  |                     |                           |  |
| General Fund  | 3,580,316           | -                         | -  |
| <b>Total fund balances</b>  | <b>3,585,821</b>    | <b>759,673</b>            | <b>794,747</b>                               |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 7,769,125</b> | <b>\$ 2,311,038</b>       | <b>\$ 2,886,327</b>                          |

| <b>Solid<br/>Waste</b> | <b>Long Range<br/>Capital<br/>Improvement</b> | <b>911<br/>Emergency</b> | <b>Nonmajor<br/>Governmental</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|------------------------|---|--------------------------|----------------------------------|---|
| \$ 563,703             | \$ 1,671,759                                  | \$ 669,874               | \$ 5,462,230                     | \$ 12,487,037                           |
| 3,040,006              | 600,605                                       | 2,600,066                | 2,820,211                        | 9,060,888                               |
| -                      | -   | -                        | 4,095,096                        | 11,564,112                              |
| 772,121                | -   | 36,149                   | 495,360                          | 2,676,128                               |
| -                      | -   | 4,783                    | 60,409                           | 70,697                                  |
| -                      | -   | -                        | 6,479                            | 6,479                                   |
| <u>\$ 4,375,830</u>    | <u>\$ 2,272,364</u>                           | <u>\$ 3,310,872</u>      | <u>\$ 12,939,785</u>             | <u>\$ 35,865,341</u>                    |
| \$ -                   | \$ 718,528                                    | \$ 12,378                | \$ 73,188                        | \$ 1,071,950                            |
| -                      | -   | -                        | -                                | 89,377                                  |
| -                      | -   | -                        | 6,201                            | 6,201                                   |
| -                      | -   | -                        | 6,479                            | 6,479                                   |
| -                      | 718,528                                       | 12,378                   | 85,868                           | 1,174,007                               |
| -                      | -   | -                        | 4,095,096                        | 11,564,112                              |
| -                      | -   | -                        | 4,095,096                        | 11,564,112                              |
| -                      | -   | 4,783                    | 60,409                           | 70,697                                  |
| -                      | -   | -                        | 547,464                          | 1,342,211                               |
| -                      | -   | 3,293,711                | 396,363                          | 3,690,074                               |
| -                      | -   | -                        | 659,739                          | 659,739                                 |
| -                      | -   | -                        | 4,146,476                        | 4,906,149                               |
| -                      | -   | -                        | 713,697                          | 713,697                                 |
| -                      | -   | -                        | 1,010,500                        | 1,010,500                               |
| -                      | -   | -                        | 1,076,520                        | 1,076,520                               |
| -                      | 1,553,836                                     | -                        | 147,653                          | 1,701,489                               |
| 4,375,830              | -   | -                        | -                                | 4,375,830                               |
| -                      | -   | -                        | -                                | 3,580,316                               |
| <u>4,375,830</u>       | <u>1,553,836</u>                              | <u>3,298,494</u>         | <u>8,758,821</u>                 | <u>23,127,222</u>                       |
| <u>\$ 4,375,830</u>    | <u>\$ 2,272,364</u>                           | <u>\$ 3,310,872</u>      | <u>\$ 12,939,785</u>             | <u>\$ 35,865,341</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, 2014

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|  |                                     |
|--|-------------------------------------|
| <b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>   | <b>\$ 23,127,222</b>                |
| Amounts reported for governmental activities in the<br>statement of net position are different because:  |                                     |
| Capital assets used in governmental activities are<br>not financial resources and, therefore, are not<br>reported in the governmental funds                    | 82,499,730                          |
| Long-term liabilities, including bonds payable, are<br>not due and payable in the current period and,<br>therefore, are not reported in the governmental funds |                                     |
| Installment contracts payable  | (78,235)                            |
| Compensated absences payable   | (1,009,039)                         |
| Net other postemployment benefit obligation  | (1,591,937)                         |
| Net pension obligation - IMRF  | (162,104)                           |
| Net pension obligation - SLEP  | (187,562)                           |
| The net position of the internal service funds are<br>included in the governmental activities in the<br>statement of net position                              | <u>913,486</u>                      |
| <b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>   | <b><u><u>\$ 103,511,561</u></u></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, 2014

|  | <b>General</b>      | <b>County<br/>Highway</b> | <b>Illinois<br/>Municipal<br/>Retirement</b> |
|--|---------------------|---------------------------|--|
| <b>REVENUES</b>  |                     |                           |  |
| Taxes  | \$ 8,340,599        | \$ 1,485,365              | \$ 1,824,322                                 |
| Fines and fees   | 2,704,708           | -                         | -  |
| Intergovernmental  | 846,013             | 170,857                   | -  |
| Charges for services   | -                   | -                         | -  |
| Investment income  | 6,281               | 660                       | 838  |
| Miscellaneous  | 49,809              | -                         | -  |
|  |                     |                           |  |
| Total revenues   | 11,947,410          | 1,656,882                 | 1,825,160                                    |
| <b>EXPENDITURES</b>  |                     |                           |  |
| Current  |                     |                           |  |
| General government   | 4,061,446           | -                         | 441,522                                      |
| Public safety  | 5,372,888           | -                         | 760,359                                      |
| Judiciary and court related                                  | 3,057,334           | -                         | 359,913                                      |
| Highways and streets   | -                   | 1,806,380                 | 144,942                                      |
| Health and welfare   | -                   | -                         | 102,781                                      |
| Debt service   |                     |                           |  |
| Principal  | -                   | -                         | -  |
| Interest and fiscal charges                                  | -                   | -                         | -  |
| Capital outlay   | -                   | 232,451                   | -  |
|  |                     |                           |  |
| Total expenditures   | 12,491,668          | 2,038,831                 | 1,809,517                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(544,258)</b>    | <b>(381,949)</b>          | <b>15,643</b>                                |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                           |  |
| Transfers in   | 386,810             | -                         | 2,048  |
| Transfers (out)  | (126,090)           | -                         | -  |
| Proceeds from the sale of capital assets                     | 3,600               | 34,000                    | -  |
|  |                     |                           |  |
| Total other financing sources (uses)                         | 264,320             | 34,000                    | 2,048  |
| <b>NET CHANGE IN FUND BALANCES</b>                           | <b>(279,938)</b>    | <b>(347,949)</b>          | <b>17,691</b>                                |
| <b>FUND BALANCES, DECEMBER 1</b>                             | <b>3,865,759</b>    | <b>1,107,622</b>          | <b>777,056</b>                               |
|  |                     |                           |  |
| <b>FUND BALANCES, NOVEMBER 30</b>                            | <b>\$ 3,585,821</b> | <b>\$ 759,673</b>         | <b>\$ 794,747</b>                            |

| <b>Solid<br/>Waste</b> | <b>Long Range<br/>Capital<br/>Improvement</b> | <b>911<br/>Emergency</b> | <b>Nonmajor<br/>Governmental</b> | <b>Total<br/>Governmental<br/>Funds</b> |
|------------------------|---|--------------------------|----------------------------------|---|
| \$ -                   | \$ -  | \$ -                     | \$ 4,870,331                     | \$ 16,520,617                           |
| 4,072,170              | -   | -                        | 582,605                          | 7,359,483                               |
| 54,707                 | -   | 308,901                  | 2,146,206                        | 3,526,684                               |
| -                      | -   | 204,403                  | 434,633                          | 639,036                                 |
| 20,361                 | 6,399   | 11,160                   | 12,641                           | 58,340                                  |
| 221                    | 800   | 99                       | 162,324                          | 213,253                                 |
| 4,147,459              | 7,199   | 524,563                  | 8,208,740                        | 28,317,413                              |
| -                      | 175,642                                       | -                        | 1,068,062                        | 5,746,672                               |
| -                      | -   | 303,517                  | 934,338                          | 7,371,102                               |
| -                      | -   | -                        | 418,044                          | 3,835,291                               |
| -                      | -   | -                        | 1,985,905                        | 3,937,227                               |
| 435,619                | -   | -                        | 2,284,728                        | 2,823,128                               |
| -                      | -   | -                        | 11,848                           | 11,848                                  |
| -                      | -   | -                        | 3,152                            | 3,152                                   |
| -                      | 3,889,989                                     | 56,124                   | 1,005,684                        | 5,184,248                               |
| 435,619                | 4,065,631                                     | 359,641                  | 7,711,761                        | 28,912,668                              |
| 3,711,840              | (4,058,432)                                   | 164,922                  | 496,979                          | (595,255)                               |
| -                      | 3,667,680                                     | 696                      | 471,149                          | 4,528,383                               |
| (3,566,662)            | (551,443)                                     | (100,974)                | (183,214)                        | (4,528,383)                             |
| -                      | -   | -                        | -                                | 37,600                                  |
| (3,566,662)            | 3,116,237                                     | (100,278)                | 287,935                          | 37,600                                  |
| 145,178                | (942,195)                                     | 64,644                   | 784,914                          | (557,655)                               |
| 4,230,652              | 2,496,031                                     | 3,233,850                | 7,973,907                        | 23,684,877                              |
| \$ 4,375,830           | \$ 1,553,836                                  | \$ 3,298,494             | \$ 8,758,821                     | \$ 23,127,222                           |

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, 2014

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|   |                     |
|---|---------------------|
| <b>NET CHANGE IN FUND BALANCES -<br/>TOTAL GOVERNMENTAL FUNDS</b> | <b>\$ (557,655)</b> |
|---|---------------------|

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

|  |           |
|--|-----------|
| Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities | 4,809,502 |
|--|-----------|

|  |          |
|--|----------|
| Proceeds from the disposal of capital assets are recognized in governmental funds but the gain (loss) is recognized on the statement of activities | (20,073) |
|--|----------|

|  |             |
|--|-------------|
| 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:<br>Depreciation | (4,305,613) |
|--|-------------|

|   |        |
|---|--------|
| The repayment of the principal portion 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<br>Installment contracts | 11,848 |
|---|--------|

|  |  |
|--|--|
| 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:<br>Increase in compensated absences<br>Increase in net other postemployment benefit obligation<br>Decrease in net pension obligation - IMRF<br>Decrease in net pension obligation - SLEP | (131,104)<br>(271,095)<br>7,597<br>8,791 |
|--|--|

|   |                |
|---|----------------|
| The change in net position of certain activities of internal service funds is reported with governmental activities | <u>292,422</u> |
|---|----------------|

|   |                            |
|---|----------------------------|
| <b>CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b> | <b><u>\$ (155,380)</u></b> |
|---|----------------------------|

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF NET POSITION  
PROPRIETARY FUNDS**

November 30, 2014

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|                            | <b>Governmental<br/>Activities</b> |
|----------------------------|------------------------------------|
|                            | <b>Internal<br/>Service Funds</b>  |
| <b>CURRENT ASSETS</b>      |                                    |
| Cash and cash equivalents  | \$ 927,608                         |
| Investments                | 100,000                            |
| Accounts receivable        | 33,000                             |
| Other receivable           | 33,845                             |
|                            | <hr/>                              |
| Total current assets       | 1,094,453                          |
|                            | <hr/>                              |
| <b>CURRENT LIABILITIES</b> |                                    |
| Claims payable             | 180,967                            |
|                            | <hr/>                              |
| Total current liabilities  | 180,967                            |
|                            | <hr/>                              |
| <b>NET POSITION</b>        |                                    |
| Unrestricted               | 913,486                            |
|                            | <hr/>                              |
| <b>TOTAL NET POSITION</b>  | <u><u>\$ 913,486</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, 2014

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
|  | <b>Internal<br/>Service Funds</b>  |
| <b>OPERATING REVENUES</b>                |                                    |
| Charges for services                     | \$ 2,951,827                       |
| <b>OPERATING EXPENSES</b>                |                                    |
| Operations                               | <u>2,671,677</u>                   |
| <b>OPERATING INCOME</b>                  | <u>280,150</u>                     |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |                                    |
| Investment income                        | 617                                |
| Other income                             | <u>11,655</u>                      |
| Total non-operating revenues (expenses)  | <u>12,272</u>                      |
| <b>CHANGE IN NET POSITION</b>            | 292,422                            |
| <b>NET POSITION, DECEMBER 1</b>          | <u>621,064</u>                     |
| <b>NET POSITION, NOVEMBER 30</b>         | <u><u>\$ 913,486</u></u>           |

See accompanying notes to financial statements.



**OGLE COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended November 30, 2014

|   | <b>Governmental<br/>Activities<br/>Internal<br/>Service Funds</b> |
|---|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                         |   |
| Receipts from interfund service transactions                        | \$ 2,620,839  |
| Receipts from plan participants                                     | 444,143   |
| Payments to suppliers   | (2,792,279)   |
| Payments to employees   | <u>(52,507)</u>   |
| Net cash from operating activities                                  | <u>220,196</u>  |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>          |   |
| Other income  | <u>11,655</u>   |
| Net cash from noncapital financing activities                       | <u>11,655</u>   |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b> |   |
| None  | <u>-</u>  |
| Net cash from capital and related financing activities              | <u>-</u>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                         |   |
| Proceeds from sale of investments                                   | 75,000  |
| Interest received   | <u>617</u>  |
| Net cash from investing activities                                  | <u>75,617</u>   |
| <b>NET INCREASE IN CASH AND<br/>CASH EQUIVALENTS</b>                | <b>307,468</b>  |
| <b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>                        | <b><u>620,140</u></b>   |
| <b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>                       | <b><u>\$ 927,608</u></b>  |

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

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|   | <b>Governmental<br/>Activities</b> |
|---|------------------------------------|
|   | <b>Internal<br/>Service Funds</b>  |
|   |                                    |
| <b>RECONCILIATION OF OPERATING INCOME TO<br/>NET CASH FLOWS FROM OPERATING ACTIVITIES</b> |                                    |
| Operating income  | \$ 280,150                         |
| Adjustments to reconcile operating income to<br>net cash from operating activities        |                                    |
| Effects of changes in operating assets and liabilities                                    |                                    |
| Accounts receivable   | (4,000)                            |
| Other receivable  | 117,155                            |
| Claims payable  | (173,109)                          |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>   | <b>\$ 220,196</b>                  |

See accompanying notes to financial statements.

**OGLE COUNTY, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION**

November 30, 2014

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|                           | <b>Agency<br/>Funds</b>         |
|---------------------------|---------------------------------|
|                           | <hr/>                           |
| <b>ASSETS</b>             |                                 |
| Cash and cash equivalents | \$ 1,880,354                    |
| Investments               | 785,406                         |
| Inventory                 | <hr/> 27,326                    |
| <b>TOTAL ASSETS</b>       | <hr/> <b>\$ 2,693,086</b> <hr/> |
| <b>LIABILITIES</b>        |                                 |
| Due to others             | <hr/> \$ 2,693,086              |
| <b>TOTAL LIABILITIES</b>  | <hr/> <b>\$ 2,693,086</b> <hr/> |

See accompanying notes to financial statements.

# OGLE COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

November 30, 2014

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

The County Highway Fund accounts for tax monies and reimbursements restricted for county highway maintenance and construction.

The Illinois Municipal Retirement Fund (IMRF) accounts for tax monies and reimbursements for the funding of the County IMRF retirement system.

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

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

The 911 Emergency Fund, a special revenue fund, accounts for the intergovernmental cooperation association organized to provide enhanced 9-1-1 System communications for local governments within Ogle County. The County has elected to report this fund as a major fund. A budget is not adopted for the fund.

The County reports the following internal service fund:

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

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

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

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

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

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

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and motor fuel taxes, collected and held by the state at year end on behalf of the County also are 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 greater than one year at time of purchase, if any, are stated at fair value if an active market exists. Non-negotiable certificates of deposit are reported at cost.

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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



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

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

i. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges and storm sewer), are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the County as individual assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market 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, 2014, employees have earned vacation days and compensatory time that would be paid upon the employee's retirement and do not lapse until their anniversary date. Earned sick days can accumulate to a maximum of 240 days for retirement credit but employees are not paid for unused accumulated sick time. Therefore, in accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Vested or accumulated vacation/compensatory time attributable to employees who were no longer employed as of November 30, 2014 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 proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

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

**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's Board of Trustees, which is considered the County's highest level of decision-making authority. Formal actions include resolutions and ordinances approved by the Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Committee. Any residual fund balance in the General Fund and deficit balances in other funds are reported as unassigned.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned and then unassigned funds.

The County's Reserve Fund Balance Policy states that the County should strive to maintain a minimum fund balance in the General Fund of 25% of the General Fund budgeted expenditures.

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

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

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 accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

o. Deferred Outflows/Inflows of Resources

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

**2. DEPOSITS AND INVESTMENTS**

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

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

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

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

**a. Deposits with Financial Institutions**

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County’s deposits may not be returned to it. The County’s investment policy states that it is the discretion of the County Treasurer to determine whether pledging of collateral is required. At all times, deposits in excess of 35% of the capital and surplus of a financial institution is required to be collateralized. When collateral is required the policy requires pledging of collateral with a fair value of 110% for all bank balances in excess of federal depository insurance.

**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.

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in Illinois Funds. The County’s investment policy does not address credit risk. Illinois Funds is rated AAA.

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. Illinois Funds are not subject to 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 2013 attached as an enforceable lien on January 1, 2013, 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, 2014, and were payable in two installments on or about June 1, 2014 and September 1, 2014. 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 2014 tax levy (adopted in November 2014) has been recorded as receivable and unavailable revenue on the financial statements.

**4. CAPITAL ASSETS**

Capital asset activity for the year ended November 30, 2014 was as follows:

|   | Balances<br>December 1 | Increases         | Decreases        | Balances<br>November 30 |
|---|------------------------|-------------------|------------------|-------------------------|
| <b>GOVERNMENTAL ACTIVITIES</b>              |                        |                   |                  |                         |
| Capital assets not being depreciated        |                        |                   |                  |                         |
| Land  | \$ 1,081,164           | \$ -              | \$ -             | \$ 1,081,164            |
| Construction in Progress                    | 83,629                 | 2,977,086         | -                | 3,060,715               |
| Right of way                                | 6,883,560              | -                 | -                | 6,883,560               |
| Total capital assets not being depreciated  | 8,048,353              | 2,977,086         | -                | 11,025,439              |
| Capital assets being depreciated            |                        |                   |                  |                         |
| Roads                                       | 120,033,877            | -                 | -                | 120,033,877             |
| Bridges                                     | 10,746,037             | 87,187            | -                | 10,833,224              |
| Buildings and improvements                  | 29,324,074             | 1,164,673         | -                | 30,488,747              |
| Equipment and vehicles                      | 9,234,379              | 580,556           | 266,506          | 9,548,429               |
| Total capital assets being depreciated      | 169,338,367            | 1,832,416         | 266,506          | 170,904,277             |
| Less accumulated depreciation for           |                        |                   |                  |                         |
| Roads                                       | 78,827,715             | 2,962,360         | -                | 81,790,075              |
| Bridges                                     | 4,203,817              | 211,872           | -                | 4,415,689               |
| Buildings and improvements                  | 5,929,371              | 607,856           | -                | 6,537,227               |
| Equipment and vehicles                      | 6,409,903              | 523,525           | 246,433          | 6,686,995               |
| Total accumulated depreciation              | 95,370,806             | 4,305,613         | 246,433          | 99,429,986              |
| Total capital assets being depreciated, net | 73,967,561             | (2,473,197)       | 20,073           | 71,474,291              |
| <b>GOVERNMENTAL ACTIVITIES</b>              |                        |                   |                  |                         |
| <b>CAPITAL ASSETS, NET</b>                  | <b>\$ 82,015,914</b>   | <b>\$ 503,889</b> | <b>\$ 20,073</b> | <b>\$ 82,499,730</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         | \$ 527,427 |
| Public safety              | 252,854    |
| Judicial and court related | 13,329     |
| Highways and streets       | 3,462,654  |
| Health and welfare         | 49,349     |

**TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES** \$ 4,305,613

**5. LONG-TERM DEBT**

**a. Installment Contract Payable**

The County has issued installment contracts payable to provide funds for the acquisition of capital assets. The installment contracts payable currently outstanding are as follows:

| Issue   | Fund Debt Retired by | Balance December 1 | Issuances   | Retirements      | Balance November 30 | Current Portion  |
|---|----------------------|--------------------|-------------|------------------|---------------------|------------------|
| \$78,235 Note Payable, dated November 1, 2014, 3.25% interest bearing contract, due in annual installments including interest each November 1. The note payable is unsecured. | Dependent Children   | \$ 90,083          | \$ -        | \$ 11,848        | \$ 78,235           | \$ 25,249        |
| <b>TOTAL</b>  |                      | <u>\$ 90,083</u>   | <u>\$ -</u> | <u>\$ 11,848</u> | <u>\$ 78,235</u>    | <u>\$ 25,249</u> |

**b. Debt Service Requirements to Maturity**

Annual debt service requirements to maturity are as follows:

| Fiscal Year Ending November 30, | Installment Contracts Payable from Governmental Activities |                 |
|---------------------------------|--|-----------------|
|                                 | Principal  | Interest        |
| 2015                            | \$ 25,249  | \$ 2,543        |
| 2016                            | 26,069   | 1,722           |
| 2017                            | 26,917   | 875             |
|                                 | <u>\$ 78,235</u>   | <u>\$ 5,140</u> |

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

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

c. Changes in Long-Term Liabilities

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

|   | Balances<br>December 1 | Additions           | Reductions        | Balances<br>November 30 | Current<br>Portion  |
|---|------------------------|---------------------|-------------------|-------------------------|---------------------|
| Installment contracts                           | \$ 90,083              | \$ -                | \$ 11,848         | \$ 78,235               | \$ 25,249           |
| Compensated absences*                           | 877,935                | 1,009,039           | 877,935           | 1,009,039               | 1,009,039           |
| Net pension obligation - IMRF*                  | 169,701                | -                   | 7,597             | 162,104                 | -                   |
| Net pension obligation - IMRF<br>SLEP*          | 196,353                | -                   | 8,791             | 187,562                 | -                   |
| Net other postemployment<br>benefit obligation* | 1,320,842              | 271,095             | -                 | 1,591,937               | -                   |
| <b>TOTAL GOVERNMENTAL<br/>ACTIVITIES</b>        | <b>\$ 2,654,914</b>    | <b>\$ 1,280,134</b> | <b>\$ 906,171</b> | <b>\$ 3,028,877</b>     | <b>\$ 1,034,288</b> |

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

d. Legal Debt Margin

|  |                             |
|--|-----------------------------|
| 2013 assessed valuation (latest information available) | <u>\$ 1,506,284,634</u>     |
| Legal debt limit - 2.875% of assessed valuation        | \$ 43,305,683               |
| Amount of debt applicable to debt limit                | <u>-</u>                    |
| <b>LEGAL DEBT MARGIN</b>                               | <u><b>\$ 43,305,683</b></u> |

**6. INTERFUND ACTIVITY**

Due from/to other funds at November 30, 2014 consist of the following:

|                       | Due<br>From            | Due<br>To              |
|-----------------------|------------------------|------------------------|
| Nonmajor Governmental | \$ 6,479               | \$ 6,479               |
| <b>TOTAL</b>          | <u><b>\$ 6,479</b></u> | <u><b>\$ 6,479</b></u> |

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

**6. INTERFUND ACTIVITY (Continued)**

Transfers from/to other funds at November 30, 2014 consist of the following:

|                                     | Transfer<br>From    | Transfer<br>To      |
|-------------------------------------|---------------------|---------------------|
| General                             |                     |                     |
| Long Range Capital Improvement      | \$ 301,443          | \$ 44               |
| 911 Emergency                       | -                   | 696                 |
| Nonmajor Governmental               | 85,367              | 125,350             |
| IMRF                                |                     |                     |
| Nonmajor Governmental               | 2,048               | -                   |
| Solid Waste                         |                     |                     |
| Long Range Capital Improvement      | -                   | 3,566,662           |
| Long Range Capital Improvement      |                     |                     |
| General                             | 44                  | 301,443             |
| Solid Waste                         | 3,566,662           | -                   |
| 911 Emergency                       | 100,974             | -                   |
| Nonmajor Governmental               | -                   | 250,000             |
| 911 Emergency                       |                     |                     |
| General                             | 696                 | -                   |
| Long Range Capital Improvement      | -                   | 100,974             |
| Nonmajor Governmental               |                     |                     |
| General                             | 125,350             | 85,367              |
| IMRF                                | -                   | 2,048               |
| Long Range Capital Improvement Fund | 250,000             | -                   |
| Nonmajor Governmental               | 95,799              | 95,799              |
| TOTAL                               | <u>\$ 4,528,383</u> | <u>\$ 4,528,383</u> |

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

- \$301,443 - This transfer was made from the Long Range Capital Improvement Fund to the General Fund to fund long range capital expenditures. This transfer will not be repaid.
- \$3,566,662 - This transfer was made from the Solid Waste Fund to the Long Range Capital Improvement Fund to transfer host fees for bond payments, capital projects and future uses. This transfer will not be repaid.



**6. INTERFUND ACTIVITY (Continued)**

- \$100,974 - This transfer was made from 911 Emergency Fund to Long Range Capital Improvement Fund to fund a portion of a capital project. This transfer will not be repaid.
- \$250,000 - This transfer was made from Long Range Capital Improvement Fund to Revolving Vehicle Purchase Fund (Nonmajor Governmental Fund) to set aside funds to be used for vehicle replacement. 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. The County participated in the Illinois Public Risk Fund for its workers' compensation insurance coverage through December 31, 2013. The Illinois Public Risk Fund is a self-funded workers' compensation pool for public entities with a transfer of risk. 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 \$75,000 of covered charges per individual per year and approximately \$2,391,083 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:

|   | 2014              | 2013              |
|---|-------------------|-------------------|
| CLAIMS PAYABLE, BEGINNING OF YEAR       | \$ 354,076        | \$ 234,552        |
| Claims incurred and changes in estimate | 2,105,296         | 2,994,611         |
| Claims paid                             | (2,278,405)       | (2,875,087)       |
| CLAIMS PAYABLE, END OF YEAR             | <u>\$ 180,967</u> | <u>\$ 354,076</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 for the construction or renovation of various facilities as follows:

| Contract Name                                       | Purpose   | Expended<br>to Date | Total<br>Commitment |
|---|---|---------------------|---------------------|
| County Sheriff and Coroner<br>Administration Center | Renovation of Sheriff and<br>Coroner facilities | \$ 2,838,353        | \$ 1,158,441        |

**9. EMPLOYEE RETIREMENT SYSTEMS**

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 (SLEP) (also administered by IMRF). 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).

a. Plan Descriptions

Illinois Municipal Retirement Fund - County (IMRF - County)

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 was 11.78% of covered payroll which was equal to the annual required contribution rate of 11.78%.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after 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.

Illinois Municipal Retirement Fund - Elected County Officials (IMRF - ECO)

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

**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (IMRF - County) (Continued)

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. Participating members are required to contribute 7.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 was 237.94% of covered payroll which was equal to the annual required contribution rate of 237.94%.

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.

Sheriff's Law Enforcement Personnel (SLEP)

Sheriff's Law Enforcement Personnel 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

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

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**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (SLEP) (Continued)

under age 55. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS. Participating members are required to contribute 6.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2014 was 19.32% of covered payroll which was equal to the annual required contribution rate of 19.32%.

b. Annual Pension Costs

Employer contributions have been determined as follows:

|   | Illinois<br>Municipal<br>Retirement<br>(County) | Illinois<br>Municipal<br>Retirement<br>(Elected County<br>Officials) | Sheriff's<br>Law<br>Enforcement<br>Personnel |
|---|---|--|--|
| Actuarial valuation date                                      | December 31, 2011                               | December 31, 2011  | December 31, 2011                            |
| Actuarial cost method   | Entry-Age Normal                                | Entry-Age Normal   | Entry-Age Normal                             |
| Asset valuation method  | 5 Year<br>Smoothed Market                       | 5 Year<br>Smoothed Market  | 5 Year<br>Smoothed Market                    |
| Amortization method   | Level Percentage<br>of Payroll                  | Level Percentage<br>of Payroll                                       | Level Percentage<br>of Payroll               |
| Amortization period   | 30 Years, Open                                  | 30 Years, Open   | 30 Years, Open                               |
| Significant actuarial assumptions                             |   |  |  |
| a) Rate of return on present<br>and future assets             | 7.50%<br>Compounded<br>Annually                 | 7.50%<br>Compounded<br>Annually                                      | 7.50%<br>Compounded<br>Annually              |
| b) Projected salary increase -<br>attributable to inflation   | 4.00%<br>Compounded<br>Annually                 | 4.00%<br>Compounded<br>Annually                                      | 4.00%<br>Compounded<br>Annually              |
| c) Additional projected salary<br>increases - seniority/merit | .40% to 10.00%                                  | .40% to 10.00%   | .40% to 10.00%                               |

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

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**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

b. Annual Pension Costs (Continued)

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

|                               | Fiscal<br>Year | Illinois<br>Municipal<br>Retirement<br>(County) | Illinois<br>Municipal<br>Retirement<br>(Elected<br>County<br>Officials) | Sheriff's<br>Law<br>Enforcement<br>Personnel |
|-------------------------------|----------------|---|---|--|
| Annual pension cost (APC)     | 2012           | \$ 829,377                                      | \$ 88,593   | \$ 582,411                                   |
|                               | 2013           | 858,718   | 283,765   | 608,169                                      |
|                               | 2014           | 853,122   | 362,859   | 614,099                                      |
| Actual contribution           | 2012           | \$ 824,723                                      | \$ 88,593   | \$ 548,924                                   |
|                               | 2013           | 865,902   | 283,765   | 614,276                                      |
|                               | 2014           | 860,719   | 362,859   | 622,890                                      |
| Percentage of APC contributed | 2012           | 99.44%  | 100.00%   | 84.30%                                       |
|                               | 2013           | 100.84%   | 100.00%   | 101.00%                                      |
|                               | 2014           | 100.89%   | 100.00%   | 101.43%                                      |
| NPO                           | 2012           | \$ 176,885                                      | \$ -  | \$ 202,460                                   |
|                               | 2013           | 169,701   | -   | 196,353                                      |
|                               | 2014           | 162,104   | -   | 187,562                                      |

c. Funded Status

The funded status of the plans as of November 30, 2014, is based on actuarial valuations performed as of December 31, 2013 for the Illinois Municipal Retirement (County and Elected County Officials) and Sheriff's Law Enforcement Personnel and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note 9b.

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

**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

c. Funded Status (Continued)

|  | Illinois<br>Municipal<br>Retirement<br>(County) | Illinois<br>Municipal<br>Retirement<br>(Elected<br>County<br>Officials) | Sheriff's<br>Law<br>Enforcement<br>Personnel |
|--|---|---|--|
| Actuarial Accrued Liability (AAL)                    | \$ 23,243,510                                   | \$ 1,290,475  | \$ 13,905,639                                |
| Actuarial Value of Plan Assets                       | 19,357,298                                      | (1,683,473)   | 11,248,696                                   |
| Unfunded Actuarial Accrued Liability<br>(UAAL)       | 3,886,212                                       | 2,973,948   | 2,656,943                                    |
| Funded Ratio (Actuarial Value of Plan<br>Assets/AAL) | 83.28%  | (130.45)%   | 80.89%                                       |
| Covered Payroll (Active Plan Members)                | \$ 7,308,463                                    | \$ 128,375  | \$ 3,108,212                                 |
| UAAL as a Percentage of Covered Payroll              | 53.17%  | 2,316.61%   | 85.48%                                       |

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

d. Net Pension Obligation

The net pension obligation as of November 30, 2014 was calculated as follows:

|  | IMRF - County | SLEP       |
|--|---------------|------------|
| Annual required contribution               | \$ 860,719    | \$ 622,890 |
| Interest on net pension obligation         | 12,728        | 14,726     |
| Adjustment to annual required contribution | (20,325)      | (23,517)   |
| Annual pension cost                        | 853,122       | 614,099    |
| Contributions made                         | 860,719       | 622,890    |
| Increase in net pension obligation         | (7,597)       | (8,791)    |
| Net pension obligation, beginning of year  | 169,701       | 196,353    |
| NET PENSION OBLIGATION, END OF YEAR        | \$ 162,104    | \$ 187,562 |

**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. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report. The activity of the Plan is reported in the County's governmental and business-type 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.

c. Membership

At November 30, 2012 (most recent information available) membership consisted of:

|  |                       |
|--|-----------------------|
| Retirees and beneficiaries currently receiving benefits              | 9                     |
| Terminated employees entitled to benefits but not yet receiving them | -                     |
| Active employees   | <u>198</u>            |
| <br>TOTAL  | <br><u><u>207</u></u> |
| <br>Participating employers  | <br><u><u>1</u></u>   |

d. Funding Policy

The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.



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

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

e. Annual OPEB Costs and Net OPEB Obligation

The County's annual OPEB cost (expense) of \$288,017 was determined as part of the November 30, 2013 actuarial valuation (the most recent actuarial valuation). The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2012, 2013 and 2014 was as follows:

| Fiscal<br>Year<br>Ended | Annual<br>OPEB<br>Cost | Employer<br>Contributions | Percentage of<br>Annual OPEB<br>Cost<br>Contributed | Net OPEB<br>Obligation |
|-------------------------|------------------------|---------------------------|---|------------------------|
| November 30, 2012       | \$ 249,949             | \$ 16,922                 | 6.8%  | \$ 904,628             |
| November 30, 2013       | 433,136                | 16,922                    | 3.9%  | 1,320,842              |
| November 30, 2014       | 288,017                | 16,922                    | 3.9%  | 1,591,937              |

The net OPEB obligation as of November 30, 2014 was calculated as follows:

|  |                     |
|--|---------------------|
| Annual required contribution               | \$ 267,514          |
| Interest on net OPEB obligation            | 52,834              |
| Adjustment to annual required contribution | <u>(32,331)</u>     |
| Annual OPEB cost                           | 288,017             |
| Contributions made                         | <u>16,922</u>       |
| Increase in net OPEB obligation            | 271,095             |
| Net OPEB obligation, beginning of year     | <u>1,320,842</u>    |
| NET OPEB OBLIGATION, END OF YEAR           | <u>\$ 1,591,937</u> |

Funded Status and Funding Progress. The funded status of the Plan as of November 30, 2012 (the most recent actuarial valuation) was as follows:

|   |              |
|---|--------------|
| Actuarial accrued liability (AAL)                 | \$ 4,468,884 |
| Actuarial value of plan assets                    | -            |
| Unfunded actuarial accrued liability (UAAL)       | 4,468,884    |
| Funded ratio (actuarial value of plan assets/AAL) | 0.00%        |
| Covered payroll (active plan members)             | \$ 9,938,316 |
| UAAL as a percentage of covered payroll           | 44.97%       |

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

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2012 actuarial valuation (the most recent actuarial valuation), the entry-age normal actuarial cost method was used. The actuarial assumptions included no investment rate of return and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption and 4% wage inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at November 30, 2012 was 30 years.

## **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, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>       | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------------|--------------------------------------|
| <b>REVENUES</b>                                      |                            |                         |                     |                                      |
| Taxes  | \$ 8,043,000               | \$ 8,043,000            | \$ 8,275,787        | \$ 232,787                           |
| Fines and fees                                       | 2,708,036                  | 2,708,036               | 2,808,869           | 100,833                              |
| Intergovernmental                                    | 814,701                    | 814,701                 | 838,872             | 24,171                               |
| Investment income                                    | -                          | -                       | 6,281               | 6,281                                |
| Miscellaneous income                                 | 24,000                     | 24,000                  | 52,809              | 28,809                               |
| Total revenues                                       | 11,589,737                 | 11,589,737              | 11,982,618          | 392,881                              |
| <b>EXPENDITURES</b>                                  |                            |                         |                     |                                      |
| Current  |                            |                         |                     |                                      |
| General government                                   | 4,763,757                  | 4,756,257               | 4,061,857           | (694,400)                            |
| Public safety  | 5,601,967                  | 5,601,967               | 5,284,871           | (317,096)                            |
| Judiciary and court related                          | 3,244,342                  | 3,251,842               | 3,044,957           | (206,885)                            |
| Total expenditures                                   | 13,610,066                 | 13,610,066              | 12,391,685          | (1,218,381)                          |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (2,020,329)                | (2,020,329)             | (409,067)           | 1,611,262                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                     |                                      |
| Prior year budgeted surplus                          | 250,000                    | 250,000                 | -                   | (250,000)                            |
| Transfers in   | 1,879,719                  | 1,879,719               | 386,810             | (1,492,909)                          |
| Transfers (out)                                      | (85,000)                   | (85,000)                | (126,090)           | (41,090)                             |
| Proceeds from sale of capital assets                 | 25,000                     | 25,000                  | 3,600               | (21,400)                             |
| Total other financing sources (uses)                 | 2,069,719                  | 2,069,719               | 264,320             | (1,805,399)                          |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <u>\$ 49,390</u>           | <u>\$ 49,390</u>        | <u>(144,747)</u>    | <u>\$ (194,137)</u>                  |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                     |                            |                         |                     |                                      |
| Reverse prior fiscal year accounts payable           |                            |                         | 27,098              |                                      |
| Reverse prior year prepaid items                     |                            |                         | (4,282)             |                                      |
| Reverse prior fiscal year accounts receivable        |                            |                         | (1,399,554)         |                                      |
| Accrue current year accounts payable                 |                            |                         | (38,927)            |                                      |
| Accrue current year prepaid items                    |                            |                         | 5,505               |                                      |
| Accrue current year accounts receivable              |                            |                         | 1,364,346           |                                      |
| Accrue current year accrued payroll                  |                            |                         | (89,377)            |                                      |
| Total adjustments to GAAP basis                      |                            |                         | (135,191)           |                                      |
| NET CHANGE IN FUND BALANCE - GAAP BASIS              |                            |                         | (279,938)           |                                      |
| FUND BALANCE, DECEMBER 1                             |                            |                         | 3,865,759           |                                      |
| <b>FUND BALANCE, NOVEMBER 30</b>                     |                            |                         | <u>\$ 3,585,821</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, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>     | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|-------------------|--------------------------------------|
| <b>REVENUES</b>                                      |                            |                         |                   |                                      |
| Taxes - property                                     | \$ 1,522,222               | \$ 1,522,222            | \$ 1,485,365      | \$ (36,857)                          |
| Intergovernmental                                    | 220,200                    | 220,200                 | 240,427           | 20,227                               |
| Investment income                                    | 200                        | 200                     | 660               | 460                                  |
| Total revenues                                       | 1,742,622                  | 1,742,622               | 1,726,452         | (16,170)                             |
| <b>EXPENDITURES</b>                                  |                            |                         |                   |                                      |
| Current  |                            |                         |                   |                                      |
| Highways and streets                                 |                            |                         |                   |                                      |
| Personal   | 489,500                    | 489,500                 | 489,610           | 110                                  |
| Contractual services                                 | 1,600,778                  | 1,600,778               | 834,753           | (766,025)                            |
| Commodities  | 404,350                    | 404,350                 | 462,878           | 58,528                               |
| Capital outlay                                       | 342,200                    | 342,200                 | 232,451           | (109,749)                            |
| Total expenditures                                   | 2,836,828                  | 2,836,828               | 2,019,692         | (817,136)                            |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (1,094,206)                | (1,094,206)             | (293,240)         | 800,966                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                   |                                      |
| Proceeds from the sale of capital assets             | 20,000                     | 20,000                  | 34,000            | 14,000                               |
| Total other financing sources (uses)                 | 20,000                     | 20,000                  | 34,000            | 14,000                               |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <u>\$ (1,074,206)</u>      | <u>\$ (1,074,206)</u>   | <u>(259,240)</u>  | <u>\$ 814,966</u>                    |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                     |                            |                         |                   |                                      |
| Reverse prior fiscal year accounts payable           |                            |                         | 13,210            |                                      |
| Reverse prior fiscal year accounts receivable        |                            |                         | (77,722)          |                                      |
| Accrue current year accounts payable                 |                            |                         | (32,349)          |                                      |
| Accrue current year accounts receivable              |                            |                         | 8,152             |                                      |
| Total adjustments to GAAP basis                      |                            |                         | (88,709)          |                                      |
| NET CHANGE IN FUND BALANCE - GAAP BASIS              |                            |                         | (347,949)         |                                      |
| FUND BALANCE, DECEMBER 1                             |                            |                         | 1,107,622         |                                      |
| <b>FUND BALANCE, NOVEMBER 30</b>                     |                            |                         | <u>\$ 759,673</u> |                                      |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>     | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|-------------------|--------------------------------------|
| <b>REVENUES</b>                                      |                            |                         |                   |                                      |
| Taxes - property                                     | \$ 1,850,000               | \$ 1,850,000            | \$ 1,824,322      | \$ (25,678)                          |
| Investment income                                    | 2,000                      | 2,000                   | 838               | (1,162)                              |
| Miscellaneous income                                 | 2,000                      | 2,000                   | -                 | (2,000)                              |
| Total revenues                                       | 1,854,000                  | 1,854,000               | 1,825,160         | (28,840)                             |
| <b>EXPENDITURES</b>                                  |                            |                         |                   |                                      |
| Current  |                            |                         |                   |                                      |
| General government                                   | 377,910                    | 377,910                 | 442,978           | 65,068                               |
| Public safety  | 798,380                    | 798,380                 | 762,844           | (35,536)                             |
| Judiciary and court related                          | 463,600                    | 463,600                 | 361,199           | (102,401)                            |
| Highways and streets                                 | 152,190                    | 152,190                 | 145,438           | (6,752)                              |
| Health and welfare                                   | 107,920                    | 107,920                 | 103,173           | (4,747)                              |
| Total expenditures                                   | 1,900,000                  | 1,900,000               | 1,815,632         | (84,368)                             |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (46,000)                   | (46,000)                | 9,528             | 55,528                               |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                            |                         |                   |                                      |
| Transfer in  | -                          | -                       | 2,048             | 2,048                                |
| Total other financing sources (uses)                 | -                          | -                       | 2,048             | 2,048                                |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <b>\$ (46,000)</b>         | <b>\$ (46,000)</b>      | <b>11,576</b>     | <b>\$ 57,576</b>                     |
| <b>ADJUSTMENTS TO GAAP BASIS</b>                     |                            |                         |                   |                                      |
| Reverse prior year accounts payable                  |                            |                         | 202,695           |                                      |
| Accrue current year accounts payable                 |                            |                         | (196,580)         |                                      |
| Total adjustments to GAAP basis                      |                            |                         | 6,115             |                                      |
| NET CHANGE IN FUND BALANCE - GAAP BASIS              |                            |                         | 17,691            |                                      |
| FUND BALANCE, DECEMBER 1                             |                            |                         | 777,056           |                                      |
| <b>FUND BALANCE, NOVEMBER 30</b>                     |                            |                         | <b>\$ 794,747</b> |                                      |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2014

| <b>Actuarial<br/>Valuation<br/>Date<br/>December 31,</b> | <b>(1)<br/>Actuarial<br/>Value of<br/>Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>Entry-Age</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1) / (2)</b> | <b>(4)<br/>Unfunded<br/>AAL<br/>(UAAL)<br/>(2) - (1)</b> | <b>(5)<br/>Covered<br/>Payroll</b> | <b>UAAL<br/>As a<br/>Percentage<br/>of Covered<br/>Payroll<br/>(4) / (5)</b> |
|--|--|--|---|--|------------------------------------|--|
| 2008   | \$ 13,654,499                                    | \$ 17,238,221  | 79.21%  | \$ 3,583,722   | \$ 7,251,168                       | 49.42%   |
| 2009   | 14,486,025                                       | 18,291,650   | 79.19%  | 3,805,625  | 7,336,881                          | 51.87%   |
| 2010   | 15,209,212                                       | 19,546,375   | 77.81%  | 4,337,163  | 7,419,099                          | 58.46%   |
| 2011   | 16,334,614                                       | 20,793,481   | 78.56%  | 4,458,867  | 7,201,920                          | 61.91%   |
| 2012   | 17,433,379                                       | 21,830,557   | 79.86%  | 4,397,178  | 7,194,064                          | 61.12%   |
| 2013   | 19,357,298                                       | 23,243,510   | 83.28%  | 3,886,212  | 7,308,463                          | 53.17%   |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND - ELECTED COUNTY OFFICIALS

November 30, 2014

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| <b>Actuarial<br/>Valuation<br/>Date<br/>December 31,</b> | <b>(1)<br/>Actuarial<br/>Value of<br/>Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>Entry-Age</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1) / (2)</b> | <b>(4)<br/>Unfunded<br/>AAL<br/>(UAAL)<br/>(2) - (1)</b> | <b>(5)<br/>Covered<br/>Payroll</b> | <b>UAAL<br/>As a<br/>Percentage<br/>of Covered<br/>Payroll<br/>(4) / (5)</b> |
|--|--|--|---|--|------------------------------------|--|
| 2008   | \$ 27,813  | \$ 2,513,083   | 1.11%   | \$ 2,485,270   | \$ 215,425                         | 1153.66%   |
| 2009   | 239,175  | 2,869,159  | 8.34%   | 2,629,984  | 221,725                            | 1186.15%   |
| 2010   | 355,257  | 3,222,168  | 11.03%  | 2,866,911  | 152,146                            | 1884.32%   |
| 2011   | (1,958,416)                                      | 1,161,340  | (168.63%)                                     | 3,119,756  | 74,000                             | 4215.89%   |
| 2012   | (1,978,381)                                      | 1,264,640  | (156.44%)                                     | 3,243,021  | 77,733                             | 4172.00%   |
| 2013   | (1,683,473)                                      | 1,290,475  | (130.45%)                                     | 2,973,946  | 128,375                            | 2316.61%   |

(See independent auditor's report.)



**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF FUNDING PROGRESS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL**

November 30, 2014

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| <b>Actuarial<br/>Valuation<br/>Date<br/>December 31,</b> | <b>(1)<br/>Actuarial<br/>Value of<br/>Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>Entry-Age</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1) / (2)</b> | <b>(4)<br/>Unfunded<br/>AAL<br/>(UAAL)<br/>(2) - (1)</b> | <b>(5)<br/>Covered<br/>Payroll</b> | <b>UAAL<br/>As a<br/>Percentage<br/>of Covered<br/>Payroll<br/>(4) / (5)</b> |
|--|--|--|---|--|------------------------------------|--|
| 2008   | \$ 7,343,490                                     | \$ 10,490,519  | 70.00%  | \$ 3,147,029   | \$ 3,106,100                       | 101.32%  |
| 2009   | 8,187,706  | 11,519,404   | 71.08%  | 3,331,698  | 3,373,550                          | 98.76%   |
| 2010   | 7,201,229  | 11,045,998   | 65.19%  | 3,844,769  | 3,300,503                          | 116.49%  |
| 2011   | 8,112,784  | 11,579,887   | 70.06%  | 3,467,103  | 2,967,529                          | 116.83%  |
| 2012   | 9,470,333  | 12,700,171   | 74.57%  | 3,229,838  | 2,999,353                          | 107.68%  |
| 2013   | 11,248,696                                       | 13,905,639   | 80.89%  | 2,656,943  | 3,108,212                          | 85.48%   |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**  
**SCHEDULE OF FUNDING PROGRESS**  
**OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS**

November 30, 2014

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| <b>Actuarial<br/>Valuation<br/>Date<br/>November 30,</b> | <b>(1)<br/>Actuarial<br/>Value of<br/>Assets</b> | <b>(2)<br/>Actuarial<br/>Accrued<br/>Liability<br/>(AAL)<br/>Entry-Age</b> | <b>(3)<br/>Funded<br/>Ratio<br/>(1) / (2)</b> | <b>(4)<br/>Unfunded<br/>AAL<br/>(UAAL)<br/>(2) - (1)</b> | <b>(5)<br/>Covered<br/>Payroll</b> | <b>UAAL<br/>As a<br/>Percentage<br/>of Covered<br/>Payroll<br/>(4) / (5)</b> |
|--|--|--|---|--|------------------------------------|--|
| 2009   | \$ -   | \$ 2,265,247   | 0.00%   | \$ 2,265,247   | \$ 10,871,748                      | 20.84%   |
| 2010   | N/A  | N/A  | N/A   | N/A  | N/A                                | N/A  |
| 2011   | N/A  | N/A  | N/A   | N/A  | N/A                                | N/A  |
| 2012   | -  | 4,468,884  | 0.00%   | 4,468,884  | 9,938,316                          | 44.97%   |
| 2013   | N/A  | N/A  | N/A   | N/A  | N/A                                | N/A  |
| 2014   | N/A  | N/A  | N/A   | N/A  | N/A                                | N/A  |

N/A - Information not available, valuation performed every three years as required by GASB Statement No. 45.

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

November 30, 2014

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| <b>Fiscal<br/>Year<br/>Ended<br/>November 30,</b> | <b>Employer<br/>Contributions</b> | <b>Annual<br/>Required<br/>Contribution<br/>(ARC)</b> | <b>Percentage<br/>Contributed</b> |
|---|-----------------------------------|---|-----------------------------------|
| 2009  | \$ 716,080                        | \$ 716,080  | 100.00%                           |
| 2010  | 706,298                           | 827,230   | 85.38%                            |
| 2011  | 753,791                           | 810,504   | 93.00%                            |
| 2012  | 824,723                           | 837,088   | 98.52%                            |
| 2013  | 865,902                           | 866,637   | 99.92%                            |
| 2014  | 860,719                           | 860,719   | 100.00%                           |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

November 30, 2014

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| <b>Fiscal<br/>Year<br/>Ended<br/>November 30,</b> | <b>Employer<br/>Contributions</b> | <b>Annual<br/>Required<br/>Contribution<br/>(ARC)</b> | <b>Percentage<br/>Contributed</b> |
|---|-----------------------------------|---|-----------------------------------|
| 2009  | \$ 197,934                        | \$ 197,934  | 100.00%                           |
| 2010  | 115,388                           | 115,388   | 100.00%                           |
| 2011  | 57,890                            | 57,890  | 100.00%                           |
| 2012  | 88,593                            | 88,593  | 100.00%                           |
| 2013  | 283,765                           | 283,765   | 100.00%                           |
| 2014  | 362,859                           | 362,859   | 100.00%                           |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

November 30, 2014

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| <b>Fiscal<br/>Year<br/>Ended<br/>November 30,</b> | <b>Employer<br/>Contributions</b> | <b>Annual<br/>Required<br/>Contribution<br/>(ARC)</b> | <b>Percentage<br/>Contributed</b> |
|---|-----------------------------------|---|-----------------------------------|
| 2009  | \$ 480,393                        | \$ 480,393  | 100.00%                           |
| 2010  | 506,297                           | 597,721   | 84.70%                            |
| 2011  | 453,917                           | 535,883   | 84.70%                            |
| 2012  | 548,924                           | 589,667   | 93.09%                            |
| 2013  | 614,276                           | 617,232   | 99.52%                            |
| 2014  | 622,890                           | 622,890   | 100.00%                           |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS**

November 30, 2014

---

| <b>Fiscal<br/>Year<br/>Ended<br/>November 30,</b> | <b>Employer<br/>Contributions</b> | <b>Annual<br/>Required<br/>Contribution<br/>(ARC)</b> | <b>Percentage<br/>Contributed</b> |
|---|-----------------------------------|---|-----------------------------------|
| 2009  | \$ 16,922                         | \$ 242,689  | 6.97%                             |
| 2010  | 18,482                            | 242,689   | 7.62%                             |
| 2011  | 23,844                            | 245,472   | 9.71%                             |
| 2012  | 16,922                            | 245,472   | 6.89%                             |
| 2013  | 16,922                            | 267,514   | 6.33%                             |
| 2014  | 16,922                            | 267,514   | 6.33%                             |

(See independent auditor's report.)

## OGLE COUNTY, ILLINOIS

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2014

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#### BUDGETS

Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required. The County adopted a budget for all governmental funds during the year ended November 30, 2014. 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 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. 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, 2014

|                                       | <b>Final<br/>Budget</b> | <b>Actual on<br/>Cash Basis</b> | <b>Adjustments<br/>to GAAP</b> | <b>Actual on<br/>GAAP Basis</b> |
|---------------------------------------|-------------------------|---------------------------------|--------------------------------|---------------------------------|
| <b>REVENUES</b>                       |                         |                                 |                                |                                 |
| Taxes                                 | \$ 8,043,000            | \$ 8,275,787                    | \$ 64,812                      | \$ 8,340,599                    |
| Fines and fees                        | 2,708,036               | 2,808,869                       | (104,161)                      | 2,704,708                       |
| Intergovernmental                     | 814,701                 | 838,872                         | 7,141                          | 846,013                         |
| Investment income                     | -                       | 6,281                           | -                              | 6,281                           |
| Miscellaneous income                  | 24,000                  | 52,809                          | (3,000)                        | 49,809                          |
| Total revenues                        | <u>\$ 11,589,737</u>    | <u>\$ 11,982,618</u>            | <u>\$ (35,208)</u>             | <u>\$ 11,947,410</u>            |
| <b>EXPENDITURES</b>                   |                         |                                 |                                |                                 |
| Current                               |                         |                                 |                                |                                 |
| General government                    |                         |                                 |                                |                                 |
| County properties                     | \$ 1,408,918            | \$ 934,350                      | \$ (4,238)                     | \$ 930,112                      |
| County treasurer                      | 191,282                 | 182,179                         | -                              | 182,179                         |
| H.E.W. Committee                      | 24,800                  | 24,800                          | -                              | 24,800                          |
| County clerks and elections           | 517,122                 | 469,650                         | -                              | 469,650                         |
| Insurance committee                   | 1,661,454               | 1,627,511                       | -                              | 1,627,511                       |
| Finance committee                     | 474,796                 | 372,213                         | 3,827                          | 376,040                         |
| Assessor                              | 247,350                 | 235,955                         | -                              | 235,955                         |
| Superintendent of schools             | 60,515                  | 60,515                          | -                              | 60,515                          |
| Zoning                                | 170,020                 | 154,684                         | -                              | 154,684                         |
| Public safety                         |                         |                                 |                                |                                 |
| Sheriff                               | 3,556,697               | 3,289,348                       | 56,820                         | 3,346,168                       |
| Coroner                               | 195,192                 | 179,458                         | -                              | 179,458                         |
| Corrections                           | 1,850,078               | 1,816,065                       | 31,197                         | 1,847,262                       |
| Judiciary and court related           |                         |                                 |                                |                                 |
| State's Attorney                      | 724,172                 | 624,468                         | -                              | 624,468                         |
| Circuit clerk                         | 582,449                 | 569,027                         | -                              | 569,027                         |
| Judiciary                             | 322,218                 | 322,123                         | 12,376                         | 334,499                         |
| Probation                             | 645,104                 | 569,424                         | -                              | 569,424                         |
| Focus House                           | 977,899                 | 959,915                         | 1                              | 959,916                         |
| Total expenditures                    | <u>\$ 13,610,066</u>    | <u>\$ 12,391,685</u>            | <u>\$ 99,983</u>               | <u>\$ 12,491,668</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b> |                         |                                 |                                |                                 |
| Transfers in                          | \$ 1,879,719            | \$ 386,810                      | \$ -                           | \$ 386,810                      |
| Transfers (out)                       | (85,000)                | (126,090)                       | -                              | (126,090)                       |
| Proceeds from sale of capital assets  | 25,000                  | 3,600                           | -                              | 3,600                           |
| Total other financing sources (uses)  | <u>\$ 1,819,719</u>     | <u>\$ 264,320</u>               | <u>\$ -</u>                    | <u>\$ 264,320</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, 2014

|  | Final<br>Budget | Actual on<br>Cash Basis | Adjustments<br>to GAAP | Actual on<br>GAAP Basis |
|--|-----------------|-------------------------|------------------------|-------------------------|
| <b>REVENUES</b>                          |                 |                         |                        |                         |
| Taxes - property                         | \$ 1,522,222    | \$ 1,485,365            | \$ -                   | \$ 1,485,365            |
| Intergovernmental                        | 220,200         | 240,427                 | (69,570)               | 170,857                 |
| Investment income                        | 200             | 660                     | -                      | 660                     |
| Total revenues                           | \$ 1,742,622    | \$ 1,726,452            | \$ (69,570)            | \$ 1,656,882            |
| <b>EXPENDITURES</b>                      |                 |                         |                        |                         |
| Current                                  |                 |                         |                        |                         |
| Highways and streets                     | \$ 2,494,628    | \$ 1,787,241            | \$ 19,139              | \$ 1,806,380            |
| Capital outlay                           | 342,200         | 232,451                 | -                      | 232,451                 |
| Total expenditures                       | \$ 2,836,828    | \$ 2,019,692            | \$ 19,139              | \$ 2,038,831            |
| <b>OTHER FINANCING SOURCES (USES)</b>    |                 |                         |                        |                         |
| Proceeds from the sale of capital assets | \$ 20,000       | \$ 34,000               | \$ -                   | \$ 34,000               |
| Total other financing sources (uses)     | \$ 20,000       | \$ 34,000               | \$ -                   | \$ 34,000               |

(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, 2014

|  | <b>Final<br/>Budget</b> | <b>Actual on<br/>Cash Basis</b> | <b>Adjustments<br/>to GAAP</b> | <b>Actual on<br/>GAAP Basis</b> |
|--|-------------------------|---------------------------------|--------------------------------|---------------------------------|
| <b>REVENUES</b>                                      |                         |                                 |                                |                                 |
| Taxes - property                                     | \$ 1,850,000            | \$ 1,824,322                    | \$ -                           | \$ 1,824,322                    |
| Investment income                                    | 2,000                   | 838                             | -                              | 838                             |
| Miscellaneous income                                 | 2,000                   | -                               | -                              | -                               |
| Total revenues                                       | <u>\$ 1,854,000</u>     | <u>\$ 1,825,160</u>             | <u>\$ -</u>                    | <u>\$ 1,825,160</u>             |
| <b>EXPENDITURES</b>                                  |                         |                                 |                                |                                 |
| Current  |                         |                                 |                                |                                 |
| General government                                   | \$ 377,910              | \$ 442,978                      | \$ (1,456)                     | \$ 441,522                      |
| Public safety  | 798,380                 | 762,844                         | (2,485)                        | 760,359                         |
| Judiciary and court related                          | 463,600                 | 361,199                         | (1,286)                        | 359,913                         |
| Highways and streets                                 | 152,190                 | 145,438                         | (496)                          | 144,942                         |
| Health and welfare                                   | 107,920                 | 103,173                         | (392)                          | 102,781                         |
| Total expenditures                                   | <u>\$ 1,900,000</u>     | <u>\$ 1,815,632</u>             | <u>\$ (6,115)</u>              | <u>\$ 1,809,517</u>             |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | <u>\$ (46,000)</u>      | <u>\$ 9,528</u>                 | <u>\$ 6,115</u>                | <u>\$ 15,643</u>                |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                         |                                 |                                |                                 |
| Transfer in  | -                       | 2,048                           | -                              | 2,048                           |
| Total other financing sources (uses)                 | <u>-</u>                | <u>2,048</u>                    | <u>-</u>                       | <u>2,048</u>                    |
| <b>NET CHANGE IN FUND BALANCE</b>                    | <u>\$ (46,000)</u>      | <u>\$ 11,576</u>                | <u>\$ 6,115</u>                | <u>\$ 17,691</u>                |

(See independent auditor's report.)

**COMBINING AND INDIVIDUAL  
FUND 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, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>TAXES</b>                                   |                            |                         |               |                                      |
| Property taxes                                 | \$ 4,073,000               | \$ 4,073,000            | \$ 4,010,483  | \$ (62,517)                          |
| State income tax                               | 2,050,000                  | 2,050,000               | 2,215,608     | 165,608                              |
| State sales tax                                | 1,135,000                  | 1,135,000               | 1,211,824     | 76,824                               |
| Local use tax                                  | 355,000                    | 355,000                 | 421,140       | 66,140                               |
| Replacement taxes                              | 425,000                    | 425,000                 | 416,502       | (8,498)                              |
| Other taxes                                    | 5,000                      | 5,000                   | 230           | (4,770)                              |
| Total taxes                                    | 8,043,000                  | 8,043,000               | 8,275,787     | 232,787                              |
| <b>FINES AND FEES</b>                          |                            |                         |               |                                      |
| Bailiff fee                                    | 105,000                    | 105,000                 | 96,792        | (8,208)                              |
| Police vehicle fee                             | 8,000                      | 8,000                   | 9,564         | 1,564                                |
| Public defender fee                            | 500                        | 500                     | 615           | 115                                  |
| Computer rent                                  | 3,000                      | 3,000                   | 6,100         | 3,100                                |
| Fingerprinting                                 | 600                        | 600                     | 612           | 12                                   |
| Take bond fee                                  | 15,000                     | 15,000                  | 14,355        | (645)                                |
| Jail boarding                                  | 1,300,000                  | 1,300,000               | 718,200       | (581,800)                            |
| Tower rent                                     | 16,000                     | 16,000                  | 16,317        | 317                                  |
| Licenses (liquor, recreation and other)        | 62,500                     | 62,500                  | 61,462        | (1,038)                              |
| Cable TV                                       | 92,186                     | 92,186                  | 88,239        | (3,947)                              |
| Administrative court fee                       | 5,500                      | 5,500                   | 350           | (5,150)                              |
| Restitution                                    | 1,500                      | 1,500                   | 990           | (510)                                |
| False alarm fee                                | -                          | -                       | 100           | 100                                  |
| Criminal fines                                 | 100,000                    | 100,000                 | 107,733       | 7,733                                |
| Traffic fines                                  | 630,000                    | 630,000                 | 465,120       | (164,880)                            |
| County traffic fee                             | 355,000                    | 355,000                 | 197,638       | (157,362)                            |
| County officers monthly charges                | -                          | -                       | 844,091       | 844,091                              |
| County officers fees and penalties             | -                          | -                       | 172,011       | 172,011                              |
| Copy fees                                      | 13,250                     | 13,250                  | 8,580         | (4,670)                              |
| Total fines and fees                           | 2,708,036                  | 2,708,036               | 2,808,869     | 100,833                              |
| <b>INTERGOVERNMENTAL</b>                       |                            |                         |               |                                      |
| Public defender reimbursement                  | 30,000                     | 30,000                  | 36,639        | 6,639                                |
| State portion probation officers salary        | 372,796                    | 372,796                 | 416,758       | 43,962                               |
| State portion supervisor of assessments salary | 27,500                     | 27,500                  | 34,764        | 7,264                                |
| Sheriff's department grants                    | 60,000                     | 60,000                  | 63,461        | 3,461                                |
| State portion states attorney salary           | 160,000                    | 160,000                 | 144,677       | (15,323)                             |
| State victim reimbursement                     | 29,355                     | 29,355                  | 37,123        | 7,768                                |
| Illinois juvenile contract                     | 135,050                    | 135,050                 | 105,450       | (29,600)                             |
| Total intergovernmental                        | 814,701                    | 814,701                 | 838,872       | 24,171                               |
| INVESTMENT INCOME                              | -                          | -                       | 6,281         | 6,281                                |
| MISCELLANEOUS                                  | 24,000                     | 24,000                  | 52,809        | 28,809                               |
| TOTAL REVENUES                                 | 11,589,737                 | 11,589,737              | 11,982,618    | 392,881                              |

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                     | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Variance<br/>Over<br/>(Under)</b> |
|-------------------------------------|----------------------------|-------------------------|----------------------|--------------------------------------|
| <b>TRANSFERS</b>                    |                            |                         |                      |                                      |
| County Officers                     | \$ 1,135,000               | \$ 1,135,000            | \$ -                 | \$ (1,135,000)                       |
| Long Range Capital Improvement      | 654,719                    | 654,719                 | 301,443              | (353,276)                            |
| County Ordinance                    | 10,000                     | 10,000                  | -                    | (10,000)                             |
| OEMA                                | 30,000                     | 30,000                  | 25,367               | (4,633)                              |
| Document Storage                    | 25,000                     | 25,000                  | 25,000               | -                                    |
| County Automation - Circuit         | 25,000                     | 25,000                  | 25,000               | -                                    |
| Probation Services                  | -                          | -                       | 4,000                |                                      |
| Board of Health                     | -                          | -                       | 5,880                | 5,880                                |
| Tuberculosis                        | -                          | -                       | 120                  | 120                                  |
| Revolving Vehicle Purchase Fund     | -                          | -                       | (37,500)             | (37,500)                             |
| Probation Services                  | -                          | -                       | (2,850)              | (2,850)                              |
| 911 Emergency                       | -                          | -                       | (696)                | -                                    |
| Long Range Capital Improvement      | -                          | -                       | (44)                 | -                                    |
| Board of Health                     | (85,000)                   | (85,000)                | (85,000)             | -                                    |
| <b>TOTAL TRANSFERS</b>              | <b>1,794,719</b>           | <b>1,794,719</b>        | <b>260,720</b>       | <b>(1,537,259)</b>                   |
| <b>TOTAL TRANSFERS AND REVENUES</b> | <b>\$ 13,384,456</b>       | <b>\$ 13,384,456</b>    | <b>\$ 12,243,338</b> | <b>\$ (1,144,378)</b>                |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT</b>                    |                            |                         |               |                                      |
| County Properties                            |                            |                         |               |                                      |
| Personnel                                    |                            |                         |               |                                      |
| Maintenance salaries                         | \$ 281,268                 | \$ 281,268              | \$ 259,632    | \$ (21,636)                          |
| Total personnel                              | 281,268                    | 281,268                 | 259,632       | (21,636)                             |
| Commodities                                  |                            |                         |               |                                      |
| Copy paper                                   | 12,000                     | 12,000                  | 6,213         | (5,787)                              |
| Janitor supplies                             | 22,500                     | 22,500                  | 16,466        | (6,034)                              |
| Uniforms                                     | 2,000                      | 2,000                   | 1,800         | (200)                                |
| Total commodities                            | 36,500                     | 36,500                  | 24,479        | (12,021)                             |
| Contractual                                  |                            |                         |               |                                      |
| Disposal                                     | 9,000                      | 9,000                   | 7,658         | (1,342)                              |
| Electricity                                  | 187,000                    | 187,000                 | 148,911       | (38,089)                             |
| Fuel   | 40,000                     | 40,000                  | 54,976        | 14,976                               |
| Telephone, cell phones and pagers            | 70,000                     | 70,000                  | 62,921        | (7,079)                              |
| Water service                                | 45,000                     | 45,000                  | 40,688        | (4,312)                              |
| Contingencies                                | 20,000                     | 20,000                  | -             | (20,000)                             |
| Gasoline                                     | 7,000                      | 7,000                   | 4,557         | (2,443)                              |
| Vehicle maintenance                          | 3,500                      | 3,500                   | 780           | (2,720)                              |
| Repairs and maintenance                      | 100,000                    | 100,000                 | 78,516        | (21,484)                             |
| Repairs and maintenance - Facilities planned | 485,000                    | 485,000                 | 159,026       | (325,974)                            |
| Repairs and maintenance - Weld Park          | 6,500                      | 6,500                   | 6,500         | -                                    |
| Total contractual                            | 973,000                    | 973,000                 | 564,533       | (408,467)                            |
| Capital outlay                               |                            |                         |               |                                      |
| Computer maintenance                         | 115,150                    | 115,150                 | 85,706        | (29,444)                             |
| Equipment purchases                          | 3,000                      | 3,000                   | -             | (3,000)                              |
| Total capital outlay                         | 118,150                    | 118,150                 | 85,706        | (32,444)                             |
| Total county properties                      | 1,408,918                  | 1,408,918               | 934,350       | (474,568)                            |
| County Treasurer                             |                            |                         |               |                                      |
| Personnel                                    |                            |                         |               |                                      |
| Treasurer's office salaries                  | 110,932                    | 110,932                 | 110,950       | 18                                   |
| Part time/extra time                         | 36,000                     | 36,000                  | 31,612        | (4,388)                              |
| Total personnel                              | 146,932                    | 146,932                 | 142,562       | (4,370)                              |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                       | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|---------------------------------------|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b> |                            |                         |               |                                      |
| County Treasurer (Continued)          |                            |                         |               |                                      |
| Commodities                           |                            |                         |               |                                      |
| Official publications                 | \$ 1,600                   | \$ 1,600                | \$ 1,001      | \$ (599)                             |
| Office supplies                       | 22,000                     | 22,000                  | 20,589        | (1,411)                              |
| Contingencies                         | 2,000                      | 2,000                   | -             | (2,000)                              |
| Total commodities                     | 25,600                     | 25,600                  | 21,590        | (4,010)                              |
| Contractual                           |                            |                         |               |                                      |
| Travel expense, dues and seminars     | 2,500                      | 2,500                   | 2,209         | (291)                                |
| Maintenance - office equipment        | 900                        | 900                     | 784           | (116)                                |
| Software maintenance                  | 15,350                     | 15,350                  | 14,920        | (430)                                |
| Other                                 | -                          | -                       | 114           | 114                                  |
| Total contractual                     | 18,750                     | 18,750                  | 18,027        | (723)                                |
| Total county treasurer                | 191,282                    | 191,282                 | 182,179       | (9,103)                              |
| H.E.W. Committee                      |                            |                         |               |                                      |
| Contractual                           |                            |                         |               |                                      |
| Soil and water conservation district  | 24,800                     | 24,800                  | 24,800        | -                                    |
| Total contractual                     | 24,800                     | 24,800                  | 24,800        | -                                    |
| Total H.E.W. committee                | 24,800                     | 24,800                  | 24,800        | -                                    |
| County Clerk and Elections            |                            |                         |               |                                      |
| Personnel                             |                            |                         |               |                                      |
| County Clerk's office salaries        | 312,000                    | 312,000                 | 311,982       | (18)                                 |
| Part time/extra time                  | 4,000                      | 4,000                   | 1,900         | (2,100)                              |
| Election's office salaries            | 60,000                     | 60,000                  | 54,818        | (5,182)                              |
| Total personnel                       | 376,000                    | 376,000                 | 368,700       | (7,300)                              |
| Commodities                           |                            |                         |               |                                      |
| Office supplies                       | 8,000                      | 8,000                   | 7,997         | (3)                                  |
| Election publications                 | 14,000                     | 14,000                  | 9,560         | (4,440)                              |
| Contingencies                         | 4,500                      | 4,500                   | -             | (4,500)                              |
| Election supplies                     | 52,600                     | 52,600                  | 28,705        | (23,895)                             |
| Voter registration                    | 10,000                     | 10,000                  | 6,004         | (3,996)                              |
| Total commodities                     | 89,100                     | 89,100                  | 52,266        | (36,834)                             |

(This schedule is continued on the following pages.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b>  |                            |                         |               |                                      |
| County Clerk and Elections (Continued) |                            |                         |               |                                      |
| Contractual                            |                            |                         |               |                                      |
| Travel expense, dues and seminars      | \$ 4,000                   | \$ 4,000                | \$ 2,388      | \$ (1,612)                           |
| Software maintenance                   | 48,022                     | 48,022                  | 46,296        | (1,726)                              |
| Total contractual                      | 52,022                     | 52,022                  | 48,684        | (3,338)                              |
| Total county clerk and elections       | 517,122                    | 517,122                 | 469,650       | (47,472)                             |
| Insurance Committee                    |                            |                         |               |                                      |
| Contractual                            |                            |                         |               |                                      |
| Hospital and medical insurance         | 1,661,454                  | 1,661,454               | 1,627,511     | (33,943)                             |
| Total contractual                      | 1,661,454                  | 1,661,454               | 1,627,511     | (33,943)                             |
| Total insurance committee              | 1,661,454                  | 1,661,454               | 1,627,511     | (33,943)                             |
| Finance Committee                      |                            |                         |               |                                      |
| Personnel                              |                            |                         |               |                                      |
| County Board salary and mileage        | 85,000                     | 85,000                  | 86,728        | 1,728                                |
| Administrative hearing officer         | 5,500                      | 5,500                   | 1,400         | (4,100)                              |
| Information technology salary          | 51,660                     | 51,660                  | 51,661        | 1                                    |
| Total personnel                        | 142,160                    | 142,160                 | 139,789       | (2,371)                              |
| Commodities                            |                            |                         |               |                                      |
| Office publications                    | 500                        | 500                     | 48            | (452)                                |
| Office supplies                        | 3,000                      | 3,000                   | 2,564         | (436)                                |
| Total commodities                      | 3,500                      | 3,500                   | 2,612         | (888)                                |
| Contractual                            |                            |                         |               |                                      |
| Auditing county office                 | 50,000                     | 50,000                  | 48,080        | (1,920)                              |
| Association dues                       | 20,000                     | 20,000                  | 26,355        | 6,355                                |
| Contingencies                          | 160,000                    | 152,500                 | 54,216        | (98,284)                             |
| IT and network administration          | 9,100                      | 9,100                   | 13,880        | 4,780                                |
| Health insurance                       | -                          | -                       | 940           | 940                                  |
| Website development                    | 6,000                      | 6,000                   | -             | (6,000)                              |
| Postage meter and rental               | 3,500                      | 3,500                   | 3,651         | 151                                  |
| Economic Development Program           | 12,317                     | 12,317                  | 12,313        | (4)                                  |
| N.W. Illinois Criminal Justice System  | 3,000                      | 3,000                   | 3,476         | 476                                  |
| Total contractual                      | 263,917                    | 256,417                 | 162,911       | (93,506)                             |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b>    |                            |                         |               |                                      |
| Finance Committee (Continued)            |                            |                         |               |                                      |
| Capital outlay                           |                            |                         |               |                                      |
| Computer                                 | \$ 69,719                  | \$ 69,719               | \$ 63,901     | \$ (5,818)                           |
| Other capital improvements               | 3,000                      | 3,000                   | 3,000         | -                                    |
| Total capital outlay                     | 72,719                     | 72,719                  | 66,901        | (5,818)                              |
| Total finance committee                  | 482,296                    | 474,796                 | 372,213       | (102,583)                            |
| Assessor                                 |                            |                         |               |                                      |
| Personnel                                |                            |                         |               |                                      |
| Assessments office salaries              | 197,550                    | 197,550                 | 198,741       | 1,191                                |
| Board of Review salaries and expense     | 10,500                     | 10,500                  | 10,620        | 120                                  |
| Total personnel                          | 208,050                    | 208,050                 | 209,361       | 1,311                                |
| Commodities                              |                            |                         |               |                                      |
| Office publications - assessments office | 4,000                      | 4,000                   | 2,439         | (1,561)                              |
| Office supplies - assessment office      | 7,500                      | 7,500                   | 4,655         | (2,845)                              |
| Purchase of office equipment             | 2,500                      | 2,500                   | 2,473         | (27)                                 |
| Board of Review official publications    | 300                        | 300                     | -             | (300)                                |
| Office supplies - Board of Review        | 3,000                      | 3,000                   | 1,547         | (1,453)                              |
| Total commodities                        | 17,300                     | 17,300                  | 11,114        | (6,186)                              |
| Contractual                              |                            |                         |               |                                      |
| Assessor's school per diem and mileage   | 750                        | 750                     | -             | (750)                                |
| Travel expense, dues and seminars        | 750                        | 750                     | 730           | (20)                                 |
| Contingencies                            | 2,000                      | 2,000                   | -             | (2,000)                              |
| Mapping                                  | 6,000                      | 6,000                   | 2,500         | (3,500)                              |
| Software maintenance                     | 12,250                     | 12,250                  | 12,250        | -                                    |
| Maintenance - office equipment           | 250                        | 250                     | -             | (250)                                |
| Total contractual                        | 22,000                     | 22,000                  | 15,480        | (6,520)                              |
| Total assessor                           | 247,350                    | 247,350                 | 235,955       | (11,395)                             |
| Superintendent of Schools                |                            |                         |               |                                      |
| Personnel                                |                            |                         |               |                                      |
| Salary - clerk                           | 28,422                     | 28,422                  | 28,422        | -                                    |
| Total personnel                          | 28,422                     | 28,422                  | 28,422        | -                                    |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                       | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|---------------------------------------|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>GENERAL GOVERNMENT (Continued)</b> |                            |                         |               |                                      |
| Superintendent of Schools (Continued) |                            |                         |               |                                      |
| Commodities                           |                            |                         |               |                                      |
| Office supplies                       | \$ 975                     | \$ 975                  | \$ 1,031      | \$ 56                                |
| Total commodities                     | 975                        | 975                     | 1,031         | 56                                   |
| Contractual                           |                            |                         |               |                                      |
| Rent                                  | 16,500                     | 16,500                  | 16,500        | -                                    |
| Contractual services                  | 9,118                      | 9,118                   | 10,175        | 1,057                                |
| Travel expense                        | 5,000                      | 5,000                   | 3,887         | (1,113)                              |
| Office equipment maintenance          | 500                        | 500                     | 500           | -                                    |
| Total contractual                     | 31,118                     | 31,118                  | 31,062        | (56)                                 |
| Total superintendent of schools       | 60,515                     | 60,515                  | 60,515        | -                                    |
| Zoning                                |                            |                         |               |                                      |
| Personnel                             |                            |                         |               |                                      |
| Zoning office salaries                | 143,820                    | 143,820                 | 138,015       | (5,805)                              |
| Total personnel                       | 143,820                    | 143,820                 | 138,015       | (5,805)                              |
| Commodities                           |                            |                         |               |                                      |
| Publications                          | 1,000                      | 1,000                   | 86            | (914)                                |
| Office equipment                      | 1,500                      | 1,500                   | 1,827         | 327                                  |
| Office supplies                       | 4,500                      | 4,500                   | 3,119         | (1,381)                              |
| Total commodities                     | 7,000                      | 7,000                   | 5,032         | (1,968)                              |
| Contractual                           |                            |                         |               |                                      |
| Hearings - Board of Appeals           | 4,200                      | 4,200                   | 2,135         | (2,065)                              |
| Regional planning commission          | 4,000                      | 4,000                   | 2,660         | (1,340)                              |
| Seminars, dues and travel expense     | 4,500                      | 4,500                   | 4,111         | (389)                                |
| Contingencies                         | 2,500                      | 2,500                   | -             | (2,500)                              |
| Vehicle maintenance                   | 2,000                      | 2,000                   | 1,105         | (895)                                |
| Maintenance - office equipment        | 2,000                      | 2,000                   | 1,626         | (374)                                |
| Total contractual                     | 19,200                     | 19,200                  | 11,637        | (7,563)                              |
| Total zoning                          | 170,020                    | 170,020                 | 154,684       | (15,336)                             |
| Total general government              | \$ 4,763,757               | \$ 4,756,257            | \$ 4,061,857  | \$ (694,400)                         |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                       | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|---------------------------------------|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>PUBLIC SAFETY</b>                  |                            |                         |               |                                      |
| Sheriff                               |                            |                         |               |                                      |
| Personnel                             |                            |                         |               |                                      |
| Sheriff's department salaries         | \$ 1,957,798               | \$ 1,957,798            | \$ 1,926,524  | \$ (31,274)                          |
| Bailiff's salaries                    | 189,496                    | 189,496                 | 239,185       | 49,689                               |
| School training and personnel expense | 2,500                      | 2,500                   | 3,596         | 1,096                                |
| Overtime                              | 50,000                     | 50,000                  | 56,343        | 6,343                                |
| Holidays                              | 90,000                     | 90,000                  | 61,183        | (28,817)                             |
| E.S.D.A. salaries                     | 51,000                     | 51,000                  | 49,047        | (1,953)                              |
| Emergency communications salaries     | 568,873                    | 568,873                 | 508,763       | (60,110)                             |
| Total personnel                       | 2,909,667                  | 2,909,667               | 2,844,641     | (65,026)                             |
| Commodities                           |                            |                         |               |                                      |
| Office and jail supplies              | 17,300                     | 17,300                  | 11,680        | (5,620)                              |
| Uniforms                              | 17,800                     | 17,800                  | 20,794        | 2,994                                |
| Contingencies                         | 1,500                      | 1,500                   | -             | (1,500)                              |
| Weapons and ammunition                | 8,000                      | 8,000                   | 8,208         | 208                                  |
| Office equipment                      | 2,500                      | 2,500                   | -             | (2,500)                              |
| Total commodities                     | 47,100                     | 47,100                  | 40,682        | (6,418)                              |
| Contractual                           |                            |                         |               |                                      |
| Training                              | 7,115                      | 7,115                   | 1,883         | (5,232)                              |
| Squad car maintenance                 | 85,000                     | 85,000                  | 86,316        | 1,316                                |
| Maintenance of copiers                | 7,000                      | 7,000                   | 5,411         | (1,589)                              |
| Maintenance of computers              | 39,000                     | 39,000                  | 28,363        | (10,637)                             |
| Maintenance of police radios          | 64,500                     | 64,500                  | 50,049        | (14,451)                             |
| Contingencies                         | 95,000                     | 95,000                  | -             | (95,000)                             |
| E.S.D.A.                              | 171,050                    | 171,050                 | 141,817       | (29,233)                             |
| Total contractual                     | 468,665                    | 468,665                 | 313,839       | (154,826)                            |
| Capital outlay                        |                            |                         |               |                                      |
| Computers                             | 43,765                     | 43,765                  | 39,278        | (4,487)                              |
| Vehicle                               | 87,500                     | 87,500                  | 50,908        | (36,592)                             |
| Total capital outlay                  | 131,265                    | 131,265                 | 90,186        | (41,079)                             |
| Total sheriff                         | 3,556,697                  | 3,556,697               | 3,289,348     | (267,349)                            |
| Coroner                               |                            |                         |               |                                      |
| Personnel                             |                            |                         |               |                                      |
| Coroner salaries                      | 149,984                    | 149,984                 | 149,984       | -                                    |
| Total personnel                       | 149,984                    | 149,984                 | 149,984       | -                                    |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|----------------------------------|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>PUBLIC SAFETY (Continued)</b> |                            |                         |               |                                      |
| Coroner (Continued)              |                            |                         |               |                                      |
| Contractual                      |                            |                         |               |                                      |
| Autopsies                        | \$ 36,808                  | \$ 36,808               | \$ 23,570     | \$ (13,238)                          |
| Lab fees                         | 6,000                      | 6,000                   | 4,557         | (1,443)                              |
| Petroleum products               | 2,400                      | 2,400                   | 1,347         | (1,053)                              |
| Total contractual                | 45,208                     | 45,208                  | 29,474        | (15,734)                             |
| Total coroner                    | 195,192                    | 195,192                 | 179,458       | (15,734)                             |
| Corrections                      |                            |                         |               |                                      |
| Personnel                        |                            |                         |               |                                      |
| Corrections salaries             | 1,414,878                  | 1,414,878               | 1,368,192     | (46,686)                             |
| Total personnel                  | 1,414,878                  | 1,414,878               | 1,368,192     | (46,686)                             |
| Commodities                      |                            |                         |               |                                      |
| Contingencies                    | 15,500                     | 15,500                  | -             | (15,500)                             |
| Office supplies                  | 32,500                     | 32,500                  | 31,484        | (1,016)                              |
| Petroleum products               | 4,000                      | 4,000                   | 3,485         | (515)                                |
| Food for county prisoners        | 190,000                    | 190,000                 | 205,597       | 15,597                               |
| Uniforms                         | 7,000                      | 7,000                   | 7,800         | 800                                  |
| Weapons and ammunition           | 1,200                      | 1,200                   | 1,200         | -                                    |
| Total commodities                | 250,200                    | 250,200                 | 249,566       | (634)                                |
| Contractual                      |                            |                         |               |                                      |
| Training expense                 | 2,000                      | 2,000                   | 2,000         | -                                    |
| Out of state travel              | 5,500                      | 5,500                   | 7,826         | 2,326                                |
| Medical expense                  | 135,000                    | 135,000                 | 158,837       | 23,837                               |
| Prisoner mental health           | 15,000                     | 15,000                  | 15,000        | -                                    |
| Vehicle maintenance              | 2,000                      | 2,000                   | 385           | (1,615)                              |
| Computer hardware and software   | 1,000                      | 1,000                   | -             | (1,000)                              |
| Computer maintenance             | 19,000                     | 19,000                  | 9,628         | (9,372)                              |
| Office equipment maintenance     | 5,500                      | 5,500                   | 4,631         | (869)                                |
| Total contractual                | 185,000                    | 185,000                 | 198,307       | 13,307                               |
| Total corrections                | 1,850,078                  | 1,850,078               | 1,816,065     | (34,013)                             |
| Total public safety              | \$ 5,601,967               | \$ 5,601,967            | \$ 5,284,871  | \$ (317,096)                         |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>JUDICIARY AND COURT RELATED</b>                 |                            |                         |               |                                      |
| State's attorney                                   |                            |                         |               |                                      |
| Personnel  |                            |                         |               |                                      |
| State attorney's office salaries                   | \$ 629,230                 | \$ 629,230              | \$ 546,019    | \$ (83,211)                          |
| State witnesses - fees                             | 34,942                     | 34,942                  | 32,230        | (2,712)                              |
| Part time/extra time                               | 4,000                      | 4,000                   | -             | (4,000)                              |
| Illinois state's attorney and appellate prosecutor | 15,000                     | 15,000                  | 15,000        | -                                    |
| Total personnel                                    | 683,172                    | 683,172                 | 593,249       | (89,923)                             |
| Commodities  |                            |                         |               |                                      |
| Contingencies                                      | 6,500                      | 6,500                   | -             | (6,500)                              |
| Office supplies - state's attorney                 | 10,000                     | 10,000                  | 11,590        | 1,590                                |
| Legal materials and books                          | 14,000                     | 14,000                  | 15,244        | 1,244                                |
| Total commodities                                  | 30,500                     | 30,500                  | 26,834        | (3,666)                              |
| Contractual  |                            |                         |               |                                      |
| Expert witnesses                                   | 1,500                      | 1,500                   | -             | (1,500)                              |
| Travel expenses, seminars and dues                 | 6,000                      | 6,000                   | 2,557         | (3,443)                              |
| Printing appeals and transcripts                   | 2,000                      | 2,000                   | 709           | (1,291)                              |
| Maintenance - office equipment                     | 1,000                      | 1,000                   | 1,119         | 119                                  |
| Total contractual                                  | 10,500                     | 10,500                  | 4,385         | (6,115)                              |
| Total state's attorney                             | 724,172                    | 724,172                 | 624,468       | (99,704)                             |
| Circuit Clerk                                      |                            |                         |               |                                      |
| Personnel  |                            |                         |               |                                      |
| Circuit clerk office salaries                      | 548,949                    | 548,949                 | 544,379       | (4,570)                              |
| Total personnel                                    | 548,949                    | 548,949                 | 544,379       | (4,570)                              |
| Commodities  |                            |                         |               |                                      |
| Juvenile publications                              | 1,500                      | 1,500                   | 1,011         | (489)                                |
| Contingencies                                      | 5,000                      | 5,000                   | -             | (5,000)                              |
| Jury commission supplies                           | 2,000                      | 2,000                   | 1,928         | (72)                                 |
| Office supplies                                    | 7,000                      | 7,000                   | 4,878         | (2,122)                              |
| Total commodities                                  | 15,500                     | 15,500                  | 7,817         | (7,683)                              |

(This schedule is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b> | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|---------------|--------------------------------------|
| <b>JUDICIARY AND COURT RELATED (Continued)</b> |                            |                         |               |                                      |
| Circuit Clerk (Continued)                      |                            |                         |               |                                      |
| Contractual                                    |                            |                         |               |                                      |
| Travel expenses, seminars and dues             | \$ 2,000                   | \$ 2,000                | \$ 1,832      | \$ (168)                             |
| Postage  | 15,000                     | 15,000                  | 14,999        | (1)                                  |
| Maintenance - office equipment                 | 1,000                      | 1,000                   | -             | (1,000)                              |
| Total contractual                              | 18,000                     | 18,000                  | 16,831        | (1,169)                              |
| Total circuit clerk                            | 582,449                    | 582,449                 | 569,027       | (13,422)                             |
| Judiciary                                      |                            |                         |               |                                      |
| Personnel                                      |                            |                         |               |                                      |
| Judges reimbursement salary                    | 2,400                      | 2,400                   | 2,439         | 39                                   |
| Public defenders on contract                   | 165,433                    | 165,433                 | 165,468       | 35                                   |
| Administrative assistant salary                | 39,885                     | 39,885                  | 39,885        | -                                    |
| Total personnel                                | 207,718                    | 207,718                 | 207,792       | 74                                   |
| Commodities                                    |                            |                         |               |                                      |
| Office supplies                                | 3,000                      | 3,000                   | 1,000         | (2,000)                              |
| Purchase - office equipment                    | 3,500                      | 3,500                   | 3,497         | (3)                                  |
| Total commodities                              | 6,500                      | 6,500                   | 4,497         | (2,003)                              |
| Contractual                                    |                            |                         |               |                                      |
| CASA   | 5,000                      | 5,000                   | 5,000         | -                                    |
| Appointed attorneys                            | 35,000                     | 39,400                  | 40,779        | 1,379                                |
| Expert witness                                 | 6,000                      | 6,000                   | 1,000         | (5,000)                              |
| Interpreter                                    | 10,000                     | 21,000                  | 21,002        | 2                                    |
| Seminars                                       | 4,000                      | 4,000                   | 4,400         | 400                                  |
| Psychiatric cases                              | 7,000                      | 7,000                   | 13,650        | 6,650                                |
| Jurors circuit court - per diem and mileage    | 15,000                     | 22,100                  | 22,037        | (63)                                 |
| Contingencies                                  | 15,000                     | -                       | -             | -                                    |
| Maintenance - office equipment                 | 3,500                      | 3,500                   | 1,966         | (1,534)                              |
| Total contractual                              | 100,500                    | 108,000                 | 109,834       | 1,834                                |
| Total judiciary                                | 314,718                    | 322,218                 | 322,123       | (95)                                 |
| Probation                                      |                            |                         |               |                                      |
| Personnel                                      |                            |                         |               |                                      |
| Salaries                                       | 607,104                    | 607,104                 | 538,098       | (69,006)                             |
| Total personnel                                | 607,104                    | 607,104                 | 538,098       | (69,006)                             |

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>        | <b>Variance<br/>Over<br/>(Under)</b> |
|--|----------------------------|-------------------------|----------------------|--------------------------------------|
| <b>JUDICIARY AND COURT RELATED (Continued)</b> |                            |                         |                      |                                      |
| Probation (Continued)                          |                            |                         |                      |                                      |
| Contractual                                    |                            |                         |                      |                                      |
| Juvenile detention fees                        | \$ 30,000                  | \$ 30,000               | \$ 31,326            | \$ 1,326                             |
| Total contractual                              | 30,000                     | 30,000                  | 31,326               | 1,326                                |
| Commodities                                    |                            |                         |                      |                                      |
| Contingencies                                  | 8,000                      | 8,000                   | -                    | (8,000)                              |
| Total commodities                              | 8,000                      | 8,000                   | -                    | (8,000)                              |
| Total probation                                | 645,104                    | 645,104                 | 569,424              | (75,680)                             |
| Focus House                                    |                            |                         |                      |                                      |
| Personnel                                      |                            |                         |                      |                                      |
| Salaries                                       | 795,549                    | 795,549                 | 783,525              | (12,024)                             |
| Part time/extra time                           | 153,500                    | 153,500                 | 164,365              | 10,865                               |
| Total personnel                                | 949,049                    | 949,049                 | 947,890              | (1,159)                              |
| Commodities                                    |                            |                         |                      |                                      |
| Contingencies                                  | 10,000                     | 10,000                  | -                    | (10,000)                             |
| Supplies                                       | 4,500                      | 4,500                   | 4,461                | (39)                                 |
| Total commodities                              | 14,500                     | 14,500                  | 4,461                | (10,039)                             |
| Contractual                                    |                            |                         |                      |                                      |
| Transportation and conferences                 | 11,500                     | 11,500                  | 5,028                | (6,472)                              |
| Personal care and hygiene                      | 1,100                      | 1,100                   | 972                  | (128)                                |
| Medical expenses and personal care             | 1,750                      | 1,750                   | 1,564                | (186)                                |
| Total contractual                              | 14,350                     | 14,350                  | 7,564                | (6,786)                              |
| Total Focus House                              | 977,899                    | 977,899                 | 959,915              | (17,984)                             |
| Total judiciary and court related              | \$ 3,244,342               | \$ 3,251,842            | \$ 3,044,957         | \$ (206,885)                         |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 13,610,066</b>       | <b>\$ 13,610,066</b>    | <b>\$ 12,391,685</b> | <b>\$ (1,218,381)</b>                |

(See independent auditor's report.)



**NONMAJOR GOVERNMENTAL FUNDS**

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

|   | Special Revenue            |                     |                                  |                             |                  |
|---|----------------------------|---------------------|----------------------------------|-----------------------------|------------------|
|   | Federal<br>Aid<br>Matching | County<br>Bridge    | County<br>Highway<br>Engineering | County<br>Motor<br>Fuel Tax | Tuberculosis     |
| <b>ASSETS</b>   |                            |                     |                                  |                             |                  |
| Cash and cash equivalents   | \$ 126,642                 | \$ 917,558          | \$ 55,168                        | \$ 459,380                  | \$ 31,768        |
| Investments   | 2,100,000                  | -                   | -                                | -                           | -                |
| Property taxes receivable   | 759,508                    | 759,508             | -                                | -                           | 34,080           |
| Accounts receivable   | -                          | 56,603              | -                                | 72,676                      | -                |
| Prepaid items   | -                          | -                   | -                                | -                           | -                |
| Due from other funds  | -                          | -                   | -                                | -                           | -                |
| <b>TOTAL ASSETS</b>   | <b>\$ 2,986,150</b>        | <b>\$ 1,733,669</b> | <b>\$ 55,168</b>                 | <b>\$ 532,056</b>           | <b>\$ 65,848</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                            |                     |                                  |                             |                  |
| <b>LIABILITIES</b>  |                            |                     |                                  |                             |                  |
| Accounts payable  | \$ -                       | \$ 61,978           | \$ -                             | \$ -                        | \$ -             |
| Unearned grant revenue  | -                          | -                   | -                                | -                           | -                |
| Due to other funds  | -                          | -                   | -                                | -                           | -                |
| Total liabilities   | -                          | 61,978              | -                                | -                           | -                |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                            |                     |                                  |                             |                  |
| Unavailable revenue - property taxes  | 759,508                    | 759,508             | -                                | -                           | 34,080           |
| Total deferred inflows of resources   | 759,508                    | 759,508             | -                                | -                           | 34,080           |
| <b>FUND BALANCES</b>  |                            |                     |                                  |                             |                  |
| Nonspendable - prepaid items  | -                          | -                   | -                                | -                           | -                |
| Restricted for  |                            |                     |                                  |                             |                  |
| Retirement  | -                          | -                   | -                                | -                           | -                |
| Public safety   | -                          | -                   | -                                | -                           | -                |
| Judiciary and court related   | -                          | -                   | -                                | -                           | -                |
| Highways and streets  | 2,226,642                  | 912,183             | 55,168                           | 532,056                     | -                |
| Insurance   | -                          | -                   | -                                | -                           | -                |
| Health and welfare  | -                          | -                   | -                                | -                           | 31,768           |
| Specific purpose  | -                          | -                   | -                                | -                           | -                |
| Assigned  |                            |                     |                                  |                             |                  |
| Capital projects  | -                          | -                   | -                                | -                           | -                |
| Total fund balances   | 2,226,642                  | 912,183             | 55,168                           | 532,056                     | 31,768           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 2,986,150</b>        | <b>\$ 1,733,669</b> | <b>\$ 55,168</b>                 | <b>\$ 532,056</b>           | <b>\$ 65,848</b> |

| Special Revenue |                 |                    |                |                |                       |                          |                 |                              |         |
|-----------------|-----------------|--------------------|----------------|----------------|-----------------------|--------------------------|-----------------|------------------------------|---------|
| Mental Health   | Board of Health | Dependent Children | Animal Control | Pet Population | Senior Social Service | War Veteran's Assistance | Drug Assistance | Social Security Contribution |         |
| \$ 457,135      | \$ 41,067       | \$ 119,814         | \$ 218,857     | \$ 5,240       | \$ 6,522              | \$ -                     | \$ 19,737       | \$ 547,464                   |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| 815,000         | -               | -                  | -              | -              | 212,000               | 75,000                   | -               | 825,000                      |         |
| -               | 257,017         | 67,467             | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| \$ 1,272,135    | \$ 298,084      | \$ 187,281         | \$ 218,857     | \$ 5,240       | \$ 218,522            | \$ 75,000                | \$ 19,737       | \$ 1,372,464                 |         |
| \$ -            | \$ -            | \$ -               | \$ 3,679       | \$ 1,752       | \$ -                  | \$ -                     | \$ -            | \$ -                         |         |
| -               | 6,201           | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | 6,201           | -                  | 3,679          | 1,752          | -                     | -                        | -               | -                            |         |
| 815,000         | -               | -                  | -              | -              | 212,000               | 75,000                   | -               | 825,000                      |         |
| 815,000         | -               | -                  | -              | -              | 212,000               | 75,000                   | -               | 825,000                      |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | 187,281            | -              | -              | -                     | -                        | 19,737          | -                            | 547,464 |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| 457,135         | 291,883         | -                  | 215,178        | 3,488          | 6,522                 | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | -                            |         |
| 457,135         | 291,883         | 187,281            | 215,178        | 3,488          | 6,522                 | -                        | 19,737          | 547,464                      |         |
| \$ 1,272,135    | \$ 298,084      | \$ 187,281         | \$ 218,857     | \$ 5,240       | \$ 218,522            | \$ 75,000                | \$ 19,737       | \$ 1,372,464                 |         |

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

|   | Special Revenue                     |                                |                               |                              |                 |
|---|-------------------------------------|--------------------------------|-------------------------------|------------------------------|-----------------|
|   | Cooperative<br>Extension<br>Service | State's Attorney<br>Automation | Drug<br>Traffic<br>Prevention | Storm<br>Water<br>Management | Law<br>Library  |
| <b>ASSETS</b>   |                                     |                                |                               |                              |                 |
| Cash and cash equivalents   | \$ 137,987                          | \$ 4,552                       | \$ 26,534                     | \$ 216                       | \$ 2,320        |
| Investments   | -                                   | -                              | -                             | 60,848                       | -               |
| Property taxes receivable   | 140,000                             | -                              | -                             | -                            | -               |
| Accounts receivable   | -                                   | -                              | -                             | -                            | 1,854           |
| Prepaid items   | -                                   | -                              | -                             | -                            | -               |
| Due from other funds  | -                                   | -                              | -                             | -                            | -               |
| <b>TOTAL ASSETS</b>   | <b>\$ 277,987</b>                   | <b>\$ 4,552</b>                | <b>\$ 26,534</b>              | <b>\$ 61,064</b>             | <b>\$ 4,174</b> |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                                     |                                |                               |                              |                 |
| <b>LIABILITIES</b>  |                                     |                                |                               |                              |                 |
| Accounts payable  | \$ -                                | \$ -                           | \$ -                          | \$ -                         | \$ -            |
| Unearned grant revenue  | -                                   | -                              | -                             | -                            | -               |
| Due to other funds  | -                                   | -                              | -                             | -                            | -               |
| Total liabilities   | -                                   | -                              | -                             | -                            | -               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                                     |                                |                               |                              |                 |
| Unavailable revenue - property taxes  | 140,000                             | -                              | -                             | -                            | -               |
| Total deferred inflows of resources   | 140,000                             | -                              | -                             | -                            | -               |
| <b>FUND BALANCES</b>  |                                     |                                |                               |                              |                 |
| Nonspendable - prepaid items  | -                                   | -                              | -                             | -                            | -               |
| Restricted for  |                                     |                                |                               |                              |                 |
| Retirement  | -                                   | -                              | -                             | -                            | -               |
| Public safety   | -                                   | -                              | 26,534                        | -                            | -               |
| Judiciary and court related   | -                                   | 4,552                          | -                             | -                            | 4,174           |
| Highways and streets  | -                                   | -                              | -                             | 61,064                       | -               |
| Insurance   | -                                   | -                              | -                             | -                            | -               |
| Health and welfare  | -                                   | -                              | -                             | -                            | -               |
| Specific purpose  | 137,987                             | -                              | -                             | -                            | -               |
| Assigned  |                                     |                                |                               |                              |                 |
| Capital projects  | -                                   | -                              | -                             | -                            | -               |
| Total fund balances   | 137,987                             | 4,552                          | 26,534                        | 61,064                       | 4,174           |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 277,987</b>                   | <b>\$ 4,552</b>                | <b>\$ 26,534</b>              | <b>\$ 61,064</b>             | <b>\$ 4,174</b> |

| Special Revenue        |                     |                   |           |                    |               |          |                  |                       |  |  |
|------------------------|---------------------|-------------------|-----------|--------------------|---------------|----------|------------------|-----------------------|--|--|
| Court Document Storage | Tax Sale Automation | ESDA Distribution | EOC       | Probation Services | Victim Impact | Marriage | County Ordinance | Recorder's Automation |  |  |
| \$ 266,058             | \$ 16,811           | \$ 44,054         | \$ 20,565 | \$ 142,561         | \$ 890        | \$ 2,892 | \$ 37,633        | \$ 147,792            |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| 4,331                  | -                   | 2,233             | -         | 10,882             | -             | -        | 3,287            | 1,971                 |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| \$ 270,389             | \$ 16,811           | \$ 46,287         | \$ 20,565 | \$ 153,443         | \$ 890        | \$ 2,892 | \$ 40,920        | \$ 149,763            |  |  |
|                        |                     |                   |           |                    |               |          |                  |                       |  |  |
| \$ -                   | \$ -                | \$ -              | \$ -      | \$ -               | \$ -          | \$ -     | \$ -             | \$ -                  |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| 270,389                | -                   | 46,287            | 20,565    | 153,443            | 890           | 2,892    | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| -                      | 16,811              | -                 | -         | -                  | -             | -        | 40,920           | 149,763               |  |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |  |
| 270,389                | 16,811              | 46,287            | 20,565    | 153,443            | 890           | 2,892    | 40,920           | 149,763               |  |  |
| \$ 270,389             | \$ 16,811           | \$ 46,287         | \$ 20,565 | \$ 153,443         | \$ 890        | \$ 2,892 | \$ 40,920        | \$ 149,763            |  |  |

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

|   | Special Revenue                             |                          |                        |                  |                               |
|---|---|--------------------------|------------------------|------------------|-------------------------------|
|   | Circuit Clerk<br>Support and<br>Maintenance | Medical<br>Reimbursement | Hotel/<br>Motel<br>Tax | DUI<br>Equipment | Arrestee's<br>Medical<br>Cost |
| <b>ASSETS</b>   |   |                          |                        |                  |                               |
| Cash and cash equivalents   | \$ 19,148                                   | \$ 6,346                 | \$ 7,561               | \$ 11,045        | \$ 30,925                     |
| Investments   | -   | -                        | -                      | -                | -                             |
| Property taxes receivable   | -   | -                        | -                      | -                | -                             |
| Accounts receivable   | 1,647                                       | -                        | 3,506                  | -                | -                             |
| Prepaid items   | -   | -                        | -                      | -                | -                             |
| Due from other funds  | -   | -                        | -                      | -                | -                             |
| <b>TOTAL ASSETS</b>   | <b>\$ 20,795</b>                            | <b>\$ 6,346</b>          | <b>\$ 11,067</b>       | <b>\$ 11,045</b> | <b>\$ 30,925</b>              |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |   |                          |                        |                  |                               |
| <b>LIABILITIES</b>  |   |                          |                        |                  |                               |
| Accounts payable  | \$ -  | \$ -                     | \$ -                   | \$ -             | \$ -                          |
| Unearned grant revenue  | -   | -                        | -                      | -                | -                             |
| 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>  |   |                          |                        |                  |                               |
| Nonspendable - prepaid items  | -   | -                        | -                      | -                | -                             |
| Restricted for  |   |                          |                        |                  |                               |
| Retirement  | -   | -                        | -                      | -                | -                             |
| Public safety   | -   | 6,346                    | -                      | 11,045           | 30,925                        |
| Judiciary and court related   | 20,795                                      | -                        | -                      | -                | -                             |
| Highways and streets  | -   | -                        | -                      | -                | -                             |
| Insurance   | -   | -                        | -                      | -                | -                             |
| Health and welfare  | -   | -                        | -                      | -                | -                             |
| Specific purpose  | -   | -                        | 11,067                 | -                | -                             |
| Assigned  |   |                          |                        |                  |                               |
| Capital projects  | -   | -                        | -                      | -                | -                             |
| Total fund balances   | 20,795                                      | 6,346                    | 11,067                 | 11,045           | 30,925                        |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 20,795</b>                            | <b>\$ 6,346</b>          | <b>\$ 11,067</b>       | <b>\$ 11,045</b> | <b>\$ 30,925</b>              |



OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)  
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2014

|  | Special Revenue   |                              |                             |                       |                              |
|--|-------------------|------------------------------|-----------------------------|-----------------------|------------------------------|
|  | IFiber            | Insurance<br>Premium<br>Levy | E-Citation<br>Circuit Clerk | E-Citation<br>Sheriff | Sex Offender<br>Registration |
| <b>ASSETS</b>  |                   |                              |                             |                       |                              |
| Cash and cash equivalents  | \$ 112,757        | \$ 713,697                   | \$ 7,710                    | \$ 2,275              | \$ 6,914                     |
| Investments  | -                 | -                            | -                           | -                     | -                            |
| Property taxes receivable  | -                 | 475,000                      | -                           | -                     | -                            |
| Accounts receivable  | -                 | -                            | -                           | -                     | -                            |
| Prepaid items  | -                 | 60,409                       | -                           | -                     | -                            |
| Due from other funds   | -                 | -                            | -                           | -                     | -                            |
| <b>TOTAL ASSETS</b>  | <b>\$ 112,757</b> | <b>\$ 1,249,106</b>          | <b>\$ 7,710</b>             | <b>\$ 2,275</b>       | <b>\$ 6,914</b>              |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>      |                   |                              |                             |                       |                              |
| <b>LIABILITIES</b>   |                   |                              |                             |                       |                              |
| Accounts payable   | \$ -              | \$ -                         | \$ -                        | \$ -                  | \$ -                         |
| Unearned grant revenue   | -                 | -                            | -                           | -                     | -                            |
| Due to other funds   | -                 | -                            | -                           | -                     | -                            |
| Total liabilities  | -                 | -                            | -                           | -                     | -                            |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                   |                              |                             |                       |                              |
| Unavailable revenue - property taxes   | -                 | 475,000                      | -                           | -                     | -                            |
| Total deferred inflows of resources  | -                 | 475,000                      | -                           | -                     | -                            |
| <b>FUND BALANCES</b>   |                   |                              |                             |                       |                              |
| Nonspendable - prepaid items   | -                 | 60,409                       | -                           | -                     | -                            |
| Restricted for   |                   |                              |                             |                       |                              |
| Retirement   | -                 | -                            | -                           | -                     | -                            |
| Public safety  | -                 | -                            | -                           | 2,275                 | 6,914                        |
| Judiciary and court related  | -                 | -                            | 7,710                       | -                     | -                            |
| Highways and streets   | -                 | -                            | -                           | -                     | -                            |
| Insurance  | -                 | 713,697                      | -                           | -                     | -                            |
| Health and welfare   | -                 | -                            | -                           | -                     | -                            |
| Specific purpose   | 112,757           | -                            | -                           | -                     | -                            |
| Assigned   |                   |                              |                             |                       |                              |
| Capital projects   | -                 | -                            | -                           | -                     | -                            |
| Total fund balances  | 112,757           | 774,106                      | 7,710                       | 2,275                 | 6,914                        |
| <b>TOTAL LIABILITIES, DEFERRED INFLOW OF<br/>RESOURCES AND FUND BALANCES</b> | <b>\$ 112,757</b> | <b>\$ 1,249,106</b>          | <b>\$ 7,710</b>             | <b>\$ 2,275</b>       | <b>\$ 6,914</b>              |



| <u>Special Revenue</u> |                         | <u>Capital Projects</u> |               | <u>Total</u>        |
|------------------------|-------------------------|-------------------------|---------------|---------------------|
| <u>Administrative</u>  | <u>Revolving</u>        | <u>Thorpe Road</u>      |               | <u>Nonmajor</u>     |
| <u>Tow Fund</u>        | <u>Vehicle Purchase</u> | <u>Overpass</u>         |               | <u>Governmental</u> |
|                        |                         |                         |               | <u>Funds</u>        |
| \$ 38,454              | \$ 147,653              | \$ -                    | \$ 5,462,230  |                     |
| -                      | -                       | 359,363                 | 2,820,211     |                     |
| -                      | -                       | -                       | 4,095,096     |                     |
| -                      | -                       | -                       | 495,360       |                     |
| -                      | -                       | -                       | 60,409        |                     |
| -                      | -                       | -                       | 6,479         |                     |
| \$ 38,454              | \$ 147,653              | \$ 359,363              | \$ 12,939,785 |                     |

|           |            |            |               |  |
|-----------|------------|------------|---------------|--|
| \$ -      | \$ -       | \$ -       | \$ 73,188     |  |
| -         | -          | -          | 6,201         |  |
| -         | -          | -          | 6,479         |  |
| -         | -          | -          | 85,868        |  |
|           | -          | -          | 4,095,096     |  |
| -         | -          | -          | 4,095,096     |  |
| -         | -          | -          | 60,409        |  |
| -         | -          | -          | 547,464       |  |
| 38,454    | -          | -          | 396,363       |  |
| -         | -          | -          | 659,739       |  |
| -         | -          | 359,363    | 4,146,476     |  |
| -         | -          | -          | 713,697       |  |
| -         | -          | -          | 1,010,500     |  |
| -         | -          | -          | 1,076,520     |  |
| -         | 147,653    | -          | 147,653       |  |
| 38,454    | 147,653    | 359,363    | 8,758,821     |  |
| \$ 38,454 | \$ 147,653 | \$ 359,363 | \$ 12,939,785 |  |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Special Revenue</b>              |                          |   |                                      |                     |
|--|-------------------------------------|--------------------------|---|--------------------------------------|---------------------|
|  | <b>Federal<br/>Aid<br/>Matching</b> | <b>County<br/>Bridge</b> | <b>County<br/>Highway<br/>Engineering</b> | <b>County<br/>Motor<br/>Fuel Tax</b> | <b>Tuberculosis</b> |
| <b>REVENUES</b>                                      |                                     |                          |   |                                      |                     |
| Taxes  | \$ 742,677                          | \$ 742,677               | \$ -                                      | \$ 831,012                           | \$ 33,574           |
| Fines and fees                                       | -                                   | -                        | -   | -                                    | -                   |
| Intergovernmental                                    | 36,919                              | 208,328                  | 47  | 554,867                              | -                   |
| Charges for services                                 | -                                   | -                        | -   | -                                    | 3,938               |
| Investment income                                    | 5,852                               | 1,081                    | 49  | 1,145                                | -                   |
| Miscellaneous  | -                                   | -                        | -   | -                                    | -                   |
| Total revenues                                       | 785,448                             | 952,086                  | 96  | 1,387,024                            | 37,512              |
| <b>EXPENDITURES</b>                                  |                                     |                          |   |                                      |                     |
| Current  |                                     |                          |   |                                      |                     |
| General government                                   | -                                   | -                        | -   | -                                    | -                   |
| Public safety  | -                                   | -                        | -   | -                                    | -                   |
| Judiciary and court related                          | -                                   | -                        | -   | -                                    | -                   |
| Highways and streets                                 | 68,937                              | 323,664                  | -   | 1,508,246                            | -                   |
| Health and welfare                                   | -                                   | -                        | -   | -                                    | 35,725              |
| Debt service   |                                     |                          |   |                                      |                     |
| Principal  | -                                   | -                        | -   | -                                    | -                   |
| Interest and fiscal charges                          | -                                   | -                        | -   | -                                    | -                   |
| Capital outlay                                       | 477,948                             | 260,694                  | -   | 96,964                               | -                   |
| Total expenditures                                   | 546,885                             | 584,358                  | -   | 1,605,210                            | 35,725              |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | 238,563                             | 367,728                  | 96  | (218,186)                            | 1,787               |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                                     |                          |   |                                      |                     |
| Transfers in   | -                                   | -                        | -   | -                                    | -                   |
| Transfers (out)                                      | -                                   | -                        | -   | -                                    | (120)               |
| Total other financing sources (uses)                 | -                                   | -                        | -   | -                                    | (120)               |
| NET CHANGE IN FUND BALANCES                          | 238,563                             | 367,728                  | 96  | (218,186)                            | 1,667               |
| FUND BALANCES, DECEMBER 1                            | 1,988,079                           | 544,455                  | 55,072                                    | 750,242                              | 30,101              |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | <b>\$ 2,226,642</b>                 | <b>\$ 912,183</b>        | <b>\$ 55,168</b>                          | <b>\$ 532,056</b>                    | <b>\$ 31,768</b>    |

| Special Revenue |                 |                    |                |                |                       |                          |                 |                              |  |
|-----------------|-----------------|--------------------|----------------|----------------|-----------------------|--------------------------|-----------------|------------------------------|--|
| Mental Health   | Board of Health | Dependent Children | Animal Control | Pet Population | Senior Social Service | War Veteran's Assistance | Drug Assistance | Social Security Contribution |  |
| \$ 798,679      | \$ -            | \$ -               | \$ -           | \$ -           | \$ 208,994            | \$ 73,971                | \$ -            | \$ 788,880                   |  |
| -               | 189,945         | -                  | 158,273        | -              | -                     | -                        | -               | -                            |  |
| -               | 583,881         | 683,223            | -              | -              | -                     | -                        | 1,744           | -                            |  |
| -               | 29,689          | 12,867             | -              | 19,865         | -                     | -                        | -               | -                            |  |
| 498             | -               | 43                 | -              | -              | -                     | -                        | -               | 970                          |  |
| -               | 69,734          | 15,615             | 310            | -              | -                     | -                        | 636             | 4,534                        |  |
| 799,177         | 873,249         | 711,748            | 158,583        | 19,865         | 208,994               | 73,971                   | 2,380           | 794,384                      |  |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | 113,983                      |  |
| -               | -               | 557,852            | -              | -              | -                     | -                        | -               | 307,006                      |  |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | 197,847                      |  |
| -               | -               | -                  | -              | -              | -                     | -                        | -               | 85,058                       |  |
| 807,567         | 902,802         | -                  | 158,883        | 29,540         | 208,700               | 73,971                   | -               | 61,707                       |  |
| -               | -               | 11,848             | -              | -              | -                     | -                        | -               | -                            |  |
| -               | -               | 3,152              | -              | -              | -                     | -                        | -               | -                            |  |
| -               | -               | 3,084              | -              | -              | -                     | -                        | -               | -                            |  |
| 807,567         | 902,802         | 575,936            | 158,883        | 29,540         | 208,700               | 73,971                   | -               | 765,601                      |  |
| (8,390)         | (29,553)        | 135,812            | (300)          | (9,675)        | 294                   | -                        | 2,380           | 28,783                       |  |
| -               | 85,000          | -                  | -              | -              | -                     | -                        | -               | -                            |  |
| -               | (5,880)         | (12,281)           | -              | -              | -                     | -                        | -               | (2,048)                      |  |
| -               | 79,120          | (12,281)           | -              | -              | -                     | -                        | -               | (2,048)                      |  |
| (8,390)         | 49,567          | 123,531            | (300)          | (9,675)        | 294                   | -                        | 2,380           | 26,735                       |  |
| 465,525         | 242,316         | 63,750             | 215,478        | 13,163         | 6,228                 | -                        | 17,357          | 520,729                      |  |
| \$ 457,135      | \$ 291,883      | \$ 187,281         | \$ 215,178     | \$ 3,488       | \$ 6,522              | \$ -                     | \$ 19,737       | \$ 547,464                   |  |

(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, 2014

|  | <b>Special Revenue</b>                       |  |  |                                       |                        |
|--|--|--|--|---------------------------------------|------------------------|
|  | <b>Cooperative<br/>Extension<br/>Service</b> | <b>State's Attorney<br/>Automation</b> | <b>Drug<br/>Traffic<br/>Prevention</b> | <b>Storm<br/>Water<br/>Management</b> | <b>Law<br/>Library</b> |
| <b>REVENUES</b>                                      |  |  |  |                                       |                        |
| Taxes  | \$ 137,987                                   | \$ -                                   | \$ -                                   | \$ -                                  | \$ -                   |
| Fines and fees                                       | -  | -                                      | -                                      | 216                                   | -                      |
| Intergovernmental                                    | -  | -                                      | -                                      | -                                     | -                      |
| Charges for services                                 | -  | 2,828                                  | -                                      | -                                     | 24,453                 |
| Investment income                                    | -  | -                                      | -                                      | 165                                   | -                      |
| Miscellaneous  | -  | -                                      | 21,304                                 | -                                     | -                      |
| Total revenues                                       | 137,987                                      | 2,828                                  | 21,304                                 | 381                                   | 24,453                 |
| <b>EXPENDITURES</b>                                  |  |  |  |                                       |                        |
| Current  |  |  |  |                                       |                        |
| General government                                   | 147,761                                      | -                                      | -                                      | -                                     | -                      |
| Public safety  | -  | -                                      | 2,584                                  | -                                     | -                      |
| Judiciary and court related                          | -  | -                                      | -                                      | -                                     | 25,251                 |
| Highways and streets                                 | -  | -                                      | -                                      | -                                     | -                      |
| Health and welfare                                   | -  | -                                      | -                                      | -                                     | -                      |
| Debt service   |  |  |  |                                       |                        |
| Principal  | -  | -                                      | -                                      | -                                     | -                      |
| Interest and fiscal charges                          | -  | -                                      | -                                      | -                                     | -                      |
| Capital outlay                                       | -  | -                                      | -                                      | -                                     | -                      |
| Total expenditures                                   | 147,761                                      | -                                      | 2,584                                  | -                                     | 25,251                 |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (9,774)                                      | 2,828                                  | 18,720                                 | 381                                   | (798)                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                |  |  |  |                                       |                        |
| Transfers in   | -  | -                                      | -                                      | -                                     | -                      |
| Transfers (out)                                      | -  | -                                      | -                                      | -                                     | -                      |
| Total other financing sources (uses)                 | -  | -                                      | -                                      | -                                     | -                      |
| NET CHANGE IN FUND BALANCES                          | (9,774)                                      | 2,828                                  | 18,720                                 | 381                                   | (798)                  |
| FUND BALANCES, DECEMBER 1                            | 147,761                                      | 1,724                                  | 7,814                                  | 60,683                                | 4,972                  |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | <b>\$ 137,987</b>                            | <b>\$ 4,552</b>                        | <b>\$ 26,534</b>                       | <b>\$ 61,064</b>                      | <b>\$ 4,174</b>        |

| Special Revenue        |                     |                   |           |                    |               |          |                  |                       |  |
|------------------------|---------------------|-------------------|-----------|--------------------|---------------|----------|------------------|-----------------------|--|
| Court Document Storage | Tax Sale Automation | ESDA Distribution | EOC       | Probation Services | Victim Impact | Marriage | County Ordinance | Recorder's Automation |  |
| \$ -                   | \$ -                | \$ -              | \$ -      | \$ -               | \$ -          | \$ -     | \$ -             | \$ -                  |  |
| -                      | -                   | -                 | -         | 169,340            | 2,732         | -        | 38,386           | -                     |  |
| -                      | -                   | 29,031            | -         | -                  | -             | -        | 8,223            | -                     |  |
| 61,832                 | 4,830               | -                 | -         | -                  | -             | -        | -                | 27,954                |  |
| 403                    | -                   | -                 | -         | 97                 | -             | 6        | -                | 87                    |  |
| -                      | -                   | -                 | 15,000    | 5,091              | -             | 580      | -                | -                     |  |
| 62,235                 | 4,830               | 29,031            | 15,000    | 174,528            | 2,732         | 586      | 46,609           | 28,041                |  |
| -                      | -                   | -                 | 712       | -                  | -             | -        | 50,925           | 5,291                 |  |
| -                      | -                   | 22,511            | -         | -                  | -             | -        | -                | -                     |  |
| 11,796                 | -                   | -                 | -         | 126,320            | 2,240         | 275      | -                | -                     |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |
| -                      | -                   | -                 | -         | -                  | -             | -        | -                | -                     |  |
| -                      | 1,608               | -                 | 1,391     | 2,608              | -             | -        | -                | -                     |  |
| 11,796                 | 1,608               | 22,511            | 2,103     | 128,928            | 2,240         | 275      | 50,925           | 5,291                 |  |
| 50,439                 | 3,222               | 6,520             | 12,897    | 45,600             | 492           | 311      | (4,316)          | 22,750                |  |
| -                      | -                   | -                 | -         | 2,850              | -             | -        | -                | -                     |  |
| (25,000)               | -                   | (25,367)          | -         | (4,000)            | -             | -        | -                | -                     |  |
| (25,000)               | -                   | (25,367)          | -         | (1,150)            | -             | -        | -                | -                     |  |
| 25,439                 | 3,222               | (18,847)          | 12,897    | 44,450             | 492           | 311      | (4,316)          | 22,750                |  |
| 244,950                | 13,589              | 65,134            | 7,668     | 108,993            | 398           | 2,581    | 45,236           | 127,013               |  |
| \$ 270,389             | \$ 16,811           | \$ 46,287         | \$ 20,565 | \$ 153,443         | \$ 890        | \$ 2,892 | \$ 40,920        | \$ 149,763            |  |

(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, 2014

|  | Special Revenue                             |                          |                        |                  |                               |
|--|---|--------------------------|------------------------|------------------|-------------------------------|
|  | Circuit Clerk<br>Support and<br>Maintenance | Medical<br>Reimbursement | Hotel/<br>Motel<br>Tax | DUI<br>Equipment | Arrestee's<br>Medical<br>Cost |
| <b>REVENUES</b>                                      |   |                          |                        |                  |                               |
| Taxes  | \$ -  | \$ -                     | \$ 43,547              | \$ -             | \$ -                          |
| Fines and fees                                       | -   | -                        | -                      | -                | -                             |
| Intergovernmental                                    | 13,175                                      | -                        | -                      | -                | -                             |
| Charges for services                                 | 132   | -                        | -                      | -                | -                             |
| Investment income                                    | -   | -                        | -                      | -                | -                             |
| Miscellaneous  | -   | -                        | -                      | 8,895            | 10,442                        |
| Total revenues                                       | 13,307                                      | -                        | 43,547                 | 8,895            | 10,442                        |
| <b>EXPENDITURES</b>                                  |   |                          |                        |                  |                               |
| Current  |   |                          |                        |                  |                               |
| General government                                   | -   | -                        | 39,681                 | -                | -                             |
| Public safety  | -   | -                        | -                      | 4,003            | -                             |
| Judiciary and court related                          | 7,500                                       | -                        | -                      | -                | -                             |
| Highways and streets                                 | -   | -                        | -                      | -                | -                             |
| Health and welfare                                   | -   | -                        | -                      | -                | -                             |
| Debt service   |   |                          |                        |                  |                               |
| Principal  | -   | -                        | -                      | -                | -                             |
| Interest and fiscal charges                          | -   | -                        | -                      | -                | -                             |
| Capital outlay                                       | -   | -                        | -                      | -                | -                             |
| Total expenditures                                   | 7,500                                       | -                        | 39,681                 | 4,003            | -                             |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | 5,807                                       | -                        | 3,866                  | 4,892            | 10,442                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                |   |                          |                        |                  |                               |
| Transfers in   | -   | -                        | -                      | -                | -                             |
| Transfers (out)                                      | -   | -                        | -                      | -                | -                             |
| Total other financing sources (uses)                 | -   | -                        | -                      | -                | -                             |
| NET CHANGE IN FUND BALANCES                          | 5,807                                       | -                        | 3,866                  | 4,892            | 10,442                        |
| FUND BALANCES, DECEMBER 1                            | 14,988                                      | 6,346                    | 7,201                  | 6,153            | 20,483                        |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | <b>\$ 20,795</b>                            | <b>\$ 6,346</b>          | <b>\$ 11,067</b>       | <b>\$ 11,045</b> | <b>\$ 30,925</b>              |

| Special Revenue   |                               |                                |                  |                     |                         |  |                         |           |  |
|-------------------|-------------------------------|--------------------------------|------------------|---------------------|-------------------------|--|-------------------------|-----------|--|
| Recorder's<br>GIS | Recorder's<br>Special<br>Fund | Vital<br>Records<br>Automation | GIS<br>Committee | Court<br>Automation | Juvenile<br>Restitution | Circuit Clerk<br>Operation and<br>Administration | Federal/State<br>Grants | Coroner's |  |
| \$ -              | \$ -                          | \$ -                           | \$ -             | \$ -                | \$ -                    | \$ -   | \$ -                    | \$ -      |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | 26,768                  | -         |  |
| 96,919            | 7,211                         | 2,866                          | 45,206           | 61,778              | 8,305                   | 6,917  | -                       | 10,750    |  |
| 101               | -                             | 77                             | 1,421            | 122                 | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | 4,347            | -                   | -                       | -  | -                       | 16        |  |
| 97,020            | 7,211                         | 2,943                          | 50,974           | 61,900              | 8,305                   | 6,917  | 26,768                  | 10,766    |  |
| 28,749            | 17,864                        | 3,203                          | 212,545          | -                   | -                       | -  | 32,161                  | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | 23,411              | 20,760                  | 2,644  | -                       | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | 5,833     |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | -                   | -                       | -  | -                       | -         |  |
| -                 | -                             | -                              | -                | 20,873              | -                       | -  | -                       | 432       |  |
| 28,749            | 17,864                        | 3,203                          | 212,545          | 44,284              | 20,760                  | 2,644  | 32,161                  | 6,265     |  |
| 68,271            | (10,653)                      | (260)                          | (161,571)        | 17,616              | (12,455)                | 4,273  | (5,393)                 | 4,501     |  |
| -                 | -                             | -                              | 83,518           | -                   | 12,281                  | -  | -                       | -         |  |
| (83,518)          | -                             | -                              | -                | (25,000)            | -                       | -  | -                       | -         |  |
| (83,518)          | -                             | -                              | 83,518           | (25,000)            | 12,281                  | -  | -                       | -         |  |
| (15,247)          | (10,653)                      | (260)                          | (78,053)         | (7,384)             | (174)                   | 4,273  | (5,393)                 | 4,501     |  |
| 68,096            | 72,276                        | 2,253                          | 559,584          | 185,341             | 751                     | 12,087   | 14,612                  | 25        |  |
| \$ 52,849         | \$ 61,623                     | \$ 1,993                       | \$ 481,531       | \$ 177,957          | \$ 577                  | \$ 16,360  | \$ 9,219                | \$ 4,526  |  |

(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, 2014

|  | Special Revenue   |                              |                             |                       |                              |
|--|-------------------|------------------------------|-----------------------------|-----------------------|------------------------------|
|  | IFiber            | Insurance<br>Premium<br>Levy | E-Citation<br>Circuit Clerk | E-Citation<br>Sheriff | Sex Offender<br>Registration |
| <b>REVENUES</b>                                      |                   |                              |                             |                       |                              |
| Taxes  | \$ -              | \$ 468,333                   | \$ -                        | \$ -                  | \$ -                         |
| Fines and fees                                       | -                 | -                            | -                           | -                     | 6,180                        |
| Intergovernmental                                    | -                 | -                            | -                           | -                     | -                            |
| Charges for services                                 | -                 | -                            | 5,213                       | 1,080                 | -                            |
| Investment income                                    | 289               | -                            | -                           | -                     | -                            |
| Miscellaneous  | -                 | 5,820                        | -                           | -                     | -                            |
| Total revenues                                       | 289               | 474,153                      | 5,213                       | 1,080                 | 6,180                        |
| <b>EXPENDITURES</b>                                  |                   |                              |                             |                       |                              |
| Current  |                   |                              |                             |                       |                              |
| General government                                   | 4,200             | 410,987                      | -                           | -                     | -                            |
| Public safety  | -                 | -                            | -                           | -                     | 4,154                        |
| Judiciary and court related                          | -                 | -                            | -                           | -                     | -                            |
| Highways and streets                                 | -                 | -                            | -                           | -                     | -                            |
| Health and welfare                                   | -                 | -                            | -                           | -                     | -                            |
| Debt service   |                   |                              |                             |                       |                              |
| Principal  | -                 | -                            | -                           | -                     | -                            |
| Interest and fiscal charges                          | -                 | -                            | -                           | -                     | -                            |
| Capital outlay                                       | -                 | -                            | -                           | -                     | -                            |
| Total expenditures                                   | 4,200             | 410,987                      | -                           | -                     | 4,154                        |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (3,911)           | 63,166                       | 5,213                       | 1,080                 | 2,026                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                   |                              |                             |                       |                              |
| Transfers in   | -                 | -                            | -                           | -                     | -                            |
| Transfers (out)                                      | -                 | -                            | -                           | -                     | -                            |
| Total other financing sources (uses)                 | -                 | -                            | -                           | -                     | -                            |
| NET CHANGE IN FUND BALANCES                          | (3,911)           | 63,166                       | 5,213                       | 1,080                 | 2,026                        |
| FUND BALANCES, DECEMBER 1                            | 116,668           | 710,940                      | 2,497                       | 1,195                 | 4,888                        |
| <b>FUND BALANCES, NOVEMBER 30</b>                    | <b>\$ 112,757</b> | <b>\$ 774,106</b>            | <b>\$ 7,710</b>             | <b>\$ 2,275</b>       | <b>\$ 6,914</b>              |



| Special Revenue            |          | Capital Projects              |                         | Total<br>Nonmajor<br>Governmental<br>Funds |
|----------------------------|----------|-------------------------------|-------------------------|--|
| Administrative<br>Tow Fund |          | Revolving<br>Vehicle Purchase | Thorpe Road<br>Overpass |  |
| \$                         | -        | \$                            | -                       | \$   |
|                            | 17,533   |                               | -                       | 4,870,331                                  |
|                            | -        |                               | -                       | 582,605                                    |
|                            | -        |                               | -                       | 2,146,206                                  |
|                            | -        |                               | -                       | 434,633                                    |
|                            | -        | 235                           | -                       | 12,641                                     |
|                            | -        | -                             | -                       | 162,324                                    |
|                            | 17,533   | 235                           | -                       | 8,208,740                                  |
|                            | -        | -                             | -                       | 1,068,062                                  |
|                            | 36,228   | -                             | -                       | 934,338                                    |
|                            | -        | -                             | -                       | 418,044                                    |
|                            | -        | -                             | -                       | 1,985,905                                  |
|                            | -        | -                             | -                       | 2,284,728                                  |
|                            | -        | -                             | -                       | 11,848                                     |
|                            | -        | -                             | -                       | 3,152                                      |
|                            | -        | 140,082                       | -                       | 1,005,684                                  |
|                            | 36,228   | 140,082                       | -                       | 7,711,761                                  |
|                            | (18,695) | (139,847)                     | -                       | 496,979                                    |
|                            | -        | 287,500                       | -                       | 471,149                                    |
|                            | -        | -                             | -                       | (183,214)                                  |
|                            | -        | 287,500                       | -                       | 287,935                                    |
|                            | (18,695) | 147,653                       | -                       | 784,914                                    |
|                            | 57,149   | -                             | 359,363                 | 7,973,907                                  |
| \$                         | 38,454   | \$                            | 147,653                 | \$   |
|                            |          |                               | 359,363                 |  |
|                            |          |                               |                         | 8,758,821                                  |

(See independent auditor's report.)

## **PROPRIETARY FUNDS**

**OGLE COUNTY, ILLINOIS**

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

November 30, 2014

|                            | <b>Hospital<br/>and Medical<br/>Insurance</b> | <b>Self<br/>Insurance<br/>Reserve</b> | <b>Total</b>      |
|----------------------------|---|---------------------------------------|-------------------|
| <b>CURRENT ASSETS</b>      |   |                                       |                   |
| Cash and cash equivalents  | \$ 844,925                                    | \$ 82,683                             | \$ 927,608        |
| Investments                | -   | 100,000                               | 100,000           |
| Accounts receivable        | 33,000  | -                                     | 33,000            |
| Other receivable           | 33,845  | -                                     | 33,845            |
| Total current assets       | 911,770                                       | 182,683                               | 1,094,453         |
| Total assets               | 911,770                                       | 182,683                               | 1,094,453         |
| <b>CURRENT LIABILITIES</b> |   |                                       |                   |
| Claims payable             | 180,967                                       | -                                     | 180,967           |
| Total current liabilities  | 180,967                                       | -                                     | 180,967           |
| Total liabilities          | 180,967                                       | -                                     | 180,967           |
| <b>NET POSITION</b>        |   |                                       |                   |
| Unrestricted               | 730,803                                       | 182,683                               | 913,486           |
| <b>TOTAL NET POSITION</b>  | <b>\$ 730,803</b>                             | <b>\$ 182,683</b>                     | <b>\$ 913,486</b> |

(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, 2014

|  | <b>Hospital<br/>and Medical<br/>Insurance</b> | <b>Self<br/>Insurance<br/>Reserve</b> | <b>Total</b>      |
|--|---|---------------------------------------|-------------------|
| <b>OPERATING REVENUES</b>                |   |                                       |                   |
| Charges for services                     | \$ 2,951,827                                  | \$ -                                  | \$ 2,951,827      |
| <b>OPERATING EXPENSES</b>                |   |                                       |                   |
| Operations                               |   |                                       |                   |
| Personnel services                       | 2,500   | 52,507                                | 55,007            |
| Supplies                                 | 48  | 854                                   | 902               |
| Capital outlay                           | -   | 8,061                                 | 8,061             |
| Contractual services                     | 2,607,707                                     | -                                     | 2,607,707         |
| Total operating expenses                 | 2,610,255                                     | 61,422                                | 2,671,677         |
| OPERATING INCOME (LOSS)                  | 341,572                                       | (61,422)                              | 280,150           |
| <b>NON-OPERATING REVENUES (EXPENSES)</b> |   |                                       |                   |
| Investment income                        | 3   | 614                                   | 617               |
| Other income                             | -   | 11,655                                | 11,655            |
| Total non-operating revenues (expenses)  | 3   | 12,269                                | 12,272            |
| CHANGE IN NET POSITION                   | 341,575                                       | (49,153)                              | 292,422           |
| NET POSITION, DECEMBER 1                 | 389,228                                       | 231,836                               | 621,064           |
| <b>NET POSITION, NOVEMBER 30</b>         | <b>\$ 730,803</b>                             | <b>\$ 182,683</b>                     | <b>\$ 913,486</b> |

(See independent auditor's report.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|  | <b>Hospital<br/>and Medical<br/>Insurance</b> | <b>Self<br/>Insurance<br/>Reserve</b> | <b>Total</b>      |
|--|---|---------------------------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |   |                                       |                   |
| Receipts from interfund service transactions   | \$ 2,620,839                                  | \$ -                                  | \$ 2,620,839      |
| Receipts from plan participants  | 444,143                                       | -                                     | 444,143           |
| Payments to suppliers  | (2,783,364)                                   | (8,915)                               | (2,792,279)       |
| Payments to employees  | -   | (52,507)                              | (52,507)          |
| Net cash from operating activities   | 281,618                                       | (61,422)                              | 220,196           |
| <b>CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>   |   |                                       |                   |
| Other income   | -   | 11,655                                | 11,655            |
| Net cash from noncapital financing activities  | -   | 11,655                                | 11,655            |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES</b>                                  |   |                                       |                   |
| None   | -   | -                                     | -                 |
| Net cash from capital and related financing activities   | -   | -                                     | -                 |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |   |                                       |                   |
| Proceeds from sale of investments  | -   | 75,000                                | 75,000            |
| Interest received  | 3   | 614                                   | 617               |
| Net cash from investing activities   | 3   | 75,614                                | 75,617            |
| <b>NET INCREASE IN CASH AND<br/>CASH EQUIVALENTS</b>   | 281,621                                       | 25,847                                | 307,468           |
| <b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>   | 563,304                                       | 56,836                                | 620,140           |
| <b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>  | <u>\$ 844,925</u>                             | <u>\$ 82,683</u>                      | <u>\$ 927,608</u> |
| <b>RECONCILIATION OF OPERATING INCOME<br/>(LOSS) TO NET CASH FLOWS FROM<br/>OPERATING ACTIVITIES</b> |   |                                       |                   |
| Operating income (loss)  | \$ 341,572                                    | \$ (61,422)                           | \$ 280,150        |
| Adjustments to reconcile operating income (loss)<br>to net cash from operating activities            |   |                                       |                   |
| Effects of changes in operating assets and liabilities   |   |                                       |                   |
| Accounts receivable  | (4,000)                                       | -                                     | (4,000)           |
| Other receivable   | 117,155                                       | -                                     | 117,155           |
| Claims payable   | (173,109)                                     | -                                     | (173,109)         |
| <b>NET CASH FROM OPERATING ACTIVITIES</b>  | <u>\$ 281,618</u>                             | <u>\$ (61,422)</u>                    | <u>\$ 220,196</u> |

(See independent auditor's report.)

## **FIDUCIARY FUNDS**

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                   | <b>Balances<br/>December 1</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Balances<br/>November 30</b> |
|-----------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------------|
| <b>Total All Agency Funds</b>     |                                |                       |                       |                                 |
| <b>ASSETS</b>                     |                                |                       |                       |                                 |
| Cash and cash equivalents         | \$ 2,718,242                   | \$ 124,960,809        | \$ 125,798,697        | \$ 1,880,354                    |
| Investments                       | 784,893                        | 513                   | -                     | 785,406                         |
| Inventory                         | 48,975                         | -                     | 21,649                | 27,326                          |
| <b>TOTAL ASSETS</b>               | <b>\$ 3,552,110</b>            | <b>\$ 124,961,322</b> | <b>\$ 125,820,346</b> | <b>\$ 2,693,086</b>             |
| <b>LIABILITIES</b>                |                                |                       |                       |                                 |
| Due to others                     | \$ 3,552,110                   | \$ 124,961,322        | \$ 125,820,346        | \$ 2,693,086                    |
| <b>TOTAL LIABILITIES</b>          | <b>\$ 3,552,110</b>            | <b>\$ 124,961,322</b> | <b>\$ 125,820,346</b> | <b>\$ 2,693,086</b>             |
| <b>1. Township Motor Fuel Tax</b> |                                |                       |                       |                                 |
| <b>ASSETS</b>                     |                                |                       |                       |                                 |
| Cash and cash equivalents         | \$ 733,745                     | \$ 1,637,830          | \$ 1,349,252          | \$ 1,022,323                    |
| <b>TOTAL ASSETS</b>               | <b>\$ 733,745</b>              | <b>\$ 1,637,830</b>   | <b>\$ 1,349,252</b>   | <b>\$ 1,022,323</b>             |
| <b>LIABILITIES</b>                |                                |                       |                       |                                 |
| Due to others                     | \$ 733,745                     | \$ 1,637,830          | \$ 1,349,252          | \$ 1,022,323                    |
| <b>TOTAL LIABILITIES</b>          | <b>\$ 733,745</b>              | <b>\$ 1,637,830</b>   | <b>\$ 1,349,252</b>   | <b>\$ 1,022,323</b>             |
| <b>2. Township Bridge</b>         |                                |                       |                       |                                 |
| <b>ASSETS</b>                     |                                |                       |                       |                                 |
| Cash and cash equivalents         | \$ 186,339                     | \$ 265,264            | \$ 288,805            | \$ 162,798                      |
| <b>TOTAL ASSETS</b>               | <b>\$ 186,339</b>              | <b>\$ 265,264</b>     | <b>\$ 288,805</b>     | <b>\$ 162,798</b>               |
| <b>LIABILITIES</b>                |                                |                       |                       |                                 |
| Due to others                     | \$ 186,339                     | \$ 265,264            | \$ 288,805            | \$ 162,798                      |
| <b>TOTAL LIABILITIES</b>          | <b>\$ 186,339</b>              | <b>\$ 265,264</b>     | <b>\$ 288,805</b>     | <b>\$ 162,798</b>               |

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                             | <b>Balances<br/>December 1</b> | <b>Additions</b> | <b>Deductions</b> | <b>Balances<br/>November 30</b> |
|-----------------------------|--------------------------------|------------------|-------------------|---------------------------------|
| <b>3. Treasurer's Trust</b> |                                |                  |                   |                                 |
| <b>ASSETS</b>               |                                |                  |                   |                                 |
| Cash and cash equivalents   | \$ 7,801                       | \$ 2,419         | \$ -              | \$ 10,220                       |
| <b>TOTAL ASSETS</b>         | <b>\$ 7,801</b>                | <b>\$ 2,419</b>  | <b>\$ -</b>       | <b>\$ 10,220</b>                |
| <b>LIABILITIES</b>          |                                |                  |                   |                                 |
| Due to others               | \$ 7,801                       | \$ 2,419         | \$ -              | \$ 10,220                       |
| <b>TOTAL LIABILITIES</b>    | <b>\$ 7,801</b>                | <b>\$ 2,419</b>  | <b>\$ -</b>       | <b>\$ 10,220</b>                |
| <b>4. Take Bond Fee</b>     |                                |                  |                   |                                 |
| <b>ASSETS</b>               |                                |                  |                   |                                 |
| Cash and cash equivalents   | \$ -                           | \$ 12,330        | \$ 12,330         | \$ -                            |
| <b>TOTAL ASSETS</b>         | <b>\$ -</b>                    | <b>\$ 12,330</b> | <b>\$ 12,330</b>  | <b>\$ -</b>                     |
| <b>LIABILITIES</b>          |                                |                  |                   |                                 |
| Due to others               | \$ -                           | \$ 12,330        | \$ 12,330         | \$ -                            |
| <b>TOTAL LIABILITIES</b>    | <b>\$ -</b>                    | <b>\$ 12,330</b> | <b>\$ 12,330</b>  | <b>\$ -</b>                     |
| <b>5. Indemnity Cost</b>    |                                |                  |                   |                                 |
| <b>ASSETS</b>               |                                |                  |                   |                                 |
| Cash and cash equivalents   | \$ 22,700                      | \$ 8,205         | \$ -              | \$ 30,905                       |
| Investments                 | 284,893                        | 513              | -                 | 285,406                         |
| <b>TOTAL ASSETS</b>         | <b>\$ 307,593</b>              | <b>\$ 8,718</b>  | <b>\$ -</b>       | <b>\$ 316,311</b>               |
| <b>LIABILITIES</b>          |                                |                  |                   |                                 |
| Due to others               | \$ 307,593                     | \$ 8,718         | \$ -              | \$ 316,311                      |
| <b>TOTAL LIABILITIES</b>    | <b>\$ 307,593</b>              | <b>\$ 8,718</b>  | <b>\$ -</b>       | <b>\$ 316,311</b>               |

(This statement is continued on the following pages.)



**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                 | <b>Balances</b>   |                     |                     |  | <b>Balances</b>    |
|---------------------------------|-------------------|---------------------|---------------------|--|--------------------|
|                                 | <b>December 1</b> | <b>Additions</b>    | <b>Deductions</b>   |  | <b>November 30</b> |
| <b>6. Sheriff Civil Process</b> |                   |                     |                     |  |                    |
| <b>ASSETS</b>                   |                   |                     |                     |  |                    |
| Cash and cash equivalents       | \$ 884,986        | \$ 730,936          | \$ 1,614,946        |  | \$ 976             |
| <b>TOTAL ASSETS</b>             | <b>\$ 884,986</b> | <b>\$ 730,936</b>   | <b>\$ 1,614,946</b> |  | <b>\$ 976</b>      |
| <b>LIABILITIES</b>              |                   |                     |                     |  |                    |
| Due to others                   | \$ 884,986        | \$ 730,936          | \$ 1,614,946        |  | \$ 976             |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 884,986</b> | <b>\$ 730,936</b>   | <b>\$ 1,614,946</b> |  | <b>\$ 976</b>      |
| <b>7. Jail Commissary</b>       |                   |                     |                     |  |                    |
| <b>ASSETS</b>                   |                   |                     |                     |  |                    |
| Cash and cash equivalents       | \$ 224,316        | \$ 877,334          | \$ 891,111          |  | \$ 210,539         |
| <b>TOTAL ASSETS</b>             | <b>\$ 224,316</b> | <b>\$ 877,334</b>   | <b>\$ 891,111</b>   |  | <b>\$ 210,539</b>  |
| <b>LIABILITIES</b>              |                   |                     |                     |  |                    |
| Due to others                   | \$ 224,316        | \$ 877,334          | \$ 891,111          |  | \$ 210,539         |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 224,316</b> | <b>\$ 877,334</b>   | <b>\$ 891,111</b>   |  | <b>\$ 210,539</b>  |
| <b>8. Circuit Clerk</b>         |                   |                     |                     |  |                    |
| <b>ASSETS</b>                   |                   |                     |                     |  |                    |
| Cash and cash equivalents       | \$ 250,770        | \$ 3,087,848        | \$ 3,227,334        |  | \$ 111,284         |
| Investments                     | 500,000           | -                   | -                   |  | 500,000            |
| <b>TOTAL ASSETS</b>             | <b>\$ 750,770</b> | <b>\$ 3,087,848</b> | <b>\$ 3,227,334</b> |  | <b>\$ 611,284</b>  |
| <b>LIABILITIES</b>              |                   |                     |                     |  |                    |
| Due to others                   | \$ 750,770        | \$ 3,087,848        | \$ 3,227,334        |  | \$ 611,284         |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 750,770</b> | <b>\$ 3,087,848</b> | <b>\$ 3,227,334</b> |  | <b>\$ 611,284</b>  |

(This statement is continued on the following pages.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                      | <b>Balances</b>   |                  |                   |           | <b>Balances</b>    |
|--------------------------------------|-------------------|------------------|-------------------|-----------|--------------------|
|                                      | <b>December 1</b> | <b>Additions</b> | <b>Deductions</b> |           | <b>November 30</b> |
| <hr/>                                |                   |                  |                   |           |                    |
| <b>9. Focus House Resident Trust</b> |                   |                  |                   |           |                    |
| <b>ASSETS</b>                        |                   |                  |                   |           |                    |
| Cash and cash equivalents            | \$ 7,811          | \$ 13,684        | \$ 17,137         | \$        | 4,358              |
| <b>TOTAL ASSETS</b>                  | <u>\$ 7,811</u>   | <u>\$ 13,684</u> | <u>\$ 17,137</u>  | <u>\$</u> | <u>4,358</u>       |
| <b>LIABILITIES</b>                   |                   |                  |                   |           |                    |
| Due to others                        | \$ 7,811          | \$ 13,684        | \$ 17,137         | \$        | 4,358              |
| <b>TOTAL LIABILITIES</b>             | <u>\$ 7,811</u>   | <u>\$ 13,684</u> | <u>\$ 17,137</u>  | <u>\$</u> | <u>4,358</u>       |
| <b>10. County Clerk</b>              |                   |                  |                   |           |                    |
| <b>ASSETS</b>                        |                   |                  |                   |           |                    |
| Cash and cash equivalents            | \$ 198,061        | \$ -             | \$ 57,263         | \$        | 140,798            |
| Inventory                            | 48,975            | -                | 21,649            | \$        | 27,326             |
| <b>TOTAL ASSETS</b>                  | <u>\$ 247,036</u> | <u>\$ -</u>      | <u>\$ 78,912</u>  | <u>\$</u> | <u>168,124</u>     |
| <b>LIABILITIES</b>                   |                   |                  |                   |           |                    |
| Due to others                        | \$ 247,036        | \$ -             | \$ 78,912         | \$        | 168,124            |
| <b>TOTAL LIABILITIES</b>             | <u>\$ 247,036</u> | <u>\$ -</u>      | <u>\$ 78,912</u>  | <u>\$</u> | <u>168,124</u>     |
| <b>11. Check Offenders</b>           |                   |                  |                   |           |                    |
| <b>ASSETS</b>                        |                   |                  |                   |           |                    |
| Cash and cash equivalents            | \$ 6,381          | \$ -             | \$ -              | \$        | 6,381              |
| <b>TOTAL ASSETS</b>                  | <u>\$ 6,381</u>   | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$</u> | <u>6,381</u>       |
| <b>LIABILITIES</b>                   |                   |                  |                   |           |                    |
| Due to others                        | \$ 6,381          | \$ -             | \$ -              | \$        | 6,381              |
| <b>TOTAL LIABILITIES</b>             | <u>\$ 6,381</u>   | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$</u> | <u>6,381</u>       |

(This statement is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

For the Year Ended November 30, 2014

|                                 | <b>Balances<br/>December 1</b> | <b>Additions</b>      | <b>Deductions</b>     | <b>Balances<br/>November 30</b> |
|---------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------------|
| <b>12. County Collector</b>     |                                |                       |                       |                                 |
| <b>ASSETS</b>                   |                                |                       |                       |                                 |
| Cash and cash equivalents       | \$ 191,643                     | \$ 118,324,958        | \$ 118,336,829        | \$ 179,772                      |
| <b>TOTAL ASSETS</b>             | <b>\$ 191,643</b>              | <b>\$ 118,324,958</b> | <b>\$ 118,336,829</b> | <b>\$ 179,772</b>               |
| <b>LIABILITIES</b>              |                                |                       |                       |                                 |
| Due to others                   | \$ 191,643                     | \$ 118,324,958        | \$ 118,336,829        | \$ 179,772                      |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 191,643</b>              | <b>\$ 118,324,958</b> | <b>\$ 118,336,829</b> | <b>\$ 179,772</b>               |
| <b>13. Probation Conference</b> |                                |                       |                       |                                 |
| <b>ASSETS</b>                   |                                |                       |                       |                                 |
| Cash and cash equivalents       | \$ 3,689                       | \$ 1                  | \$ 3,690              | \$ -                            |
| <b>TOTAL ASSETS</b>             | <b>\$ 3,689</b>                | <b>\$ 1</b>           | <b>\$ 3,690</b>       | <b>\$ -</b>                     |
| <b>LIABILITIES</b>              |                                |                       |                       |                                 |
| Due to others                   | \$ 3,689                       | \$ 1                  | \$ 3,690              | \$ -                            |
| <b>TOTAL LIABILITIES</b>        | <b>\$ 3,689</b>                | <b>\$ 1</b>           | <b>\$ 3,690</b>       | <b>\$ -</b>                     |

(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>2013</b>  |               | <b>2012</b>  |               | <b>2011</b>  |               |
|---------------------------------------|--------------|---------------|--------------|---------------|--------------|---------------|
| <b>ASSESSED VALUATION</b>             | \$           | 1,506,284,634 | \$           | 1,522,222,278 | \$           | 1,527,920,875 |
|                                       | <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>          | \$           | 11,315,942    | \$           | 11,054,980    | \$           | 10,893,855    |
| <b>PERCENTAGE COLLECTED</b>           |              | 98.61%        |              | 98.55%        |              | 98.30%        |

| 2010             |               | 2009             |               | 2008             |               | 2007             |               |
|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
| \$ 1,522,437,946 |               | \$ 1,516,429,662 |               | \$ 1,499,060,050 |               | \$ 1,447,268,417 |               |
| Rate*            | Amount        | Rate*            | Amount        | Rate*            | Amount        | Rate*            | Amount        |
| 0.26602          | \$ 4,049,989  | 0.26625          | \$ 4,037,494  | 0.26920          | \$ 4,035,471  | 0.27000          | \$ 3,907,625  |
| 0.10000          | 1,522,438     | 0.09958          | 1,510,061     | 0.09673          | 1,450,041     | 0.09578          | 1,386,194     |
| 0.05000          | 761,219       | 0.04979          | 755,030       | 0.05000          | 749,530       | 0.04789          | 693,097       |
| 0.05000          | 761,219       | 0.04979          | 755,030       | 0.05000          | 749,530       | 0.04789          | 693,097       |
| 0.00631          | 96,066        | 0.00445          | 67,481        | 0.00500          | 74,953        | 0.00518          | 74,969        |
| 0.05303          | 807,349       | 0.05324          | 807,347       | 0.05160          | 773,515       | 0.05531          | 800,484       |
| 0.00224          | 34,103        | 0.00225          | 34,120        | 0.00227          | 34,029        | 0.00235          | 34,011        |
| 0.09623          | 1,465,042     | 0.09661          | 1,465,023     | 0.09339          | 1,399,973     | 0.09328          | 1,350,012     |
| 0.00985          | 149,960       | 0.00989          | 149,975       | 0.01001          | 150,056       | 0.00000          | -             |
| 0.03297          | 501,948       | 0.03310          | 501,938       | 0.03349          | 502,035       | 0.03524          | 510,017       |
| 0.05255          | 800,041       | 0.05276          | 800,068       | 0.05003          | 749,980       | 0.04837          | 700,044       |
| 0.01507          | 229,431       | 0.01493          | 226,403       | 0.01488          | 223,060       | 0.00000          | -             |
| 0.73427          | \$ 11,178,805 | 0.73264          | \$ 11,109,970 | 0.72660          | \$ 10,892,173 | 0.70129          | \$ 10,149,550 |
| \$ 4,013,502     |               | \$ 4,011,519     |               | \$ 4,017,512     |               | \$ 3,885,298     |               |
| 1,508,733        |               | 1,500,344        |               | 1,443,589        |               | 1,378,270        |               |
| 754,366          |               | 750,178          |               | 746,198          |               | 689,130          |               |
| 754,366          |               | 750,178          |               | 746,197          |               | 689,130          |               |
| 95,193           |               | 67,048           |               | 74,616           |               | 74,536           |               |
| 800,075          |               | 802,158          |               | 770,076          |               | 795,909          |               |
| 33,799           |               | 33,899           |               | 33,876           |               | 33,817           |               |
| 1,451,846        |               | 1,455,605        |               | 1,393,740        |               | 1,342,294        |               |
| 148,613          |               | 149,009          |               | 149,383          |               | -                |               |
| 497,431          |               | 498,709          |               | 499,797          |               | 507,099          |               |
| 792,841          |               | 794,928          |               | 746,642          |               | 696,043          |               |
| 227,368          |               | 224,943          |               | 222,068          |               | -                |               |
| \$ 11,078,133    |               | \$ 11,038,518    |               | \$ 10,843,694    |               | \$ 10,091,526    |               |
| 99.10%           |               | 99.36%           |               | 99.55%           |               | 99.43%           |               |

(This schedule is continued on the following page.)

**OGLE COUNTY, ILLINOIS**

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

Last Ten Levy Years

| <b>Tax Levy Year</b>                  | <b>2006</b>  |               | <b>2005</b>  |               | <b>2004</b>  |               |
|---------------------------------------|--------------|---------------|--------------|---------------|--------------|---------------|
| <b>ASSESSED VALUATION</b>             | \$           | 1,354,060,919 | \$           | 1,227,340,523 | \$           | 1,278,544,129 |
|                                       | <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                        | 0.25737      | \$ 3,484,947  | 0.27000      | \$ 3,313,819  | 0.26630      | \$ 3,408,982  |
| County Highway                        | 0.09516      | 1,288,524     | 0.10000      | 1,227,341     | 0.08940      | 1,143,018     |
| County Bridge                         | 0.04756      | 643,991       | 0.05000      | 613,670       | 0.04967      | 635,053       |
| County Matching                       | 0.04756      | 643,991       | 0.05000      | 613,670       | 0.04967      | 635,053       |
| War Veteran's Assistance              | 0.00975      | 132,021       | 0.00383      | 47,007        | 0.00274      | 35,032        |
| Mental Health                         | 0.05815      | 787,387       | 0.06415      | 787,339       | 0.06037      | 771,857       |
| Tuberculosis                          | 0.00252      | 34,122        | 0.00278      | 34,120        | 0.00133      | 17,005        |
| Illinois Municipal Retirement         | 0.09158      | 1,240,049     | 0.09288      | 1,139,954     | 0.07039      | 899,967       |
| Cooperative Extension Education       | 0.00554      | 75,015        | 0.01076      | 132,062       | 0.01032      | 131,946       |
| Liability Insurance                   | 0.04246      | 574,934       | 0.06416      | 787,462       | 0.00391      | 49,991        |
| Social Security Contribution          | 0.47270      | 640,065       | 0.04889      | 600,047       | 0.04536      | 579,948       |
| Senior Citizen                        | 0.01439      | 194,849       | 0.01553      | 190,606       | 0.01536      | 196,384       |
| <b>TOTAL TAX RATES AND EXTENSIONS</b> | 0.71931      | \$ 9,739,895  | 0.77298      | \$ 9,487,097  | 0.66515      | \$ 8,504,236  |
| <b>TAX COLLECTIONS</b>                |              |               |              |               |              |               |
| County General                        |              | 3,466,075     |              | 3,300,212     |              | 3,408,076     |
| County Highway                        |              | 1,281,540     |              | 1,222,295     |              | 1,142,717     |
| County Bridge                         |              | 640,504       |              | 611,152       |              | 634,885       |
| County Matching                       |              | 640,504       |              | 611,152       |              | 634,885       |
| War Veteran's Assistance              |              | 131,309       |              | 46,816        |              | 35,020        |
| Mental Health                         |              | 783,117       |              | 784,110       |              | 771,648       |
| Tuberculosis                          |              | 33,934        |              | 33,975        |              | 17,004        |
| Illinois Municipal Retirement         |              | 1,233,327     |              | 1,135,268     |              | 899,730       |
| Cooperative Extension Education       |              | 74,610        |              | 131,518       |              | 131,908       |
| Liability Insurance                   |              | 571,822       |              | 784,223       |              | 49,975        |
| Social Security Contribution          |              | 636,600       |              | 597,585       |              | 579,792       |
| Senior Citizen                        |              | 193,791       |              | 189,822       |              | 196,336       |
| <b>TOTAL TAX COLLECTIONS</b>          | \$           | 9,687,133     | \$           | 9,448,128     | \$           | 8,501,976     |
| <b>PERCENTAGE COLLECTED</b>           |              | 99.46%        |              | 99.59%        |              | 99.97%        |

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

(See independent auditor's report.)