Long Range Capital Improvement	911 Emergency	Federal Aid Matching	Nonmajor Governmental	Total Governmental Funds	
					REVENUES
$ -	$ -	$ 27,859	$ 4,154,266	$ 16,795,125	Taxes
-	-	-	624,226	7,507,777	Fines and fees
-	333,425	-	1,295,190	2,903,456	Intergovernmental
-	239,802	-	427,593	667,395	Charges for services
5,657	10,771	7,589	19,166	70,948	Investment income
2,800	5,475	-	159,041	208,452	Miscellaneous
8,457	589,473	735,448	6,679,482	28,153,153	Total revenues
					EXPENDITURES
					Current
		-	1,023,460	5,958,079	General government
287,405	-	-	714,039	7,463,675	Public safety
-	336,254	-	417,490	4,142,878	Judiciary and court related
-	-	121,580	1,620,715	3,189,267	Highways and streets
-	-	-	2,219,184	2,833,093	Health and welfare
-	-				Debt service
		-	78,235	78,235	Principal
-	-	-	1,426	1,426	Interest and fiscal charges
-	-		1,053,865	5,561,129	Capital outlay
1,747,516	250,669	2,398,575			
2,034,921	586,923	2,520,155	7,128,414	29,227,782	Total expenditures
(2,026,464)	2,550	(1,784,707)	(448,932)	(1,074,629)	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES
					OTHER FINANCING SOURCES (USES)
			465,354	4,740,866	Transfers in
3,755,236	-	-	(426,702)	(4,740,866)	Transfers (out)
(439,734)	(64,720)	-	-	31,828	Proceeds from the sale of capital assets
-	-				
3,315,502	(64,720)	-	38,652	31,828	Total other financing sources (uses)
1,289,038	(62,170)	(1,784,707)	(410,280)	(1,042,801)	NET CHANGE IN FUND BALANCES
1,553,836	3,298,494	2,226,642	6,532,179	23,127,222	FUND BALANCES, DECEMBER 1
$ 2,842,874	$ 3,236,324	$ 441,935	$ 6,121,899	$ 22,084,421	**FUND BALANCES, NOVEMBER 30**

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, 2015

	General	County Highway	Illinois Municipal Retirement	Solid Waste
REVENUES				
Taxes	$ 8,574,898	$ 1,455,719	$ 1,882,383	$ -
Fines and fees	2,465,158	-	-	4,418,393
Intergovernmental	867,151	348,452	-	59,238
Charges for services	-	-	-	-
Investment income	5,843	1,032	848	20,042
Miscellaneous	41,045	-	-	91
Total revenues	11,954,095	1,805,203	1,883,231	4,497,764
EXPENDITURES				
Current				
General government	4,214,779	-	432,435	-
Public safety	5,668,673	-	744,709	-
Judiciary and court related	3,372,883	-	352,505	-
Highways and streets	-	1,305,013	141,959	-
Health and welfare	-	-	100,665	513,244
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Capital outlay	-	110,504	-	-
Total expenditures	13,256,335	1,415,517	1,772,273	513,244
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,302,240)	389,686	110,958	3,984,520
OTHER FINANCING SOURCES (USES)				
Transfers in	519,809	-	467	-
Transfers (out)	(119,194)	-	-	(3,690,516)
Proceeds from the sale of capital assets	31,828	-	-	-
Total other financing sources (uses)	432,443	-	467	(3,690,516)
NET CHANGE IN FUND BALANCES	(869,797)	389,686	111,425	294,004
FUND BALANCES, DECEMBER 1	3,585,821	759,673	794,747	4,375,830
FUND BALANCES, NOVEMBER 30	$ 2,716,024	$ 1,149,359	$ 906,172	$ 4,669,834

Long Range Capital Improvement	911 Emergency	Federal Aid Matching	Nonmajor Governmental	Total Governmental Funds
$ -	$ -	$ 727,859	$ 4,154,266	$ 16,795,125
-	-	-	624,226	7,507,777
-	333,425 Inter	-	1,295,190	2,903,456
-	239,802 Charges	-	427,593	667,395
5,657	10,771 Ent.	7,589	19,166	70,948
2,800	5,475 Misc	-	159,041	208,452
8,457	589,473 TR	735,448	6,679,482	28,153,153
287,405	-	-	1,023,460	5,958,079
-	336,254 P.S	-	714,039	7,463,675
-	-	-	417,490	4,142,878
-	-	121,580	1,620,715	3,189,267
-	-	-	2,219,184	2,833,093
-	-	-	78,235	78,235
-	-	-	1,426	1,426
1,747,516	250,669 Cap	2,398,575	1,053,865	5,561,129
2,034,921	586,923	2,520,155	7,128,414	29,227,782
(2,026,464)	2,550	(1,784,707)	(448,932)	(1,074,629)
3,755,236	-	-	465,354	4,740,866
(439,734)	(64,720)	-	(426,702)	(4,740,866)
-	-	-	-	31,828
3,315,502	(64,720)	-	38,652	31,828
1,289,038	(62,170)	(1,784,707)	(410,280)	(1,042,801)
1,553,836	3,298,494	2,226,642	6,532,179	23,127,222
$ 2,842,874	$ 3,236,324	$ 441,935	$ 6,121,899	$ 22,084,421

OGLE COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2015

	General	County Highway	Illinois Municipal Retirement	Solid Waste
ASSETS				
Cash and cash equivalents	$ 1,464,082	$ 981,221	$ 1,102,353	$ 1,755,615
Investments	-	-	-	2,172,768
Property taxes receivable	4,067,000	1,506,000	2,275,000	-
Accounts receivable	1,432,196	9,900	-	741,451
Prepaid items	4,709	-	-	-
Advances to other funds	-	-	-	-
Due from other funds	-	189,595	-	-
TOTAL ASSETS	$ 6,967,987	$ 2,686,716	$ 3,377,353	$ 4,669,834
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 24,963	$ 31,357	$ 196,181	$ -
Unearned grant revenue	-	-	-	-
Advances from other funds	160,000	-	-	-
Due to other funds	-	-	-	-
Total liabilities	184,963	31,357	196,181	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	4,067,000	1,506,000	2,275,000	-
Total deferred inflows of resources	4,067,000	1,506,000	2,275,000	-
FUND BALANCES				
Nonspendable - prepaid items	4,709	-	-	-
Nonspendable - Advances	-	-	-	-
Restricted for retirement	-	-	906,172	-
Restricted for public safety	-	-	-	-
Restricted for judiciary and court related	-	-	-	-
Restricted for highways and streets	-	1,149,359	-	-
Restricted for insurance	-	-	-	-
Restricted for health and welfare	-	-	-	-
Restricted for specific purposes	-	-	-	-
Unrestricted				
Assigned for capital projects	-	-	-	-
Assigned for health and welfare	-	-	-	4,669,834
Unassigned				
General Fund	2,711,315	-	-	-
Total fund balances	2,716,024	1,149,359	906,172	4,669,834
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 6,967,987	$ 2,686,716	$ 3,377,353	$ 4,669,834

Long Range Capital Improvement	911 Emergency	Federal Aid Matching	Nonmajor Governmental	Total Governmental Funds
$ 2,908,978	$ 525,371	$ 862,441	$ 5,043,976	$ 14,644,037
-	2,607,838	180,000	732,584	5,693,190
-	-	753,000	3,319,580	11,920,580
-	109,566	-	564,012	2,857,125
-	4,783	-	-	9,492
-	-	-	160,000	160,000
-	-	122,631	6,395	318,621
$ 2,908,978	$ 3,247,558	$ 1,918,072	$ 9,826,547	$ 35,603,045
$ 66,104	$ 11,234	$ 723,137	$ 60,246	$ 1,113,222
-	-	-	6,201	6,201
-	-	-	-	160,000
-	-	-	318,621	318,621
66,104	11,234	723,137	385,068	1,598,044
-	-	753,000	3,319,580	11,920,580
-	-	753,000	3,319,580	11,920,580
-	4,783	-	-	9,492
-	-	-	160,000	160,000
-	-	-	575,881	1,482,053
-	3,231,541	-	453,259	3,684,800
-	-	-	723,403	723,403
-	-	441,935	1,241,621	2,832,915
-	-	-	806,262	806,262
-	-	-	838,941	838,941
-	-	-	1,050,297	1,050,297
2,842,874	-	-	272,235	3,115,109
-	-	-	-	4,669,834
-	-		-	2,711,315
2,842,874	3,236,324	441,935	6,121,899	22,084,421
$ 2,908,978	$ 3,247,558	$ 1,918,072	$ 9,826,547	$ 35,603,045

Ogle County - 00: 911 Emergency - 64
Year End: November 30, 2015
Trial Balance - by fund

Prepared by	Reviewed by	Reviewed by	Reviewed by
NB 1/25/2016	CP 2/27/2016		

G. 4.1.1

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 11/14	%Chg
640.00.00.1000.024 E9-640 Cash FSB - 911	69,434.94	0.00	0.00	69,434.94	C TB A. 7	4,233.44	1540
644.00.00.1000.024 N9-644 Cash FSB - 911	69,979.42	0.00	0.00	69,979.42	C TB A. 7	102,241.49	(32)
645.00.00.1000.024 W9-645 Cash FSB - 911	385,955.93	0.00	0.00	385,955.93	C TB A. 7	563,396.69	(31)
10110 Cash and cash equivalents	**525,370.29**	**0.00**	**0.00**	**525,370.29**		**669,871.62**	**(22)**
640.00.00.1002.018 E9-640 Investments RRB -911	640,656.98	0.00	0.00	640,656.98	C TB A.18	637,850.12	0
640.00.00.1002.019 E9-640 Investments SV- 911	507,231.40	0.00	0.00	507,231.40	C TB A.18	505,634.28	0
911 Emergency - 640	1,147,888.38	0.00	0.00	1,147,888.38		1,143,484.40	0
644.00.00.1002.019 N9-644 Investments SV- 911	933,837.39	0.00	0.00	933,837.39	C TB A.18	930,468.61	0
645.00.00.1002.018 W9-645 Investments RRB -911	526,112.87	0.00	0.00	526,112.87	C TB A.18	526,112.87	0
10120 Investments	**2,607,838.64**	**0.00**	**0.00**	**2,607,838.64**		**2,600,065.88**	**0**
640.00.00.1100 E9-640 Accounts Receivable	0.00	17,645.51	0.00	17,645.51	S TB B. 1 CP-59	7,847.30	125
645.00.00.1100 W9-645 Accounts Receivable	0.00	91,919.69	0.00	91,919.69	S TB B. 1 CP-63	28,302.16	225
10220 Accounts receivable	**0.00**	**109,565.20**	**0.00**	**109,565.20**		**36,149.46**	**203**
645.00.00.1400 W9-645 Prepaid Expenses	0.00	4,783.33	0.00	4,783.33	S TB K.10 CP-64	4,783.33	0
10300 Prepaid items/expenses	**0.00**	**4,783.33**	**0.00**	**4,783.33**		**4,783.33**	**0**
640.00.00.2001 E9-640 Accounts Payable	0.00	(11,234.04)	0.00	(11,234.04)	S TB K CP-60	(6,527.62)	72
645.00.00.2001 W9-645 Accounts Payable	0.00	0.00	0.00	0.00	CP-65	(5,849.61)	(100)
20100 Accounts payable	**0.00**	**(11,234.04)**	**0.00**	**(11,234.04)**		**(12,377.23)**	**(9)**
640.00.00.2500 E9-640 Fund Balance	(1,147,717.84)	(1,319.68)	0.00	(1,149,037.52)	S TB R. 1	(1,098,360.88)	5
644.00.00.2500 N9-644 Fund Balance	(1,032,710.10)	0.00	0.00	(1,032,710.10)	S TB R. 1	(1,040,992.45)	(1)
645.00.00.2500 W9-645 Fund Balance	(1,089,509.56)	(27,235.88)	0.00	(1,116,745.44)	S TB R. 1	(1,094,496.42)	2
30440 Fund balance	**(3,269,937.50)**	**(28,555.56)**	**0.00**	**(3,298,493.06)**		**(3,233,849.75)**	**2**
645.00.00.3299 W9-645 State Treasurer Reimbursements	(269,807.39)	(63,617.53)	0.00	(333,424.92)	C TB S.28	(308,901.29)	8
40300 Intergovernmental	**(269,807.39)**	**(63,617.53)**	**0.00**	**(333,424.92)**		**(308,901.29)**	**8**
640.00.00.3405 E9-640 911 Line Charges	(230,003.48)	(9,798.21)	0.00	(239,801.69)	C TB S.27	(204,402.93)	17
40400 Other Charges for services	**(230,003.48)**	**(9,798.21)**	**0.00**	**(239,801.69)**		**(204,402.93)**	**17**
640.00.00.3724 E9-640 Int FSB - 911	(697.51)	0.00	0.00	(697.51)		(1,015.91)	(31)
640.00.00.3818 E9-640 CD Int RRB - 911	(2,806.86)	0.00	0.00	(2,806.86)		(2,273.06)	23
640.00.00.3873 E9-640 CD Int SV - 911	(1,597.12)	0.00	0.00	(1,597.12)		(2,876.74)	(44)
911 Emergency - 640	(5,101.49)	0.00	0.00	(5,101.49)		(6,165.71)	(17)
644.00.00.3873 N9-644 CD Int SV - 911	(3,368.78)	0.00	0.00	(3,368.78)		(3,152.87)	7
645.00.00.3819 W9-645 CD Int RRB - 911 Wireless	(2,301.20)	0.00	0.00	(2,301.20)		(1,841.40)	25
40600 Investment income	**(10,771.47)**	**0.00**	**0.00**	**(10,771.47)**		**(11,159.98)**	**(3)**
644.00.00.3999 N9-644 Other Revenue	(548.29)	0.00	0.00	(548.29)		(99.00)	454
645.00.00.3999 W9-645 Other Revenue	(4,927.00)	0.00	0.00	(4,927.00)		0.00	0
40700 Miscellaneous revenue	**(5,475.29)**	**0.00**	**0.00**	**(5,475.29)**		**(99.00)**	**5431**

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 11/14	%Chg
640.12.00.4100 E9-640 Salaries- Departmental	13,553.76	0.00	0.00	13,553.76	L TB L. 3	31,005.60	(56)
640.12.00.4150 E9-640 Blanket Insurance	6,599.00	0.00	0.00	6,599.00		6,360.00	4
640.12.00.4155 E9-640 Health Insurance	3,361.73	0.00	0.00	3,361.73	Q TB I. 3	7,281.12	(54)
640.12.00.4160 E9-640 FICA/ Medicare	951.20	0.00	0.00	951.20	L TB L. 4	2,189.28	(57)
640.12.00.4162 E9-640 IMRF	1,533.12	0.00	0.00	1,533.12	L TB L. 5	3,655.14	(58)
911 Emergency - 640	25,998.81	0.00	0.00	25,998.81		50,491.14	(49)
645.12.00.4100 W9-645 Salaries- Departmental	52,134.24	0.00	0.00	52,134.24	L TB L. 3	31,005.36	68
645.12.00.4155 W9-645 Health Insurance	12,536.77	0.00	0.00	12,536.77	Q TB I. 3	7,280.88	72
645.12.00.4160 W9-645 FICA/ Medicare	3,668.50	0.00	0.00	3,668.50	L TB L. 4	2,189.01	68
645.12.00.4162 W9-645 IMRF	5,878.15	0.00	0.00	5,878.15	L TB L. 5	3,654.90	61
911 Wireless Fund - 645	74,217.66	0.00	0.00	74,217.66		44,130.15	68
52501 Personal services	**100,216.47**	**0.00**	**0.00**	**100,216.47**		**94,621.29**	**6**
640.12.00.4600 E9-640 Capital Outlay	5,689.51	0.00	0.00	5,689.51		4,555.19	25
640.12.00.4710 E9-640 Computer Hardware & Software	30,000.00	0.00	0.00	30,000.00	E TB K.10 CP-61	179.40	16622
640.12.00.4724 E9-640 Office Equipment Maintenance	3,266.75	0.00	0.00	3,266.75		1,100.00	197
911 Emergency - 640	38,956.26	0.00	0.00	38,956.26		5,834.59	568
645.12.00.4600 W9-645 Capital Outlay	243,863.24	(64,719.53)	0.00	179,143.71	E TB K.10CP-66	22,135.00	709
645.12.00.4710 W9-645 Computer Hardware & Software	6,139.00	0.00	0.00	6,139.00	E TB K.10 CP-66	852.35	620
645.12.00.4724 W9-645 Office Equipment Maintenance	26,430.13	0.00	0.00	26,430.13	E TB K.10 CP-66	27,301.60	(3)
911 Wireless Fund - 645	276,432.37	(64,719.53)	0.00	211,712.84		50,288.95	321
52502 Capital improvements	**315,388.63**	**(64,719.53)**	**0.00**	**250,669.10**		**56,123.54**	**347**
640.12.00.4216 E9-640 Telephone	88,833.20	4,706.42	0.00	93,539.62		90,243.65	4
640.12.00.4300 E9-640 Purchased Services	0.00	0.00	0.00	0.00		332.84	(100)
640.12.00.4310 E9-640 Advertising & Promotion	417.33	0.00	0.00	417.33		85.83	386
640.12.00.4314 E9-640 Contractual Services	0.00	0.00	0.00	0.00		187.50	(100)
640.12.00.4345 E9-640 Interpreter	488.47	0.00	0.00	488.47		172.86	183
640.12.00.4416 E9-640 Educational Materials	0.00	0.00	0.00	0.00		167.94	(100)
640.12.00.4899 E9-640 Other Expenses	53.79	0.00	0.00	53.79		30.96	74
640.12.00.4216.3 E9-640 Telephone Cell Phones & Pagers	4,364.78	0.00	0.00	4,364.78		3,685.55	18
911 Emergency - 640	94,157.57	4,706.42	0.00	98,863.99		94,907.13	4
644.12.62.4300 N9-644 Purchased Services	0.00	0.00	0.00	0.00		151.60	(100)
644.12.62.4310 N9-644 Advertising & Promotion	35.60	0.00	0.00	35.60		0.00	0
644.12.62.4314 N9-644 Contractual Services	13,354.10	0.00	0.00	13,354.10		0.00	0
644.12.62.4420 N9-644 Training Expenses	2,885.66	0.00	0.00	2,885.66		11,327.74	(75)
911 Next Generation - 644	16,275.36	0.00	0.00	16,275.36		11,479.34	42
645.12.00.4216 W9-645 Telephone	70,195.32	(5,849.61)	0.00	64,345.71		70,497.30	(9)
645.12.00.4310 W9-645 Advertising & Promotion	310.57	0.00	0.00	310.57		1,212.19	(74)
645.12.00.4314 W9-645 Contractual Services	360.00	0.00	0.00	360.00		1,440.00	(75)
645.12.00.4420 W9-645 Training Expenses	23,291.59	0.00	0.00	23,291.59		16,319.57	43
645.12.00.4422 W9-645 Travel Expenses, Dues & Seminars	4,500.00	0.00	0.00	4,500.00		1,775.00	154
645.12.00.4899 W9-645 Other Expenses	0.00	0.00	0.00	0.00		30.00	(100)
911 Wireless Fund - 645	98,657.48	(5,849.61)	0.00	92,807.87		91,274.06	2
52503 Contractual services	**209,090.41**	**(1,143.19)**	**0.00**	**207,947.22**		**197,660.53**	**5**
640.12.00.4420 E9-640 Training Expenses	181.75	0.00	0.00	181.75		6,774.50	(97)
640.12.00.4422 E9-640 Travel Expenses, Dues & Seminars	662.00	0.00	0.00	662.00		423.00	57
640.12.00.4426 E9-640 Mileage	2,355.01	0.00	0.00	2,355.01		1,734.83	36
640.12.00.4510 E9-640 Office Supplies	370.39	0.00	0.00	370.39		130.04	185
640.12.00.4516 E9-640 Postage	106.20	0.00	0.00	106.20		291.85	(64)
640.12.00.4620.4 E9-640 Repair Parts - Radio Repairs	2,711.50	0.00	0.00	2,711.50		0.00	0
911 Emergency - 640	6,386.85	0.00	0.00	6,386.85		9,354.22	(32)
644.12.62.4426 N9-644 Mileage	0.00	0.00	0.00	0.00		54.88	(100)
644.12.62.4710 N9-644 Computer Hardware & Software	16,535.00	0.00	0.00	16,535.00	S TB K.10 CP-62	0.00	0
911 Next Generation - 644	16,535.00	0.00	0.00	16,535.00		54.88	30029
645.12.00.4426 W9-645 Mileage	666.44	0.00	0.00	666.44		1,517.04	(56)
645.12.00.4500 W9-645 Supplies	0.00	0.00	0.00	0.00		24.01	(100)

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 11/14	%Chg
645.12.00.4510 W9-645 Office Supplies	210.40	0.00	0.00	210.40		239.94	(12)
645.12.00.4620.4 W9-645 Repair Parts - Radio Repairs	4,292.00	0.00	0.00	4,292.00		46.00	9230
911 Wireless Fund - 645	5,168.84	0.00	0.00	5,168.84		1,826.99	183
52504 Supplies and materials	**28,090.69**	**0.00**	**0.00**	**28,090.69**		**11,236.09**	**150**
640.00.00.3900 E9-640 Interfund Transfer In	0.00	0.00	0.00	0.00		(695.08)	(100)
67000 Transfers in	**0.00**	**0.00**	**0.00**	**0.00**		**(695.08)**	**(100)**
645.00.00.4900 W9-645 Interfund Transfer Out	0.00	64,719.53	0.00	64,719.53	O TB I. 1	100,973.52	(36)
68000 Transfers out	**0.00**	**64,719.53**	**0.00**	**64,719.53**		**100,973.52**	**(36)**
	0.00	**0.00**	**0.00**	**0.00**		**0.00**	**0**
Net Income (Loss)	**(136,728.57)**			**(62,169.64)**		**64,643.31**	**(196)**

CP-59. Need to record CY receivable

CP-63. Need to record current year receivable

CP-64. Need to determine if there is a CY prepaid and record

CP-60. Need to record CY AP

CP-65. Need to record CY AP

CP-61. Determine if any capital assets are included

CP-66. Need to determine if these accounts include any capital assets

CP-62. Determine if this account includes any capital assets