

OGLE COUNTY, ILLINOIS

**AUDITOR'S COMMUNICATION TO THE
MEMBERS OF THE COUNTY BOARD
AND MANAGEMENT**

For the Year Ended
November 30, 2016



OGLE COUNTY, ILLINOIS
AUDITOR'S COMMUNICATION TO THE MEMBERS OF
THE COUNTY BOARD AND MANAGEMENT
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1415 W. Diehl Road, Suite 400
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Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

February 24, 2017

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

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding Consideration of Fraud in a Financial Statement Audit was sent to you on November 30, 2016.

In addition, auditing standards require the communication of internal control related matters to management. Our communication of these matters is enclosed within this document.

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

Sincerely,

Sikich LLP

Sikich LLP

By: Brian D. LeFevre, CPA, MBA
Partner



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February 24, 2017

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ogle County, Illinois for the year ended November 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 21, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Ogle County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended November 30, 2016, except for the implementation of GASB Statement No. 72, *Fair Value Measurement and Application*. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements except for the net pension liabilities determined by the plan's actuarial valuation and the estimates contained in the other postemployment benefit actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The adjustments detected as a result of audit procedures were all corrected by management and mainly relate to adjustments from cash to modified accrual/accrual basis.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 24, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and the other required supplementary information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules accompanying the financial statements but are not RSI. With respect to this combining and individual fund financial statements and schedules, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section or the supplementary information, which accompany the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Sincerely,

Sikich LLP

Sikich LLP

By: Brian D. LeFevre, CPA, MBA

Partner

Ogle County - 00
Year End: November 30, 2016
Adjusting Journal Entries
Date: 12/1/2015 To 11/30/2016

Number	Date	Name	Account No	Debit	Credit
AJE#01	11/30/2016	Accounts Receivable	100.00.00.1100 GF-100	261,361.42	
AJE#01	11/30/2016	Sales Tax Receivable, .0025 Portion	100.00.00.1201 GF-100	219,740.20	
AJE#01	11/30/2016	Sales Tax Receivable, 1% Portion	100.00.00.1202 GF-100	95,302.96	
AJE#01	11/30/2016	Local Use Tax Receivable	100.00.00.1203 GF-100	256,612.92	
AJE#01	11/30/2016	Video Gaming Tax Receivable	100.00.00.1204 GF-100	3,382.36	
AJE#01	11/30/2016	Income Tax Receivable	100.00.00.1220 GF-100	392,287.27	
AJE#01	11/30/2016	Accounts Payable	100.00.00.2001 GF-100		-782.50
AJE#01	11/30/2016	Accounts Payable	100.00.00.2001 GF-100		-24,956.24
AJE#01	11/30/2016	Due To	100.00.00.2002 GF-100		-160,000.18
AJE#01	11/30/2016	Fund Balance	100.00.00.2500 GF-100		-1,042,948.21
AJE#01	11/30/2016	Fund Balance	100.00.00.2500 GF-100	2,204.66	
AJE#01	11/30/2016	Other Revenue	100.00.00.3999 GF-100		-2,204.66
AJE#01	11/30/2016	Accounts Receivable	140.00.00.1100 CO-140	203,508.79	
AJE#01	11/30/2016	Due From	140.00.00.1101 CO-140	459,042.39	
AJE#01	11/30/2016	Fund Balance	140.00.00.2500 CO-140		-662,551.18
AJE#01	11/30/2016	IMRF	160.00.00.2110 I-160		-90,385.95
AJE#01	11/30/2016	Fund Balance	160.00.00.2500 I-160	90,385.95	
AJE#01	11/30/2016	Accounts Payable	180.00.00.2001 LR-180		-66,103.51
AJE#01	11/30/2016	Fund Balance	180.00.00.2500 LR-180	66,103.51	
AJE#01	11/30/2016	Due From	184.00.00.1101 RVPF-184	160,000.18	
AJE#01	11/30/2016	Fund Balance	184.00.00.2500 RVPF-184		-160,000.18
AJE#01	11/30/2016	Accounts Receivable	200.00.00.1100 CH-200	9,900.00	
AJE#01	11/30/2016	Due From	200.00.00.1101 CH-200	189,595.09	
AJE#01	11/30/2016	Accounts Payable	200.00.00.2001 CH-200		-31,357.30
AJE#01	11/30/2016	Fund Balance	200.00.00.2500 CH-200		-168,137.79
AJE#01	11/30/2016	Accounts Payable	210.00.00.2001 CB-210		-42,252.94
AJE#01	11/30/2016	Fund Balance	210.00.00.2500 CB-210	42,252.94	
AJE#01	11/30/2016	Fund Balance	212.00.00.2500 TR-212		-1,973.75
AJE#01	11/30/2016	Accounts Receivable	220.00.00.1100 CMFT-2	374,187.79	
AJE#01	11/30/2016	Due To	220.00.00.2002 CMFT-2		-312,225.82
AJE#01	11/30/2016	Fund Balance	220.00.00.2500 CMFT-2		-61,961.97
AJE#01	11/30/2016	Due From	240.00.00.1101 FH-240	122,630.73	
AJE#01	11/30/2016	Accounts Payable	240.00.00.2001 FH-240		-635,162.64
AJE#01	11/30/2016	Retainage Payable	240.00.00.2003 FH-240		-57,980.68
AJE#01	11/30/2016	Fund Balance	240.00.00.2500 FH-240	600,506.43	
AJE#01	11/30/2016	Payable for Pines Road	240.99.99.9999 FH-240		-29,993.84
AJE#01	11/30/2016	Accounts Receivable	270.00.00.1100 GC-270	6,550.91	
AJE#01	11/30/2016	Due From	270.00.00.1101 GC-270	6,394.93	
AJE#01	11/30/2016	Fund Balance	270.00.00.2500 GC-270		-12,945.84
AJE#01	11/30/2016	Accounts Receivable	300.00.00.1100 IH-300	11,555.90	
AJE#01	11/30/2016	Accounts Payable	300.00.00.2001 IH-300		-169,618.36
AJE#01	11/30/2016	Fund Balance	300.00.00.2500 IH-300	158,062.46	
AJE#01	11/30/2016	Accounts Receivable	350.00.00.1100 CO-350	2,730.00	
AJE#01	11/30/2016	Fund Balance	350.00.00.2500 CO-350		-2,730.00
AJE#01	11/30/2016	Accounts Receivable	370.00.00.1100 LL-370	1,656.00	
AJE#01	11/30/2016	Fund Balance	370.00.00.2500 LL-370		-1,656.00
AJE#01	11/30/2016	Accounts Receivable	400.00.00.1100 PH-400	77,648.35	
AJE#01	11/30/2016	Deferred Grant Revenue	400.00.00.2210 PH-400		-6,201.12
AJE#01	11/30/2016	Fund Balance	400.00.00.2500 PH-400		-71,447.23
AJE#01	11/30/2016	Fund Balance	420.00.00.2500 AC-420		-2,694.75
AJE#01	11/30/2016	Dog Tags	420.05.00.3570 AC-420	2,694.75	

Number	Date	Name	Account No	Debit	Credit
AJE#01	11/30/2016	Fund Balance	425.00.00.2500 PP-425		-906.50
AJE#01	11/30/2016	Pet Population Control Fee	425.05.00.3571 PP-425	906.50	
AJE#01	11/30/2016	Accounts Receivable	430.00.00.1100 SW-430	741,451.07	
AJE#01	11/30/2016	Fund Balance	430.00.00.2500 SW-430		-741,451.07
AJE#01	11/30/2016	Accounts Receivable	465.00.00.1100 HT-465	2,824.16	
AJE#01	11/30/2016	Fund Balance	465.00.00.2500 HT-465		-2,824.16
AJE#01	11/30/2016	Accounts Payable	500.00.00.2001 RA-500		-6,311.64
AJE#01	11/30/2016	Fund Balance	500.00.00.2500 RA-500	6,311.64	
AJE#01	11/30/2016	Accounts Receivable	510.00.00.1100 RGF-51	7,644.00	
AJE#01	11/30/2016	Accounts Payable	510.00.00.2001 RGF-51		-6,550.91
AJE#01	11/30/2016	Due To	510.00.00.2002 RGF-51		-6,394.93
AJE#01	11/30/2016	Fund Balance	510.00.00.2500 RGF-51	5,301.84	
AJE#01	11/30/2016	Accounts Receivable	550.00.00.1100 DF-550	3,562.27	
AJE#01	11/30/2016	Fund Balance	550.00.00.2500 DF-550		-3,562.27
AJE#01	11/30/2016	Accounts Receivable	552.00.00.1100 CSM-552	2,135.00	
AJE#01	11/30/2016	Fund Balance	552.00.00.2500 CSM-552		-2,135.00
AJE#01	11/30/2016	Accounts Receivable	555.00.00.1100 CC-555	3,590.00	
AJE#01	11/30/2016	Fund Balance	555.00.00.2500 CC-555		-3,590.00
AJE#01	11/30/2016	Accounts Receivable	560.00.00.1100 DC-560	53,478.16	
AJE#01	11/30/2016	Fund Balance	560.00.00.2500 DC-560		-53,478.16
AJE#01	11/30/2016	Accounts Receivable	570.00.00.1100 PS-570	10,753.04	
AJE#01	11/30/2016	Fund Balance	570.00.00.2500 PS-570		-10,753.04
AJE#01	11/30/2016	Accounts Receivable	610.00.00.1100 E-610	17,253.22	
AJE#01	11/30/2016	Fund Balance	610.00.00.2500 E-610		-17,253.22
AJE#01	11/30/2016	Fund Balance	620.00.00.2500 SC-620		-1,500.00
AJE#01	11/30/2016	Other Expenses	620.12.00.4899 SC-620	1,500.00	
AJE#01	11/30/2016	Accounts Payable	634.00.00.2001 ATF-634		-11,442.18
AJE#01	11/30/2016	Fund Balance	634.00.00.2500 ATF-634	11,442.18	
AJE#01	11/30/2016	Accounts Receivable	640.00.00.1100 E9-640	17,645.51	
AJE#01	11/30/2016	Accounts Payable	640.00.00.2001 E9-640		-11,234.04
AJE#01	11/30/2016	Fund Balance	640.00.00.2500 E9-640		-6,411.47
AJE#01	11/30/2016	Accounts Receivable	645.00.00.1100 W9-645	91,919.69	
AJE#01	11/30/2016	Prepaid Expenses	645.00.00.1400 W9-645	4,783.33	
AJE#01	11/30/2016	Fund Balance	645.00.00.2500 W9-645		-96,703.02
AJE#01	11/30/2016	Accounts Payable	660.00.00.2001 FS-660		-236.95
AJE#01	11/30/2016	Fund Balance	660.00.00.2500 FS-660	236.95	
AJE#01	11/30/2016	Fund Balance	855.00.00.2500 FH-855	18,178.02	
AJE#01	11/30/2016	Focus House Fund Cash Adams	855.00.00.1007.01 FH-855		-4,900.00
AJE#01	11/30/2016	Investments BB -Thorpe Road Overpass	212.00.00.1002.009 TR-212	1,973.75	
AJE#01	11/30/2016	Focus House Fund Cash Night Reporting	855.00.00.1007.001 FH-855		-3,098.03
AJE#01	11/30/2016	Focus House Fund Cash Activity Account	855.00.00.1007.002 FH-855	1,380.31	
AJE#01	11/30/2016	Focus House Fund Cash General Account	855.00.00.1007.003 FH-855	511.81	
AJE#01	11/30/2016	Focus House Fund Cash Hot Lunch	855.00.00.1007.004 FH-855		-2,631.11
AJE#01	11/30/2016	Focus House Fund Cash Lenz	855.00.00.1007.011 FH-855		-9,441.00

To record prior year entries not recorded by client in order to correct fund balance

AJE#02	11/30/2016	Accounts Receivable	100.00.00.1100 GF-100		-108,861.42
AJE#02	11/30/2016	Accounts Receivable	100.00.00.1100 GF-100		-5,500.00
AJE#02	11/30/2016	Other Revenue	100.00.00.3999 GF-100	2,200.00	
AJE#02	11/30/2016	Court Security Fee	100.07.00.3357 GF-100	6,116.45	
AJE#02	11/30/2016	Criminal Fines	100.07.00.3390 GF-100	5,802.32	
AJE#02	11/30/2016	Traffic Fines	100.07.00.3395 GF-100	25,153.18	
AJE#02	11/30/2016	County Fee -(Traffic)	100.07.00.3396 GF-100	8,794.47	
AJE#02	11/30/2016	Illinois Juvenile Contract	100.09.00.3473 GF-100	5,500.00	
AJE#02	11/30/2016	Jail Boarding	100.12.00.3425 GF-100	40,575.00	
AJE#02	11/30/2016	Victim Witness Advocate Reimbursement	100.14.00.3210 GF-100	7,720.00	
AJE#02	11/30/2016	Victim Witness Advocate Reimbursement	100.14.00.3210 GF-100	12,500.00	

Number	Date	Name	Account No	Debit	Credit
AJE#02	11/30/2016	Accounts Receivable	140.00.00.1100 CO-140		-66,554.48
AJE#02	11/30/2016	Accounts Receivable	140.00.00.1100 CO-140		-136,954.31
AJE#02	11/30/2016	Monthly Earnings - Departmental	140.01.00.3305 CO-140	19,977.75	
AJE#02	11/30/2016	Penalty Cost/ Interest	140.03.00.3480 CO-140	16,864.91	
AJE#02	11/30/2016	Penalty Cost/ Interest	140.03.00.3480 CO-140	136,954.31	
AJE#02	11/30/2016	Monthly Earnings - Departmental	140.07.00.3305 CO-140	20,676.33	
AJE#02	11/30/2016	Monthly Earnings - Departmental	140.12.00.3305 CO-140	2,592.61	
AJE#02	11/30/2016	Monthly Earnings - Departmental	140.12.00.3305 CO-140	5,035.88	
AJE#02	11/30/2016	Monthly Earnings - Departmental	140.14.00.3305 CO-140	1,407.00	
AJE#02	11/30/2016	Accounts Receivable	200.00.00.1100 CH-200		-9,900.00
AJE#02	11/30/2016	Accounts Receivable	270.00.00.1100 GC-270		-6,550.91
AJE#02	11/30/2016	Interfund Transfer In	270.00.00.3900 GC-270	6,550.91	
AJE#02	11/30/2016	Accounts Receivable	300.00.00.1100 IH-300		-11,555.90
AJE#02	11/30/2016	Medical Reimbursement	300.00.00.3232 IH-300	11,555.90	
AJE#02	11/30/2016	Accounts Receivable	350.00.00.1100 CO-350		-2,730.00
AJE#02	11/30/2016	Other Revenue	350.07.00.3999 CO-350	2,730.00	
AJE#02	11/30/2016	Accounts Receivable	370.00.00.1100 LL-370		-1,656.00
AJE#02	11/30/2016	Law Library	370.07.00.3365 LL-370	1,656.00	
AJE#02	11/30/2016	Accounts Receivable	400.00.00.1100 PH-400		-49,711.92
AJE#02	11/30/2016	Accounts Receivable	400.00.00.1100 PH-400		-45,719.35
AJE#02	11/30/2016	Accounts Receivable	400.00.00.1100 PH-400	17,782.92	
AJE#02	11/30/2016	State Treasurer Reimbursements	400.00.00.3299 PH-400	15,428.42	
AJE#02	11/30/2016	State Treasurer Reimbursements	400.00.00.3299 PH-400	19,412.72	
AJE#02	11/30/2016	State Treasurer Reimbursements	400.00.00.3299 PH-400	45,719.35	
AJE#02	11/30/2016	State Treasurer Reimbursements	400.00.00.3299 PH-400	5,000.00	
AJE#02	11/30/2016	State Treasurer Reimbursements	400.00.00.3299 PH-400		-17,782.92
AJE#02	11/30/2016	Immunizations	400.00.00.3467 PH-400	7,821.70	
AJE#02	11/30/2016	Other Revenue	400.00.00.3999 PH-400	2,049.08	
AJE#02	11/30/2016	Accounts Receivable	430.00.00.1100 SW-430		-14,309.55
AJE#02	11/30/2016	Accounts Receivable	430.00.00.1100 SW-430		-727,141.52
AJE#02	11/30/2016	Landfill Tipping/ Host Fees	430.00.00.3465 SW-430	727,141.52	
AJE#02	11/30/2016	State Treasurer Reimbursements	430.19.00.3299 SW-430	14,309.55	
AJE#02	11/30/2016	Accounts Receivable	465.00.00.1100 HT-465		-2,824.16
AJE#02	11/30/2016	Hotel/ Motel Tax	465.03.00.3170 HT-465	2,824.16	
AJE#02	11/30/2016	Accounts Receivable	510.00.00.1100 RGF-51		-7,644.00
AJE#02	11/30/2016	Accounts Receivable	550.00.00.1100 DF-550		-3,562.27
AJE#02	11/30/2016	Document Storage	550.07.00.3355 DF-550	3,562.27	
AJE#02	11/30/2016	Accounts Receivable	555.00.00.1100 CC-555		-3,590.00
AJE#02	11/30/2016	Automation Fund Fee	555.07.00.3350 CC-555	3,590.00	
AJE#02	11/30/2016	Accounts Receivable	560.00.00.1100 DC-560		-53,478.16
AJE#02	11/30/2016	Accounts Receivable	570.00.00.1100 PS-570		-10,753.04
AJE#02	11/30/2016	Other Fees & Fines	570.07.00.3499 PS-570	10,753.04	
AJE#02	11/30/2016	Accounts Receivable	610.00.00.1100 E-610		-17,253.22
AJE#02	11/30/2016	State Treasurer Reimbursements	610.12.60.3299 E-610	17,253.22	
AJE#02	11/30/2016	Accounts Receivable	640.00.00.1100 E9-640		-17,645.51
AJE#02	11/30/2016	911 Line Charges	640.00.00.3405 E9-640	2,095.20	
AJE#02	11/30/2016	911 Line Charges	640.00.00.3405 E9-640	3,090.66	
AJE#02	11/30/2016	911 Line Charges	640.00.00.3405 E9-640	4,850.00	
AJE#02	11/30/2016	911 Line Charges	640.00.00.3405 E9-640	7,609.65	
AJE#02	11/30/2016	Accounts Receivable	645.00.00.1100 W9-645		-91,919.69
AJE#02	11/30/2016	State Treasurer Reimbursements	645.00.00.3299 W9-645	2,212.89	
AJE#02	11/30/2016	State Treasurer Reimbursements	645.00.00.3299 W9-645	2,191.40	
AJE#02	11/30/2016	State Treasurer Reimbursements	645.00.00.3299 W9-645	29,346.26	
AJE#02	11/30/2016	State Treasurer Reimbursements	645.00.00.3299 W9-645	27,119.07	
AJE#02	11/30/2016	State Treasurer Reimbursements	645.00.00.3299 W9-645	28,856.46	
AJE#02	11/30/2016	State Treasurer Reimbursements	645.00.00.3299 W9-645	2,193.61	
AJE#02	11/30/2016	Recording Fees - GIS	510.01.00.3320.1 RGF-51	7,644.00	

Number	Date	Name	Account No	Debit	Credit
AJE#02	11/30/2016	Foster Care Winnebago County	560.09.00.3470.5 DC-560	6,325.00	
AJE#02	11/30/2016	Foster Care Winnebago County	560.09.00.3470.5 DC-560	6,325.00	
AJE#02	11/30/2016	Foster Care McHenry County	560.09.00.3470.7 DC-560	15,443.16	
AJE#02	11/30/2016	Foster Care McHenry County	560.09.00.3470.7 DC-560	15,000.00	
AJE#02	11/30/2016	Foster Care Whiteside County	560.09.00.3470.9 DC-560	6,935.00	
AJE#02	11/30/2016	Foster Care Tazewell County	560.09.00.3470.45 DC-560	3,450.00	
AJE#02	11/30/2016	Salaries Salary Reimbursements	200.17.00.4100.001 CH-200	9,900.00	

To reverse FY15 receivables (see prior year entry AJE#11)

AJE#03	11/30/2016	Accounts Payable	100.00.00.2001 GF-100	24,956.24	
AJE#03	11/30/2016	Contingencies	100.16.00.4490 GF-100		-6,187.50
AJE#03	11/30/2016	Office Supplies	100.22.00.4510 GF-100		-1,635.09
AJE#03	11/30/2016	Office Supplies	100.22.00.4510 GF-100		-568.02
AJE#03	11/30/2016	Food for County Prisoners	100.22.00.4550 GF-100		-6,799.13
AJE#03	11/30/2016	Food for County Prisoners	100.22.00.4550 GF-100		-9,766.50
AJE#03	11/30/2016	Accounts Payable	180.00.00.2001 LR-180	66,103.51	
AJE#03	11/30/2016	Professional Services	180.00.00.4328 LR-180		-55,008.72
AJE#03	11/30/2016	Professional Services	180.00.00.4328 LR-180		-5,290.00
AJE#03	11/30/2016	Computer Hardware & Software	180.00.00.4710 LR-180		-5,804.79
AJE#03	11/30/2016	Accounts Payable	200.00.00.2001 CH-200	31,357.30	
AJE#03	11/30/2016	Accounts Payable	210.00.00.2001 CB-210	42,252.94	
AJE#03	11/30/2016	Accounts Payable	240.00.00.2001 FH-240	635,162.64	
AJE#03	11/30/2016	Capital - Road & Bridge Const.	240.17.00.4785 FH-240		-14,173.78
AJE#03	11/30/2016	Capital - Road & Bridge Const.	240.17.00.4785 FH-240		-3,179.86
AJE#03	11/30/2016	Capital - Road & Bridge Const.	240.17.00.4785 FH-240		-19,257.47
AJE#03	11/30/2016	Capital - Road & Bridge Const.	240.17.00.4785 FH-240		-598,551.53
AJE#03	11/30/2016	Accounts Payable	510.00.00.2001 RGF-51	6,550.91	
AJE#03	11/30/2016	Interfund Transfer Out	510.01.00.4900 RGF-51		-6,550.91
AJE#03	11/30/2016	Accounts Payable	634.00.00.2001 ATF-634	11,442.18	
AJE#03	11/30/2016	Vehicle Maintenance	634.12.00.4585 ATF-634		-5,167.84
AJE#03	11/30/2016	Vehicle Maintenance	634.12.00.4585 ATF-634		-6,274.34
AJE#03	11/30/2016	Accounts Payable	640.00.00.2001 E9-640	11,234.04	
AJE#03	11/30/2016	Telephone	640.12.00.4216 E9-640		-11,234.04
AJE#03	11/30/2016	Petroleum Products - Diesel	200.17.00.4545.2 CH-200		-9,445.66
AJE#03	11/30/2016	Repair Parts - License Vehicles	200.17.00.4620.1 CH-200		-329.12
AJE#03	11/30/2016	Repair Parts - License Vehicles	200.17.00.4620.1 CH-200		-7,525.85
AJE#03	11/30/2016	Repair Parts - Snow Plows & Cinder Spreaders	200.17.00.4620.5 CH-200		-8,739.50
AJE#03	11/30/2016	De-icing Material - Abrasive Materials	200.17.00.4630.3 CH-200		-5,317.17
AJE#03	11/30/2016	Engineering Services Project - Section #	210.17.00.4316.1 CB-210		-42,252.94

To reverse FY15 payables (see prior year entry AJE#10)

AJE#04	11/30/2016	Sales Tax Receivable, .0025 Portion	100.00.00.1201 GF-100		-219,740.20
AJE#04	11/30/2016	Sales Tax Receivable, 1% Portion	100.00.00.1202 GF-100		-95,302.96
AJE#04	11/30/2016	Local Use Tax Receivable	100.00.00.1203 GF-100		-256,612.92
AJE#04	11/30/2016	Video Gaming Tax Receivable	100.00.00.1204 GF-100		-3,382.36
AJE#04	11/30/2016	Income Tax Receivable	100.00.00.1220 GF-100		-392,287.27
AJE#04	11/30/2016	State Income Tax	100.00.00.3110 GF-100	392,287.27	
AJE#04	11/30/2016	Video Gambling Tax	100.00.00.3129 GF-100	3,382.36	
AJE#04	11/30/2016	Sales Tax \$.0025 Portion	100.00.00.3120.1 GF-100	219,740.20	
AJE#04	11/30/2016	Sales Tax 1% Portion	100.00.00.3120.2 GF-100	95,302.96	
AJE#04	11/30/2016	Sales Tax Local Use Tax	100.00.00.3120.3 GF-100	256,612.92	

To reverse prior year receivables for sales, local use, and income tax (see FY15 AJE#03)

Number	Date	Name	Account No	Debit	Credit
AJE#05	11/30/2016	Accounts Receivable	552.00.00.1100 CSM-552		-2,135.00
AJE#05	11/30/2016	Accounts Receivable	552.00.00.1100 CSM-552	2,100.00	
AJE#05	11/30/2016	State Treasurer Reimbursements	552.07.00.3299 CSM-552	2,135.00	
AJE#05	11/30/2016	State Treasurer Reimbursements	552.07.00.3299 CSM-552		-2,100.00

To reverse PY CY Child Support Maintenance receivable

AJE#06	11/30/2016	Accounts Receivable	220.00.00.1100 CMFT-2		-374,187.79
AJE#06	11/30/2016	Accounts Receivable	220.00.00.1100 CMFT-2	73,146.45	
AJE#06	11/30/2016	County Motor Fuel Tax	220.00.00.3140 CMFT-2	374,187.79	
AJE#06	11/30/2016	County Motor Fuel Tax	220.00.00.3140 CMFT-2		-73,146.45
AJE#06	11/30/2016	Accounts Receivable	250.00.00.2150 TR-250	106,945.43	
AJE#06	11/30/2016	Fund Balance	250.00.00.2500 TR-250		-527,748.37
AJE#06	11/30/2016	Township Motor Fuel Tax	250.00.00.3150 TR-250	527,748.37	
AJE#06	11/30/2016	Township Motor Fuel Tax	250.00.00.3150 TR-250		-106,945.43

To adjust MFT revenue/receivable

AJE#07	11/30/2016	Sales Tax Receivable, .0025 Portion	100.00.00.1201 GF-100	213,460.78	
AJE#07	11/30/2016	Sales Tax Receivable, 1% Portion	100.00.00.1202 GF-100	88,498.71	
AJE#07	11/30/2016	Local Use Tax Receivable	100.00.00.1203 GF-100	138,231.79	
AJE#07	11/30/2016	Video Gaming Tax Receivable	100.00.00.1204 GF-100	773.19	
AJE#07	11/30/2016	Income Tax Receivable	100.00.00.1220 GF-100	338,671.15	
AJE#07	11/30/2016	State Income Tax	100.00.00.3110 GF-100		-338,671.15
AJE#07	11/30/2016	Video Gambling Tax	100.00.00.3129 GF-100		-773.19
AJE#07	11/30/2016	Sales Tax \$.0025 Portion	100.00.00.3120.1 GF-100		-213,460.78
AJE#07	11/30/2016	Sales Tax 1% Portion	100.00.00.3120.2 GF-100		-88,498.71
AJE#07	11/30/2016	Sales Tax Local Use Tax	100.00.00.3120.3 GF-100		-138,231.79

To record receivables for sale, local use, video gaming, and income tax FY16

AJE#08	11/30/2016	Property Tax	485.00.00.3125 WV-485		-74,887.11
AJE#08	11/30/2016	Other Expenses	485.00.00.4899 WV-485	74,887.11	

To record Veteran's Assistance property tax amounts

AJE#09	11/30/2016	Property Tax Receivable	100.00.00.1300 GF-100	4,235,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	100.00.00.2200 GF-100		-4,235,000.00
AJE#09	11/30/2016	Property Tax Receivable	150.00.00.1300 SS-150	900,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	150.00.00.2200 SS-150		-900,000.00
AJE#09	11/30/2016	Property Tax Receivable	160.00.00.1300 I-160	2,275,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	160.00.00.2200 I-160		-2,275,000.00
AJE#09	11/30/2016	Property Tax Receivable	200.00.00.1300 CH-200	1,583,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	200.00.00.2200 CH-200		-1,583,000.00
AJE#09	11/30/2016	Property Tax Receivable	210.00.00.1300 CB-210	791,500.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	210.00.00.2200 CB-210		-791,500.00
AJE#09	11/30/2016	Property Tax Receivable	240.00.00.1300 FH-240	791,500.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	240.00.00.2200 FH-240		-791,500.00
AJE#09	11/30/2016	Property Tax Receivable	310.00.00.1300 IP-310	525,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	310.00.00.2200 IP-310		-525,000.00
AJE#09	11/30/2016	Property Tax Receivable	410.00.00.1300 T-410	34,080.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	410.00.00.2200 T-410		-34,080.00
AJE#09	11/30/2016	Property Tax Receivable	470.00.00.1300 CE-470	145,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	470.00.00.2200 CE-470		-145,000.00
AJE#09	11/30/2016	Property Tax Receivable	475.00.00.1300 MH-475	835,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	475.00.00.2200 MH-475		-835,000.00

Number	Date	Name	Account No	Debit	Credit
AJE#09	11/30/2016	Property Tax Receivable	480.00.00.1300 SS-480	224,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	480.00.00.2200 SS-480		-224,000.00
AJE#09	11/30/2016	Property Tax Receivable	485.00.00.1300 WV-485	81,000.00	
AJE#09	11/30/2016	Deferred Property Tax Revenue	485.00.00.2200 WV-485		-81,000.00

To record property tax receivable & unavailable revenue

AJE#10	11/30/2016	Accounts Payable	100.00.00.2001 GF-100		-47,461.47
AJE#10	11/30/2016	Electricity	100.02.00.4212 GF-100	4,169.42	
AJE#10	11/30/2016	Electricity	100.02.00.4212 GF-100	6,856.38	
AJE#10	11/30/2016	Water	100.02.00.4218 GF-100	4,141.71	
AJE#10	11/30/2016	Rent	100.04.20.4220 GF-100	644.45	
AJE#10	11/30/2016	Contractual Services	100.04.20.4314 GF-100	920.21	
AJE#10	11/30/2016	Travel Expenses, Dues & Seminars	100.04.20.4422 GF-100	1,530.63	
AJE#10	11/30/2016	Office Supplies	100.04.20.4510 GF-100	2,050.33	
AJE#10	11/30/2016	Office Equipment Maintenance	100.04.20.4724 GF-100	217.91	
AJE#10	11/30/2016	Juvenile Detention Fees	100.08.00.4438 GF-100	4,320.00	
AJE#10	11/30/2016	Food for County Prisoners	100.09.00.4550 GF-100	5,994.66	
AJE#10	11/30/2016	Office Supplies	100.22.00.4510 GF-100	201.07	
AJE#10	11/30/2016	Office Supplies	100.22.00.4510 GF-100	1,059.02	
AJE#10	11/30/2016	Food for County Prisoners	100.22.00.4550 GF-100	8,185.28	
AJE#10	11/30/2016	Food for County Prisoners	100.22.00.4550 GF-100	7,170.40	
AJE#10	11/30/2016	Accounts Payable	180.00.00.2001 LR-180		-16,178.50
AJE#10	11/30/2016	Engineering Services	180.00.00.4316 LR-180	16,178.50	
AJE#10	11/30/2016	Accounts Payable	210.00.00.2001 CB-210		-5,633.25
AJE#10	11/30/2016	Accounts Payable	430.00.00.2001 SW-430		-5,315.00
AJE#10	11/30/2016	Rent	430.19.00.4220 SW-430	5,315.00	
AJE#10	11/30/2016	Accounts Payable	510.00.00.2001 RGF-51		-14,697.54
AJE#10	11/30/2016	Interfund Transfer Out	510.01.00.4900 RGF-51	14,697.54	
AJE#10	11/30/2016	Accounts Payable	520.00.00.2001 RSF-52		-12,499.75
AJE#10	11/30/2016	Capital Outlay	520.01.00.4600 RSF-52	12,499.75	
AJE#10	11/30/2016	Accounts Payable	610.00.00.2001 E-610		-10,487.40
AJE#10	11/30/2016	Supplies	610.12.60.4500 E-610	10,487.40	
AJE#10	11/30/2016	Due To	640.00.00.2002 E9-640		-35,621.82
AJE#10	11/30/2016	Salaries- Departmental	640.12.00.4100 E9-640	26,632.13	
AJE#10	11/30/2016	FICA/ Medicare	640.12.00.4160 E9-640	8,989.69	
AJE#10	11/30/2016	Engineering Services Project - Section #	210.17.00.4316.10 CB-210	5,633.25	

To record FY16 payables (Accounting Services entry approved by Treasurer)

AJE#11	11/30/2016	Cash, Sheriff Commissary	730.00.00.1000 SC-730	181,966.02	
AJE#11	11/30/2016	Due to others	730.00.00.2000 SC-730		-181,966.02

To record prior year adjusting entry for the Sheriff Commissary account that was not recorded by the client

AJE#12	11/30/2016	Cash, Sheriff Commissary	730.00.00.1000 SC-730		-69,703.79
AJE#12	11/30/2016	Additions	730.00.00.3999 SC-730		-912,300.29
AJE#12	11/30/2016	Deductions	730.00.00.4999 SC-730	982,004.08	

To record FY16 Jail Commissary account activity

AJE#13	11/30/2016	Compensated Absences Payable	899.00.00.2900 GLT-89	109,915.05	
AJE#13	11/30/2016	Comp Abs - General Government	899.00.00.5001 GLT-89		-6,915.75
AJE#13	11/30/2016	Comp Abs - Public Safety	899.00.00.5002 GLT-89		-72,642.36
AJE#13	11/30/2016	Comp Abs - Public Works	899.00.00.5003 GLT-89		-8,128.38

Number	Date	Name	Account No	Debit	Credit
AJE#13	11/30/2016	Comp Abs - Health, Safety, & Welfare	899.00.00.5004 GLT-89		-3,696.72
AJE#13	11/30/2016	Comp Abs - Judiciary	899.00.00.5005 GLT-89		-18,531.84
To update compensated absences for FY16 activity					
AJE#14	11/30/2016	Accounts Receivable	100.00.00.1100 GF-100		-147,000.00
AJE#14	11/30/2016	Accounts Receivable	100.00.00.1100 GF-100	280,125.96	
AJE#14	11/30/2016	Probation Salary Reimbursements	100.08.00.3215 GF-100	147,000.00	
AJE#14	11/30/2016	Probation Salary Reimbursements	100.08.00.3215 GF-100		-280,125.96
To record estimated probation salary reimbursements					
AJE#15	11/30/2016	IMRF	160.00.00.2110 I-160		-16,670.70
AJE#15	11/30/2016	IMRF	160.00.00.2110 I-160		-66,707.44
AJE#15	11/30/2016	IMRF	160.00.00.4162 I-160	16,670.70	
AJE#15	11/30/2016	IMRF	160.00.00.4162 I-160	66,707.44	
To adjust IMRF Stipend payable into IMRF expenditures as the County pays IMRF on the elected officials stipends & to correct issue related to difference with ECO expense paid to IMRF vs. expense booked through payroll					
AJE#16	11/30/2016	Accounts Receivable	100.00.00.1100 GF-100	166,500.88	
AJE#16	11/30/2016	Due From	100.00.00.1101 GF-100	35,621.82	
AJE#16	11/30/2016	Indemnity Cost	100.03.00.3483 GF-100		-6,781.86
AJE#16	11/30/2016	Public Defender Reimbursement	100.06.00.3218 GF-100		-3,218.23
AJE#16	11/30/2016	Court Security Fee	100.07.00.3357 GF-100		-5,873.81
AJE#16	11/30/2016	Criminal Fines	100.07.00.3390 GF-100		-7,831.85
AJE#16	11/30/2016	Traffic Fines	100.07.00.3395 GF-100		-26,025.62
AJE#16	11/30/2016	County Fee -(Traffic)	100.07.00.3396 GF-100		-10,632.04
AJE#16	11/30/2016	Illinois Juvenile Contract	100.09.00.3473 GF-100		-46,342.50
AJE#16	11/30/2016	Assessor's Salary Reimbursement	100.10.00.3220 GF-100		-3,088.55
AJE#16	11/30/2016	Jail Boarding	100.12.00.3425 GF-100		-38,400.00
AJE#16	11/30/2016	State's Attorney Salary Reimbursement	100.14.00.3205 GF-100		-12,056.42
AJE#16	11/30/2016	Victim Witness Advocate Reimbursement	100.14.00.3210 GF-100		-6,250.00
AJE#16	11/30/2016	Accounts Receivable	140.00.00.1100 CO-140	219,286.53	
AJE#16	11/30/2016	Monthly Earnings - Departmental	140.01.00.3305 CO-140		-28,321.70
AJE#16	11/30/2016	Penalty Cost/ Interest	140.03.00.3480 CO-140		-149,994.61
AJE#16	11/30/2016	Penalty Cost/ Interest	140.03.00.3480 CO-140		-13,575.32
AJE#16	11/30/2016	Monthly Earnings - Departmental	140.07.00.3305 CO-140		-18,809.32
AJE#16	11/30/2016	Monthly Earnings - Departmental	140.12.00.3305 CO-140		-6,967.94
AJE#16	11/30/2016	Monthly Earnings - Departmental	140.14.00.3305 CO-140		-1,617.64
AJE#16	11/30/2016	Accounts Receivable	270.00.00.1100 GC-270	14,697.54	
AJE#16	11/30/2016	Interfund Transfer In	270.00.00.3900 GC-270		-14,697.54
AJE#16	11/30/2016	Accounts Receivable	300.00.00.1100 IH-300		
AJE#16	11/30/2016	Medical Reimbursement	300.00.00.3232 IH-300		
AJE#16	11/30/2016	Accounts Receivable	350.00.00.1100 CO-350	2,446.60	
AJE#16	11/30/2016	Other Revenue	350.07.00.3999 CO-350		-2,446.60
AJE#16	11/30/2016	Accounts Receivable	370.00.00.1100 LL-370	1,584.00	
AJE#16	11/30/2016	Law Library	370.07.00.3365 LL-370		-1,584.00
AJE#16	11/30/2016	Accounts Receivable	400.00.00.1100 PH-400	59,892.59	
AJE#16	11/30/2016	State Treasurer Reimbursements	400.00.00.3299 PH-400		-59,892.59
AJE#16	11/30/2016	Accounts Receivable	430.00.00.1100 SW-430	13,597.59	
AJE#16	11/30/2016	Accounts Receivable	430.00.00.1100 SW-430	597,981.93	
AJE#16	11/30/2016	Landfill Tipping/ Host Fees	430.00.00.3465 SW-430		-597,981.93
AJE#16	11/30/2016	State Treasurer Reimbursements	430.19.00.3299 SW-430		-13,597.59
AJE#16	11/30/2016	Accounts Receivable	465.00.00.1100 HT-465	3,022.35	
AJE#16	11/30/2016	Hotel/ Motel Tax	465.03.00.3170 HT-465		-3,022.35

Number	Date	Name	Account No	Debit	Credit
AJE#16	11/30/2016	Accounts Receivable	500.00.00.1100 RA-500	3,467.10	
AJE#16	11/30/2016	Accounts Receivable	510.00.00.1100 RGF-51	7,714.00	
AJE#16	11/30/2016	Accounts Receivable	550.00.00.1100 DF-550	3,559.23	
AJE#16	11/30/2016	Document Storage	550.07.00.3355 DF-550		-3,559.23
AJE#16	11/30/2016	Accounts Receivable	555.00.00.1100 CC-555	3,658.90	
AJE#16	11/30/2016	Automation Fund Fee	555.07.00.3350 CC-555		-3,658.90
AJE#16	11/30/2016	Accounts Receivable	560.00.00.1100 DC-560	30,680.00	
AJE#16	11/30/2016	Accounts Receivable	570.00.00.1100 PS-570	11,636.25	
AJE#16	11/30/2016	Other Fees & Fines	570.07.00.3499 PS-570		-11,636.25
AJE#16	11/30/2016	Accounts Receivable	610.00.00.1100 E-610	8,289.54	
AJE#16	11/30/2016	State Treasurer Reimbursements	610.12.60.3299 E-610		-8,289.54
AJE#16	11/30/2016	Accounts Receivable	640.00.00.1100 E9-640	173,479.98	
AJE#16	11/30/2016	State Treasurer Reimbursements	640.00.00.3299 E9-640		-173,479.98
AJE#16	11/30/2016	Accounts Receivable	700.00.00.1100 TS-700	5,073.00	
AJE#16	11/30/2016	Tax Sale Automation	700.03.00.3485 TS-700		-5,073.00
AJE#16	11/30/2016	Recording Fees - Automation	500.01.00.3320.2 RA-500		-3,467.10
AJE#16	11/30/2016	Recording Fees - GIS	510.01.00.3320.1 RGF-51		-7,714.00
AJE#16	11/30/2016	Foster Care McHenry County	560.09.00.3470.7 DC-560		-23,780.00
AJE#16	11/30/2016	Foster Care Whiteside County	560.09.00.3470.9 DC-560		-3,450.00
AJE#16	11/30/2016	Interfund Transfer In 911 Emergency	100.12.62.3900.64 GF-100		-35,621.82
AJE#16	11/30/2016	Foster Care Tazewell County	560.09.00.3470.45 DC-560		-3,450.00
To record FY16 receivables (Accounting Services entry approved by Treasurer)					
AJE#17	11/30/2016	Cash, Civil Process	720.00.00.1000 SC-720	2,914.86	
AJE#17	11/30/2016	Fund Balance	720.00.00.2500 SC-720		-2,914.86
To record opening cash balances in the Civil Process Fund - The County does not maintain this through New World					
AJE#18	11/30/2016	Cash, Civil Process	720.00.00.1000 SC-720	929.39	
AJE#18	11/30/2016	Additions	720.00.00.3999 SC-720		-46,095.74
AJE#18	11/30/2016	Deductions	720.00.00.4999 SC-720	45,166.35	
To record FY16 Civil Process activity as the County does not maintain this fund in New World.					
AJE#19	11/30/2016	Accounts Payable	300.00.00.2001 IH-300		-16,414.66
AJE#19	11/30/2016	Health Insurance Claims	300.00.00.4155.2 IH-300	16,414.66	
To adjust claims payable to actual as of 11/30/2016					
AJE#20	11/30/2016	Cash, Resident Trust	760.00.00.1000 FH-760	4,403.47	
AJE#20	11/30/2016	Fund Balance	760.00.00.2500 FH-760		-4,403.47
To record prior year balance in Fund 760					
AJE#21	11/30/2016	Cash, Resident Trust	760.00.00.1000 FH-760		-3.56
AJE#21	11/30/2016	Additions	760.00.00.3999 FH-760		-6,267.79
AJE#21	11/30/2016	Deductions	760.00.00.4999 FH-760	6,271.35	
AJE#21	11/30/2016	State Treasurer Reimbursements	855.09.00.3289 FH-855		-18,617.13
AJE#21	11/30/2016	Other Revenues	855.09.00.3999 FH-855		-7,451.12
AJE#21	11/30/2016	Other Expense	855.09.00.4899 FH-855	25,625.34	
AJE#21	11/30/2016	Focus House Fund Cash Activity Account	855.00.00.1007.002 FH-855	1,903.18	

Number	Date	Name	Account No	Debit	Credit
AJE#21	11/30/2016	Focus House Fund Cash General Account	855.00.00.1007.003 FH-855		-1,674.73
AJE#21	11/30/2016	Focus House Fund Cash Hot Lunch	855.00.00.1007.004 FH-855	214.46	
To adjust cash balances for Focus House accounts with activity not maintained in New World.					
AJE#22	11/30/2016	Interfund Transfer In	100.00.00.3900 GF-100	6,380.57	
AJE#22	11/30/2016	Interfund Transfer In	100.00.00.3900 GF-100	330,733.65	
AJE#22	11/30/2016	Interfund Transfer in Check Offenders	100.12.00.3900.616 GF-100		-6,380.57
AJE#22	11/30/2016	Interfund Transfer in Indemnity Cost	100.12.00.3900.617 GF-100		-330,733.65
Entry to correct General Fund/Agency Transfers					
AJE#23	11/30/2016	Due From	140.00.00.1101 CO-140		-49,346.80
AJE#23	11/30/2016	Replacement Tax Revenue	140.00.00.3170 CO-140	49,346.80	
Entry to correct personal property replacement tax balances					
AJE#24	11/30/2016	Due From	200.00.00.1101 CH-200		-189,595.09
AJE#24	11/30/2016	Interfund Transfer In	200.00.00.3900 CH-200	189,595.09	
AJE#24	11/30/2016	Due To	220.00.00.2002 CMFT-2	22,630.73	
AJE#24	11/30/2016	Due To	220.00.00.2002 CMFT-2	100,000.00	
AJE#24	11/30/2016	Due To	220.00.00.2002 CMFT-2	189,595.09	
AJE#24	11/30/2016	Interfund Transfer Out	220.00.00.4900 CMFT-2		-189,595.09
AJE#24	11/30/2016	Due From	240.00.00.1101 FH-240		-122,630.73
AJE#24	11/30/2016	Accounts Receivable	270.00.00.1100 GC-270		-14,697.54
AJE#24	11/30/2016	Due From	270.00.00.1101 GC-270		-6,934.93
AJE#24	11/30/2016	Due From	270.00.00.1101 GC-270	14,697.54	
AJE#24	11/30/2016	Due From	270.00.00.1101 GC-270	540.00	
AJE#24	11/30/2016	Interfund Transfer In	270.00.00.3900 GC-270	6,934.93	
AJE#24	11/30/2016	Interfund Transfer In	270.00.00.3900 GC-270		-540.00
AJE#24	11/30/2016	Accounts Payable	510.00.00.2001 RGF-51	14,697.54	
AJE#24	11/30/2016	Due To	510.00.00.2002 RGF-51	6,394.93	
AJE#24	11/30/2016	Due To	510.00.00.2002 RGF-51		-14,697.54
AJE#24	11/30/2016	Interfund Transfer Out	510.01.00.4900 RGF-51		-6,394.93
AJE#24	11/30/2016	Highway Reimbursements Construction of Roads &	240.17.00.3285.2 FH-240	122,630.73	
AJE#24	11/30/2016	Maint of Roads & Bridges Bituminous Patching Ma	220.17.00.4610.75 CMFT-2		-22,630.73
AJE#24	11/30/2016	Maint of Roads & Bridges Other Maint of Roads &	220.17.00.4610.99 CMFT-2		-100,000.00
Entry to correct Due To/From's					
AJE#25	11/30/2016	Interfund Transfer In	100.00.00.3900 GF-100	27,316.76	
AJE#25	11/30/2016	Interfund Transfer Out	100.00.00.4900 GF-100	31,828.38	
AJE#25	11/30/2016	Sold Property	100.12.00.3608 GF-100		-31,828.38
AJE#25	11/30/2016	Interfund Transfer In	100.12.00.3900 GF-100		-27,316.76
AJE#25	11/30/2016	Due To	160.00.00.2002 I-160		-2,000,000.00
AJE#25	11/30/2016	IMRF	160.00.00.2110 I-160	1,698.90	
AJE#25	11/30/2016	Interfund Transfer In	160.00.00.3900 I-160		-1,698.90
AJE#25	11/30/2016	Interfund Transfer In	200.00.00.3900 CH-200	25,868.41	
AJE#25	11/30/2016	Interfund Transfer Out	200.00.00.4900 CH-200		-25,868.41
AJE#25	11/30/2016	Interfund Transfer In	220.00.00.3900 CMFT-2	25,868.41	
AJE#25	11/30/2016	Interfund Transfer Out	220.00.00.4900 CMFT-2		-25,868.41
AJE#25	11/30/2016	Other Revenue	400.00.00.3999 PH-400	85,000.00	
AJE#25	11/30/2016	Interfund Transfer In	400.20.71.3900 PH-400		-51,000.00
AJE#25	11/30/2016	Interfund Transfer In	400.20.72.3900 PH-400		-33,000.00
AJE#25	11/30/2016	Interfund Transfer In	400.20.73.3900 PH-400		-1,000.00
AJE#25	11/30/2016	Due From	430.00.00.1101 SW-430	2,000,000.00	
AJE#25	11/30/2016	Interfund Transfer Out	430.00.00.4900 SW-430		-2,000,000.00

Number	Date	Name	Account No	Debit	Credit
AJE#25	11/30/2016	Grants	660.08.00.3610 FS-660	6,182.21	
AJE#25	11/30/2016	Interfund Transfer Out	660.08.00.4900 FS-660		-6,182.21
AJE#25	11/30/2016	Interfund Transfer In Solid Waste	160.00.00.3900.43 I-160	2,000,000.00	

Entry to correct operating transfers

AJE#26	11/30/2016	Salaries- Departmental	640.12.00.4100 E9-640		-24,401.80
AJE#26	11/30/2016	Salaries- Departmental	640.12.00.4100 E9-640		-35,064.21
AJE#26	11/30/2016	Salaries- Departmental	640.12.00.4100 E9-640		-25,932.42
AJE#26	11/30/2016	Salaries- Departmental	640.12.00.4100 E9-640		-26,632.13
AJE#26	11/30/2016	Part Time/ Extra Time	640.12.00.4120 E9-640		-813.36
AJE#26	11/30/2016	Health Insurance	640.12.00.4155 E9-640		-3,208.19
AJE#26	11/30/2016	FICA/ Medicare	640.12.00.4160 E9-640		-1,862.86
AJE#26	11/30/2016	FICA/ Medicare	640.12.00.4160 E9-640		-8,407.51
AJE#26	11/30/2016	FICA/ Medicare	640.12.00.4160 E9-640		-8,989.69
AJE#26	11/30/2016	IMRF	640.12.00.4162 E9-640		-2,914.80
AJE#26	11/30/2016	Interfund Transfer Out	640.12.00.4900 E9-640	102,605.15	
AJE#26	11/30/2016	Interfund Transfer Out	640.12.00.4900 E9-640	35,621.82	

Entry to correct salary reimbursements between the General Fund and the E-911 Fund

AJE#27	11/30/2016	Due To	100.00.00.2002 GF-100	3,936.00	
AJE#27	11/30/2016	Due To	100.00.00.2002 GF-100	4,150.00	
AJE#27	11/30/2016	Due To	100.00.00.2002 GF-100	37,548.00	
AJE#27	11/30/2016	Due To	100.00.00.2002 GF-100		-147,690.00
AJE#27	11/30/2016	Due To	100.00.00.2002 GF-100	36,922.50	
AJE#27	11/30/2016	Due To	100.00.00.2002 GF-100	15,012.40	
AJE#27	11/30/2016	Vehicle Purchase	100.11.00.4755 GF-100		-4,150.00
AJE#27	11/30/2016	Vehicle Purchase	100.12.00.4755 GF-100		-34,194.00
AJE#27	11/30/2016	Vehicle Purchase	100.12.00.4755 GF-100		-37,548.00
AJE#27	11/30/2016	Vehicle Purchase	100.12.00.4755 GF-100	147,690.00	
AJE#27	11/30/2016	Vehicle Purchase	100.12.00.4755 GF-100		-36,922.50
AJE#27	11/30/2016	Interfund Transfer Out	100.12.00.4900 GF-100	34,194.00	
AJE#27	11/30/2016	Interfund Transfer In	100.12.60.3900 GF-100		-15,012.40
AJE#27	11/30/2016	Vehicle Purchase	100.13.00.4755 GF-100		-3,936.00
AJE#27	11/30/2016	Due From	184.00.00.1101 RVPF-184		-3,936.00
AJE#27	11/30/2016	Due From	184.00.00.1101 RVPF-184		-4,150.00
AJE#27	11/30/2016	Due From	184.00.00.1101 RVPF-184		-37,548.00
AJE#27	11/30/2016	Due From	184.00.00.1101 RVPF-184	147,690.00	
AJE#27	11/30/2016	Due From	184.00.00.1101 RVPF-184		-36,922.50
AJE#27	11/30/2016	Due From	184.00.00.1101 RVPF-184	38,246.00	
AJE#27	11/30/2016	Due From	184.00.00.1101 RVPF-184		-7,649.20
AJE#27	11/30/2016	Due From	184.00.00.1101 RVPF-184		-3,753.10
AJE#27	11/30/2016	Vehicle Purchase	184.08.00.4755 RVPF-184		-38,246.00
AJE#27	11/30/2016	Vehicle Purchase	184.12.00.4755 RVPF-184		-147,690.00
AJE#27	11/30/2016	Due To	570.00.00.2002 PS-570		-38,246.00
AJE#27	11/30/2016	Due To	570.00.00.2002 PS-570		-15,012.40
AJE#27	11/30/2016	Due To	570.00.00.2002 PS-570	11,402.30	
AJE#27	11/30/2016	Interfund Transfer Out	570.00.00.4900 PS-570	15,012.40	
AJE#27	11/30/2016	Vehicle Purchase	570.08.00.4755 PS-570	38,246.00	
AJE#27	11/30/2016	Vehicle Purchase	570.08.00.4755 PS-570		-3,753.10
AJE#27	11/30/2016	Vehicle Purchase	570.08.00.4755 PS-570		-7,649.20
AJE#27	11/30/2016	Interfund Transfer In Loan	184.08.00.3900.95 RVPF-184	7,649.20	
AJE#27	11/30/2016	Interfund Transfer In Loan	184.09.00.3900.95 RVPF-184	3,753.10	
AJE#27	11/30/2016	Interfund Transfer In Loan	184.11.00.3900.95 RVPF-184	4,150.00	
AJE#27	11/30/2016	Interfund Transfer In Loan	184.12.00.3900.95 RVPF-184		

Number	Date	Name	Account No	Debit	Credit
AJE#27	11/30/2016	Interfund Transfer In Loan	184.12.00.3900.95 RVPF-184	37,548.00	
AJE#27	11/30/2016	Interfund Transfer In Loan	184.12.00.3900.95 RVPF-184	36,922.50	
AJE#27	11/30/2016	Interfund Transfer In Loan	184.13.00.3900.95 RVPF-184	3,936.00	

Entry to correct long term advance between General Fund and
Revolving Vehicle Purchase Fund

AJE#28	11/30/2016	Net Other Post Employment Obligation	899.00.00.2800 GLT-89		-359,822.14
AJE#28	11/30/2016	OPEB - General Government	899.00.00.5101 GLT-89	177,896.07	
AJE#28	11/30/2016	OPEB - Public Safety	899.00.00.5102 GLT-89	131,371.06	
AJE#28	11/30/2016	OPEB - Public Works	899.00.00.5103 GLT-89	11,514.31	
AJE#28	11/30/2016	OPEB - Health, Safety & Welfare	899.00.00.5104 GLT-89	7,340.37	
AJE#28	11/30/2016	OPEB - Judiciary	899.00.00.5105 GLT-89	31,700.33	

Entry to record current year OPEB activity

AJE#29	11/30/2016	Interfund Transfer In	640.00.00.3900 E9-640		-4,783.33
AJE#29	11/30/2016	Office Equipment Maintenance	640.12.00.4724 E9-640	4,783.33	
AJE#29	11/30/2016	Prepaid Expenses	645.00.00.1400 W9-645		-4,783.33
AJE#29	11/30/2016	Interfund Transfer Out	645.00.00.4900 W9-645	4,783.33	

Entry to remove prepaid expense from Fund 645 and into Fund 640 as the
911 Emergency Fund is consolidating into Fund 640

AJE#30	11/30/2016	Deferred Outflows - County	899.00.00.1900 GLT-89	1,500,837.00	
AJE#30	11/30/2016	Deferred Outflows - SLEP	899.00.00.1910 GLT-89	1,512,480.00	
AJE#30	11/30/2016	Deferred Outflows - ECO	899.00.00.1920 GLT-89	542,313.00	
AJE#30	11/30/2016	Deferred Inflows - County	899.00.00.2600 GLT-89		-148,598.00
AJE#30	11/30/2016	Net Pension Liability - County	899.00.00.2700 GLT-89		-2,181,179.00
AJE#30	11/30/2016	Net Pension Liability - SLEP	899.00.00.2710 GLT-89		-2,050,778.00
AJE#30	11/30/2016	Net Pension Liability - ECO	899.00.00.2720 GLT-89	1,758,277.00	
AJE#30	11/30/2016	IMRF - General Government	899.00.00.5201 GLT-89	646,707.00	
AJE#30	11/30/2016	IMRF - General Government	899.00.00.5201 GLT-89		-2,300,590.00
AJE#30	11/30/2016	IMRF - Public Safety	899.00.00.5202 GLT-89	5,867.00	
AJE#30	11/30/2016	IMRF - Public Safety	899.00.00.5202 GLT-89	538,298.00	
AJE#30	11/30/2016	IMRF - Public Works	899.00.00.5203 GLT-89	40,118.00	
AJE#30	11/30/2016	IMRF - Health, Safety & Welfare	899.00.00.5204 GLT-89	25,665.00	
AJE#30	11/30/2016	IMRF - Judiciary	899.00.00.5205 GLT-89	110,583.00	

Entry to record all IMRF NPL activity for FY16

AJE#31	11/30/2016	IMRF	160.00.00.2110 I-160		-18,162.74
AJE#31	11/30/2016	IMRF	160.00.00.4162 I-160	18,162.74	

Entry to true up the IMRF November 2016 (Employer and Employee)
balance paid in December 2016

AJE#32	11/30/2016	Retainage Payable	180.00.00.2003 LR-180		-57,458.07
AJE#32	11/30/2016	Capital Improvements	180.00.00.4770 LR-180	15,843.80	
AJE#32	11/30/2016	Capital Improvements	180.00.00.4770 LR-180	41,614.27	

Retainage Payable

Number	Date	Name	Account No	Debit	Credit
AJE#33	11/30/2016	Capital - Road & Bridge Const.	240.17.00.4785 FH-240		-29,993.84
AJE#33	11/30/2016	Payable for Pines Road	240.99.99.9999 FH-240	29,993.84	
Entry to reverse Pines Road payable that was accrued for in FY15					
AJE#34	11/30/2016	Retainage Payable	240.00.00.2003 FH-240	57,980.68	
AJE#34	11/30/2016	Capital - Road & Bridge Const.	240.17.00.4785 FH-240		-57,980.68
AJE#34	11/30/2016	Deferred Grant Revenue	400.00.00.2210 PH-400	6,201.12	
AJE#34	11/30/2016	Other Revenue	400.00.00.3999 PH-400		-6,201.12
Entry to reverse deferred grant revenue from prior year and reverse prior year retainage in the federal aid matching fund					
AJE#35	11/30/2016	Construction in Progress	999.00.00.1202 GFA-99		-1,205,998.00
AJE#35	11/30/2016	Equipment and Vehicles	999.00.00.1205 GFA-99		-368,277.00
AJE#35	11/30/2016	Roads	999.00.00.1206 GFA-99	1,205,998.00	
AJE#35	11/30/2016	A/D - Equipment and Vehicles	999.00.00.2205 GFA-99	368,277.00	
AJE#35	11/30/2016	(GAIN)/LOSS ON DISPOSAL	999.00.00.4000 GFA-99		-86,778.00
AJE#35	11/30/2016	Proceeds from Sale of Capital Assets (contra)	999.00.00.4001 GFA-99	86,778.00	
To record FY16 disposals - including CIP completion into roads (Flagg & Center)					
AJE#36	11/30/2016	Land	999.00.00.1201 GFA-99	61,473.00	
AJE#36	11/30/2016	Construction in Progress	999.00.00.1202 GFA-99	721,945.00	
AJE#36	11/30/2016	Buildings and Improvements	999.00.00.1204 GFA-99	188,619.00	
AJE#36	11/30/2016	Equipment and Vehicles	999.00.00.1205 GFA-99	736,861.00	
AJE#36	11/30/2016	Roads	999.00.00.1206 GFA-99	641,186.00	
AJE#36	11/30/2016	Additions - GG	999.00.00.5050 GFA-99		-141,723.00
AJE#36	11/30/2016	Additions - PS	999.00.00.5051 GFA-99		-415,447.00
AJE#36	11/30/2016	Additions - PW	999.00.00.5052 GFA-99		-954,321.00
AJE#36	11/30/2016	Additions - HSW	999.00.00.5053 GFA-99		-425,818.00
AJE#36	11/30/2016	Additions - JUD	999.00.00.5054 GFA-99		-412,775.00
To record FY16 additions					
AJE#37	11/30/2016	A/D - Buildings and Improvements	999.00.00.2204 GFA-99		-705,384.00
AJE#37	11/30/2016	A/D - Equipment and Vehicles	999.00.00.2205 GFA-99		-639,704.00
AJE#37	11/30/2016	A/D - Roads	999.00.00.2206 GFA-99		-2,986,927.00
AJE#37	11/30/2016	A/D - Bridges	999.00.00.2207 GFA-99		-210,642.00
AJE#37	11/30/2016	Depreciation - General Government	999.00.00.5001 GFA-99	554,612.00	
AJE#37	11/30/2016	Depreciation - Public Safety	999.00.00.5002 GFA-99	436,318.00	
AJE#37	11/30/2016	Depreciation - Public Works	999.00.00.5003 GFA-99	3,475,810.00	
AJE#37	11/30/2016	Depreciation - Health, Sanitation, and Welfare	999.00.00.5004 GFA-99	54,909.00	
AJE#37	11/30/2016	Depreciation - Judicial	999.00.00.5005 GFA-99	21,008.00	
To record FY16 depreciation					

OGLE COUNTY, ILLINOIS
COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT

November 30, 2016



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Members of American Institute of Certified Public Accountants

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

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. 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 significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. 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 County's financial statements will not be prevented, or detected and corrected, on a timely basis.

We have communicated the significant deficiency identified during our audit to the County's Board of Trustees in our separate correspondence titled "Communication of Significant Deficiency in Internal Control."

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this communication. As discussed on the following pages, we reviewed the status of the deficiencies dated November 30, 2015. The status of these is included in Appendix A.

The County's written responses to these matters identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This memorandum is intended solely for the information and use of management and is not intended and should not be used by anyone other than these specified parties.

Sikich LLP
Naperville, Illinois
February 24, 2017

DEFICIENCIES

1. Journal Entries

A system of internal control provides for a proper segregation of the accounting functions. This system would segregate recording of transactions, custody of assets, and authorization of transactions. Proper segregation is not always possible in entities with limited financial staff, but limited segregation to the extent possible can and should be implemented to reduce the risk of errors or fraud. Specifically, we recommend that the County review its internal controls related to journal entries and consider adoption of a formal journal entry review policy to establish rules that define what type of journal entry must be reviewed and the individual(s) responsible for the review.

Management's Response

The Treasurer's office has implemented a procedure which will have the Treasurer review and approve manual journal entries created by staff. This will provide an additional level of review and act as control for such entries.

2. Funds without Budgets

We noted that some County funds are not included in the County Budget and Appropriation Ordinance. We noted the following funds are not included for the fiscal year ending November 30, 2016: I-Fiber Fund, E-Citation Circuit Clerk, E-Citation Sheriff, Victims Impact, EOC fund, Sex Offender Registration, State's Attorney Automation, Out of County Medical, Hospital & Medical Ins., Self Insurance Reserve, and Thorpe Road Overpass. We recommend that the County budget expenditures for all funds in order to control and monitor fund expenditures.

Management's Response

Over the years the County Board has added funds to the budget process. They will review the funds that are currently not budgeted and add additional funds as deemed beneficial during the upcoming budget cycle.

3. Credit Cards

We noted the County does not have a comprehensive list of all credit cards and their limits. The County's current credit card policy requires an approved credit card log sheet and original receipts (other supporting documentation) for all charges made to County credit cards. During our testing of credit card transactions, we selected 21 separate monthly statements that included 143 transactions, totaling \$35,382.70 in charges. We noted the following deviations from the County's established credit card policy: 11 monthly statements that did not include a credit card log sheet, 9 in-store purchases that included sales tax, 2 instances of late fees/interest fees, and 6 missing receipts. We recommend the County create and maintain a comprehensive list of credit cards held in all County departments. We recommend that the County review all credit card spending limits on a regular basis. Additionally, we recommend the County monitor credit card transactions for all departments and enforce the credit card policy that is in place.

DEFICIENCIES (Continued)

3. Credit Cards (Continued)

Management's Response

The County Board enacted a credit card policy in 2013. Since the County has several new department heads since its adoption, the policy was redistributed to all department heads. They have been asked to review their process for paying their bill and make changes as needed to comply with the policy. County Board committees will monitor credit card expenditures on a monthly basis.

4. Funds Not Included in the General Ledger

During our testing, it was noted that various accounts/funds are not accounted for in the County's general ledger. These accounts/funds include the Dependent Children Focus House accounts, Jail Commissary account, Civil Process account, and the Probation Department petty cash account maintained by the Probation Department. Since these accounts are not recorded in the general ledger, the activity for each account is often not recorded until the end of the year and is not recorded by individual transaction. The County's accounting system is used to generate the Internal Revenue Service (IRS) 1099 - miscellaneous reporting to vendors of the County. Therefore, these separate funds and accounts are not identifying the vendors requiring 1099 reporting or generating the appropriate IRS 1099 forms. We recommend that the County account for all accounts/funds in the County's general ledger to support the Annual Financial Report and to ensure compliance with current IRS requirements.

Management's Response

The County Board will work with the Treasurer's office and other departments to develop a plan to record activity on the accounts referenced. They will particularly focus on those accounts that are used to buy goods and services for County purposes.

One exception is the Jail Commissary account which holds inmates funds to be used while incarcerated. The jail has a records management system to track those funds. Since there is a system in place to track those funds and expenditures would not require a 1099 to be issued, we feel it would be a duplication of the efforts at this item.

As of May 1, 2017, the Focus House resident's accounts will be eliminated. Those funds will be disbursed to the respective resident and maintained in individual accounts at a local bank.

Sheriff: The reporting of the indicated funds are held in accordance with state statute.

OTHER COMMENTS

1. Classification of Expenditures

During our review of the General Fund, we noted that the County classified the Corrections Department nurse's salary expenditure as a medical expense. The account contained both salary expenditures as well as medical expenditures related to the County Corrections Department. We recommend that the County classify and budget all salary expenditures within the appropriate personnel/salary line item. This correct coding is essential for accurate and useful financial statements.

Management's Response

While this is a salary expenditure this expense is solely related to inmate medical care along with the medical provider contract expenditure, a division which is necessary due to housing outside county inmates.

2. Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the County in the future.

GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. Statement No. 73 is applicable for the fiscal year ending November 30, 2016—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement No. 68, which are applicable for financial statements for the fiscal year ending after November 30, 2017.

GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures and RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. Statement No. 74 is applicable for the fiscal year ending November 30, 2017.

GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments and replaces the requirements of GASB Statement No. 45, *Accounting and*

OTHER COMMENTS (Continued)

2. Future Accounting Pronouncements (Continued)

Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as they relate to governments that provide benefits through OPEB plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 75 requires governments providing defined benefit OPEB to recognize their long-term obligation for OPEB as a liability for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). Statement No. 75 is applicable for the fiscal year ending November 30, 2018.

GASB Statement No. 77, *Tax Abatement Disclosures*, requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and reduce the reporting government's tax revenues. The requirements of this statement are effective for financial statements for the fiscal year ending November 30, 2017.

GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*, establishes requirements for pensions provided to employees of state or local government employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local government pension plan, (2) is used to provide defined benefit pensions to both employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The requirements of this statement are effective for the fiscal year ending November 30, 2017.

GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The requirements of this statement are effective for the fiscal year ending November 30, 2017.

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, provides recognition and measurement guidance for situations in which a government is a beneficiary of a split-interest agreement. The requirements of this statement are effective for the fiscal year ending November 30, 2018.

GASB Statement No. 82, *Pension Issues - an Amendment of GASB Statements No. 67, No. 68, and No. 73*, addresses issues regarding (1) the presentation of payroll-related measures in the required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this standard are effective for the fiscal years ending November 30, 2017 and 2018.

OTHER COMMENTS (Continued)

2. Future Accounting Pronouncements (Continued)

GASB Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this standard are effective for the fiscal year ending November 30, 2019.

GASB Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The requirements of this standard are effective for the fiscal year ending November 30, 2020.

Management's Response

Staff is aware of these future pronouncements and will work with the audit team to ensure compliance.

APPENDIX A
STATUS OF RECOMMENDATIONS FROM NOVEMBER 30, 2015

OTHER COMMENTS

1. Purchasing Policy

We noted that the County currently does not have a purchasing policy. We recommend the County develop a purchasing policy to ensure that the appropriate review and approvals are made for all County purchases.

Management's Response

The County will review statutes and evaluate options on how best to address this comment.

Status - This comment is still applicable as of November 30, 2016.

2. Competitive Bidding

We noted that the County has does not have a policy requiring bids for purchases exceeding \$30,000. The Illinois Compiled Statutes (105 ILCS 5/10-20.21) Sec. 10-20.21 requires that contracts for purchases of supplies and materials or work with expenditure in excess of \$30,000 are required to be competitively bid. We recommend the County adopt a policy which conforms to the requirements of the state statute. This policy could be incorporated into the County's purchasing policy.

Management's Response

The County will continue to review its bidding processes and policies. After review, it will develop an appropriate policy.

Status - This comment is still applicable as of November 30, 2016.

3. Dual Signatures - Focus House Accounts

The Hot Lunch account for the Focus House only require one signature on checks. We recommend that all bank accounts require two signatures to enhance the controls over disbursements from those accounts.

Management's Response

Since July 2016, Focus House management has implemented and adhered to a two-signature process for all funds drawn from the Focus House Hot Lunch account. All accounts relative to the Focus House that are not included in the County's financial system will continue to adhere to the aforementioned dual signature process.

Status - This comment is still applicable as of November 30, 2016.

Sikich Snapshot

Organization

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has more than 750 employees throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 35 Certified Public Accounting firms and is among the top 10 of all enterprise resource planning solution partners in the country. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

Industries

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

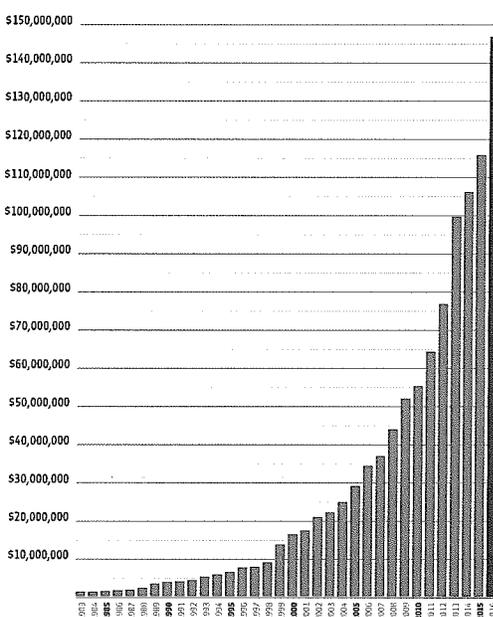
- Agriculture
- Construction & Real Estate
- Energy
- Government
- Manufacturing & Distribution
- Not-for-Profit

Statistics

2016 Revenues	\$146.4M
Total Partners	107
Total Employees	689
Total Personnel	796

Personnel count as of January 19, 2017

Sikich Total Revenues



SERVICES

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Dispute Advisory
- ERP & CRM Software
- Human Resources Consulting
- Insurance Services
- Investment Banking & Corporate Finance
- IT Services
- Marketing & Public Relations
- Retirement Planning
- Supply Chain
- Wealth Management

Awards

- Vault Accounting Top Ranked 2017
- *Accounting Today* Top 100 Firms: ranked 31st nationally, 2016
- *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 4th, 2016
- *Milwaukee Business Journal* Largest Management Consulting Firms: ranked 10th, 2016
- *Milwaukee Business Journal* Largest Milwaukee-Area Accounting Firms: ranked 11th, 2016
- *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 31st nationally, 2016
- When Work Works Award, 2016
- *WorldatWork* Work-Life 2016 Seal of Distinction
- Best Places to Work in Illinois, 2016
- Best Places to Work in Indiana, 2016
- Chicago's 101 Best and Brightest Companies to Work For®, 2016
- Milwaukee's 101 Best and Brightest Companies to Work For®, 2016
- WICPA Excellence Award - Public Service Award (Firm), 2016
- *Accounting Today* Top 100 Value Added Reseller: ranked 7th, 2016
- Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2016
- US SMB Champions Club Heartland Partner of the Year, Microsoft's US Small and Mid-sized Business (SMB) Champions Club, 2016
- 2016 US SMB Champions Club Heartland Influencer Partner of the Year, Microsoft's US Small and Mid-sized Business (SMB) Champions Club, 2016
- *Inc. 5000*: ranked #4613, 2016
- *Crain's* List Chicago's Largest Privately Held Companies: ranked #249, 2016
- Bob Scott's Top 100 Value Added Reseller: ranked 7th, 2016
- National Best & Brightest Companies to Work For®, 2015
- Chicago's 101 Best and Brightest Companies to Work For®, 2015
- National Best & Brightest in Wellness, 2015
- *Chicago Tribune's* Top Workplaces, 2015
- Edge Award - 2015 Community Service
- Microsoft Dynamics Inner Circle and President's Club, 2014



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Sikich Snapshot

Certifications

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2014, Sikich LLP received its 9th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Gold Microsoft Partner



Microsoft Partner

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- Microsoft Small Business Specialist
- MCP (Microsoft Certified Professional)
- MCSE (Microsoft Certified System Engineer)
- CCNA (Cisco Certified Network Associate)
- CCDA (Certified Cisco Design Associate)
- CCEA (Citrix Certified Enterprise Administrator)
- MRMS (Microsoft Retail Management Systems)
- CISA (Certified Information Systems Auditor)
- CNE (Certified Novell Engineer)
- MS CSM (Microsoft Customer Service Manager)
- MS CAE (Microsoft Certified Account Executive)
- MCDBA (Microsoft Certified Database Admin.)
- Certified for Microsoft Dynamics (NAV)



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**International Accounting Bulletin, 2011*



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*** Investment advisory services offered through Sikich Financial, a Registered Investment Advisor. Securities offered through Triad Advisors, Member FINRA and SIPC. Triad Advisors and Sikich Financial are not affiliated.*

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OGLE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended
November 30, 2016



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INTRODUCTORY SECTION

OGLE COUNTY, ILLINOIS

COUNTY BOARD MEMBERS AND ELECTED OFFICIALS

Fiscal Year Beginning December 1, 2016

BOARD MEMBERS

Kim Gouker, Chairman	John Kenney
John Finrock, Vice Chairman	Bruce McKinney
Nic Bolin	Lee Meyers
Dorothy Bowers	Patricia Nordman
Eleanor Colbert	Zachary Oltmanns
Ron Colson	Wayne Reising
Rick Fritz	Patricia Saunders
Don Griffin, Jr	Thomas Smith
Richard Gronewold	Greg Sparrow
Marcia Heuer	Martin Typer
Lyle Hopkins	Kim Whalen
Dan Janes	Garrett Williams

ELECTED OFFICIALS

Kimberly Stahl
Circuit Clerk

Louis Finch IV
Coroner

Laura Cook
County Clerk

Brian VanVickle
Sheriff

Eric Morrow
State's Attorney

John Coffman
Treasurer

FINANCIAL SECTION



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

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, 2016, 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, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 24, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois

February 24, 2017

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

OGLE COUNTY, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

November 30, 2016

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, 2016.

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, 2016 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.)

**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, 911 Emergency Fund and Federal Aid Matching Fund, all of which are considered to be “major” funds. Data from the other forty-nine 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, 2016 and 2015**

	2015	2016
Current and other assets	\$ 36,339,373	\$ 35,551,116
Capital assets	81,578,996	79,386,423
<i>Total Assets</i>	117,918,369	114,937,539
Pension items – IMRF	4,113,290	7,668,920
<i>Total deferred outflows of resources</i>	4,113,290	7,668,920
Current liabilities	1,289,041	544,125
Non-current liabilities	10,724,912	13,448,499
<i>Total Liabilities</i>	12,013,953	13,992,624
Pension items – IMRF	-	148,598
Unearned revenue – property taxes	11,920,580	12,420,080
<i>Total deferred inflows of resources</i>	11,920,580	12,568,678
Net position:		
Net investment in capital assets	80,922,464	79,386,423
Restricted	11,418,671	11,017,414
Unrestricted	5,755,991	5,641,320
<i>Total Net Position</i>	\$ 98,097,126	\$ 96,045,157

(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. Deferred outflows include items related to the IMRF pension plan. 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 2017 budget and items related to the IMRF pension plan. 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, 2016 and 2015**

	2015	2016
Revenues		
Program revenues:		
Charges for services	\$ 8,316,115	\$ 7,248,993
Operating grants and contributions	3,497,086	3,922,201
Capital grants and contributions	218,997	466,912
General revenues:		
Property taxes	11,283,236	11,817,602
Other taxes	4,687,907	4,410,407
Other	181,640	629,198
Total Revenues	28,184,981	28,495,313
EXPENSES		
General government	6,495,170	6,626,731
Public safety	7,830,345	10,218,711
Judiciary and court related	4,352,580	4,207,650
Highways and streets	8,770,637	7,197,542
Health and welfare	2,935,971	2,296,648
Interest on long-term debt	1,426	-
Total Expenses	30,386,129	30,547,282
Change in Net Position	(2,201,148)	(2,051,969)
Net Position, December 1, restated	100,298,274	98,097,126
Net Position, November 30, restated	\$ 98,097,126	\$ 96,045,157

(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 decreased \$796,909 on a cash basis. Operating fund revenue lagged during the year as shown by a \$348,868 decline in the General Fund balance. The Solid Waste fund had the largest decline of \$1,934,484 due to the \$2,000,000 loan to IMRF to pay off SLEP and ECO plan liabilities. The Board did this to eliminate the 7.5% annual interest charge for those liabilities and to reduce future contributions that would have been required to cover those accrued charges. As expected, the largest surplus of \$1,255,257 was in Long Range Capital Improvement fund. Our Insurance Hospital Medical Fund continued to rebuild this year after some prior high claims years. Its balance increased \$39,030 on top of our prior year gain of \$190,333. The 8 Highway related funds netted an increased balance of \$58,308. The County also closed several funds during the year which resulted in a onetime transfer of \$595,702 into the General Fund. Other funds increased and decreased to lesser degrees, making up the balance of the difference.

Overall, County operating finances declined with our other finances performing as expected this year. The Board continues to monitor our fund balances closely, especially the General Fund. To address the operational decline some of the revenue expectations were lowered for next year's budget. The Board is also working on a multiyear staffing reduction plan to help eliminate the deficit. 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 payment fluctuations. The goal is to make a realistic analysis which will result in decisions that will improve our financial stability.

General Fund Budgetary Comparison

The County adopted the budget in November 2015. The General Fund revenues were budgeted at \$14,177,550. Expenses were budgeted at \$14,168,540. Revenues and expenses both came in less than budgeted which resulted in a fund balance loss of \$351,123.

When the year ended General Fund revenues came in \$684,212 less than budgeted. That number includes the \$250,000 beginning balance amount which was to come from prior year's reserves. We had several revenue sources that were less than projected. The State Income Tax was \$112,244 lower than budgeted. Probation salary reimbursements came in \$118,467 less than budgeted due to the timing of payments from the State. Focus House revenues also came in less than budgeted. The transfer from the Dependent Children's fund was \$125,000 less and the Illinois Juvenile Justice contract produced \$53,180 less than expected. To offset those lower

(See independent auditor's report.)

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

revenues Focus House voluntarily reduced their expenditures more than the reduction in revenue. Sheriff's revenues showed 2 line items of note. One was for \$78,000 associated with a municipal policing contract that never came to fruition. The other was a Board decision to allow the proceeds from the sale of old squad cars from last fiscal year to be transfer to the Administrative Tow fund resulting in sold property coming in \$53,228 less than budgeted.

On the positive side, Court fees were \$34,963 more than budgeted. When this is contrasted with last year's results where traffic fines alone come in \$272,819 under budget, it shows more realistic budget expectations were adopted. Our 3 Sales Tax lines netted \$57,323 more than budgeted. However, this is only because we received \$127,607 which was 3 months of Local Use Tax that typically would have been received in the prior fiscal year. Those payments were being withheld by the State because of their budget issues. This is a good illustration of some of our timing of payment challenges.

At the end of the year the General fund showed that \$324,079 was unspent, which equates to 5%.

The Board feels that the operations budget needs to adjust to have revenues exceeding expenditures. Discussions have been about cutting expenditures and raising revenue to achieve this goal. The Board will continue to review the finances and adjust budgets to realize this objective.

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 remaining outstanding bonds became callable in FY 2013. At the end of FY 2012, the Board called all of the 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 page 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 was completed in early FY 2015. Also constructed in FY 2014 was a \$1 million storage building project at the Highway Department. These projects were paid from the accumulated balance in the Long Range Capital Improvement fund with no additional borrowing. Other updates were made to our asset inventory due to our normal operation making changes to our road, vehicle, and machinery capital assets. See note 4 on page 27 for further information on capital assets.

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

(See independent auditor's report.)

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

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 4 year's assessment have been appealed to the Property Tax Appeals Board (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 which could result in financial stress on our finances. Conversely a ruling with a higher value could result in additional revenue. Taxing bodies including Ogle County have discussed a settlement with Exelon. No agreement has been reached.

The 2015 property taxes that were payable in 2016 accounted for 29.7% of General Fund revenue. The Byron station accounted for 32.4% of the total EAV, which equated to about 9.6% 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 has most recently funded the new Sheriff's and Coroner's administrative building and for the storage building at the Highway department. This year the fees generated about \$600,000 less than expected, but still exceeded \$3 million. For next year about half of the revenue is budgeted to renovate the Emergency Operation Center (EOC) in Rochelle with the remainder going to jail planning and other smaller projects. Once renovations are completed the EOC will also house the Health Department and Probation Department Rochelle offices. If a jail is constructed this revenue will be vital to the project's viability.

There is ongoing interest for businesses looking to locate or expand within the County, primarily around Rochelle. Rochelle has rail and interstate access as well and fiber connectivity that makes it an attractive location. As businesses locate within the County they contribute directly to our property tax base. The connectivity offered by fiber which loops 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 connectivity. Nippon Sharyo has also constructed and subsequently expanded their rail car manufacturing plant in Rochelle. We anticipate more businesses like these to locate there in the future.

(See independent auditor's report.)

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

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, 2016

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 13,048,345
Investments	7,632,815
Property tax receivable	12,420,080
Accounts receivable	2,445,526
Prepaid expenses	2,997
Capital assets	
Not depreciated	8,886,683
Depreciated (net of accumulated depreciation)	<u>70,499,740</u>
Total assets	<u>114,936,186</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF - County	3,947,958
Pension items - IMRF - ECO	862,683
Pension items - IMRF - SLEP	<u>2,858,279</u>
Total deferred outflows of resources	<u>7,668,920</u>
LIABILITIES	
Accounts payable	358,092
Claims payable	186,033
Noncurrent liabilities	
Due within one year	733,540
Due in more than one year	<u>12,714,959</u>
Total liabilities	<u>13,992,624</u>
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF - County	148,598
Deferred revenue - property taxes	<u>12,420,080</u>
Total deferred inflows of resources	<u>12,568,678</u>
NET POSITION	
Net investment in capital assets	79,386,423
Restricted for	
Retirement	639,935
Public safety	3,726,412
Judiciary and court related	700,424
Highways and streets	3,149,570
Insurance	790,134
Health and welfare	1,014,786
Specific purposes	994,800
Unrestricted	<u>5,641,321</u>
TOTAL NET POSITION	<u><u>\$ 96,043,805</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2016

	<u>General</u>	<u>County Highway</u>	<u>Illinois Municipal Retirement</u>
ASSETS			
Cash and cash equivalents	\$ 947,199	\$ 1,456,125	\$ 1,256,212
Investments	-	-	-
Property taxes receivable	4,235,000	1,583,000	2,275,000
Accounts receivable	1,445,549	-	-
Prepaid items	2,997	-	-
Advances to other funds	-	-	-
Due from other funds	35,622	-	-
TOTAL ASSETS	\$ 6,666,367	\$ 3,039,125	\$ 3,531,212
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 47,469	\$ -	\$ 203,050
Advances from other funds	210,121	-	2,000,000
Due to other funds	-	-	-
Total liabilities	257,590	-	2,203,050
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	4,235,000	1,583,000	2,275,000
Total deferred inflows of resources	4,235,000	1,583,000	2,275,000
FUND BALANCES			
Nonspendable - prepaid items	2,997	-	-
Nonspendable - advances	-	-	-
Restricted for retirement	-	-	-
Restricted for public safety	-	-	-
Restricted for judiciary and court related	-	-	-
Restricted for highways and streets	-	1,456,125	-
Restricted for insurance	-	-	-
Restricted for health and welfare	-	-	-
Restricted for specific purposes	-	-	-
Unrestricted			
Assigned for capital projects	-	-	-
Assigned for health and welfare	-	-	-
Unassigned (Deficit)	2,170,780	-	(946,838)
Total fund balances	2,173,777	1,456,125	(946,838)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,666,367	\$ 3,039,125	\$ 3,531,212

Solid Waste	Long Range Capital Improvement	911 Emergency	Federal Aid Matching	Nonmajor Governmental	Total Governmental Funds
\$ 211,957	\$ 1,861,738	\$ 634,612	\$ 50,165	\$ 5,510,382	\$ 11,928,390
1,781,941	2,302,495	2,615,610	200,000	732,769	7,632,815
-	-	-	791,500	3,535,580	12,420,080
611,580	-	173,480	-	214,917	2,445,526
-	-	-	-	-	2,997
2,000,000	-	-	-	251,977	2,251,977
-	-	-	-	14,698	50,320
\$ 4,605,478	\$ 4,164,233	\$ 3,423,702	\$ 1,041,665	\$ 10,260,323	\$ 36,732,105
\$ 5,315	\$ 73,637	\$ -	\$ -	\$ 28,621	\$ 358,092
-	-	-	-	41,856	2,251,977
-	-	35,622	-	14,698	50,320
5,315	73,637	35,622	-	85,175	2,660,389
-	-	-	791,500	3,535,580	12,420,080
-	-	-	791,500	3,535,580	12,420,080
-	-	-	-	-	2,997
-	-	-	-	251,977	251,977
-	-	-	-	639,935	639,935
-	-	3,388,080	-	338,332	3,726,412
-	-	-	-	700,424	700,424
-	-	-	250,165	1,443,280	3,149,570
-	-	-	-	790,134	790,134
-	-	-	-	1,014,786	1,014,786
-	-	-	-	994,800	994,800
-	4,090,596	-	-	465,900	4,556,496
4,600,163	-	-	-	-	4,600,163
-	-	-	-	-	1,223,942
4,600,163	4,090,596	3,388,080	250,165	6,639,568	21,651,636
\$ 4,605,478	\$ 4,164,233	\$ 3,423,702	\$ 1,041,665	\$ 10,260,323	\$ 36,732,105

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, 2016

FUND BALANCES OF GOVERNMENTAL FUNDS \$ 21,651,636

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 79,386,423

Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - County are recognized as deferred outflows and inflows of resources on the statement of net position 3,799,360

Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - ECO are recognized as deferred outflows and inflows of resources on the statement of net position 862,683

Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the IMRF - SLEP plan are recognized as deferred outflows and inflows of resources on the statement of net position 2,858,279

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds

Compensated absences payable (733,540)
Net other postemployment benefit obligation (2,296,044)
Net pension liability - IMRF - County (5,423,378)
Net pension liability - IMRF - ECO (1,129,729)
Net pension liability - IMRF - SLEP (3,865,808)

The net position of the internal service funds are included in the governmental activities in the statement of net position 933,922

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 96,043,804

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, 2016

	General	County Highway	Illinois Municipal Retirement
REVENUES			
Taxes	\$ 8,381,476	\$ 1,485,851	\$ 2,271,426
Fines and fees	2,652,885	-	-
Intergovernmental	1,023,349	320,744	-
Charges for services	-	-	-
Investment income	5,381	1,702	1,061
Miscellaneous	366,663	-	-
Total revenues	12,429,754	1,808,297	2,272,487
EXPENDITURES			
Current			
General government	4,262,629	-	2,083,409
Public safety	5,881,321	-	1,475,885
Judiciary and court related	3,530,858	-	356,177
Highways and streets	-	1,287,151	129,181
Health and welfare	-	-	82,544
Capital outlay	-	236,530	-
Total expenditures	13,674,808	1,523,681	4,127,196
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,245,054)	284,616	(1,854,709)
OTHER FINANCING SOURCES (USES)			
Transfers in	850,229	-	1,699
Transfers (out)	(151,022)	-	-
Proceeds from the sale of capital assets	3,600	22,150	-
Total other financing sources (uses)	702,807	22,150	1,699
NET CHANGE IN FUND BALANCES	(542,247)	306,766	(1,853,010)
FUND BALANCES, DECEMBER 1	2,716,024	1,149,359	906,172
FUND BALANCES (DEFICIT), NOVEMBER 30	\$ 2,173,777	\$ 1,456,125	\$ (946,838)

Solid Waste	Long Range Capital Improvement	911 Emergency	Federal Aid Matching	Nonmajor Governmental	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 742,925	\$ 4,177,189	\$ 17,058,867
3,443,537	-	-	-	601,042	6,697,464
55,605	-	670,953	41,921	1,519,588	3,632,160
-	-	25,262	-	451,015	476,277
9,737	10,297	10,266	698	6,862	46,004
234	4,077	499	-	152,278	523,751
3,509,113	14,374	706,980	785,544	6,907,974	28,434,523
-	424,446	-	-	1,047,016	7,817,500
-	-	333,544	-	558,280	8,249,030
-	-	-	-	432,540	4,319,575
-	-	-	162,330	1,210,394	2,789,056
495,393	-	-	-	2,025,617	2,603,554
-	1,011,651	221,680	814,984	983,185	3,268,030
495,393	1,436,097	555,224	977,314	6,257,032	29,046,745
3,013,720	(1,421,723)	151,756	(191,770)	650,942	(612,222)
-	3,083,391	-	-	488,552	4,423,871
(3,083,391)	(413,946)	-	-	(655,512)	(4,303,871)
-	-	-	-	33,687	59,437
(3,083,391)	2,669,445	-	-	(133,273)	179,437
(69,671)	1,247,722	151,756	(191,770)	517,669	(432,785)
4,669,834	2,842,874	3,236,324	441,935	6,121,899	22,084,421
\$ 4,600,163	\$ 4,090,596	\$ 3,388,080	\$ 250,165	\$ 6,639,568	\$ 21,651,636

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, 2016

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ (432,785)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	2,350,084
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	(4,542,657)
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	
Decrease in compensated absences	109,915
Increase in net other postemployment benefit obligation	(359,822)
The change in the IMRF - County net pension liability and deferred outflows of resources is not a source or use of a financial resource	(828,940)
The change in the IMRF - ECO net pension liability and deferred outflows of resources is not a source or use of a financial resource	2,300,590
The change in the IMRF - SLEP plan net pension liability and deferred inflows/outflows of resources is not a source or use of a financial resource	(538,298)
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>(111,409)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (2,053,322)</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

November 30, 2016

	<u>Governmental Activities Internal Service Funds</u>
CURRENT ASSETS	
Cash and cash equivalents	\$ 1,119,955
Total current assets	<u>1,119,955</u>
CURRENT LIABILITIES	
Claims payable	<u>186,033</u>
Total current liabilities	<u>186,033</u>
NET POSITION	
Unrestricted	<u>933,922</u>
TOTAL NET POSITION	<u><u>\$ 933,922</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, 2016

	<u>Governmental Activities Internal Service Funds</u>
OPERATING REVENUES	
Charges for services	
Employee contributions	\$ 701,260
Employer contributions	2,005,597
Retirees and other contributions	<u>391,854</u>
Total operating revenues	3,098,711
OPERATING EXPENSES	
Operations	<u>3,098,234</u>
OPERATING INCOME	<u>477</u>
NON-OPERATING REVENUES (EXPENSES)	
Investment income	115
Other income	<u>7,999</u>
Total non-operating revenues (expenses)	<u>8,114</u>
NET INCOME (LOSS) BEFORE TRANSFERS	<u>8,591</u>
TRANSFERS	
Transfers (out)	<u>(120,000)</u>
Total transfers	<u>(120,000)</u>
CHANGE IN NET POSITION	(111,409)
NET POSITION, DECEMBER 1	<u>1,045,331</u>
NET POSITION, NOVEMBER 30	<u><u>\$ 933,922</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended November 30, 2016

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from interfund service transactions	\$ 2,706,857
Receipts from plan participants	391,854
Payments to suppliers	(3,059,683)
Payments to employees	(10,580)
	<hr/>
Net cash from operating activities	28,448
	<hr/>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers (out)	(120,000)
Other income	7,999
	<hr/>
Net cash from noncapital financing activities	(112,001)
	<hr/>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
None	-
	<hr/>
Net cash from capital and related financing activities	-
	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale of investments	-
Interest received	115
	<hr/>
Net cash from investing activities	115
	<hr/>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(83,438)
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,203,393
	<hr/>
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 1,119,955
	<hr/> <hr/>

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2016

	Governmental Activities
	Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 477
Adjustments to reconcile operating income to net cash from operating activities	
Effects of changes in operating assets and liabilities	
Accounts receivable	11,556
Claims payable	16,415
NET CASH FROM OPERATING ACTIVITIES	\$ 28,448

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

November 30, 2016

	Agency Funds
	<u> </u>
ASSETS	
Cash and cash equivalents	\$ 1,958,361
Accounts receivable	106,945
Investments	500,000
Inventory	<u>36,897</u>
TOTAL ASSETS	<u><u>\$ 2,602,203</u></u>
LIABILITIES	
Due to others	<u>\$ 2,602,203</u>
TOTAL LIABILITIES	<u><u>\$ 2,602,203</u></u>

See accompanying notes to financial statements.

OGLE COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

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

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

b. Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The County reports the following major governmental funds:

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

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

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

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

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

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

The Federal Aid Matching Fund, a special revenue fund, accounts for grants and other designated funds received for the maintenance and constructions of highways, roads and bridges.

The County reports the following internal service fund:

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Inventories

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

i. Capital Assets

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

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

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

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

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

j. Compensated Absences

Regular full-time and regular part-time employees earn vacation time according to their years of service. Vacation time cannot be accumulated and must be used in the year it was granted based on the employee's anniversary date. The County does not pay employees if vacation time is not taken during the year. Compensatory time is allowed

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Compensated Absences (Continued)

for certain employees and can be carried over past year end to certain limits. As of November 30, 2016, 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, 2016 but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Vested or accumulated vacation/compensatory time is recorded as an expense and liability of the governmental activities at the government-wide level as the benefits accrue to employees.

k. Long-Term Obligations

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

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

l. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities or internally restricted via enabling legislation. Committed fund balance is constrained by formal actions of the County Board of Trustees, which is considered the County's highest level of

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

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

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

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

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

m. Interfund Transactions

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

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Deferred Outflows/Inflows of Resources

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

2. DEPOSITS AND INVESTMENTS

The County categorizes the fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy states that it is the discretion of the County Treasurer to determine whether pledging of collateral is required. At all times, deposits in excess of 35% of the capital and surplus of a financial institution is required to be collateralized. When collateral is required the policy requires pledging of collateral with a fair value of 110% for all bank balances in excess of federal depository insurance. One of the County's banks pledges collateral to a single institution collateral pool whereby collateral is pooled in one account at a separate bank acting for all public entity deposits in that bank. The carrying value of deposits with this financial institution was \$1,810,603 at November 30, 2016. None of the County's deposits are uninsured or uncollateralized at November 30, 2016.

b. Investments

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

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

The County's investment policy does not address credit risk. 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 2015 attached as an enforceable lien on January 1, 2015, 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, 2016 and were payable in two installments on or about June 1, 2016 and September 1, 2016. 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 2016 tax levy (adopted in November 2016) has been recorded as receivable and unavailable/deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2016 was as follows:

	Balances December 1	Increases	Decreases	Balances November 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,266,089	\$ 61,473	\$ -	\$ 1,327,562
Construction in Progress	1,159,614	721,945	1,205,998	675,561
Right of way	6,883,560	-	-	6,883,560
Total capital assets not being depreciated	<u>9,309,263</u>	<u>783,418</u>	<u>1,205,998</u>	<u>8,886,683</u>
Capital assets being depreciated				
Roads	120,033,877	1,847,184	-	121,881,061
Bridges	10,833,224	-	-	10,833,224
Buildings and improvements	35,176,535	188,619	-	35,365,154
Equipment and vehicles	9,845,971	736,861	368,277	10,214,555
Total capital assets being depreciated	<u>175,889,607</u>	<u>2,772,664</u>	<u>368,277</u>	<u>178,293,994</u>
Less accumulated depreciation for				
Roads	84,752,437	2,986,927	-	87,739,364
Bridges	4,626,332	210,642	-	4,836,974
Buildings and improvements	7,236,519	705,384	-	7,941,903
Equipment and vehicles	7,004,586	639,704	368,277	7,276,013
Total accumulated depreciation	<u>103,619,874</u>	<u>4,542,657</u>	<u>368,277</u>	<u>107,794,254</u>
Total capital assets being depreciated, net	<u>72,269,733</u>	<u>(1,769,993)</u>	<u>-</u>	<u>70,499,740</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 81,578,996</u>	<u>\$ (986,575)</u>	<u>\$ 1,205,998</u>	<u>\$ 79,386,423</u>

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	\$ 554,612
Public safety	436,318
Judicial and court related	21,008
Highways and streets	3,475,810
Health and welfare	<u>54,909</u>

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES \$ 4,542,657

5. LONG-TERM DEBT

a. Changes in Long-Term Liabilities

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

	Balances			Balances	
	December 1	Additions	Reductions	November 30	Current Portion
Compensated absences*	\$ 843,455	\$ 733,540	\$ 843,455	\$ 733,540	\$ 733,540
Net pension liability - IMRF - County	3,242,199	2,181,179	-	5,423,378	-
Net pension liability - IMRF - SLEP	1,815,030	2,050,778	-	3,865,808	-
Net pension liability - IMRF - ECO	2,888,006	-	1,758,277	1,129,729	-
Net other postemployment benefit obligation*	1,936,222	359,822	-	2,296,044	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 10,724,912</u>	<u>\$ 5,325,319</u>	<u>\$ 2,601,732</u>	<u>\$ 13,448,499</u>	<u>\$ 733,540</u>

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

b. Legal Debt Margin

2015 assessed valuation (latest information available)	<u>\$ 1,488,237,046</u>
Legal debt limit - 2.875% of assessed valuation	\$ 42,786,815
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u><u>\$ 42,786,815</u></u>

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ACTIVITY

a. Due From/To Other Funds

Individual fund interfund receivables/payables are as follows:

Receivable Fund	Payable Fund	Amount
General	911 Emergency Fund	\$ 35,622
Nonmajor Governmental	Nonmajor Governmental	<u>14,698</u>
TOTAL		<u><u>\$ 50,320</u></u>

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

- \$35,622 due from the 911 Emergency Fund to the General Fund to cover payroll expenditures originally paid out of the General Fund. Repayment is expected within one year.
- \$14,698 due from the nonmajor governmental (Recorders GIS Fee Fund) to the nonmajor governmental (GIS Committee Fund) for October and November 2016 Recorders GIS Fees. Repayment is expected within one year.

b. Advances From/To Other Funds

Advances from/to other funds at November 30, 2016 consisted of the following:

Receivable Fund	Payable Fund	Amount
Nonmajor Governmental	General	\$ 210,121
Nonmajor Governmental	Nonmajor Governmental	41,856
Solid Waste	Illinois Municipal Retirement	<u>2,000,000</u>
TOTAL		<u><u>\$ 2,251,977</u></u>

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

- \$210,121 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the General Fund for vehicle purchases.
- \$41,856 advance from the nonmajor governmental (Revolving Vehicle Purchase Fund) to the nonmajor governmental (Probation Services Fund) for vehicle purchases.
- \$2,000,000 advance from the Solid Waste Fund to the Illinois Municipal Retirement Fund to fund accelerated payments made by the County.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ACTIVITY (Continued)

c. Transfers From/To Other Funds

Transfers from/to other funds at November 30, 2016 consisted of the following:

	Transfer In	Transfer Out
General		
Long Range Capital Improvement	\$ 163,946	\$ -
Self Insurance Reserve (Internal Service)	120,000	-
Nonmajor Governmental	566,283	151,022
IMRF		
Nonmajor Governmental	1,699	-
Solid Waste		
Long Range Capital Improvement	-	3,083,391
Long Range Capital Improvement		
General	-	163,946
Solid Waste	3,083,391	-
Nonmajor Governmental	-	250,000
Self Insurance Reserve (Internal Service)		
General	-	120,000
Nonmajor Governmental		
General	151,022	566,283
IMRF	-	1,699
Long Range Capital Improvement Fund	250,000	-
Nonmajor Governmental	87,530	87,530
TOTAL	<u>\$ 4,423,871</u>	<u>\$ 4,423,871</u>

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

- \$163,946 - 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.
- \$3,083,391 - This transfer was made from the Solid Waste Fund to the Long Range Capital Improvement Fund to transfer host fees for capital projects and future uses. This transfer will not be repaid.
- \$250,000 - This transfer was made from the Long Range Capital Improvement Fund to the nonmajor governmental (Revolving Vehicle Purchase Fund) to set aside funds to be used for vehicle replacement. This transfer will not be repaid.
- \$350,000 - This transfer was made from the nonmajor governmental (Dependent Children Fund) to the General Fund to fund Focus House expenditures. This transfer will not be repaid.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT

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

In addition, the County is partially self-insured for health care benefits provided to its own employees. The purpose of this program is to pay medical insurance claims of county employees and covered dependents and minimize the total costs of annual insurance to the County. Annual claims are paid from accumulated premium payments and claims exceeding accumulated premium payments are paid by the private insurance carrier. Employee and dependent coverage is partially funded by charges to employees and the remainder by the County. Under the program, the County is self-insured for the first \$100,000 of covered charges per individual per year and approximately \$3,374,946 of covered charges in aggregate. Claims over the group specific retention amount are not covered under the aggregate stop loss. Commercial insurance is carried for amounts in excess of the self-insured amounts. The County's self-insurance activities are reported in the Self Insurance Fund, an Internal Service Fund.

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

	2015	2016
CLAIMS PAYABLE, BEGINNING OF YEAR	\$ 180,967	\$ 169,618
Claims incurred and changes in estimate	2,421,968	2,559,396
Claims paid	(2,433,317)	(2,542,981)
CLAIMS PAYABLE, END OF YEAR	\$ 169,618	\$ 186,033

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.

8. COMMITMENTS AND CONTINGENCIES (Continued)

b. Grants

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

c. Construction Commitments

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

Contract Name	Purpose	Expended to Date	Total Remaining Commitment
Court House Maintenance	General Courthouse construction	\$ 374,528	\$ 85,232
Parking Lot Replacement	Parking lot replacement and new blacktop	339,848	38,816

9. DEFINED BENEFIT PENSION PLANS

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

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

Plan Administration

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Plan Membership

At December 31, 2015 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	164
Inactive employees entitled to but not yet receiving benefits	197
Active employees	<u>177</u>
 TOTAL	 <u><u>538</u></u>

Benefits Provided

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

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

Contributions

Participating members are required to contribute 4.5% 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, 2015 was 11.27% of covered payroll.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2015 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2015
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.50%
Asset valuation method	Market value

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

Discount Rate

The discount rate used to measure the total pension liability was 7.48%. The projection of cash flows were not sufficient to cover the projected payouts and therefore the investment rate of 7.50% was blended with the bond rate of 3.57% to arrive that the 7.48% discount rate.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 39,955,449	\$ 36,713,250	\$ 3,242,199
Changes for the period			
Service cost	787,216	-	787,216
Interest	2,963,731	-	2,963,731
Difference between expected and actual experience	(208,937)	-	(208,937)
Changes in assumptions	98,706	-	98,706
Employer contributions	-	836,952	(836,952)
Employee contributions	-	336,728	(336,728)
Net investment income	-	184,411	(184,411)
Benefit payments and refunds	(1,650,117)	(1,650,117)	-
Administrative/other (net transfer)	-	101,446	(101,446)
Net changes	1,990,599	(190,580)	2,181,179
BALANCES AT DECEMBER 31, 2015	\$ 41,946,048	\$ 36,522,670	\$ 5,423,378

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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

For the year ended November 30, 2016, the County recognized pension expense of \$1,676,844. At November 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 210,994	\$ 148,598
Changes in assumption	607,033	-
Net difference between projected and actual earnings on pension plan investments	2,353,726	-
Contributions made after measurement date	776,205	-
TOTAL	\$ 3,947,958	\$ 148,598

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

<u>Year Ending November 30,</u>	
2017	\$ 1,852,101
2018	840,745
2019	592,455
2020	514,059
TOTAL	\$ 3,799,360

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.48% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.48%) or 1 percentage point higher (8.48%) than the current rate:

	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
Net pension liability	\$ 11,280,282	\$ 5,423,378	\$ 692,045

Illinois Municipal Retirement Fund - Elected County Officials

Plan Administration

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

Plan Membership

At December 31, 2015 (most recent available), IMRF-ECO membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	16
Inactive employees entitled to but not yet receiving benefits	-
Active employees	<u>2</u>
TOTAL	<u><u>18</u></u>

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Benefits Provided

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

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

Contributions

Participating members are required to contribute 7.50% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2015 was 1,012.50% of covered payroll.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2015 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2015
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.50%
Asset valuation method	Market value

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.45%. The projection of cash flows were not sufficient to cover the projected payouts and therefore the investment rate of 7.50% was blended with the bond rate of 3.57% to arrive that the 7.45% discount rate.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 5,743,278	\$ 2,855,272	\$ 2,888,006
Changes for the period			
Service cost	37,777	-	37,777
Interest	405,422	-	405,422
Difference between expected and actual experience	32,532	-	32,532
Changes in assumptions	(99,582)	-	(99,582)
Employer contributions	-	1,673,162	(1,673,162)
Employee contributions	-	12,689	(12,689)
Net investment income	-	17,729	(17,729)
Benefit payments and refunds	(377,606)	(377,606)	-
Administrative/other (net transfer)	-	430,846	(430,846)
Net changes	(1,457)	1,756,820	(1,758,277)
BALANCES AT DECEMBER 31, 2015	\$ 5,741,821	\$ 4,612,092	\$ 1,129,729

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Elected County Officials (Continued)

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

For the year ended November 30, 2016, the County recognized pension expense of (\$1,647,210). At November 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 233,511	\$ -
Contributions made after measurement date	629,172	-
TOTAL	<u>\$ 862,683</u>	<u>\$ -</u>

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

<u>Year Ending November 30,</u>	
2017	\$ 689,477
2018	60,305
2019	60,303
2020	<u>52,598</u>
TOTAL	<u>\$ 862,683</u>

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.45% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.45%) or 1 percentage point higher (8.45%) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
Net pension liability	\$ 1,757,290	\$ 1,129,729	\$ 600,853

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Plan Membership

At December 31, 2015 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	39
Inactive employees entitled to but not yet receiving benefits	20
Active employees	50
 TOTAL	 109

Plan Administration

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

Benefits Provided

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

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

Contributions

Participating members are required to contribute 7.50% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2015 was 36.20% of covered payroll.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2015 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2015
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.50%
Asset valuation method	Market value

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.48%. The projection of cash flows were not sufficient to cover the projected payouts and therefore the investment rate of 7.50% was blended with the bond rate of 3.57% to arrive that the 7.48% discount rate.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 23,903,790	\$ 22,088,760	\$ 1,815,030
Changes for the period			
Service cost	646,655	-	646,655
Interest	1,788,002	-	1,788,002
Difference between expected and actual experience	470,116	-	470,116
Changes in assumptions	98,025	-	98,025
Employer contributions	-	1,300,692	(1,300,692)
Employee contributions	-	272,621	(272,621)
Net investment income	-	113,345	(113,345)
Benefit payments and refunds	(824,613)	(824,613)	-
Administrative/other (net transfer)	-	(734,638)	734,638
Net changes	2,178,185	127,407	2,050,778
BALANCES AT DECEMBER 31, 2015	\$ 26,081,975	\$ 22,216,167	\$ 3,865,808

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

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

For the year ended November 30, 2016, the County recognized pension expense of \$1,197,576. At November 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 521,782	\$ -
Changes in assumption	315,819	-
Net difference between projected and actual earnings on pension plan investments	1,418,665	-
Contributions made after measurement date	602,013	-
TOTAL	\$ 2,858,279	\$ -

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

<u>Year Ending November 30,</u>	
2017	\$ 1,186,084
2018	584,071
2019	584,070
2020	470,649
2021	33,405
TOTAL	\$ 2,858,279

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

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

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.48% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.48%) or 1 percentage point higher (8.48%) than the current rate:

	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
Net pension liability	\$ 7,834,766	\$ 3,865,808	\$ 642,261

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 activities.

b. Benefits Provided

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

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At November 30, 2015 (most recent available) membership consisted of:

Retirees and beneficiaries currently receiving benefits	15
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>153</u>
 TOTAL	 <u><u>168</u></u>
 Participating employers	 <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.

e. Annual OPEB Costs and Net OPEB Obligation

The County's annual OPEB cost (expense) of \$506,079 was determined as part of the November 30, 2015 actuarial valuation (most recent available). The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation for 2014, 2015 and 2016 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2014	\$ 288,017	\$ 16,922	5.90%	\$ 1,591,937
2015	490,541	146,257	29.80%	1,936,222
2016	506,079	146,257	28.90%	2,296,044

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

The net OPEB obligation as of November 30, 2016 was calculated as follows:

Annual required contribution	\$ 479,929
Interest on net OPEB obligation	77,449
Adjustment to annual required contribution	<u>(51,299)</u>
Annual OPEB cost	506,079
Contributions made	<u>146,257</u>
Increase in net OPEB obligation	359,822
Net OPEB obligation, beginning of year	<u>1,936,222</u>
NET OPEB OBLIGATION, END OF YEAR	<u><u>\$ 2,296,044</u></u>

Funded Status and Funding Progress. The funded status of the Plan as of November 30, 2015 (most recent available) was as follows:

Actuarial accrued liability (AAL)	\$ 4,645,008
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	4,645,008
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 11,137,735
UAAL as a percentage of covered payroll	41.71%

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.

OGLE COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

In the November 30, 2015 actuarial valuation (most recent available), 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 6.5% with an ultimate healthcare inflation rate of 5.5%. 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, 2015 was 30 years.

11. LEASES

Operating Lease - Rochelle Health Department Building

The County entered into a lease for building space to be used by their Rochelle location Health Department, which commenced on January 1, 2011. It is a 10-year contract with monthly payments ranging from \$2,500 to \$4,050. The last payment will be in fiscal year 2021. The total amount of the cost to the County for the lease is \$409,500. The amount paid in the fiscal year ending November 30, 2016 was \$43,100. The following is the schedule of annual payments for the remaining balance:

	<u>Total</u>
2017	\$ 44,410
2018	45,785
2019	47,165
2020	48,490
2021	<u>4,050</u>
 TOTAL	 <u>\$ 189,900</u>

12. LEGAL COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balances/Net Position of Individual Funds

The following fund had a deficit fund balance as of November 30, 2016:

<u>Fund</u>	<u>Deficit Balance</u>
Illinois Municipal Retirement Fund	\$ 946,838

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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes	\$ 8,699,700	\$ 8,699,700	\$ 8,569,166	\$ (130,534)
Fines and fees	1,571,850	1,571,850	2,628,004	1,056,154
Intergovernmental	933,500	933,500	844,988	(88,512)
Investment income	-	-	5,380	5,380
Miscellaneous income	488,250	488,250	368,863	(119,387)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	11,693,300	11,693,300	12,416,401	723,101
EXPENDITURES				
Current				
General government	4,405,815	4,370,666	4,252,220	(118,446)
Public safety	5,780,629	5,856,613	5,848,314	(8,299)
Judiciary and court related	3,767,096	3,726,261	3,520,545	(205,716)
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	13,953,540	13,953,540	13,621,079	(332,461)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<hr/>	<hr/>	<hr/>	<hr/>
	(2,260,240)	(2,260,240)	(1,204,678)	1,055,562
OTHER FINANCING SOURCES (USES)				
Transfers in	934,250	934,250	835,217	(99,033)
Transfers (out)	(85,000)	(85,000)	(151,022)	(66,022)
Proceeds from sale of capital assets	25,000	25,000	3,600	(21,400)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	874,250	874,250	687,795	(186,455)
NET CHANGE IN FUND BALANCE				
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ (1,385,990)	\$ (1,385,990)	(516,883)	\$ 869,107
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts payable			184,963	
Reverse prior fiscal year prepaid items			(4,709)	
Reverse prior fiscal year accounts receivable			(1,432,196)	
Accrue current fiscal year accounts payable			(257,590)	
Accrue current fiscal year prepaid items			2,997	
Accrue current fiscal year due from other funds			35,622	
Accrue current fiscal year accounts receivable			1,445,549	
			<hr/>	
Total adjustments to GAAP basis			(25,364)	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(542,247)	
FUND BALANCE, DECEMBER 1			<hr/>	
			2,716,024	
FUND BALANCE, NOVEMBER 30			<hr/>	
			\$ 2,173,777	
			<hr/>	

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 1,506,000	\$ 1,506,000	\$ 1,485,851	\$ (20,149)
Intergovernmental	201,400	201,400	330,644	129,244
Investment income	110	110	1,703	1,593
Miscellaneous	-	-	-	-
Total revenues	<u>1,707,510</u>	<u>1,707,510</u>	<u>1,818,198</u>	<u>110,688</u>
EXPENDITURES				
Current				
Highways and streets				
Personal	505,509	505,509	452,374	(53,135)
Contractual services	1,465,100	1,465,100	520,427	(944,673)
Commodities	398,041	398,041	345,708	(52,333)
Capital outlay	172,100	172,100	236,530	64,430
Total expenditures	<u>2,540,750</u>	<u>2,540,750</u>	<u>1,555,039</u>	<u>(985,711)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(833,240)</u>	<u>(833,240)</u>	<u>263,159</u>	<u>1,096,399</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of capital assets	-	-	22,150	22,150
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>22,150</u>	<u>22,150</u>
NET CHANGE IN FUND BALANCE	<u>\$ (833,240)</u>	<u>\$ (833,240)</u>	<u>285,309</u>	<u>\$ 1,118,549</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts payable			31,357	
Reverse prior fiscal year accounts receivable			<u>(9,900)</u>	
Total adjustments to GAAP basis			<u>21,457</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			306,766	
FUND BALANCE, DECEMBER 1			<u>1,149,359</u>	
FUND BALANCE, NOVEMBER 30			<u>\$ 1,456,125</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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 2,275,000	\$ 2,275,000	\$ 2,271,426	\$ (3,574)
Investment income	1,000	1,000	1,061	61
Total revenues	2,276,000	2,276,000	2,272,487	(3,513)
EXPENDITURES				
Current				
General government	857,259	857,259	2,079,941	1,222,682
Public safety	1,811,062	1,811,062	1,473,429	(337,633)
Judiciary and court related	1,051,640	1,051,640	355,584	(696,056)
Highways and streets	345,231	345,231	128,966	(216,265)
Health and welfare	244,808	244,808	82,407	(162,401)
Total expenditures	4,310,000	4,310,000	4,120,327	(189,673)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,034,000)	(2,034,000)	(1,847,840)	186,160
OTHER FINANCING SOURCES (USES)				
Transfer in	2,000,000	2,000,000	1,699	(1,998,301)
Total other financing sources (uses)	2,000,000	2,000,000	1,699	(1,998,301)
NET CHANGE IN FUND BALANCE	\$ (34,000)	\$ (34,000)	(1,846,141)	\$ (1,812,141)
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year accounts payable			196,181	
Accrue current year accounts payable			<u>(203,050)</u>	
Total adjustments to GAAP basis			<u>(6,869)</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(1,853,010)	
FUND BALANCE, DECEMBER 1			<u>906,172</u>	
FUND BALANCE (DEFICIT), NOVEMBER 30			<u>\$ (946,838)</u>	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES				
Taxes - property	\$ 753,000	\$ 753,000	\$ 742,925	\$ (10,075)
Intergovernmental	-	-	152,702	152,702
Investment income	2,100	2,100	699	(1,401)
Total revenues	<u>755,100</u>	<u>755,100</u>	<u>896,326</u>	<u>141,226</u>
EXPENDITURES				
Current				
Highways and streets				
Contractual services	235,000	235,000	150,482	(84,518)
Capital outlay	896,462	1,766,962	1,538,121	(228,841)
Total expenditures	<u>1,131,462</u>	<u>2,001,962</u>	<u>1,688,603</u>	<u>(313,359)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (376,362)</u>	<u>\$ (1,246,862)</u>	<u>(792,277)</u>	<u>\$ 454,585</u>
ADJUSTMENTS TO GAAP BASIS				
Reverse prior year due from other funds			(122,631)	
Accrue current year accounts payable			<u>723,138</u>	
Total adjustments to GAAP basis			<u>600,507</u>	
NET CHANGE IN FUND BALANCE - GAAP BASIS			(191,770)	
FUND BALANCE, DECEMBER 1			<u>441,935</u>	
FUND BALANCE, NOVEMBER 30			<u><u>\$ 250,165</u></u>	

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
REVENUES				
911 line charges	\$ -	\$ -	\$ 42,907	\$ 42,907
Intergovernmental	-	-	589,393	589,393
Investment income	-	-	10,266	10,266
Miscellaneous revenue	-	-	499	499
	<hr/>			
Total revenues	-	-	643,065	643,065
<hr/>				
EXPENDITURES				
Current				
Public Safety				
Personal services	302,452	302,452	209,431	(93,021)
Contractual services	283,900	283,900	67,557	(216,343)
Commodities	51,050	51,050	32,168	(18,882)
Capital outlay	2,304,000	2,304,000	216,897	(2,087,103)
	<hr/>			
Total expenditures	2,941,402	2,941,402	526,053	(2,415,349)
<hr/>				
NET CHANGE IN FUND BALANCE	\$ (2,941,402)	\$ (2,941,402)	117,012	\$ 3,058,414
<hr/>				
ADJUSTMENTS TO GAAP BASIS				
Reverse prior fiscal year accounts payable			11,234	
Reverse prior fiscal year accounts receivable			(109,565)	
Reverse prior fiscal year prepaid expense			(4,783)	
Accrue current year due to other funds			(35,622)	
Accrue current year accounts receivable			173,480	
			<hr/>	
Total adjustments to GAAP basis			34,744	
<hr/>				
NET CHANGE IN FUND BALANCE - GAAP BASIS			151,756	
<hr/>				
FUND BALANCE, DECEMBER 1			3,236,324	
<hr/>				
FUND BALANCE, NOVEMBER 30			\$ 3,388,080	
<hr/>				

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

**SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS**

November 30, 2016

Actuarial Valuation Date November 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
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
2015	-	4,645,008	0.00%	4,645,008	11,137,735	41.71%
2016	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, 2016

	<u>2015</u>	<u>2016</u>
Actuarially determined contribution	\$ 845,717	\$ 847,904
Contribution in relation to the actuarially determined contribution	<u>845,717</u>	<u>847,904</u>
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 7,307,806	\$ 7,427,493
Contributions as a percentage of covered-employee payroll	11.57%	11.42%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of December 31, 2012, 2013 and 2014. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 28 years; the asset valuation method was five-year smoothed market and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16.0% compounded annually and postretirement benefit increases of 3.0% compounded

OGLE COUNTY, ILLINOIS

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

November 30, 2016

	<u>2015</u>	<u>2016</u>
Actuarially determined contribution	\$ 376,944	\$ 304,630
Contribution in relation to the actuarially determined contribution	<u>376,944</u>	<u>2,009,764</u>
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ -</u>	<u>\$ (1,705,134)</u>
Covered-employee payroll	\$ 153,083	\$ 165,250
Contributions as a percentage of covered-employee payroll	246.24%	1216.20%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of December 31, 2012, 2013 and 2014. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 28 years; the asset valuation method was five-year smoothed market and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16.0% compounded annually and postretirement benefit increases of 3.0% compounded

OGLE COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2016

	<u>2015</u>	<u>2016</u>
Actuarially determined contribution	\$ 628,734	\$ 659,278
Contribution in relation to the actuarially determined contribution	<u>628,734</u>	<u>1,302,894</u>
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ -</u>	<u>\$ (643,616)</u>
Covered-employee payroll	\$ 3,241,982	\$ 3,592,577
Contributions as a percentage of covered-employee payroll	19.39%	36.27%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of December 31, 2012, 2013 and 2014. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 28 years; the asset valuation method was five-year smoothed market and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16.0% compounded annually and postretirement benefit increases of 3.0% compounded

OGLE COUNTY, ILLINOIS

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

November 30, 2016

<u>Fiscal Year Ended November 30,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2015	146,257	479,929	30.47%
2016	146,257	479,929	30.47%

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

November 30, 2016

	<u>2015</u>	<u>2016</u>
TOTAL PENSION LIABILITY		
Service cost	\$ 843,532	\$ 787,216
Interest	2,687,382	2,963,731
Differences between expected and actual experience	485,602	(208,937)
Changes of assumptions	1,309,451	98,706
Benefit payments, including refunds of member contributions	<u>(1,515,867)</u>	<u>(1,650,117)</u>
Net change in total pension liability	3,810,100	1,990,599
Total pension liability - beginning	<u>36,145,349</u>	<u>39,955,449</u>
TOTAL PENSION LIABILITY - ENDING	<u><u>\$ 39,955,449</u></u>	<u><u>\$ 41,946,048</u></u>
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 845,717	\$ 836,952
Contributions - member	349,507	336,728
Net investment income	2,216,079	184,411
Benefit payments, including refunds of member contributions	(1,515,867)	(1,650,117)
Administrative/other (net transfer)	<u>(31,391)</u>	<u>101,446</u>
Net change in plan fiduciary net position	1,864,045	(190,580)
Plan fiduciary net position - beginning	<u>34,849,205</u>	<u>36,713,250</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u><u>\$ 36,713,250</u></u>	<u><u>\$ 36,522,670</u></u>
EMPLOYER'S NET PENSION LIABILITY	<u><u>\$ 3,242,199</u></u>	<u><u>\$ 5,423,378</u></u>
Plan fiduciary net position as a percentage of the total pension liability	91.9%	87.1%
Covered-employee payroll	\$ 7,307,806	\$ 7,427,493
Employer's net pension liability as a percentage of covered-employee payroll	44.4%	73.0%

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

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

November 30, 2016

	<u>2015</u>	<u>2016</u>
TOTAL PENSION LIABILITY		
Service cost	\$ 43,008	\$ 37,777
Interest	390,913	405,422
Differences between expected and actual experience	14,816	32,532
Changes of assumptions	165,693	(99,582)
Benefit payments, including refunds of member contributions	<u>(369,012)</u>	<u>(377,606)</u>
Net change in total pension liability	245,418	(1,457)
Total pension liability - beginning	<u>5,497,860</u>	<u>5,743,278</u>
TOTAL PENSION LIABILITY - ENDING	<u>\$ 5,743,278</u>	<u>\$ 5,741,821</u>
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 376,944	\$ 1,673,162
Contributions - member	11,815	12,689
Net investment income	171,182	17,729
Benefit payments, including refunds of member contributions	(369,012)	(377,606)
Administrative/other (net transfer)	<u>(3,818)</u>	<u>430,846</u>
Net change in plan fiduciary net position	187,111	1,756,820
Plan fiduciary net position - beginning	<u>2,668,161</u>	<u>2,855,272</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u>\$ 2,855,272</u>	<u>\$ 4,612,092</u>
EMPLOYER'S NET PENSION LIABILITY	<u>\$ 2,888,006</u>	<u>\$ 1,129,729</u>
Plan fiduciary net position as a percentage of the total pension liability	49.70%	80.30%
Covered-employee payroll	\$ 153,083	\$ 165,250
Employer's net pension liability as a percentage of covered-employee payroll	1886.60%	683.60%

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

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

November 30, 2016

	<u>2015</u>	<u>2016</u>
TOTAL PENSION LIABILITY		
Service cost	\$ 620,821	\$ 646,655
Interest	1,632,922	1,788,002
Differences between expected and actual experience	219,430	470,116
Changes of assumptions	402,576	98,025
Benefit payments, including refunds of member contributions	<u>(842,482)</u>	<u>(824,613)</u>
Net change in total pension liability	2,033,267	2,178,185
Total pension liability - beginning	<u>21,870,523</u>	<u>23,903,790</u>
TOTAL PENSION LIABILITY - ENDING	<u>\$ 23,903,790</u>	<u>\$ 26,081,975</u>
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 628,734	\$ 1,300,692
Contributions - member	250,881	272,621
Net investment income	1,326,008	113,345
Benefit payments, including refunds of member contributions	(842,482)	(824,613)
Administrative/other (net transfer)	<u>(13,794)</u>	<u>(734,638)</u>
Net change in plan fiduciary net position	1,349,347	127,407
Plan fiduciary net position - beginning	<u>20,739,413</u>	<u>22,088,760</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u>\$ 22,088,760</u>	<u>\$ 22,216,167</u>
EMPLOYER'S NET PENSION LIABILITY	<u>\$ 1,815,030</u>	<u>\$ 3,865,808</u>
Plan fiduciary net position as a percentage of the total pension liability	92.40%	85.20%
Covered-employee payroll	\$ 3,241,982	\$ 3,592,577
Employer's net pension liability as a percentage of covered-employee payroll	56.00%	107.60%

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

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2016

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, 2016, except for the following:

E-Citation Circuit Clerk Fund	Out of County Medical Fund
E-Citation Sheriff Fund	Sex Offender Registration Fund
EOC Fund	State's Attorney Automation Fund
I-Fiber Fund	Thorpe Road Overpass Fund
	Victims Impact Fund

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

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

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

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

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2016

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes	\$ 8,699,700	\$ 8,569,166	\$ (187,690)	\$ 8,381,476
Fines and fees	1,571,850	2,628,004	24,881	2,652,885
Intergovernmental	933,500	844,988	178,361	1,023,349
Investment income	-	5,380	1	5,381
Miscellaneous income	488,250	368,863	(2,200)	366,663
	\$ 11,693,300	\$ 12,416,401	\$ 13,353	\$ 12,429,754
EXPENDITURES				
Current				
General government				
County properties	\$ 898,196	\$ 898,194	\$ 15,169	\$ 913,363
County treasurer	197,950	196,363	-	196,363
H.E.W. Committee	50,000	50,000	-	50,000
County clerks and elections	532,036	503,368	-	503,368
Insurance committee	1,775,000	1,705,670	-	1,705,670
Finance committee	434,933	433,682	(5,972)	427,710
Assessor	252,710	251,542	-	251,542
Superintendent of schools	60,121	51,824	5,363	57,187
Zoning	169,720	161,577	(4,151)	157,426
Public safety				
Sheriff	3,600,315	3,592,017	39,096	3,631,113
Coroner	209,808	209,808	(3,936)	205,872
Corrections	2,046,490	2,046,489	(2,153)	2,044,336
Judiciary and court related				
State's Attorney	671,000	632,991	(1)	632,990
Circuit clerk	577,388	577,387	-	577,387
Judiciary	321,725	321,601	-	321,601
Probation	703,000	684,334	4,320	688,654
Focus House	1,453,148	1,304,232	5,994	1,310,226
	\$ 13,953,540	\$ 13,621,079	\$ 53,729	\$ 13,674,808
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 934,250	\$ 835,217	\$ 15,012	\$ 850,229
Transfers (out)	(85,000)	(151,022)	-	(151,022)
Proceeds from sale of capital assets	25,000	3,600	-	3,600
	\$ 874,250	\$ 687,795	\$ 15,012	\$ 702,807

(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, 2016

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 1,506,000	\$ 1,485,851	\$ -	\$ 1,485,851
Intergovernmental	201,400	330,644	(9,900)	320,744
Investment income	110	1,703	(1)	1,702
	<hr/>			
Total revenues	\$ 1,707,510	\$ 1,818,198	\$ (9,901)	\$ 1,808,297
	<hr/>			
EXPENDITURES				
Current				
Highways and streets	\$ 2,368,650	\$ 1,318,509	\$ (31,358)	\$ 1,287,151
Capital outlay	172,100	236,530	-	236,530
	<hr/>			
Total expenditures	\$ 2,540,750	\$ 1,555,039	\$ (31,358)	\$ 1,523,681
	<hr/>			
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of capital assets	\$ -	\$ 22,150	\$ -	\$ 22,150
	<hr/>			
Total other financing sources (uses)	\$ -	\$ 22,150	\$ -	\$ 22,150
	<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, 2016

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 2,275,000	\$ 2,271,426	\$ -	\$ 2,271,426
Investment income	1,000	1,061	-	1,061
Total revenues	<u>\$ 2,276,000</u>	<u>\$ 2,272,487</u>	<u>\$ -</u>	<u>\$ 2,272,487</u>
EXPENDITURES				
Current				
General government	\$ 857,259	\$ 2,079,941	\$ 3,468	\$ 2,083,409
Public safety	1,811,062	1,473,429	2,456	1,475,885
Judiciary and court related	1,051,640	355,584	593	356,177
Highways and streets	345,231	128,966	215	129,181
Health and welfare	244,808	82,407	137	82,544
Total expenditures	<u>\$ 4,310,000</u>	<u>\$ 4,120,327</u>	<u>\$ 6,869</u>	<u>\$ 4,127,196</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	\$ 2,000,000	\$ 1,699	\$ -	\$ 1,699
Total other financing sources (uses)	<u>\$ 2,000,000</u>	<u>\$ 1,699</u>	<u>\$ -</u>	<u>\$ 1,699</u>

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2016

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
911 line charges	\$ -	\$ 42,907	\$ (17,645)	\$ 25,262
Intergovernmental	-	589,393	81,560	670,953
Investment income	-	10,266	-	10,266
Miscellaneous income	-	499	-	499
	<hr/>			
Total revenues	\$ -	\$ 643,065	\$ 63,915	\$ 706,980
	<hr/> <hr/>			
EXPENDITURES				
Current				
Public Safety	\$ 637,402	\$ 309,156	\$ 24,388	\$ 333,544
Capital outlay	2,304,000	216,897	4,783	221,680
	<hr/>			
Total expenditures	\$ 2,941,402	\$ 526,053	\$ 29,171	\$ 555,224
	<hr/> <hr/>			

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2016

	Final Budget	Actual on Cash Basis	Adjustments to GAAP	Actual on GAAP Basis
REVENUES				
Taxes - property	\$ 753,000	\$ 742,925	\$ -	\$ 742,925
Intergovernmental	-	152,702	(110,781)	41,921
Investment income	2,100	699	(1)	698
Total revenues	<u>\$ 755,100</u>	<u>\$ 896,326</u>	<u>\$ (110,782)</u>	<u>\$ 785,544</u>
EXPENDITURES				
Current				
Highways and streets	\$ 235,000	\$ 150,482	\$ 11,848	\$ 162,330
Capital outlay	1,766,962	1,538,121	(723,137)	814,984
Total expenditures	<u>\$ 2,001,962</u>	<u>\$ 1,688,603</u>	<u>\$ (711,289)</u>	<u>\$ 977,314</u>

(See independent auditor's report.)

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

MAJOR GOVERNMENTAL FUNDS

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
TAXES				
Property taxes	\$ 4,040,000	\$ 4,040,000	\$ 4,011,828	\$ (28,172)
State income tax	2,420,000	2,420,000	2,307,756	(112,244)
State sales tax	1,275,000	1,275,000	1,167,894	(107,106)
Local use tax	510,000	510,000	674,429	164,429
Replacement taxes	441,000	441,000	391,653	(49,347)
Other taxes	13,700	13,700	15,606	1,906
Total taxes	8,699,700	8,699,700	8,569,166	(130,534)
FINES AND FEES				
Bailiff fee	105,000	105,000	88,953	(16,047)
Police vehicle fee	8,000	8,000	7,726	(274)
Public defender fee	500	500	3,240	2,740
Computer rent	6,000	6,000	6,100	100
Fingerprinting	600	600	300	(300)
Take bond fee	15,000	15,000	14,235	(765)
Jail boarding	650,000	650,000	623,264	(26,736)
Tower rent	17,500	17,500	18,817	1,317
Licenses (liquor, recreation and other)	62,750	62,750	73,123	10,373
Cable TV	90,000	90,000	91,476	1,476
Administrative court fee	5,500	5,500	2,340	(3,160)
Restitution	1,500	1,500	200	(1,300)
Sheriff sale fee	-	-	40,800	40,800
DUI education fee	-	-	50	50
Criminal fines	100,000	100,000	135,665	35,665
Traffic fines	350,000	350,000	370,663	20,663
County traffic fee	150,000	150,000	139,209	(10,791)
County officers monthly charges	-	-	839,824	839,824
County officers fees and penalties	-	-	153,819	153,819
Copy fees	9,500	9,500	18,200	8,700
Total fines and fees	1,571,850	1,571,850	2,628,004	1,056,154
INTERGOVERNMENTAL				
Public defender reimbursement	37,500	37,500	51,023	13,523
State portion probation officers salary	540,000	540,000	421,533	(118,467)
State portion supervisor of assessments salary	36,000	36,000	51,966	15,966
Sheriff's department grants	60,000	60,000	49,053	(10,947)
State portion states attorney salary	145,000	145,000	192,903	47,903
State victim reimbursement	30,000	30,000	46,690	16,690
Illinois juvenile contract	85,000	85,000	31,820	(53,180)
Total intergovernmental	933,500	933,500	844,988	(88,512)
INVESTMENT INCOME	-	-	5,380	5,380
MISCELLANEOUS	488,250	488,250	368,863	(119,387)
Total revenues	11,693,300	11,693,300	12,416,401	723,101

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
TRANSFERS IN (OUT)				
Long Range Capital Improvement	\$ 138,000	\$ 138,000	\$ 163,946	\$ 25,946
OEMA	40,000	40,000	40,000	-
Document Storage	25,000	25,000	35,000	10,000
County Automation - Circuit	25,000	25,000	15,000	(10,000)
Dependant Children	475,000	475,000	350,000	(125,000)
I-Fiber	111,250	111,250	111,271	21
Self Insurance Reserve	120,000	120,000	120,000	-
Revolving Vehicle Purchase	-	-	(34,194)	(34,194)
Administrative Tow	-	-	(31,828)	(31,828)
Board of Health	(85,000)	(85,000)	(85,000)	-
Total transfers	849,250	849,250	684,195	(165,055)
TOTAL REVENUES AND TRANSFERS	\$ 12,542,550	\$ 12,542,550	\$ 13,100,596	\$ 558,046

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT				
County properties				
Personnel				
Maintenance salaries	\$ 326,361	\$ 326,361	\$ 296,971	\$ (29,390)
Total personnel	326,361	326,361	296,971	(29,390)
Commodities				
Copy paper	10,000	10,000	8,032	(1,968)
Janitor supplies	19,000	19,000	16,450	(2,550)
Uniforms	2,000	2,000	1,800	(200)
Total commodities	31,000	31,000	26,282	(4,718)
Contractual				
Disposal	8,000	8,000	8,837	837
Electricity	160,000	200,835	216,669	15,834
Fuel	55,000	55,000	50,797	(4,203)
Telephone, cell phones and pagers	70,000	70,000	61,261	(8,739)
Water service	45,000	45,000	36,591	(8,409)
Gasoline	5,000	5,000	3,425	(1,575)
Vehicle maintenance	2,500	2,500	3,408	908
Repairs and maintenance	50,000	50,000	98,665	48,665
Repairs and maintenance - Weld Park	6,500	6,500	2,336	(4,164)
Total contractual	402,000	442,835	481,989	39,154
Capital outlay				
Computer maintenance	95,000	95,000	92,952	(2,048)
Equipment purchases	3,000	3,000	-	(3,000)
Total capital outlay	98,000	98,000	92,952	(5,048)
Total county properties	857,361	898,196	898,194	(2)
County Treasurer				
Personnel				
Treasurer's office salaries	121,750	121,750	121,750	-
Part time/extra time	36,250	36,250	34,826	(1,424)
Total personnel	158,000	158,000	156,576	(1,424)
Commodities				
Official publications	1,050	1,050	1,080	30
Office supplies	21,000	21,000	20,051	(949)
Total commodities	22,050	22,050	21,131	(919)

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
County Treasurer (Continued)				
Contractual				
Travel expense, dues and seminars	\$ 1,750	\$ 1,750	\$ 2,093	\$ 343
Maintenance - office equipment	780	780	999	219
Software maintenance	15,370	15,370	15,431	61
Other	-	-	133	133
Total contractual	<u>17,900</u>	<u>17,900</u>	<u>18,656</u>	<u>756</u>
Total county treasurer	<u>197,950</u>	<u>197,950</u>	<u>196,363</u>	<u>(1,587)</u>
H.E.W. Committee				
Contractual				
Soil and water conservation district	50,000	50,000	50,000	-
Total contractual	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total H.E.W. Committee	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
County Clerk and Elections				
Personnel				
County Clerk's office salaries	324,286	324,286	311,170	(13,116)
Part time/extra time	8,000	8,000	1,750	(6,250)
Election's office salaries	60,000	60,000	58,705	(1,295)
Total personnel	<u>392,286</u>	<u>392,286</u>	<u>371,625</u>	<u>(20,661)</u>
Commodities				
Office supplies	10,000	10,000	8,353	(1,647)
Election publications	14,000	14,000	8,645	(5,355)
Election supplies	52,600	52,600	55,585	2,985
Voter registration	10,000	10,000	9,677	(323)
Total commodities	<u>86,600</u>	<u>86,600</u>	<u>82,260</u>	<u>(4,340)</u>
Contractual				
Travel expense, dues and seminars	4,000	4,000	3,479	(521)
Software maintenance	49,150	49,150	46,004	(3,146)
Total contractual	<u>53,150</u>	<u>53,150</u>	<u>49,483</u>	<u>(3,667)</u>
Total county clerk and elections	<u>532,036</u>	<u>532,036</u>	<u>503,368</u>	<u>(28,668)</u>
Insurance committee				
Contractual				
Hospital and medical insurance	1,775,000	1,775,000	1,705,670	(69,330)
Total contractual	<u>1,775,000</u>	<u>1,775,000</u>	<u>1,705,670</u>	<u>(69,330)</u>
Total insurance committee	<u>1,775,000</u>	<u>1,775,000</u>	<u>1,705,670</u>	<u>(69,330)</u>

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Finance Committee				
Personnel				
County Board salary and mileage	\$ 85,000	\$ 85,000	\$ 94,316	\$ 9,316
Administrative hearing officer	1,000	1,000	2,690	1,690
Information technology salary	60,000	60,000	62,100	2,100
Holiday pay	-	-	352	352
Total personnel	146,000	146,000	159,458	13,458
Commodities				
Office publications	100	100	2,800	2,700
Office supplies	2,500	2,500	3,140	640
Total commodities	2,600	2,600	5,940	3,340
Contractual				
Auditing county office	50,000	50,000	53,170	3,170
Association dues	25,000	25,000	26,841	1,841
Contingencies	140,000	64,016	64,548	532
Internet service	-	-	11,572	11,572
IT and network administration	36,000	36,000	24,741	(11,259)
Postage meter and rental	3,000	3,000	3,130	130
Economic Development Program	14,317	14,317	12,313	(2,004)
N.W. Illinois Criminal Justice System	3,000	3,000	3,688	688
Total contractual	271,317	195,333	200,003	4,670
Capital outlay				
Computer	88,000	88,000	65,281	(22,719)
Other capital improvements	3,000	3,000	3,000	-
Total capital outlay	91,000	91,000	68,281	(22,719)
Total finance committee	510,917	434,933	433,682	(1,251)
Assessor				
Personnel				
Assessments office salaries	210,845	210,845	213,009	2,164
Board of Review salaries and expense	10,815	10,815	10,620	(195)
Total personnel	221,660	221,660	223,629	1,969
Commodities				
Office publications - assessments office	4,000	4,000	3,013	(987)
Office supplies - assessment office	4,500	4,500	4,582	82
Purchase of office equipment	2,600	2,600	2,759	159
Board of Review official publications	300	300	-	(300)
Office supplies - Board of Review	3,000	3,000	2,641	(359)
Total commodities	14,400	14,400	12,995	(1,405)

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Assessor (Continued)				
Contractual				
Assessor's school per diem and mileage	\$ 400	\$ 400	\$ 467	\$ 67
Travel expense, dues and seminars	750	750	1,037	287
Mapping	3,000	3,000	1,103	(1,897)
Software maintenance	12,250	12,250	12,311	61
Maintenance - office equipment	250	250	-	(250)
Total contractual	16,650	16,650	14,918	(1,732)
Total assessor	252,710	252,710	251,542	(1,168)
Superintendent of Schools				
Personnel				
Salary - clerk	26,528	26,528	27,906	1,378
Total personnel	26,528	26,528	27,906	1,378
Commodities				
Office supplies	975	975	772	(203)
Total commodities	975	975	772	(203)
Contractual				
Rent	10,500	10,500	4,956	(5,544)
Contractual services	9,118	9,118	9,349	231
Travel expense	7,500	7,500	3,074	(4,426)
Office equipment maintenance	5,500	5,500	5,767	267
Total contractual	32,618	32,618	23,146	(9,472)
Total superintendent of schools	60,121	60,121	51,824	(8,297)
Zoning				
Personnel				
Zoning office salaries	145,370	145,370	144,785	(585)
Total personnel	145,370	145,370	144,785	(585)
Commodities				
Publications	1,000	1,000	-	(1,000)
Office equipment	1,000	1,000	-	(1,000)
Office supplies	4,500	4,500	3,088	(1,412)
Total commodities	6,500	6,500	3,088	(3,412)
Contractual				
Hearings - Board of Appeals	4,200	4,200	2,160	(2,040)
Regional planning commission	-	-	1,935	1,935
Seminars, dues and travel expense	6,000	6,000	3,254	(2,746)

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
GENERAL GOVERNMENT (Continued)				
Zoning (Continued)				
Contractual (Continued)				
Vehicle purchase	\$ 4,150	\$ 4,150	\$ 4,150	\$ -
Vehicle maintenance	1,500	1,500	707	(793)
Maintenance - office equipment	2,000	2,000	1,498	(502)
Total contractual	17,850	17,850	13,704	(4,146)
Total zoning	169,720	169,720	161,577	(8,143)
Total general government	\$ 4,405,815	\$ 4,370,666	\$ 4,252,220	\$ (118,446)
PUBLIC SAFETY				
Sheriff				
Personnel				
Sheriff's department salaries	\$ 2,102,900	\$ 2,102,900	\$ 2,098,435	\$ (4,465)
Bailiff's salaries	239,185	239,185	330,211	91,026
School training and personnel expense	2,500	2,500	3,075	575
Overtime	105,000	105,000	94,063	(10,937)
Holidays	80,000	80,000	80,962	962
Part time/extra time	-	-	3,128	3,128
E.S.D.A. salaries	55,000	55,000	54,689	(311)
Emergency communications salaries	606,074	606,074	585,239	(20,835)
Less personnel costs charged to other funds	(130,000)	(130,000)	(102,605)	27,395
Total personnel	3,060,659	3,060,659	3,147,197	86,538
Commodities				
Office and jail supplies	22,800	22,800	19,138	(3,662)
Uniforms	19,800	19,800	25,982	6,182
Weapons and ammunition	8,000	8,000	9,637	1,637
Office equipment	2,500	2,500	(1,500)	(4,000)
Total commodities	53,100	53,100	53,257	157
Contractual				
Training	16,115	16,115	11,928	(4,187)
Squad car maintenance	35,000	35,000	35,175	175
Maintenance of copiers	7,000	7,000	8,975	1,975
Maintenance of computers	39,000	39,000	30,617	(8,383)
Maintenance of police radios	54,500	54,500	47,359	(7,141)
Contingencies	22,500	11,077	9,809	(1,268)
E.S.D.A.	115,100	115,100	97,576	(17,524)
Total contractual	289,215	277,792	241,439	(36,353)

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Sheriff (Continued)				
Capital outlay				
Computers	\$ 43,765	\$ 43,765	\$ 37,798	\$ (5,967)
Vehicle	164,999	164,999	112,326	(52,673)
Total capital outlay	<u>208,764</u>	<u>208,764</u>	<u>150,124</u>	<u>(58,640)</u>
Total sheriff	<u>3,611,738</u>	<u>3,600,315</u>	<u>3,592,017</u>	<u>(8,298)</u>
Coroner				
Personnel				
Coroner salaries	158,555	158,555	158,555	-
Total personnel	<u>158,555</u>	<u>158,555</u>	<u>158,555</u>	<u>-</u>
Contractual				
Autopsies	28,084	36,485	36,485	-
Lab fees	6,180	9,032	10,002	970
Petroleum products	1,800	1,800	830	(970)
Total contractual	<u>36,064</u>	<u>47,317</u>	<u>47,317</u>	<u>-</u>
Capital outlay				
Vehicle	3,936	3,936	3,936	-
Total capital outlay	<u>3,936</u>	<u>3,936</u>	<u>3,936</u>	<u>-</u>
Total coroner	<u>198,555</u>	<u>209,808</u>	<u>209,808</u>	<u>-</u>
Corrections				
Personnel				
Corrections salaries	1,555,336	1,586,759	1,590,028	3,269
Total personnel	<u>1,555,336</u>	<u>1,586,759</u>	<u>1,590,028</u>	<u>3,269</u>
Commodities				
Office supplies	32,500	32,500	39,314	6,814
Petroleum products	4,000	4,000	1,812	(2,188)
Food for county prisoners	200,000	200,000	203,581	3,581
Uniforms	7,000	7,000	11,437	4,437
Weapons and ammunition	1,200	1,200	1,139	(61)
Total commodities	<u>244,700</u>	<u>244,700</u>	<u>257,283</u>	<u>12,583</u>
Contractual				
Training expense	10,000	10,000	7,415	(2,585)
Out of state travel	5,500	5,500	1,523	(3,977)
Medical expense	112,300	157,031	158,554	1,523
Prisoner mental health	15,000	15,000	15,000	-

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
PUBLIC SAFETY (Continued)				
Corrections (Continued)				
Contractual (Continued)				
Vehicle maintenance	\$ 2,000	\$ 2,000	\$ 2,106	\$ 106
Computer hardware and software	1,000	1,000	-	(1,000)
Computer maintenance	19,000	19,000	9,451	(9,549)
Office equipment maintenance	5,500	5,500	5,129	(371)
Total contractual	170,300	215,031	199,178	(15,853)
Total corrections	1,970,336	2,046,490	2,046,489	(1)
Total public safety	\$ 5,780,629	\$ 5,856,613	\$ 5,848,314	\$ (8,299)
JUDICIARY AND COURT RELATED				
State's attorney				
Personnel				
State attorney's office salaries	\$ 578,500	\$ 578,500	\$ 543,163	\$ (35,337)
State witnesses - fees	39,000	39,000	38,287	(713)
Illinois state's attorney and appellate prosecutor	18,000	18,000	18,000	-
Total personnel	635,500	635,500	599,450	(36,050)
Commodities				
Office supplies - state's attorney	12,500	12,500	12,780	280
Legal materials and books	14,500	14,500	14,209	(291)
Total commodities	27,000	27,000	26,989	(11)
Contractual				
Expert witnesses	1,000	1,000	273	(727)
Travel expenses, seminars and dues	5,500	5,500	5,792	292
Printing appeals and transcripts	1,500	1,500	436	(1,064)
Maintenance - office equipment	500	500	51	(449)
Total contractual	8,500	8,500	6,552	(1,948)
Total state's attorney	671,000	671,000	632,991	(38,009)
Circuit Clerk				
Personnel				
Circuit clerk office salaries	561,500	562,517	563,502	985
Total personnel	561,500	562,517	563,502	985
Commodities				
Juvenile publications	1,000	1,000	1,251	251
Jury commission supplies	4,371	4,371	4,214	(157)
Office supplies	4,000	4,000	3,495	(505)
Total commodities	9,371	9,371	8,960	(411)

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Circuit Clerk (Continued)				
Contractual				
Travel expenses, seminars and dues	\$ 1,500	\$ 1,500	\$ 920	\$ (580)
Postage	4,000	4,000	4,005	5
Total contractual	5,500	5,500	4,925	(575)
Total circuit clerk	576,371	577,388	577,387	(1)
Judiciary				
Personnel				
Judges reimbursement salary	2,400	2,400	2,441	41
Public defenders on contract	173,803	173,803	173,802	(1)
Administrative assistant salary	42,314	42,314	42,314	-
Total personnel	218,517	218,517	218,557	40
Commodities				
Office supplies	3,000	3,000	1,860	(1,140)
Purchase - office equipment	3,500	3,500	4,123	623
Total commodities	6,500	6,500	5,983	(517)
Contractual				
Appointed attorneys	39,604	39,604	47,701	8,097
Expert witness	8,000	8,000	2,375	(5,625)
Interpreter	16,000	16,000	15,111	(889)
Seminars	4,000	4,000	2,565	(1,435)
Psychiatric cases	8,000	8,000	10,570	2,570
Jurors circuit court - per diem and mileage	17,604	17,604	16,681	(923)
Maintenance - office equipment	3,500	3,500	2,058	(1,442)
Total contractual	96,708	96,708	97,061	353
Total judiciary	321,725	321,725	321,601	(124)
Probation				
Personnel				
Salaries	650,000	650,000	637,718	(12,282)
Part time/extra time	25,000	25,000	14,981	(10,019)
Total personnel	675,000	675,000	652,699	(22,301)
Contractual				
Juvenile detention fees	28,000	28,000	31,635	3,635
Total contractual	28,000	28,000	31,635	3,635
Total probation	703,000	703,000	684,334	(18,666)

(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, 2016

	Original Budget	Final Budget	Actual	Variance Over (Under)
JUDICIARY AND COURT RELATED (Continued)				
Focus House				
Personnel				
Salaries	\$ 935,000	\$ 893,148	\$ 825,604	\$ (67,544)
Part time/extra time	291,500	291,500	271,380	(20,120)
Total personnel	1,226,500	1,184,648	1,096,984	(87,664)
Commodities				
Supplies	15,500	15,500	9,006	(6,494)
Total commodities	15,500	15,500	9,006	(6,494)
Contractual				
Electricity	44,000	44,000	38,534	(5,466)
Gas	9,000	9,000	4,510	(4,490)
Cable TV	3,000	3,000	2,403	(597)
Rent	8,500	8,500	8,280	(220)
CASA	12,500	12,500	12,500	-
Telephone	12,500	12,500	10,142	(2,358)
Training	9,000	9,000	3,957	(5,043)
Sex offender/polygraph service	28,000	28,000	25,995	(2,005)
Counseling/psychiatric services	10,000	10,000	-	(10,000)
Repair and maintenance	22,000	22,000	25,688	3,688
Food for County prisoners	70,000	70,000	48,259	(21,741)
Transportation and conferences	12,000	12,000	9,176	(2,824)
Personal care and hygiene	1,500	1,500	(43)	(1,543)
Medical expenses and personal care	11,000	11,000	8,841	(2,159)
Total contractual	253,000	253,000	198,242	(54,758)
Total focus house	1,495,000	1,453,148	1,304,232	(148,916)
Total judiciary and court related	3,767,096	3,726,261	3,520,545	(205,716)
TOTAL EXPENDITURES	\$ 13,953,540	\$ 13,953,540	\$ 13,621,079	\$ (332,461)

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2016

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
ASSETS					
Cash and cash equivalents	\$ 633,721	\$ 55,268	\$ 254,010	\$ 28,967	\$ 459,468
Investments	-	-	-	-	-
Property taxes receivable	791,500	-	-	34,080	835,000
Accounts receivable	-	-	73,146	-	-
Advances to other funds	-	-	-	-	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 1,425,221	\$ 55,268	\$ 327,156	\$ 63,047	\$ 1,294,468
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 5,634	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	5,634	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	791,500	-	-	34,080	835,000
Total deferred inflows of resources	791,500	-	-	34,080	835,000
FUND BALANCES					
Nonspendable - Advances	-	-	-	-	-
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	628,087	55,268	327,156	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	28,967	459,468
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Total fund balances	628,087	55,268	327,156	28,967	459,468
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,425,221	\$ 55,268	\$ 327,156	\$ 63,047	\$ 1,294,468

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution	Cooperative Extension Service	
\$ 245,634	\$ 53,040	\$ 202,682	\$ 6,134	\$ 7,296	\$ -	\$ 32,704	\$ 639,935	\$ 139,814	
-	-	-	-	-	-	-	-	-	
-	-	-	-	224,000	81,000	-	900,000	145,000	
58,708	30,680	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<u>\$ 304,342</u>	<u>\$ 83,720</u>	<u>\$ 202,682</u>	<u>\$ 6,134</u>	<u>\$ 231,296</u>	<u>\$ 81,000</u>	<u>\$ 32,704</u>	<u>\$ 1,539,935</u>	<u>\$ 284,814</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	224,000	81,000	-	900,000	145,000	
-	-	-	-	224,000	81,000	-	900,000	145,000	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	83,720	-	-	-	-	32,704	639,935	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
304,342	-	202,682	6,134	7,296	-	-	-	-	
-	-	-	-	-	-	-	-	139,814	
-	-	-	-	-	-	-	-	-	
<u>304,342</u>	<u>83,720</u>	<u>202,682</u>	<u>6,134</u>	<u>7,296</u>	<u>-</u>	<u>32,704</u>	<u>639,935</u>	<u>139,814</u>	
<u>\$ 304,342</u>	<u>\$ 83,720</u>	<u>\$ 202,682</u>	<u>\$ 6,134</u>	<u>\$ 231,296</u>	<u>\$ 81,000</u>	<u>\$ 32,704</u>	<u>\$ 1,539,935</u>	<u>\$ 284,814</u>	

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2016

	Special Revenue				
	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library	Court Document Storage
ASSETS					
Cash and cash equivalents	\$ 10,958	\$ 27,473	\$ -	\$ 2,435	\$ 204,783
Investments	-	-	61,432	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	1,584	3,559
Advances to other funds	-	-	-	-	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 10,958	\$ 27,473	\$ 61,432	\$ 4,019	\$ 208,342
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Nonspendable - Advances	-	-	-	-	-
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	27,473	-	-	-
Judiciary and court related	10,958	-	-	4,019	208,342
Highways and streets	-	-	61,432	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Total fund balances	10,958	27,473	61,432	4,019	208,342
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 10,958	\$ 27,473	\$ 61,432	\$ 4,019	\$ 208,342

Special Revenue

Tax Sale Automation	ESDA Distribution	EOC	Probation Services	Victim Impact	Marriage	County Ordinance	Recorder's Automation	Circuit Clerk Support and Maintenance
\$ 23,025	\$ 51,956	\$ 4,286	\$ 253,970	\$ 1,204	\$ 2,290	\$ 28,396	\$ 177,007	\$ 16,150
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,073	8,290	-	11,636	-	-	2,447	3,467	1,932
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 28,098	\$ 60,246	\$ 4,286	\$ 265,606	\$ 1,204	\$ 2,290	\$ 30,843	\$ 180,474	\$ 18,082
\$ -	\$ 10,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	41,856	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	10,487	-	41,856	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	49,759	4,286	-	-	-	-	-	-
-	-	-	223,750	1,204	2,290	-	-	18,082
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
28,098	-	-	-	-	-	30,843	180,474	-
-	-	-	-	-	-	-	-	-
28,098	49,759	4,286	223,750	1,204	2,290	30,843	180,474	18,082
\$ 28,098	\$ 60,246	\$ 4,286	\$ 265,606	\$ 1,204	\$ 2,290	\$ 30,843	\$ 180,474	\$ 18,082

(This statement is continued on the following pages.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2016

	Special Revenue				
	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment	Arrestee's Medical Cost	Recorder's GIS
ASSETS					
Cash and cash equivalents	\$ 6,346	\$ 8,561	\$ 24,041	\$ 50,892	\$ 31,576
Investments	-	-	-	-	-
Property taxes receivable	-	-	-	-	-
Accounts receivable	-	3,022	-	-	7,714
Advances to other funds	-	-	-	-	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 6,346	\$ 11,583	\$ 24,041	\$ 50,892	\$ 39,290
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Due to other funds	-	-	-	-	14,698
Total liabilities	-	-	-	-	14,698
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
FUND BALANCES					
Nonspendable - Advances	-	-	-	-	-
Restricted for					
Retirement	-	-	-	-	-
Public safety	6,346	-	24,041	50,892	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	-	-	-	-
Insurance	-	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	11,583	-	-	24,592
Assigned					
Capital projects	-	-	-	-	-
Total fund balances	6,346	11,583	24,041	50,892	24,592
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,346	\$ 11,583	\$ 24,041	\$ 50,892	\$ 39,290

Special Revenue										
Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration	Federal/State Grants	Coroner's	IFiber		
\$ 61,451	\$ 3,808	\$ 195,286	\$ 172,511	\$ 18,640	\$ 18,304	\$ 16,653	\$ 5,897	\$ -		
-	-	300,000	-	-	-	-	-	-		
-	-	-	3,659	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	14,698	-	-	-	-	-	-		
\$ 61,451	\$ 3,808	\$ 509,984	\$ 176,170	\$ 18,640	\$ 18,304	\$ 16,653	\$ 5,897	\$ -		
\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
12,500	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	176,170	18,640	18,304	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	5,897		
48,951	3,808	509,984	-	-	-	16,653	-	-		
-	-	-	-	-	-	-	-	-		
48,951	3,808	509,984	176,170	18,640	18,304	16,653	5,897	-		
\$ 61,451	\$ 3,808	\$ 509,984	\$ 176,170	\$ 18,640	\$ 18,304	\$ 16,653	\$ 5,897	\$ -		

(This statement is continued on the following page.)

OGLE COUNTY, ILLINOIS

COMBINING BALANCE SHEET (Continued)
NONMAJOR GOVERNMENTAL FUNDS

November 30, 2016

	Special Revenue				
	Insurance				
	Premium Levy	E-Citation Circuit Clerk	E-Citation Sheriff	Sex Offender Registration	Administrative Tow Fund
ASSETS					
Cash and cash equivalents	\$ 790,134	\$ 18,665	\$ 5,346	\$ 12,152	\$ 41,613
Investments	-	-	-	-	-
Property taxes receivable	525,000	-	-	-	-
Accounts receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 1,315,134	\$ 18,665	\$ 5,346	\$ 12,152	\$ 41,613
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Advances from other funds	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	525,000	-	-	-	-
Total deferred inflows of resources	525,000	-	-	-	-
FUND BALANCES					
Nonspendable - Advances	-	-	-	-	-
Restricted for					
Retirement	-	-	-	-	-
Public safety	-	-	5,346	12,152	41,613
Judiciary and court related	-	18,665	-	-	-
Highways and streets	-	-	-	-	-
Insurance	790,134	-	-	-	-
Health and welfare	-	-	-	-	-
Specific purpose	-	-	-	-	-
Assigned					
Capital projects	-	-	-	-	-
Total fund balances	790,134	18,665	5,346	12,152	41,613
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCES	\$ 1,315,134	\$ 18,665	\$ 5,346	\$ 12,152	\$ 41,613

Capital Projects		Total
Revolving	Thorpe Road	Nonmajor
Vehicle Purchase	Overpass	Governmental
		Funds
\$ 465,900	\$ -	\$ 5,510,382
-	371,337	732,769
-	-	3,535,580
-	-	214,917
251,977	-	251,977
-	-	14,698
\$ 717,877	\$ 371,337	\$ 10,260,323

\$ -	\$ -	\$ 28,621
-	-	41,856
-	-	14,698

-	-	85,175
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-	-	3,535,580
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-	-	3,535,580
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251,977	-	251,977
-	-	639,935
-	-	338,332
-	-	700,424
-	371,337	1,443,280
-	-	790,134
-	-	1,014,786
-	-	994,800
465,900	-	465,900
717,877	371,337	6,639,568
\$ 717,877	\$ 371,337	\$ 10,260,323

(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, 2016

	Special Revenue				
	County Bridge	County Highway Engineering	County Motor Fuel Tax	Tuberculosis	Mental Health
REVENUES					
Taxes	\$ 742,925	\$ -	\$ 830,858	\$ 34,023	\$ 753,774
Fines and fees	-	-	-	-	-
Intergovernmental	285,510	-	248,354	-	-
Charges for services	-	-	-	3,642	-
Investment income	1,313	50	368	-	452
Miscellaneous	-	-	-	-	-
Total revenues	1,029,748	50	1,079,580	37,665	754,226
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	153,779	-	983,016	-	-
Health and welfare	-	-	-	19,567	749,928
Capital outlay	745,015	-	26,094	15,786	-
Total expenditures	898,794	-	1,009,110	35,353	749,928
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	130,954	50	70,470	2,312	4,298
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	(8,967)	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(8,967)	-
NET CHANGE IN FUND BALANCES	130,954	50	70,470	(6,655)	4,298
FUND BALANCES, DECEMBER 1	497,133	55,218	256,686	35,622	455,170
FUND BALANCES, NOVEMBER 30	\$ 628,087	\$ 55,268	\$ 327,156	\$ 28,967	\$ 459,468

Special Revenue									
Board of Health	Dependent Children	Animal Control	Pet Population	Senior Social Service	War Veteran's Assistance	Drug Assistance	Social Security Contribution	Cooperative Extension Service	
\$ -	\$ -	\$ -	\$ -	\$ 227,182	\$ 74,887	\$ -	\$ 858,679	\$ 139,814	
166,952	-	150,452	-	-	-	-	-	-	
561,354	285,263	-	-	-	-	-	-	-	
39,825	1,023	-	20,525	-	-	-	-	-	
-	59	-	-	-	-	-	1,147	-	
37,419	7,451	233	-	-	-	-	4,185	-	
805,550	293,796	150,685	20,525	227,182	74,887	-	864,011	139,814	
-	-	-	-	-	-	-	101,459	139,021	
-	53,152	-	-	-	-	1,223	351,952	-	
-	-	-	-	-	-	-	218,084	-	
-	-	-	-	-	-	-	73,599	-	
719,811	-	160,912	18,686	221,411	74,887	-	53,164	-	
-	2,125	-	-	-	-	-	-	-	
719,811	55,277	160,912	18,686	221,411	74,887	1,223	798,258	139,021	
85,739	238,519	(10,227)	1,839	5,771	-	(1,223)	65,753	793	
93,967	-	-	-	-	-	-	-	-	
-	(350,000)	-	-	-	-	-	(1,699)	-	
-	-	-	-	-	-	-	-	-	
93,967	(350,000)	-	-	-	-	-	(1,699)	-	
179,706	(111,481)	(10,227)	1,839	5,771	-	(1,223)	64,054	793	
124,636	195,201	212,909	4,295	1,525	-	33,927	575,881	139,021	
\$ 304,342	\$ 83,720	\$ 202,682	\$ 6,134	\$ 7,296	\$ -	\$ 32,704	\$ 639,935	\$ 139,814	

(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, 2016

	Special Revenue				
	State's Attorney Automation	Drug Traffic Prevention	Storm Water Management	Law Library	Court Document Storage
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	3,343	-	-	22,716	53,192
Investment income	-	-	185	-	428
Miscellaneous	-	7,419	-	-	-
Total revenues	3,343	7,419	185	22,716	53,620
EXPENDITURES					
Current					
General government	-	-	-	-	-
Public safety	-	6,930	-	-	-
Judiciary and court related	-	-	-	23,840	31,387
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	19,724
Total expenditures	-	6,930	-	23,840	51,111
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,343	489	185	(1,124)	2,509
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(35,000)
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(35,000)
NET CHANGE IN FUND BALANCES	3,343	489	185	(1,124)	(32,491)
FUND BALANCES, DECEMBER 1	7,615	26,984	61,247	5,143	240,833
FUND BALANCES, NOVEMBER 30	\$ 10,958	\$ 27,473	\$ 61,432	\$ 4,019	\$ 208,342

Special Revenue										
Tax Sale Automation	OEMA	EOC	Probation Services	Victim Impact	Marriage	County Ordinance	Recorder's Automation	Circuit Clerk Support and Maintenance		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	164,522	2,439	-	35,037	-	-	-	-
-	98,379	-	-	-	-	-	-	-	9,939	-
9,511	-	-	-	-	-	-	49,693	-	36	-
-	-	-	232	-	6	-	101	-	-	-
-	-	-	8,356	-	480	14,630	-	-	-	-
9,511	98,379	-	173,110	2,439	486	49,667	49,794	-	9,975	-
-	-	4,012	-	-	-	49,078	9,442	-	-	-
-	60,983	-	-	-	-	-	-	-	-	-
-	-	-	111,104	2,500	1,554	-	-	-	12,500	-
-	-	-	-	-	-	-	-	-	-	-
-	27,032	-	42,809	-	-	-	-	-	-	-
-	88,015	4,012	153,913	2,500	1,554	49,078	9,442	-	12,500	-
9,511	10,364	(4,012)	19,197	(61)	(1,068)	589	40,352	-	(2,525)	-
-	-	-	-	-	-	-	-	-	-	-
-	(40,000)	-	(15,012)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	(40,000)	-	(15,012)	-	-	-	-	-	-	-
9,511	(29,636)	(4,012)	4,185	(61)	(1,068)	589	40,352	-	(2,525)	-
18,587	79,395	8,298	219,565	1,265	3,358	30,254	140,122	-	20,607	-
\$ 28,098	\$ 49,759	\$ 4,286	\$ 223,750	\$ 1,204	\$ 2,290	\$ 30,843	\$ 180,474	\$ -	\$ 18,082	\$ -

OGLE COUNTY, ILLINOIS

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

For the Year Ended November 30, 2016

	Special Revenue				
	Medical Reimbursement	Hotel/ Motel Tax	DUI Equipment	Arrestee's Medical Cost	Recorder's GIS
REVENUES					
Taxes	\$ -	\$ 40,759	\$ -	\$ -	\$ -
Fines and fees	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	99,134
Investment income	-	-	-	-	46
Miscellaneous	-	-	17,630	10,204	-
Total revenues	-	40,759	17,630	10,204	99,180
EXPENDITURES					
Current					
General government	-	43,722	-	-	28,549
Public safety	-	-	12,596	-	-
Judiciary and court related	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	43,722	12,596	-	28,549
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(2,963)	5,034	10,204	70,631
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	-	-	(78,563)
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(78,563)
NET CHANGE IN FUND BALANCES	-	(2,963)	5,034	10,204	(7,932)
FUND BALANCES, DECEMBER 1	6,346	14,546	19,007	40,688	32,524
FUND BALANCES, NOVEMBER 30	\$ 6,346	\$ 11,583	\$ 24,041	\$ 50,892	\$ 24,592

Special Revenue									
Recorder's Special Fund	Vital Records Automation	GIS Committee	Court Automation	Juvenile Restitution	Circuit Clerk Operation and Administration	Federal/State Grants	Coroner's	IFiber	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	30,789	-	-	-
7,249	3,740	50,841	53,222	8,444	8,893	-	8,590	-	-
-	63	1,773	131	-	-	-	-	-	40
-	-	22,465	-	6,226	-	-	506	-	-
7,249	3,803	75,079	53,353	14,670	8,893	30,789	9,096	40	-
3,396	3,700	140,761	-	-	-	19,742	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	18,681	6,016	6,874	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	7,251	-	-
12,500	-	-	29,302	-	-	-	732	-	-
15,896	3,700	140,761	47,983	6,016	6,874	19,742	7,983	-	-
(8,647)	103	(65,682)	5,370	8,654	2,019	11,047	1,113	40	-
-	-	78,563	-	-	-	-	-	-	-
-	-	-	(15,000)	-	-	-	-	-	(111,271)
-	-	-	-	-	-	-	-	-	-
-	-	78,563	(15,000)	-	-	-	-	-	(111,271)
(8,647)	103	12,881	(9,630)	8,654	2,019	11,047	1,113	(111,231)	-
57,598	3,705	497,103	185,800	9,986	16,285	5,606	4,784	111,231	-
\$ 48,951	\$ 3,808	\$ 509,984	\$ 176,170	\$ 18,640	\$ 18,304	\$ 16,653	\$ 5,897	\$ -	\$ -

(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, 2016

	Special Revenue				
	Insurance Premium Levy	E-Citation Circuit Clerk	E-Citation Sheriff	Sex Offender Registration	Administrative Tow Fund
REVENUES					
Taxes	\$ 474,288	\$ -	\$ -	\$ -	\$ -
Fines and fees	-	-	-	6,040	75,600
Intergovernmental	-	-	-	-	-
Charges for services	-	5,719	1,677	-	-
Investment income	-	-	-	-	-
Miscellaneous	13,718	-	-	-	376
Total revenues	488,006	5,719	1,677	6,040	75,976
EXPENDITURES					
Current					
General government	504,134	-	-	-	-
Public safety	-	-	-	3,796	67,648
Judiciary and court related	-	-	-	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	62,066
Total expenditures	504,134	-	-	3,796	129,714
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,128)	5,719	1,677	2,244	(53,738)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	31,828
Transfers (out)	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	33,687
Total other financing sources (uses)	-	-	-	-	65,515
NET CHANGE IN FUND BALANCES	(16,128)	5,719	1,677	2,244	11,777
FUND BALANCES, DECEMBER 1	806,262	12,946	3,669	9,908	29,836
FUND BALANCES, NOVEMBER 30	\$ 790,134	\$ 18,665	\$ 5,346	\$ 12,152	\$ 41,613

Capital Projects		Total
Revolving	Thorpe Road	Nonmajor
Vehicle Purchase	Overpass	Governmental
		Funds
\$ -	\$ -	\$ 4,177,189
-	-	601,042
-	-	1,519,588
-	-	451,015
468	-	6,862
980	-	152,278
1,448	-	6,907,974
-	-	1,047,016
-	-	558,280
-	-	432,540
-	-	1,210,394
-	-	2,025,617
-	-	983,185
-	-	6,257,032
1,448	-	650,942
284,194	-	488,552
-	-	(655,512)
-	-	33,687
284,194	-	(133,273)
285,642	-	517,669
432,235	371,337	6,121,899
\$ 717,877	\$ 371,337	\$ 6,639,568

(See independent auditor's report.)

PROPRIETARY FUNDS

OGLE COUNTY, ILLINOIS

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

November 30, 2016

	Hospital and Medical Insurance	Self Insurance Reserve	Total
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,074,288	\$ 45,667	\$ 1,119,955
Total current assets	1,074,288	45,667	1,119,955
Total assets	1,074,288	45,667	1,119,955
CURRENT LIABILITIES			
Claims payable	186,033	-	186,033
Total current liabilities	186,033	-	186,033
Total liabilities	186,033	-	186,033
NET POSITION			
Unrestricted	888,255	45,667	933,922
TOTAL NET POSITION	\$ 888,255	\$ 45,667	\$ 933,922

(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, 2016

	Hospital and Medical Insurance	Self Insurance Reserve	Total
OPERATING REVENUES			
Charges for services			
Employee contributions	\$ 701,260	\$ -	\$ 701,260
Employer contributions	2,005,597	-	2,005,597
Retirees and other contributions	391,854	-	391,854
 Total operating revenues	 3,098,711	 -	 3,098,711
OPERATING EXPENSES			
Operations			
Personnel services	2,000	10,580	12,580
Contractual services	3,085,654	-	3,085,654
 Total operating expenses	 3,087,654	 10,580	 3,098,234
 OPERATING INCOME (LOSS)	 11,057	 (10,580)	 477
NON-OPERATING REVENUES (EXPENSES)			
Investment income	2	113	115
Other income	-	7,999	7,999
 Total non-operating revenues (expenses)	 2	 8,112	 8,114
 NET INCOME (LOSS) BEFORE TRANSFERS	 11,059	 (2,468)	 8,591
TRANSFERS			
Transfers (out)	-	(120,000)	(120,000)
 Total transfers	 -	 (120,000)	 (120,000)
 CHANGE IN NET POSITION	 11,059	 (122,468)	 (111,409)
 NET POSITION, DECEMBER 1	 877,196	 168,135	 1,045,331
 NET POSITION, NOVEMBER 30	 \$ 888,255	 \$ 45,667	 \$ 933,922

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

COMBINING SCHEDULE OF CASH FLOWS
INTERNAL SERVICE ACCOUNTS

For the Year Ended November 30, 2016

	Hospital and Medical Insurance	Self Insurance Reserve	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 2,706,857	\$ -	\$ 2,706,857
Receipts from plan participants	391,854	-	391,854
Payments to suppliers	(3,059,683)	-	(3,059,683)
Payments to employees	-	(10,580)	(10,580)
Net cash from operating activities	39,028	(10,580)	28,448
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers (out)	-	(120,000)	(120,000)
Other income	-	7,999	7,999
Net cash from noncapital financing activities	-	(112,001)	(112,001)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of investments	-	-	-
Interest received	2	113	115
Net cash from investing activities	2	113	115
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	39,030	(122,468)	(83,438)
CASH AND CASH EQUIVALENTS, DECEMBER 1	1,035,258	168,135	1,203,393
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 1,074,288	\$ 45,667	\$ 1,119,955
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 11,057	\$ (10,580)	\$ 477
Adjustments to reconcile operating income (loss) to net cash from operating activities			
Effects of changes in operating assets and liabilities			
Accounts receivable	11,556	-	11,556
Claims payable	16,415	-	16,415
NET CASH FROM OPERATING ACTIVITIES	\$ 39,028	\$ (10,580)	\$ 28,448

(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, 2016

	Balances			Balances
	December 1	Additions	Deductions	November 30
Total All Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 1,662,983	\$ 131,194,990	\$ 130,899,612	\$ 1,958,361
Accounts receivable	527,748	-	420,803	106,945
Investments	798,146	200,388	498,534	500,000
Inventory	34,301	2,596	-	36,897
TOTAL ASSETS	\$ 3,023,178	\$ 131,397,974	\$ 131,818,949	\$ 2,602,203
LIABILITIES				
Due to others	\$ 3,023,178	\$ 131,397,974	\$ 131,818,949	\$ 2,602,203
TOTAL LIABILITIES	\$ 3,023,178	\$ 131,397,974	\$ 131,818,949	\$ 2,602,203
1. Township Motor Fuel Tax				
ASSETS				
Cash and cash equivalents	\$ 554,284	\$ 1,689,975	\$ 1,268,003	\$ 976,256
Accounts receivable	527,748	-	420,803	106,945
TOTAL ASSETS	\$ 1,082,032	\$ 1,689,975	\$ 1,688,806	\$ 1,083,201
LIABILITIES				
Due to others	\$ 1,082,032	\$ 1,689,975	\$ 1,688,806	\$ 1,083,201
TOTAL LIABILITIES	\$ 1,082,032	\$ 1,689,975	\$ 1,688,806	\$ 1,083,201
2. Township Bridge				
ASSETS				
Cash and cash equivalents	\$ 224,851	\$ 41	\$ 200,000	\$ 24,892
TOTAL ASSETS	\$ 224,851	\$ 41	\$ 200,000	\$ 24,892
LIABILITIES				
Due to others	\$ 224,851	\$ 41	\$ 200,000	\$ 24,892
TOTAL LIABILITIES	\$ 224,851	\$ 41	\$ 200,000	\$ 24,892

(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, 2016

	Balances		Additions		Deductions		Balances
	December 1						November 30
3. Treasurer's Trust							
ASSETS							
Cash and cash equivalents	\$ 10,051	\$	1,352	\$	1,459	\$	9,944
TOTAL ASSETS	\$ 10,051	\$	1,352	\$	1,459	\$	9,944
LIABILITIES							
Due to others	\$ 10,051	\$	1,352	\$	1,459	\$	9,944
TOTAL LIABILITIES	\$ 10,051	\$	1,352	\$	1,459	\$	9,944
4. Condemnation							
ASSETS							
Cash and cash equivalents	\$ 82,000	\$	797,069	\$	674,968	\$	204,101
TOTAL ASSETS	\$ 82,000	\$	797,069	\$	674,968	\$	204,101
LIABILITIES							
Due to others	\$ 82,000	\$	797,069	\$	674,968	\$	204,101
TOTAL LIABILITIES	\$ 82,000	\$	797,069	\$	674,968	\$	204,101
5. Indemnity Cost							
ASSETS							
Cash and cash equivalents	\$ 25,616	\$	305,117	\$	330,733	\$	-
Investments	298,146		388		298,534		-
TOTAL ASSETS	\$ 323,762	\$	305,505	\$	629,267	\$	-
LIABILITIES							
Due to others	\$ 323,762	\$	305,505	\$	629,267	\$	-
TOTAL LIABILITIES	\$ 323,762	\$	305,505	\$	629,267	\$	-

(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, 2016

	Balances December 1	Additions	Deductions	Balances November 30
6. Sheriff Civil Process				
ASSETS				
Cash and cash equivalents	\$ 2,915	\$ 46,095	\$ 45,166	\$ 3,844
TOTAL ASSETS	\$ 2,915	\$ 46,095	\$ 45,166	\$ 3,844
LIABILITIES				
Due to others	\$ 2,915	\$ 46,095	\$ 45,166	\$ 3,844
TOTAL LIABILITIES	\$ 2,915	\$ 46,095	\$ 45,166	\$ 3,844
7. Jail Commissary				
ASSETS				
Cash and cash equivalents	\$ 181,966	\$ 912,300	\$ 982,004	\$ 112,262
TOTAL ASSETS	\$ 181,966	\$ 912,300	\$ 982,004	\$ 112,262
LIABILITIES				
Due to others	\$ 181,966	\$ 912,300	\$ 982,004	\$ 112,262
TOTAL LIABILITIES	\$ 181,966	\$ 912,300	\$ 982,004	\$ 112,262
8. Circuit Clerk				
ASSETS				
Cash and cash equivalents	\$ 174,596	\$ 2,862,267	\$ 2,778,231	\$ 258,632
Investments	500,000	200,000	200,000	500,000
TOTAL ASSETS	\$ 674,596	\$ 3,062,267	\$ 2,978,231	\$ 758,632
LIABILITIES				
Due to others	\$ 674,596	\$ 3,062,267	\$ 2,978,231	\$ 758,632
TOTAL LIABILITIES	\$ 674,596	\$ 3,062,267	\$ 2,978,231	\$ 758,632

(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, 2016

	Balances December 1	Additions	Deductions	Balances November 30
9. Focus House Resident Trust				
ASSETS				
Cash and cash equivalents	\$ 4,403	\$ 6,268	\$ 6,271	\$ 4,400
TOTAL ASSETS	\$ 4,403	\$ 6,268	\$ 6,271	\$ 4,400
LIABILITIES				
Due to others	\$ 4,403	\$ 6,268	\$ 6,271	\$ 4,400
TOTAL LIABILITIES	\$ 4,403	\$ 6,268	\$ 6,271	\$ 4,400
10. County Clerk				
ASSETS				
Cash and cash equivalents	\$ 224,782	\$ 160,614	\$ 208,993	\$ 176,403
Inventory	34,301	2,596	-	36,897
TOTAL ASSETS	\$ 259,083	\$ 163,210	\$ 208,993	\$ 213,300
LIABILITIES				
Due to others	\$ 259,083	\$ 163,210	\$ 208,993	\$ 213,300
TOTAL LIABILITIES	\$ 259,083	\$ 163,210	\$ 208,993	\$ 213,300
11. Check Offenders				
ASSETS				
Cash and cash equivalents	\$ 6,381	\$ -	\$ 6,381	\$ -
TOTAL ASSETS	\$ 6,381	\$ -	\$ 6,381	\$ -
LIABILITIES				
Due to others	\$ 6,381	\$ -	\$ 6,381	\$ -
TOTAL LIABILITIES	\$ 6,381	\$ -	\$ 6,381	\$ -

(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, 2016

	Balances			Balances
	December 1	Additions	Deductions	November 30
12. County Collector				
ASSETS				
Cash and cash equivalents	\$ 171,138	\$ 124,413,892	\$ 124,397,403	\$ 187,627
TOTAL ASSETS	\$ 171,138	\$ 124,413,892	\$ 124,397,403	\$ 187,627
LIABILITIES				
Due to others	\$ 171,138	\$ 124,413,892	\$ 124,397,403	\$ 187,627
TOTAL LIABILITIES	\$ 171,138	\$ 124,413,892	\$ 124,397,403	\$ 187,627

(See independent auditor's report.)

SUPPLEMENTARY INFORMATION

OGLE COUNTY, ILLINOIS

PROPERTY TAX ASSESSED VALUATION, RATES, EXTENSIONS AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	2015		2014		2013	
ASSESSED VALUATION	<u>\$ 1,488,237,046</u>		<u>\$ 1,465,454,581</u>		<u>\$ 1,506,284,634</u>	
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.27000	\$ 4,018,240	0.27000	\$ 3,956,727	0.27000	\$ 4,066,969
County Highway	0.10000	1,488,237	0.10000	1,465,455	0.10000	1,506,285
County Bridge	0.05000	744,119	0.05000	732,727	0.05000	753,142
County Matching	0.05000	744,119	0.05000	732,727	0.05000	753,142
War Veteran's Assistance	0.00504	75,007	0.00512	75,031	0.00498	75,013
Mental Health	0.05073	754,983	0.05561	814,939	0.05377	809,929
Tuberculosis	0.00229	34,081	0.00233	34,145	0.00226	34,042
Illinois Municipal Retirement	0.15287	2,275,068	0.12931	1,894,979	0.12282	1,850,019
Cooperative Extension Education	0.00941	140,043	0.00955	139,951	0.00929	139,934
Liability Insurance	0.03192	475,045	0.03241	474,954	0.03153	474,932
Social Security Contribution	0.05779	860,052	0.05630	825,051	0.05311	799,988
Senior Citizen	0.01529	227,551	0.01447	212,051	0.01407	211,934
TOTAL TAX RATES AND EXTENSIONS	0.79534	\$ 11,836,545	0.77510	\$ 11,358,737	0.76183	\$ 11,475,329
TAX COLLECTIONS						
County General		\$ 4,011,828		\$ 3,930,404		\$ 4,010,483
County Highway		1,485,851		1,455,719		1,485,365
County Bridge		742,925		727,859		742,677
County Matching		742,925		727,859		742,677
War Veteran's Assistance		74,887		74,533		73,971
Mental Health		753,774		809,527		798,679
Tuberculosis		34,023		33,917		33,574
Illinois Municipal Retirement		2,271,426		1,882,383		1,824,322
Cooperative Extension Education		139,814		139,021		137,987
Liability Insurance		474,288		471,797		468,333
Social Security Contribution		858,679		819,569		788,880
Senior Citizen		227,182		210,647		208,994
TOTAL TAX COLLECTIONS		<u>\$ 11,817,602</u>		<u>\$ 11,283,235</u>		<u>\$ 11,315,942</u>
PERCENTAGE COLLECTED		<u>99.84%</u>		<u>99.34%</u>		<u>98.61%</u>

2012		2011		2010		2009	
<u>\$ 1,522,222,278</u>		<u>\$ 1,527,920,875</u>		<u>\$ 1,522,437,946</u>		<u>\$ 1,516,429,662</u>	
Rate*	Amount	Rate*	Amount	Rate*	Amount	Rate*	Amount
0.26496	\$ 4,033,280	0.26398	\$ 4,033,405	0.26602	\$ 4,049,989	0.26625	\$ 4,037,494
0.10000	1,522,222	0.09713	1,484,070	0.10000	1,522,438	0.09958	1,510,061
0.05000	761,111	0.04857	742,111	0.05000	761,219	0.04979	755,030
0.05000	761,111	0.04857	742,111	0.05000	761,219	0.04979	755,030
0.00631	96,052	0.00628	95,953	0.00631	96,066	0.00445	67,481
0.05321	809,974	0.05301	809,951	0.05303	807,349	0.05324	807,347
0.00224	34,098	0.00223	34,073	0.00224	34,103	0.00225	34,120
0.09920	1,510,044	0.09588	1,464,971	0.09623	1,465,042	0.09661	1,465,023
0.00985	149,939	0.00982	150,042	0.00985	149,960	0.00989	149,975
0.03383	514,968	0.03272	499,936	0.03297	501,948	0.03310	501,938
0.05255	799,928	0.05236	800,019	0.05255	800,041	0.05276	800,068
0.01478	224,984	0.01473	225,063	0.01507	229,431	0.01493	226,403
0.73693	\$ 11,217,711	0.72528	\$ 11,081,705	0.73427	\$ 11,178,805	0.73264	\$ 11,109,970
	\$ 3,974,767		\$ 3,965,027		\$ 4,013,502		\$ 4,011,519
	1,500,140		1,458,916		1,508,733		1,500,344
	750,070		729,529		754,366		750,178
	750,070		729,529		754,366		750,178
	94,653		94,327		95,193		67,048
	798,226		796,221		800,075		802,158
	33,607		33,499		33,799		33,899
	1,488,146		1,440,135		1,451,846		1,455,605
	147,761		147,503		148,613		149,009
	507,501		491,466		497,431		498,709
	788,320		786,460		792,841		794,928
	221,719		221,243		227,368		224,943
	<u>\$ 11,054,980</u>		<u>\$ 10,893,855</u>		<u>\$ 11,078,133</u>		<u>\$ 11,038,518</u>
	<u>98.55%</u>		<u>98.30%</u>		<u>99.10%</u>		<u>99.36%</u>

(This schedule is continued on the following page.)

OGLE COUNTY, ILLINOIS

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

Last Ten Levy Years

Tax Levy Year	2008		2007		2006	
ASSESSED VALUATION	<u>\$ 1,499,060,050</u>		<u>\$ 1,447,268,417</u>		<u>\$ 1,354,060,919</u>	
	Rate*	Amount	Rate*	Amount	Rate*	Amount
TAX RATES AND EXTENSIONS						
County General	0.26920	\$ 4,035,471	0.27000	\$ 3,907,625	0.25737	\$ 3,484,947
County Highway	0.09673	1,450,041	0.09578	1,386,194	0.09516	1,288,524
County Bridge	0.05000	749,530	0.04789	693,097	0.04756	643,991
County Matching	0.05000	749,530	0.04789	693,097	0.04756	643,991
War Veteran's Assistance	0.00500	74,953	0.00518	74,969	0.00975	132,021
Mental Health	0.05160	773,515	0.05531	800,484	0.05815	787,387
Tuberculosis	0.00227	34,029	0.00235	34,011	0.00252	34,122
Illinois Municipal Retirement	0.09339	1,399,973	0.09328	1,350,012	0.09158	1,240,049
Cooperative Extension Education	0.01001	150,056	0.00000	-	0.00554	75,015
Liability Insurance	0.03349	502,035	0.03524	510,017	0.04246	574,934
Social Security Contribution	0.05003	749,980	0.04837	700,044	0.04727	640,065
Senior Citizen	0.01488	223,060	0.00000	-	0.01439	194,849
TOTAL TAX RATES AND EXTENSIONS	<u>0.72660</u>	<u>\$ 10,892,173</u>	<u>0.70129</u>	<u>\$ 10,149,550</u>	<u>0.71931</u>	<u>\$ 9,739,895</u>
TAX COLLECTIONS						
County General		\$ 4,017,512		\$ 3,885,298		\$ 3,466,075
County Highway		1,443,589		1,378,270		1,281,540
County Bridge		746,198		689,130		640,504
County Matching		746,197		689,130		640,504
War Veteran's Assistance		74,616		74,536		131,309
Mental Health		770,076		795,909		783,117
Tuberculosis		33,876		33,817		33,934
Illinois Municipal Retirement		1,393,740		1,342,294		1,233,327
Cooperative Extension Education		149,383		-		74,610
Liability Insurance		499,797		507,099		571,822
Social Security Contribution		746,642		696,043		636,600
Senior Citizen		222,068		-		193,791
TOTAL TAX COLLECTIONS		<u>\$ 10,843,694</u>		<u>\$ 10,091,526</u>		<u>\$ 9,687,133</u>
PERCENTAGE COLLECTED		<u>99.55%</u>		<u>99.43%</u>		<u>99.46%</u>

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

(See independent auditor's report.)

OGLE COUNTY, ILLINOIS

**COMMUNICATION OF SIGNIFICANT
DEFICIENCY IN INTERNAL CONTROL**

November 30, 2016





1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

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

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

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ogle County as of and for the year ended November 30, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described on the following pages, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control on the following pages to be a significant deficiency.

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

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

Sikich LLP

Naperville, Illinois
February 24, 2017

SIGNIFICANT DEFICIENCY

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

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.

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

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

Recommendation

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

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

SIGNIFICANT DEFICIENCY (Continued)

Segregation of Duties (Continued)

Recommendation (Continued)

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

Management's Response

The County acknowledges that this can be an issue with our limited staff. However, it is not cost effective to hire staff to fully segregate all duties. The County strives to comply with the noted recommendations. As an example, the Treasurer's bank reconciliations are completed by a person other than the staff members that record the transactions. The reconciliations are done prior to creating the monthly reports which are distributed to Board members.

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

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

OGLE COUNTY, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended
November 30, 2016



OGLE COUNTY, ILLINOIS
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1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

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

**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, 2016, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated February 24, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2016-001 that we consider to be a significant deficiency.

Compliance and Other Matters

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

Ogle County, Illinois' Responses to Findings

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

Purpose of this Report

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

Sikich LLP
Naperville, Illinois
February 24, 2017



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

Certified Public Accountants & Advisors
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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS, REQUIRED BY UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

We have audited Ogle County, Illinois (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County’s major federal programs for the year ended November 30, 2016. The County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

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

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the County’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District’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, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as finding 2016-002. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance 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 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 District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District'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, material weaknesses may exist that have not been identified.

Purpose of this Report

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

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Ogle County, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise Ogle County, Illinois' basic financial statements. We issued our report thereon dated February 24, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Sikich LLP

Naperville, Illinois
February 24, 2017

OGLE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2016

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
10.553	Department of Agriculture	Illinois State Board of Education	School Breakfast Program	\$ 7,307	\$ 7,307
10.555	Department of Agriculture	Illinois Department of Education	National School Lunch Program	11,179	11,179
10.555	Department of Agriculture	Illinois Department of Education	Non-cash Commodity Assistance	1,437	1,437
			Total 10.555	12,616	12,616
			Total Child Nutrition Cluster	19,923	19,923
10.557*	Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - FY 16	75,846	75,846
			FY 17	62,869	62,869
10.557*	Department of Agriculture	Illinois Department of Human Services	Special Supplemental Food Program for Women, Infants and Children - Noncash - FY 16	340,641	340,641
			Total 10.557	479,356	479,356
			Total Department of Agriculture	499,279	499,279
16.540	Department of Justice	Illinois Department of Human Services	Juvenile Justice	6,182	6,182
16.575	Department of Justice	Illinois Criminal Justice Information Authority	Victims of Crime Act Victim Assistance Program	10,615	10,615
16.606	Department of Justice	N/A	State Criminal Alien Assistance Program Grant	7,610	7,610
16.607	Department of Justice	N/A	Bulletproof Vest Partnership Program	8,223	8,223
			Total Department of Justice	32,630	32,630
66.605	Environmental Protection Agency	Illinois Department of Public Health	Performance Partnership Grant	1,425	1,425
			Total Environmental Protection Agency	1,425	1,425
93.074	Department of Health and Human Services	Illinois Department of Public Health	Bioterrorism Preparedness - FY16	27,118	27,118
			FY17	26,515	26,515
			PHEP Ebola - FY16	2,837	2,837
			FY17	466	466
			Total 93.074	56,936	56,936

CFDA #	Federal Grantor	Pass-Through Grantor	Program Title	Revenue	Expenditures
93.070	Department of Health and Human Services	Illinois Department of Public Health	Asthma Grant - FY16	\$ 3,181	\$ 3,181
			FY17	1,012	1,012
			Total 93.070	<u>4,193</u>	<u>4,193</u>
93.268	Department of Health and Human Services	Illinois Department of Public Health	Immunization Program - Noncash	124,664	124,664
93.563	Department of Health and Human Services	Illinois Department of Healthcare and Human Services	Child Support Enforcement	6,560	6,560
93.103	Department of Health and Human Services	Illinois Department of Public Health	FDA/AFDO Grant	2,000	2,000
93.617	Department of Health and Human Services	Illinois Department of Human Services	HAVA Grant	2,222	2,222
93.778	Department of Health and Human Services	Illinois Department of Healthcare and Family Services	Medical Assistance Program - FY16	38,157	38,157
			FY17	8,354	8,354
			Total 93.778	<u>46,511</u>	<u>46,511</u>
			Total Department of Health and Human Services	<u>243,086</u>	<u>243,086</u>
97.042	Department of Homeland Security	Illinois Emergency Management Agency	Emergency Management Performance Grant	<u>33,158</u>	<u>33,158</u>
			Total Department of Homeland Security	<u>33,158</u>	<u>33,158</u>
TOTAL FEDERAL AWARDS				<u>\$ 809,578</u>	<u>\$ 809,578</u>

*Denotes a major program

OGLE COUNTY, ILLINOIS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended November 30, 2016

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, 2016.

Note C - Non-Cash Transactions

The County received \$124,664 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 \$340,641 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. The County received \$1,437 in Non-Cash Commodity Assistance from the U.S. Department of Agriculture passed through the Illinois State Board of Education with a CFDA# 10.555.

Note D - Major Programs

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

Note E - Loans and Insurance

There were no insurance, loans or loan guarantees related to federal awards reported in the Schedule of Expenditures of Federal Awards at November 30, 2016.

Note F - Indirect Cost Rate

The County did not elect the federal 10% de minimis indirect cost rate for the year ended November 30, 2016.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended November 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *unmodified*

Internal control over financial reporting:
Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified? yes X no
Significant deficiency(ies) identified? yes X none reported

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

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

Identification of major federal programs:

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

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

Auditee qualified as low-risk auditee? yes X no

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2016

Section II - Financial Statement Findings

Significant Deficiency

2016-001: Segregation of Duties

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

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

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

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

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

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

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

This finding is partially repeated for the year ended November 30, 2016 and is also reported in Section IV - Prior Year Audit Findings as finding 2015-001.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2016

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2016-001: Segregation of Duties (Continued)

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

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

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

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

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

Corrective Action Plan: The County acknowledges that this can be an issue with our limited staff. However, it is not cost effective to hire staff to fully segregate all duties. The County strives to comply with the noted recommendations. As an example, the Treasurer's bank reconciliations are completed by a person other than the staff members that record the transactions. The reconciliations are done prior to creating the monthly reports which are distributed to Board members.

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

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2016

Section II - Financial Statement Findings (Continued)

Significant Deficiency (Continued)

2016-001: Segregation of Duties (Continued)

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

2016-002: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)-CFDA #10.557

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

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

This finding is repeated for the year ended November 30, 2016 and is also reported in Section IV - Prior Year Audit Findings as finding 2015-002.

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.

Corrective Action Plan: All nurses providing WIC services have reviewed the Department of Human Services WIC Policy and Procedure Manual Section 4. The Maternal Child Health Coordinator will provide additional training to public health nurses to emphasize the importance of clients signing both sides of the coupon stubs. The Maternal Child Health Coordinator and Public Health Administrator will conduct compliance checks to insure that clients are signing both sides of the stubs.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2016

Section IV - Prior Year Audit Findings

Significant Deficiency

2015-001: Segregation of Duties

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

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

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

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

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

The 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.

The activity for the Civil Process and Jail Commissary accounts 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.

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

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2016

Section IV - Prior Year Audit Findings (Continued)

Significant Deficiency (Continued)

2015-001: Segregation of Duties (Continued)

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.

As for the specific examples cited:

Treasurer: Wire transactions occur very rarely. They are used for transactions, such as a real estate purchase, where this form of payment is required. Account agreements with the financial institutions require the Treasurer to initiate and confirm such transactions. As a compensating control, another individual is responsible for posting all such transactions to the ledger. An internal policy is also being implemented to require a second person to authenticate all outgoing wire instructions.

OGLE COUNTY, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended November 30, 2016

Section IV - Prior Year Audit Findings (Continued)

Significant Deficiency (Continued)

2015-001: Segregation of Duties (Continued)

Corrective Action Plan (Continued):

Sheriff: The Civil Process account and Jail Commissary accounts are monitored on a daily basis by a designated employee. A different employee within the Sheriff's office is responsible for reconciling the bank statements on a monthly basis. Designated correctional staff have access to the Jail Commissary account in order to perform work duties associated with this account. The Sheriff's office is in the process of determining if any additional controls are needed for the Jail Commissary account.

Current Status: This finding is partially repeated for the year ending November 30, 2016 and is reported in Section II as Finding 2016-001.

2015-002: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)-CFDA #10.557

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

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

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.

Current Status: This finding is repeated for the year ending November 30, 2016 and is reported in Section II as Finding 2016-002.